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INFORMATION SHEET

PRESIDING: Commissioner Duffley, Presiding; Chair Mitchell, and Commissioners Brown-Bland, Clodfelter, Hughes, McKissick, Jr., and Kemerait
PLACE: Raleigh, NC
DATE: Wednesday, August 30, 2023
TIME: 9:30 a.m. to 12:45 p.m.
DOCKET NO.: E-7, Sub 1134 and E-7, Sub 1276
COMPANY: Duke Energy Carolinas, LLC
DESCRIPTION: In the Matter of Duke Energy Carolinas, LLC Application for Approval to Construct a 402 MW Natural Gas-Fired Combustion Turbine Electric Generating Facility in Lincoln County, and for an Application for Adjustment of Rates and Charges Applicable to Electric Service in North Carolina and for Performance-Based Regulation

VOLUME NUMBER: 10

APPEARANCES
See attached

WITNESSES
See attached

EXHIBITS

None attached

REPORTED BY: Joann Bunze
TRANSCRIBED BY: Joann Bunze
DATE FILED: September 7, 2023

TRANSCRIPT PAGES: 160
PREFILED PAGES: 146
TOTAL PAGES: 306

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PLACE: Dobbs Building, Raleigh, North Carolina DATE: Wednesday, August 30, 2023

TIME: 9:30 a.m. - 12:45 p.m.

DOCKET NO: E-7, Sub 1134 and E-7, Sub 1276

BEFORE: Commissioner Kimberly W. Duffley, Presiding
Chair Charlotte A. Mitchell
Commissioner ToNola D. Brown-Bland Commissioner Daniel G. Clodfelter
Commissioner Jeffrey A. Hughes
Commissioner Floyd B. McKissick, Jr.
Commissioner Karen M. Kemerait

IN THE MATTER OF:

Duke Energy Carolinas, LLC

Application for Approval to Construct a 402 MW Natural Gas-Fired Combustion Turbine Electric Generating Facility in Lincoln County

and

Application For Adjustment of Rates and Charges Applicable to Electric Service in North Carolina and for Performance-Based Regulation

VOLUME 10

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FOR THE COMMERCIAL GROUP:

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Munashe Magarira, Esq., Staff Attorney
Thomas Gooding, Esq., Associate Attorney
Southern Environmental Law Center
601 West Rosemary Street, Suite 220
Chapel Hill, North Carolina 27516

FOR NC WARN:
Matthew D. Quinn, Esq., Partner
Lewis & Roberts, PLLC
Post Office Box 17529
Raleigh, North Carolina 27619

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A P P E A R A N C E S (Cont'd.):

FOR THE KROGER CO. AND HARRIS TEETER, LLC:

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Jody Kyler Cohn, Esq.

Boehm, Kurtz & Lowry

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Cincinnati, Ohio 45202

Ben Royster, Esq.

Royster & Royster, PLLC

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Mount Airy, North Carolina 27030

FOR ANDALE, LLC:

Marcus W. Trathen, Esq.

Brooks Pierce McLendon Humphrey & Leonard, LLP

150 Fayetteville Street, Suite 1700

Raleigh, North Carolina 27601

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A P P E A R A N C E S (Cont'd.)
FOR THE USING AND CONSUMING PUBLIC PURSUANT TO
N.C.G.S. § 62-20 AND ON BEHALF OF THE STATE AND ITS
CITIZENS PURSUANT TO N.C.G.S. § 114-2(8):
Tirrill Moore, Esq., Assistant Attorney General
Derrick C. Mertz, Esq.,
Special Deputy Attorney General
North Carolina Department of Justice
114 West Edenton Street
Raleigh, North Carolina 27603

FOR THE USING AND CONSUMING PUBLIC:
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Robert B. Josey, Esq.
Nadia L. Luhr, Esq.
Anne M. Keyworth, Esq.
William S.F. Freeman, Esq.
William E.H. Creech, Esq.
Thomas Felling, Esq.
Public Staff - North Carolina Utilities Commission
4326 Mail Service Center
Raleigh, North Carolina 27699-4300

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TABLE OF CONTENTS

EXAMINATIONS

JOHN J. SPANOS	PAGE
Continued Cross Examination ..... By Mr. Blumenthal	13
Redirect Examination By Mr. Marzo.....	69
Examination By Commissioner Clodfelter.....	75
PANEL OF MORGAN D. BEVERIDGE AND JONATHAN L. BYRD	**PAGE**
Direct Examination By ..... Ms. McIntosh Jagannathan	81
Prefiled Direct Testimony of ..... Jonathan L. Byrd	84
Prefiled Summary of the Direct Testimony ..... of Jonathan L. Byrd	114
Prefiled Direct Testimony of ..... Morgan D. Beveridge	120
Prefiled Supplemental Direct Testimony of ..... Morgan D. Beveridge	173
Prefiled Settlement Testimony of ..... Morgan D. Beveridge	178
Prefiled Summary of the Testimony of ..... Morgan D. Beveridge	181
Prefiled Joint Rebuttal Testimony of Rate ..... Design Panel	184
Prefiled Joint Settlement Testimony of ..... Rate Design Panel	228
Prefiled Summary of the Rebuttal Testimony .... of the Rate Design Panel	236

Prefiled Summary of the Settlement 237
Testimony of the Rate Design Panel

Cross Examination By Ms. Cress..... 239
(For CIGFUR III)

Cross Examination By Ms. Cress..... 263
(For Haywood EMC, Piedmont EMC,
Blue Ridge EMC, and Rutherford EMC)

Cross Examination By Mr. Trathen..... 271

Cross Examination By Mr. Snowden..... 299

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E X H I B I T S

	IDENTIFIED/ADMITTED
NCSEA Spanos Direct, Supplemental, and Rebuttal Cross Exhibits 1 through 5	-/80
NCSEA Spanos Direct, Supplemental, and Rebuttal Cross Exhibit 6	19/80
NCSEA Spanos Direct, Supplemental, and Rebuttal Cross Exhibit 7	28/80
NCSEA Spanos Direct, Supplemental, and Rebuttal Cross Exhibit 8	46/80
NCSEA Spanos Direct, Supplemental, and Rebuttal Cross Exhibit 9	60/80
NCSEA Spanos Direct, Supplemental, and Rebuttal Cross Exhibit 10	65/80
Spanos Exhibit 1	-/79
Spanos Supplemental Exhibit 1	-/79
Spanos Rebuttal Exhibit 1	-/79
Byrd Exhibits 1 through 7	83/-
Beveridge Direct Exhibits 1 through 10, with Revised Exhibit 4	119/-
Beveridge Supplemental Direct Exhibits 1 and 2	119/-
Beveridge Settlement Exhibits 4, 4-1 through 4-3	119/-

Blue Ridge EMC, et al., Byrd 263/-
Beveridge Direct, Rebuttal, and
Settlement Cross Exhibit Number 1

CUCA Beveridge Byrd Direct, ... 280/-
Rebuttal, and Settlement Cross
Exhibit 1

CUCA Beveridge Byrd Direct, ... 281/-
Rebuttal, and Settlement Cross
Exhibit 2

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NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 8-28-23 DOCKET NO.: E-7, SUB 1276

ATTORNEY NAME and TITLE: JACK E. JIRAK, DEPUTY GENERAL COUNSEL

FIRM NAME: DUKE ENERGY

ADDRESS: 410 S. WILMINGTON ST.

CITY: RALEIGH STATE: NC ZIP CODE: 27602

APPEARANCE ON BEHALF OF: Duke Energy Carolinas, LLC

APPLICANT: X COMPLAINANT: ___ INTERVENOR: ___

PROTESTANT: ___ RESPONDENT: ___ DEFENDANT: ___

Non-confidential transcripts are located on the Commission's website. To view and/or print transcripts, go to https://www.ncuc.net/, hover over the Dockets tab, select Docket Search, enter the docket number, and click search, select the highlighted docket number and select Documents for a list of all documents filed.

ONLY fill out this portion if you have signed an NDA to receive **CONFIDENTIAL** transcripts and/or exhibits:

_____ **Yes, I have signed the Confidentiality Agreement.**

Email: JACK.JIRAK@DUKE-ENERGY.COM

SIGNATURE: _____

(Signature Required for distribution of CONFIDENTIAL information)

NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 6/21/2021 DOCKET NO.: E-7 Sub 1276

ATTORNEY NAME and TITLE: Jason Higginbotham

Associate General Counsel

FIRM NAME: Duke Energy

ADDRESS:

CITY: STATE: ZIP CODE:

APPEARANCE ON BEHALF OF: Duke Energy Carolinas LLC

APPLICANT: X COMPLAINANT: ___ INTERVENOR: ___

PROTESTANT: ___ RESPONDENT: ___ DEFENDANT: ___

Non-confidential transcripts are located on the Commission's website. To view and/or print transcripts, go to https://www.ncuc.net/, hover over the Dockets tab, select Docket Search, enter the docket number, and click search, select the highlighted docket number and select Documents for a list of all documents filed.

ONLY fill out this portion if you have signed an NDA to receive CONFIDENTIAL transcripts and/or exhibits:

☑ **Yes, I have signed the Confidentiality Agreement.**

Email: jason.higginbotham@duke-energy.com

SIGNATURE:

(Signature Required for distribution of CONFIDENTIAL information)

NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 8-28-23 DOCKET NO.: E-7, Sub 1276

ATTORNEY NAME and TITLE: JAMES H. JEFFRIES IV, PARTNER

FIRM NAME: MCGUIREWOODS LLP

ADDRESS: 201 N. TRYON STREET, SUITE 3000

CITY: CHARLOTTE STATE: NC ZIP CODE: 28202

APPEARANCE ON BEHALF OF: Duke Energy Carolinas, LLC

APPLICANT: X COMPLAINANT: ___ INTERVENOR: ___

PROTESTANT: ___ RESPONDENT: ___ DEFENDANT: ___

Non-confidential transcripts are located on the Commission's website. To view and/or print transcripts, go to https://www.ncuc.net/, hover over the Dockets tab, select Docket Search, enter the docket number, and click search, select the highlighted docket number and select Documents for a list of all documents filed.

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X **Yes, I have signed the Confidentiality Agreement.**

Email: JJEFFRIES@MCGUIREWOODS.COM

SIGNATURE: [signature]

(Signature Required for distribution of CONFIDENTIAL information)

NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 8/23/2023 **DOCKET NO.:** E-7 Sub 1276

ATTORNEY NAME and TITLE: Andrea R. Kells, Counsel

FIRM NAME: McGuireWoods, LLP

ADDRESS: 501 Fayetteville St. Suite 500

CITY: Raleigh **STATE:** NC **ZIP CODE:** 27601

APPEARANCE ON BEHALF OF: Duke Energy Carolinas, LLC

APPLICANT: X **COMPLAINANT:** ___ **INTERVENOR:** ___

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

Non-confidential transcripts are located on the Commission's website. To view and/or print transcripts, go to https://www.ncuc.net/, hover over the Dockets tab, select Docket Search, enter the docket number, and click search, select the highlighted docket number and select Documents for a list of all documents filed.

ONLY fill out this portion if you have signed an NDA to receive CONFIDENTIAL transcripts and/or exhibits:

X **Yes, I have signed the Confidentiality Agreement.**

Email: akells@mcguirewoods.com

SIGNATURE: Andrea R. Kells Digitally signed by Andrea R. Kells Date: 2023.08.23 09:43:52 -04'00'

(Signature Required for distribution of CONFIDENTIAL information)

NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: August 28, 2023 **DOCKET NO.:** E-7 Sub 1276

ATTORNEY NAME and TITLE: Kristin M. Athens, Esquire

FIRM NAME: McGuireWoods LLP

ADDRESS: 501 Fayetteville St. Suite 500

CITY: Raleigh **STATE:** NC **ZIP CODE:**

APPEARANCE ON BEHALF OF: Duke Energy Carolinas, LLC

APPLICANT: x **COMPLAINANT:** ___ **INTERVENOR:** ___

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

Non-confidential transcripts are located on the Commission's website. To view and/or print transcripts, go to https://www.ncuc.net/, hover over the Dockets tab, select Docket Search, enter the docket number, and click search, select the highlighted docket number and select Documents for a list of all documents filed.

ONLY fill out this portion if you have signed an NDA to receive CONFIDENTIAL transcripts and/or exhibits:

x **Yes, I have signed the Confidentiality Agreement.**

Email: kathens@mcguirewoods.com

SIGNATURE: Kristin M. Athens Digitally signed by Kristin M. Athens Date: 2023.08.22 11:24:07 -04'00'

(Signature Required for distribution of CONFIDENTIAL information)

NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: August 22, 2023 **DOCKET NO.:** E-7, Sub 1276

ATTORNEY NAME and TITLE: Brandon F. Marzo, Partner

FIRM NAME: Troutman Pepper Hamilton and Sanders LLP

ADDRESS: 600 Peachtree Street NE, Suite 3000

CITY: Atlanta **STATE:** GA **ZIP CODE:** 30308

APPEARANCE ON BEHALF OF: Duke Energy Carolinas, LLC

APPLICANT: X **COMPLAINANT:** ___ **INTERVENOR:** ___

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

Non-confidential transcripts are located on the Commission's website. To view and/or print transcripts, go to https://www.ncuc.net/, hover over the Dockets tab, select Docket Search, enter the docket number, and click search, select the highlighted docket number and select Documents for a list of all documents filed.

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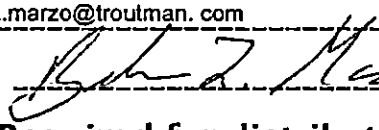
X **Yes, I have signed the Confidentiality Agreement.**

Email: brandon.marzo@troutman. com

SIGNATURE: 

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NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 8/22/23 **DOCKET NO.:** E-7, Sub 1276

ATTORNEY NAME and TITLE: Melissa Oellerich Butler, Associate

FIRM NAME: Troutman Pepper Hamilton Sanders LLP

ADDRESS: 600 Peachtreet St. NE Suite 3000

CITY: Atlanta **STATE:** GA **ZIP CODE:** 30308

APPEARANCE ON BEHALF OF: Duke Energy Carolinas, LLC

APPLICANT: X **COMPLAINANT:** ___ **INTERVENOR:** ___

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

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ONLY fill out this portion if you have signed an NDA to receive CONFIDENTIAL transcripts and/or exhibits:

X **Yes, I have signed the Confidentiality Agreement.**

Email: melissa.butler2@duke-energy.com

SIGNATURE: Melissa Oellerich Butler Digitally signed by Melissa Oellerich Butler Date: 2023.08.22 09:57:11 -04'00'

(Signature Required for distribution of CONFIDENTIAL information)

NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 8/22/23 **DOCKET NO.:** E-7, Sub 1276

ATTORNEY NAME and TITLE: Joshua Warren Combs, Associate Attorney

FIRM NAME: Troutman Pepper Hamilton Sanders LLP

ADDRESS: 600 Peachtree Street, NE, Suite 3000

CITY: Atlanta **STATE:** GA **ZIP CODE:** 30308

APPEARANCE ON BEHALF OF: Duke Energy Carolinas, LLC

APPLICANT: X **COMPLAINANT:** ___ **INTERVENOR:** ___

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

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ONLY fill out this portion if you have signed an NDA to receive CONFIDENTIAL transcripts and/or exhibits:

X **Yes, I have signed the Confidentiality Agreement.**

Email: Josh.Combs@troutman.com

SIGNATURE: _____

(Signature Required for distribution of CONFIDENTIAL information)

NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 8/22/2023 DOCKET NO.: E-7, Sub 1276

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ADDRESS: 301 S. College St., Suite 3400

CITY: Charlotte STATE: NC ZIP CODE: 28202

APPEARANCE ON BEHALF OF: Duke Energy Carolinas, LLC

APPLICANT: X COMPLAINANT: ___ INTERVENOR: ___

PROTESTANT: ___ RESPONDENT: ___ DEFENDANT: ___

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ONLY fill out this portion if you have signed an NDA to receive CONFIDENTIAL transcripts and/or exhibits:

X **Yes, I have signed the Confidentiality Agreement.**

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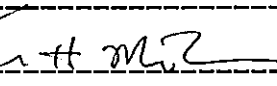
SIGNATURE: 

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NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: August 22, 2023 **DOCKET NO.:** Docket No. E-7, Sub 1276

ATTORNEY NAME and TITLE: Molly McIntosh Jagannathan, Partner

FIRM NAME: Troutman Pepper Hamilton Sanders LLP

ADDRESS: 301 South College Street, Suite 3400

CITY: Charlotte **STATE:** NC **ZIP CODE:** 28202

APPEARANCE ON BEHALF OF: Duke Energy Carolinas, LLC

APPLICANT: X **COMPLAINANT:** ___ **INTERVENOR:** ___

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

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SIGNATURE: Molly M. Jagannathan

(Signature Required for distribution of CONFIDENTIAL information)

NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: August 23, 2023 **DOCKET NO.:** E-7, SUB 1276

ATTORNEY NAME and TITLE: MELINDA L. MCGRATH, PARTNER

FIRM NAME: TROUTMAN PEPPER HAMILTON SANDERS LLP

ADDRESS: 301 S. COLLEGE STREET; 34TH FLOOR

CITY: CHARLOTTE **STATE:** NC **ZIP CODE:** 28202

APPEARANCE ON BEHALF OF: DUKE ENERGY CAROLINAS, LLC

APPLICANT: XX **COMPLAINANT:** ___ **INTERVENOR:** ___

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

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ONLY fill out this portion if you have signed an NDA to receive **CONFIDENTIAL** transcripts and/or exhibits:

XX **Yes, I have signed the Confidentiality Agreement.**

Email: Mindy.McGrath@troutman.com

SIGNATURE: MMcGrath

(Signature Required for distribution of CONFIDENTIAL information)

NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 8-28-23 **DOCKET NO.:** E-7, Sub 1276

ATTORNEY NAME and TITLE: Marcus W. Trathen

FIRM NAME: Brooks Pierce McLendon Humphrey & Leonard, LLP

ADDRESS: 1700 Wells Fargo Capitol Center, 150 Fayetteville St.

CITY: Raleigh **STATE:** NC **ZIP CODE:** 27601

APPEARANCE ON BEHALF OF: CUCA

APPLICANT: ___ **COMPLAINANT:** ___ **INTERVENOR:** X

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

Non-confidential transcripts are located on the Commission's website. To view and/or print transcripts, go to https://www.ncuc.net/, hover over the Dockets tab and select Docket Search, enter the docket number and click search, select the highlighted docket number and select Documents for a list of all documents filed.

To receive an electronic **CONFIDENTIAL** transcript, please complete the following:

☒ **Yes, I have signed the Confidentiality Agreement.**

Email: mtrathen@brookspierce.com

SIGNATURE: /s/ Marcus Trathen

(Required for distribution of CONFIDENTIAL transcript)

NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 8/23/2023 **DOCKET NO.:** E-7 Sub 1276

ATTORNEY NAME and TITLE: Matthew B. Tynan

FIRM NAME: Brooks Pierce LLP

ADDRESS: P.O. Box 26000

CITY: Greensboro **STATE:** NC **ZIP CODE:** 27420

APPEARANCE ON BEHALF OF: Carolina Utility Customers Association

APPLICANT: ___ **COMPLAINANT:** ___ **INTERVENOR:** x

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

Non-confidential transcripts are located on the Commission's website. To view and/or print transcripts, go to https://www.ncuc.net/, hover over the Dockets tab, select Docket Search, enter the docket number, and click search, select the highlighted docket number and select Documents for a list of all documents filed.

ONLY fill out this portion if you have signed an NDA to receive **CONFIDENTIAL** transcripts and/or exhibits:

__x__ **Yes, I have signed the Confidentiality Agreement.**

Email: mtynan@brookspierce.com

SIGNATURE: Matthew B Tynan

(Signature Required for distribution of CONFIDENTIAL information)

NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 8-28-23 **DOCKET NO.:** E-7, Sub 1276

ATTORNEY NAME and TITLE: Christopher B. Dodd

FIRM NAME: Brooks Pierce McLendon Humphrey & Leonard, LLP

ADDRESS: 115 N. 3rd St #301

CITY: Wilmington **STATE:** NC **ZIP CODE:** 28401

APPEARANCE ON BEHALF OF: CUCA

APPLICANT: ___ **COMPLAINANT:** ___ **INTERVENOR:** X

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

Non-confidential transcripts are located on the Commission's website. To view and/or print transcripts, go to https://www.ncuc.net/, hover over the Dockets tab, select Docket Search, enter the docket number, and click search, select the highlighted docket number and select Documents for a list of all documents filed.

ONLY fill out this portion if you have signed an NDA to receive CONFIDENTIAL transcripts and/or exhibits:

X **Yes, I have signed the Confidentiality Agreement.**

Email: cdodd@brookspierce.com

SIGNATURE: /s/ Christopher Dodd

(Signature Required for distribution of CONFIDENTIAL information)

NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: August 22, 2023 **DOCKET NO.:** E-7, Sub 1276; E-7, Sub 1134

ATTORNEY NAME and TITLE: Christina Cress, Partner; Douglas "D.C." Conant, Associate (Bailey & Dixon, LLP)

Chris S. Edwards, Partner (Ward & Smith, LLP)

FIRM NAME: Bailey & Dixon, LLP (CDC & DC); Ward & Smith, LLP (CSE)

ADDRESS: 434 Fayetteville St., Ste. 2500 (Bailey & Dixon); 127 Racine Drive (Ward & Smith)

CITY: Raleigh (B&D); Wilmington (W&S) **STATE:** NC **ZIP CODE:** 27601 (B&D); 28403 (W&S)

APPEARANCE ON BEHALF OF: CIGFUR III, Haywood EMC, Blue Ridge EMC, Piedmont EMC, and Rutherford EMC

APPLICANT: ___ **COMPLAINANT:** ___ **INTERVENOR:** X

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

Non-confidential transcripts are located on the Commission's website. To view and/or print transcripts, go to https://www.ncuc.net/, hover over the Dockets tab, select Docket Search, enter the docket number, and click search, select the highlighted docket number and select Documents for a list of all documents filed.

ONLY fill out this portion if you have signed an NDA to receive CONFIDENTIAL transcripts and/or exhibits:

X **Yes, I have signed the Confidentiality Agreement.**

Email: ccress@bdixon.com

SIGNATURE: Christina D. Cress Digitally signed by Christina D. Cress Date: 2023.08.22 13:33:10 -04'00'

(Signature Required for distribution of CONFIDENTIAL information)

NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 8/28/23 **DOCKET NO.:** E-7 Sub 1276

ATTORNEY NAME and TITLE: Ethan Blumenthal, Regulatory Counsel

FIRM NAME: North Carolina Sustainable Energy Association

ADDRESS: 4800 Six Forks Rd., Suite 300

CITY: Raleigh **STATE:** NC **ZIP CODE:** 27609

APPEARANCE ON BEHALF OF: North Carolina Sustainable Energy Association

APPLICANT: ___ **COMPLAINANT:** ___ **INTERVENOR:** X

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

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Email: ethan@energync.org

SIGNATURE: Ethan Blumenthal Digitally signed by Ethan Blumenthal Date: 2023.08.21 21:17:22 -04'00'

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NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 8-28-23 **DOCKET NO.:** E-7, Sub 1276

ATTORNEY NAME and TITLE: Cassie Gavin, Director of Policy

FIRM NAME: NCSEA

ADDRESS: 4800 Six Forks Rd, Suite 300

CITY: Raleigh **STATE:** NC **ZIP CODE:** 27609

APPEARANCE ON BEHALF OF: NCSEA

APPLICANT: ___ **COMPLAINANT:** ___ **INTERVENOR:** X

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

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Email: cassie@energync.org

SIGNATURE: /s/ by KTM: Cassie Gavin

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NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 8/28/23 DOCKET NO.: E-7, Sub 1276

ATTORNEY NAME and TITLE: Ben Snowden, Partner

FIRM NAME: Fox Rothschild LLP

ADDRESS: 434 Fayetteville St., Suite 2800

CITY: Raleigh STATE: NC ZIP CODE: 27601

APPEARANCE ON BEHALF OF: North Carolina League of Municipalities

APPLICANT: ___ COMPLAINANT: ___ INTERVENOR: x

PROTESTANT: ___ RESPONDENT: ___ DEFENDANT: ___

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Email: bsnowden@foxrothschild.com

SIGNATURE: BSnowden Digitally signed by BSnowden Date: 2023.04.27 16:52:04 -04'00'

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NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 8/25/2023 **DOCKET NO.:** E-7 Sub 1276

ATTORNEY NAME and TITLE:

Alan Jenkins

FIRM NAME: Jenkins at Law, LLC

ADDRESS: 2950 Yellowtail Ave

CITY: Marathon **STATE:** FL **ZIP CODE:** 33050

APPEARANCE ON BEHALF OF: The Commercial Group

APPLICANT: ___ **COMPLAINANT:** ___ **INTERVENOR:** x

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

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Email: aj@jenkinsatlaw.com

SIGNATURE:

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NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: August 22, 2023 DOCKET NO.: E-7, SUb 1276

ATTORNEY NAME and TITLE: Catherine Cralle Jones

FIRM NAME: Law Offices of F. Bryan Brice, Jr.

ADDRESS: 130 S. Salisbury Street

CITY: Raleigh STATE: NC ZIP CODE: 27601

APPEARANCE ON BEHALF OF: Sierra Club

APPLICANT: ___ COMPLAINANT: ___ INTERVENOR: X

PROTESTANT: ___ RESPONDENT: ___ DEFENDANT: ___

Non-confidential transcripts are located on the Commission's website. To view and/or print transcripts, go to https://www.ncuc.net/, hover over the Dockets tab, select Docket Search, enter the docket number, and click search, select the highlighted docket number and select Documents for a list of all documents filed.

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Email: cathy@attybryanbrice.com

SIGNATURE: Catherine Cralle Jones

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NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: August 22, 2023 DOCKET NO.: E-7, Sub 1276

ATTORNEY NAME and TITLE: Andrea C. Bonvecchio

FIRM NAME: Law Offices of F. Bryan Brice, Jr.

ADDRESS: 130 S. Salisbury Street

CITY: Raleigh STATE: NC ZIP CODE: 27601

APPEARANCE ON BEHALF OF: Sierra Club

APPLICANT: ___ COMPLAINANT: ___ INTERVENOR: X

PROTESTANT: ___ RESPONDENT: ___ DEFENDANT: ___

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Email: andrea@attybryanbrice.com

SIGNATURE:

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NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: August 28, 2023 DOCKET NO.: E-7, Sub 1276

ATTORNEY NAME and TITLE: David L. Neal, Senior Attorney

FIRM NAME: Southern Environmental Law Center

ADDRESS: 601 West Rosemary Street, Suite 220

CITY: Chapel Hill STATE: North Carolina ZIP CODE: 27516

APPEARANCE ON BEHALF OF: North Carolina Justice Center, North Carolina Housing Coalition, Southern Alliance for Clean Energy, Natural Resources Defense Council, and Vote Solar (NCJC, et al.)

APPLICANT: ___ COMPLAINANT: ___ INTERVENOR: X

PROTESTANT: ___ RESPONDENT: ___ DEFENDANT: ___

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Email: dneal@selcnc.org

SIGNATURE: [signature] 2023.08.23 12:33:09 -04'00'

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NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 08/28/2023 **DOCKET NO.:** E-7, Sub 1276

ATTORNEY NAME and TITLE: Munaashe Magarira, Staff Attorney

FIRM NAME: Southern Environmental Law Center

ADDRESS: 601 W Rosemary Street, Suite 220

CITY: Chapel Hill **STATE:** NC **ZIP CODE:** 27516

APPEARANCE ON BEHALF OF: North Carolina Justice Center, North Carolina Housing Coalition, Natural Resources Defense Council, Southern Alliance for Clean Energy, and Vote Solar

APPLICANT: ___ **COMPLAINANT:** ___ **INTERVENOR:** x

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

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Email: mmagarira@selcnc.org

SIGNATURE: Digitally signed by Munaashe Magarira Date: 2023.08.22 09:28:18 -04'00'

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NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 05/04/2023 **DOCKET NO.:** E-2 Sub 1300

ATTORNEY NAME and TITLE: Thomas Gooding, Associate Attorney

FIRM NAME: Southern Environmental Law Center

ADDRESS: 601 W. Rosemary Street, Suite 220

CITY: Chapel Hill **STATE:** NC **ZIP CODE:** 27516

APPEARANCE ON BEHALF OF: North Carolina Justice Center, North Carolina Housing Coalition, Natural Resources Defense Council, Southern Alliance for Clean Energy, and Vote Solar

APPLICANT: ___ **COMPLAINANT:** ___ **INTERVENOR:** X

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

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Email: tgooding@selcnc.org

SIGNATURE: Thomas Gooding Digitally signed by Thomas Gooding Date: 2023.04.29 12:46:36 -04'00'

(Signature Required for distribution of CONFIDENTIAL information)

NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 08/22/2023 DOCKET NO.: E-7, Sub 1276

ATTORNEY NAME and TITLE: Matthew D. Quinn, Partner

FIRM NAME: Lewis & Roberts, PLLC

ADDRESS: P. O. Box 17529

CITY: Raleigh STATE: NC ZIP CODE: 27619

APPEARANCE ON BEHALF OF: NC WARN

APPLICANT: ___ COMPLAINANT: ___ INTERVENOR: X

PROTESTANT: ___ RESPONDENT: ___ DEFENDANT: ___

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NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 8-28-2023 DOCKET NO.: E-7 Sub 1276

ATTORNEY NAME and TITLE: Kurt Boehm

FIRM NAME: Boehm, Kurtz & Lowry

ADDRESS: 36 East Seventh Street, Suite 1510

CITY: Cincinnati STATE: Ohio ZIP CODE: 45202

APPEARANCE ON BEHALF OF: Kroger Co. and Harris Teeter

APPLICANT: ___ COMPLAINANT: ___ INTERVENOR: X

PROTESTANT: ___ RESPONDENT: ___ DEFENDANT: ___

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Email: kboehm@bkllawfirm.com

SIGNATURE:

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NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: August 25, 2023 DOCKET NO.: E-7 Sub 1276

ATTORNEY NAME and TITLE: Jody Kyler Cohn, Esq.

FIRM NAME: Boehm, Kurtz & Lowry

ADDRESS: 36 East 7th Street, Suite 1510

CITY: Cincinnati STATE: Ohio ZIP CODE: 45202

APPEARANCE ON BEHALF OF: The Kroger Company

APPLICANT: ___ COMPLAINANT: ___ INTERVENOR: X

PROTESTANT: ___ RESPONDENT: ___ DEFENDANT: ___

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NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 08/25/2023 **DOCKET NO.:** E-2 Sub1300

ATTORNEY NAME and TITLE: Benjamin M. Royster, Attorney

FIRM NAME: Royster & Royster PLLC

ADDRESS: 851 Marshall St.

CITY: Mt. Airy **STATE:** NC **ZIP CODE:** 27030

APPEARANCE ON BEHALF OF: Kroger Co. and Harris Teeter

APPLICANT: ___ **COMPLAINANT:** ___ **INTERVENOR:** x

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

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NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 8-28-23 **DOCKET NO.:** E-7, Sub 1276

ATTORNEY NAME and TITLE: Marcus W. Trathen

FIRM NAME: Brooks Pierce McLendon Humphrey & Leonard, LLP

ADDRESS: 1700 Wells Fargo Capitol Center, 150 Fayetteville St.

CITY: Raleigh **STATE:** NC **ZIP CODE:** 27601

APPEARANCE ON BEHALF OF: Andale, LLC

APPLICANT: ___ **COMPLAINANT:** ___ **INTERVENOR:** X

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

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To receive an electronic **CONFIDENTIAL** transcript, please complete the following:

☒ **Yes, I have signed the Confidentiality Agreement.**

Email: mtrathen@brookspierce.com

SIGNATURE: /s/ Marcus Trathen

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NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: 8/28/2023 **DOCKET NO.:** E-7, Sub 1276

ATTORNEY NAME and TITLE: Tirrill Moore

Assistant Attorney General

FIRM NAME: North Carolina Attorney General's Office

ADDRESS: 114 West Edenton Street

CITY: Raleigh **STATE:** NC **ZIP CODE:** 27602

APPEARANCE ON BEHALF OF: The using and consuming public; the State and its citizens

APPLICANT: ___ **COMPLAINANT:** ___ **INTERVENOR:** X

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

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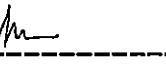
Email: temoore@ncdoj.gov

SIGNATURE: 

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NORTH CAROLINA UTILITIES COMMISSION

APPEARANCE SLIP

DATE: August 28, 2023 **DOCKET NO.:** E-7, Sub 1276

ATTORNEY NAME and TITLE: Derrick C. Mertz, Special Deputy Attorney General;

FIRM NAME: North Carolina Department of Justice

ADDRESS: 114 W. Edenton Steet

CITY: Raleigh **STATE:** NC **ZIP CODE:** 27603

APPEARANCE ON BEHALF OF: The using and consuming public pursuant to N.C.G.S. sec. 62-20, and on behalf of the State of North Carolina and its citizens pursuant to N.C.G.S. sec. 114-2(8)

APPLICANT: ___ **COMPLAINANT:** ___ **INTERVENOR:** X

PROTESTANT: ___ **RESPONDENT:** ___ **DEFENDANT:** ___

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Email: dmertz@ncdoj.gov

SIGNATURE: Derrick Mertz Digitally signed by Derrick Mertz Date: 2023.08.23 15:26:03 -04'00'

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NORTH CAROLINA UTILITIES COMMISSION
PUBLIC STAFF - APPEARANCE SLIP

DATE August 28, 2023 DOCKET #: E-7, Sub 1276

PUBLIC STAFF ATTORNEY Lucy E. Edmondson; Robert B. Josey; Nadia L. Luhr; Thomas J. Felling; William E. H. Creech; William S.F. Freeman; Anne M. Keyworth

TO REQUEST A **CONFIDENTIAL** TRANSCRIPT, PLEASE PROVIDE YOUR EMAIL ADDRESS BELOW:

ACCOUNTING

CONSUMER SERVICES
COMMUNICATIONS
ENERGY

ECONOMICS
LEGAL lucy.edmondson@psncuc.nc.gov; robert.josey@psncuc.nc.gov; nadia.luhr@psncuc.nc.gov; thomas.felling@psncuc.nc.gov; zeke.creech@psncuc.nc.gov; william.freeman@psncuc.nc.gov; anne.keyworth@psncuc.nc.gov

TRANSPORTATION
WATER

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COUNSEL/MEMBER(s) REQUESTING A **CONFIDENTIAL** TRANSCRIPT WHO HAS SIGNED A CONFIDENTIALITY AGREEMENT WILL NEED TO SIGN BELOW.

/s/ Lucy E. Edmondson

/s/ Robert B. Josey

/s/ Nadia L. Luhr

/s/ Thomas J. Felling

/s/ William E. H. Creech

/s/ William Freeman /s/ Anne M. Keyworth

FILED
May 01, 2023
Data Center
Missouri Public
Service Commission

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Exhibit No. 42

Ameren – Exhibit 42
John Spanos
Direct Testimony
File No. ER-2022-0337

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Sep 22 2023

Exhibit No.:_____
Issue: Depreciation
Witness: John J. Spanos
Sponsoring Party: Ameren Missouri
File No.: ER-2022-0337

MISSOURI PUBLIC SERVICE COMMISSION

FILE NO. ER-2022-0337

DIRECT TESTIMONY OF

JOHN J. SPANOS

ON BEHALF OF

AMEREN MISSOURI

Camp Hill, Pennsylvania

July, 2022

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Sep 22 2023

TABLE OF CONTENTS

PAGE

I. INTRODUCTION AND PURPOSE ..... - 1 -

II. DEPRECIATION STUDY ..... - 4 -

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I. INTRODUCTION AND PURPOSE

Q. PLEASE STATE YOUR NAME AND ADDRESS.

A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill, Pennsylvania.

Q. ARE YOU ASSOCIATED WITH ANY FIRM?

A. Yes. I am associated with the firm of Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming").

Q. HOW LONG HAVE YOU BEEN ASSOCIATED WITH GANNETT FLEMING?

A. I have been associated with the firm since June, 1986.

Q. WHAT IS YOUR POSITION WITH THE FIRM?

A. I am President.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS CASE?

A. I am testifying on behalf of Union Electric Company d/b/a Ameren Missouri ("Ameren Missouri" or the "Company").

Q. PLEASE STATE YOUR QUALIFICATIONS.

A. I have over 36 years of utility depreciation experience, which includes providing expert testimony in over 400 cases before approximately 41 regulatory commissions, including this Commission. These cases have included depreciation studies in the electric, gas, water, wastewater and pipeline industries. In addition to the cases where I have submitted testimony, I have supervised in over 700 other depreciation or valuation assignments. Please refer to Schedule JJS-D1 for my qualifications

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statement, which includes further information regarding my work history, case experience and leadership in the Society of Depreciation Professionals.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. I sponsor the depreciation study performed for Ameren Missouri attached hereto as Schedule JJS-D2 ("Depreciation Study"). The study was conducted by me and by others working for me under my direction and control. The Depreciation Study sets forth the calculated annual depreciation accrual rates by account as of December 31, 2021. The proposed rates appropriately reflect the rates at which Ameren Missouri's assets should be depreciated over their useful lives and are based on the most commonly used methods and procedures for determining depreciation rates.

Q. CAN YOU SUMMARIZE THE IMPACT ON DEPRECIATION RATES BASED ON THE DEPRECIATION STUDY?

A. Yes. The table below sets forth a comparison of the current depreciation rates and resultant expense to the proposed depreciation rates and expense by function as of December 31, 2021.

	Current		Proposed	
Function	Rates	Proforma Expense	Rates	Expense
Steam	5.59	$272,187,119	5.64	$274,856,032
Nuclear	2.34	79,731,784	2.65	90,203,405
Hydraulic	2.56	15,167,637	2.62	15,495,314
Other	2.67	64,970,006	2.63	63,936,609
Transmission	2.24	35,239,438	2.62	41,085,196
Distribution	2.75	199,296,436	2.90	210,613,016
General	5.60	49,798,954	5.76	51,280,956
Total	3.41	$716,391,374	3.56	$747,470,528

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The proposed rates include wind and solar generation that has been added in the last few years. I have also developed a recommendation for depreciation rates to be applied to additional new wind generation, new large solar generation, storage assets, and surge protection devices that I understand Ameren Missouri plans to own and operate starting in the near-term.

Q. CAN YOU EXPLAIN SOME OF THE MAJOR FACTORS THAT CAUSED THE CHANGES IN DEPRECIATION RATES?

A. Yes. The major components that caused rates to either increase or decrease by function are as follows:

- Steam Production Plant: the small increase is primarily due to the shorter life span for common steam assets, partially offset by extending the life of the Sioux Energy Center by two years.
- Nuclear Plant: the increase relates to the utilization of shorter interim survivor curves for most accounts and additional capital investment with a shorter overall remaining life to recover the costs.
- Hydraulic Production Plant: the small increase is due to the capital investment at the Keokuk facility.
- Other Production Plant: the decrease relates to the utilization of longer survivor curves for a few accounts.
- Transmission Plant: the increase relates to the utilization of a shorter survivor curve for a few accounts.

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- Distribution Plant: the increase relates to the capital investments, including the implementation of the meter conversion program and utilization of shorter survivor curves for a few accounts.
- General Plant: the increase relates to the utilization of a shorter survivor curve for Account 390, Structure and Improvements – Large Structures.

II. DEPRECIATION STUDY

Q. PLEASE DEFINE THE CONCEPT OF DEPRECIATION.

A. Depreciation refers to the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the Company is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and the requirements of public authorities.

Q. DID YOU PREPARE THE DEPRECIATION STUDY TO BE SUBMITTED BY AMEREN MISSOURI TO THE COMMISSION'S STAFF AND THE OFFICE OF THE PUBLIC COUNSEL IN ACCORDANCE WITH THE COMMISSION'S RULES?

A. Yes. I prepared the depreciation study submitted by Ameren Missouri. My report, which as noted is attached to this testimony as Schedule JJS-D2, is entitled: "2021 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2021." This report sets forth the results of my depreciation study for Ameren Missouri.

Q. IN PREPARING THE DEPRECIATION STUDY, DID YOU FOLLOW GENERALLY ACCEPTED PRACTICES IN THE FIELD OF DEPRECIATION VALUATION?

A. Yes.

Q. ARE THE METHODS AND PROCEDURES OF THIS DEPRECIATION STUDY CONSISTENT WITH PAST PRACTICES?

A. The methods and procedures of this study are the same as those utilized in the last study for this Company as well as others before this Commission. Depreciation rates are determined based on the average service life procedure and the remaining life method.

Q. PLEASE DESCRIBE THE CONTENTS OF YOUR REPORT.

A. My report is presented in nine parts. Part I, Introduction, presents the scope and basis for the depreciation study. Part II, Estimation of Survivor Curves, includes descriptions of the methodology of estimating survivor curves. Parts III and IV set forth the analysis for determining life and net salvage estimation. Part V, Calculation of Annual and Accrued Depreciation, includes the concepts of depreciation and amortization using the remaining life. Part VI, Results of Study, presents a description of the results and a summary of the depreciation calculations. Parts VII, VIII and IX include graphs and tables that relate to the service life and net salvage analyses, and the detailed depreciation calculations.

The table on pages VI-4 through VI-8 presents the estimated survivor curve, the net salvage percent, the original cost as of December 31, 2021, the book depreciation reserve and the calculated annual depreciation accrual and rate for each

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account or subaccount. The section beginning on page VII-2 presents the results of the retirement rate analyses prepared as the historical bases for the service life estimates. The section beginning on page VIII-2 presents the results of the net salvage analysis. The section beginning on page IX-2 presents the depreciation calculations related to surviving original cost as of December 31, 2021.

Q. PLEASE EXPLAIN HOW YOU PERFORMED YOUR DEPRECIATION STUDY.

A. I used the straight line remaining life method of depreciation, with the average service life procedure. The annual depreciation is based on a method of depreciation accounting that seeks to distribute the unrecovered cost of fixed capital assets over the estimated remaining useful life of each unit, or group of assets, in a systematic and reasonable manner.

For General Plant Accounts 391.0, 391.2, 391.3, 393, 394, 395, 397 and 398, I used the straight line remaining life method of amortization. Additionally, for certain general plant assets recorded in Generating Accounts 316.21, 316.22, 316.23, 325.21, 325.22, 325.23, 335.21, 335.22, 335.23, 346.21, 346.22 and 346.23, as well as training assets in General Plant Accounts 390.05, 392.05, 394.05 and 397.05, I use the straight line remaining life method of amortization. The account numbers identified throughout my testimony represent those in effect as of December 31, 2021. The annual amortization is based on amortization accounting that distributes the unrecovered cost of fixed capital assets over the remaining amortization period selected for each account and vintage.

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Sep 22 2023

Q. HOW DID YOU DETERMINE THE RECOMMENDED ANNUAL DEPRECIATION ACCRUAL RATES?

A. I did this in two phases. In the first phase, I estimated the service life and net salvage characteristics for each depreciable group, that is, each plant account or subaccount identified as having similar characteristics. In the second phase, I calculated the composite remaining lives and annual depreciation accrual rates based on the service life and net salvage estimates determined in the first phase.

Q. PLEASE DESCRIBE THE FIRST PHASE OF THE DEPRECIATION STUDY, IN WHICH YOU ESTIMATED THE SERVICE LIFE AND NET SALVAGE CHARACTERISTICS FOR EACH DEPRECIABLE GROUP.

A. The service life and net salvage study consisted of compiling historical data from records related to Ameren Missouri's plant; analyzing these data to obtain historical trends of survivor characteristics; obtaining supplementary information from management and operating personnel concerning practices and plans as they relate to plant operations; and interpreting the above data and the estimates used by other electric utilities to form judgments of average service life and net salvage characteristics.

Q. WHAT HISTORICAL DATA DID YOU ANALYZE FOR THE PURPOSE OF ESTIMATING SERVICE LIFE CHARACTERISTICS?

A. Generally speaking, I analyzed the Company's accounting entries that recorded plant transactions during the period 1922 through 2021. The transactions included additions, retirements, transfers, sales and the related balances.

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Sep 22 2023

Q. WHAT METHOD DID YOU USE TO ANALYZE THESE SERVICE LIFE DATA?

A. I used the retirement rate method. This is the most appropriate method when retirement data covering a long period of time is available because this method determines the average rates of retirement actually experienced by the Company during the period of time covered by the depreciation study.

Q. PLEASE DESCRIBE HOW YOU USED THE RETIREMENT RATE METHOD TO ANALYZE AMEREN MISSOURI'S SERVICE LIFE DATA.

A. I applied the retirement rate analysis to each different group of property in the study. For each property group, I used the retirement rate data to form a life table which, when plotted, shows an original survivor curve for that property group. Each original survivor curve represents the average survivor pattern experienced by the several vintage groups during the experience band studied. The survivor patterns do not necessarily describe the life characteristics of the property group; therefore, interpretation of the original survivor curves is required in order to use them as valid considerations in estimating service life. The Iowa-type survivor curves were used to perform these interpretations.

Q. WHAT IS AN "IOWA-TYPE SURVIVOR CURVE" AND HOW DID YOU USE SUCH CURVES TO ESTIMATE THE SERVICE LIFE CHARACTERISTICS FOR EACH PROPERTY GROUP?

A. Iowa-type curves are a widely-used group of survivor curves that contain the range of survivor characteristics usually experienced by utilities and other industrial companies. The Iowa curves were developed at the Iowa State College Engineering

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Sep 22 2023

Experiment Station through an extensive process of observing and classifying the ages at which various types of property used by utilities and other industrial companies had been retired.

Iowa-type curves are used to smooth and extrapolate original survivor curves determined by the retirement rate method. The Iowa curves and truncated Iowa curves were used in this study to describe the forecasted rates of retirement based on the observed rates of retirement and the outlook for future retirements.

The estimated survivor curve designations for each depreciable property group indicate the average service life, the family within the Iowa system to which the property group belongs, and the relative height of the mode. For example, the Iowa 57-R2 indicates an average service life of fifty-seven years; a right-moded, or R, type curve (the mode occurs after average life for right-moded curves); and a low height, 2, for the mode (possible modes for R type curves range from 1 to 5).

Q. WHAT APPROACH DID YOU USE TO ESTIMATE THE LIVES OF SIGNIFICANT FACILITIES SUCH AS PRODUCTION PLANTS?

A. I used the life span technique to estimate the lives of significant facilities for which concurrent retirement of the entire facility is anticipated. In this technique, the survivor characteristics of such facilities are described by the use of interim survivor curves and estimated probable retirement dates.

The interim survivor curves describe the rate of retirement related to the replacement of elements of the facility, such as, for a building, the retirements of plumbing, heating, doors, windows, roofs, etc., that occur during the life of the facility. The probable retirement date provides the rate of final retirement for each year of

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Sep 22 2023

installation for the facility by truncating the interim survivor curve for each installation year at its attained age at the date of probable retirement. The use of interim survivor curves truncated at the date of probable retirement provides a consistent method for estimating the lives of the several years of installation for a particular facility inasmuch as a single concurrent retirement for all years of installation will occur when it is retired.

Q. HAS GANNETT FLEMING USED THIS APPROACH IN OTHER PROCEEDINGS?

A. Yes, we have used the life span technique in performing depreciation studies presented to and accepted by many public utility commissions across the United States and Canada, including Missouri. This technique is currently being utilized by Ameren Missouri in the same manner recommended in this case.

Q. WHAT ARE THE BASES FOR THE PROBABLE RETIREMENT YEARS THAT YOU HAVE ESTIMATED FOR EACH FACILITY?

A. The probable retirement years are life spans for each facility that are based on judgment and on the most recent resource planning analyses provided by the Company. Consideration was also given to the age, use, size, nature of construction, management outlook and typical life spans experienced and used by other electric utilities for similar facilities. The life spans for the Labadie and Rush Island Energy Centers result in probable retirement dates that are many years in the future.[1] The life span used for the Sioux Energy Center, consistent with the 2022 Change in the

[1] For purposes of these results and as requested by the Company given the circumstances, we did not adjust the life span of the Rush Island plant although, had we done so, depreciation expense would have increased substantially.

Company's Preferred Resource Plan, results in a probable retirement date of 2030, two years longer than my prior depreciation study filed in File No. ER-2019-0335. The life span for the Ameren Missouri's Meramec Energy Center reflects its retirement in 2022.

Q. DID YOU PHYSICALLY OBSERVE AMEREN MISSOURI'S PLANT AND EQUIPMENT AS PART OF YOUR DEPRECIATION STUDY?

A. Yes. I made field reviews of Ameren Missouri's property during May 2022 to observe representative portions of plant. Also, I have conducted field visits in prior studies during April 2019 and in March 2014. Field reviews are conducted to become familiar with Company operations and to obtain an understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements. This knowledge, as well as information from other discussions with management, was incorporated in the interpretation and extrapolation of the statistical analyses.

Q. WOULD YOU EXPLAIN THE CONCEPT OF "NET SALVAGE"?

A. Net salvage is a component of the service value of capital assets that is reflected in depreciation rates. The service value of an asset is its original cost less its net salvage. Net salvage is the salvage value received for the asset upon retirement less the cost to retire the asset. When the cost to retire exceeds the salvage value, the result is negative net salvage.

Inasmuch as depreciation expense is the loss in service value of an asset during a defined period, e.g., one year, it must include a ratable portion of both the original cost and the net salvage. That is, the net salvage related to an asset should be

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incorporated in the cost of service during the same period as its original cost so that customers receiving service from the asset pay rates that include a portion of both elements of the asset's service value, the original cost and the net salvage value.

For example, the full recovery of the service value of a $20,000 circuit breaker includes not only the $20,000 of original cost, but also, on average, $2,200 to remove the breaker at the end of its life and $200 in salvage value. In this example, the net salvage component is negative $2,000 ($200 - $2,200), and the net salvage percent is negative 10% (($200 - $2,200)/$20,000).

Q. PLEASE DESCRIBE HOW YOU ESTIMATED NET SALVAGE PERCENTAGES.

A. I estimated the net salvage percentages by reviewing the Company's account specific historical salvage and cost of removal data for the period 1961 through 2021 as a percentage of the associated retired plant, as well as considering industry experience in terms of net salvage estimates for other electric companies.

Q. WERE THE NET SALVAGE PERCENTAGES FOR GENERATING FACILITIES BASED ON THE SAME ANALYSES?

A. Yes, for the interim analyses. The net salvage percentages for generating facilities were based on two components, the interim net salvage percentage and the final net salvage percentage. The interim net salvage percentage is determined based on the cost of removal and gross salvage amounts as a percentage of the associated plant retired for the historical period 1961-2021. Since at this time the Company has not analyzed what it expects it will cost to decommission each of its non-nuclear power plants, I have assumed for purposes of this depreciation study that the final net salvage

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Sep 22 2023

or dismantlement component (also sometimes referenced as "terminal net salvage") is zero.

Q. DO YOU BELIEVE THAT THE DEPRECIATION RATES SHOULD INCLUDE A DISMANTLEMENT COMPONENT?

A. Yes, because the costs to dismantle or decommission a generating unit or facility is part of the service value of the assets and should be recovered in depreciation rates over the life of the asset. This is particularly important for coal-fired facilities that are being shut down consistently all across the United States. Additionally, waiting until the facility is actually retired to begin recovering the cost to decommission creates intergenerational inequity as customers that would then no longer be receiving service from the generating facility will have to pay rates that will reflect these end of life costs.

Q. **HAVE AMEREN MISSOURI'S DEPRECIATION RATES INCLUDED A TERMINAL NET SALVAGE COMPONENT FOR ITS NON-NUCLEAR POWER PLANTS?**

A. No, because as previously noted, the Company has not yet estimated those costs, so while I believe such an estimate should be prepared as soon as reasonably possible, and that depreciation rates should reflect such costs, I have not reflected them at this time.

Q. PLEASE DESCRIBE THE SECOND PHASE OF THE PROCESS THAT YOU USED IN THE DEPRECIATION STUDY IN WHICH YOU CALCULATED COMPOSITE REMAINING LIVES AND ANNUAL DEPRECIATION ACCRUAL RATES.

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Sep 22 2023

A. After I estimated the service life and net salvage characteristics for each depreciable property group, I calculated the annual depreciation accrual rates for each group, using the straight line remaining life method, and using remaining lives weighted consistent with the average service life procedure.

Q. PLEASE DESCRIBE THE STRAIGHT LINE REMAINING LIFE METHOD OF DEPRECIATION.

A. The straight line remaining life method of depreciation allocates the original cost of the property, less accumulated depreciation, less future net salvage, in equal amounts to each year of remaining service life.

Q. PLEASE DESCRIBE AMORTIZATION ACCOUNTING.

A. In amortization accounting, units of property are capitalized in the same manner as they are in depreciation accounting. Amortization accounting is used for accounts with a large number of units, but small asset values. Depreciation accounting is difficult for these assets because periodic inventories are required to properly reflect plant in service. Consequently, retirements are recorded when a vintage is fully amortized rather than as the units are removed from service. That is, there is no dispersion of retirements. All units are retired when the age of the vintage reaches the amortization period. Each plant account or group of assets is assigned a fixed period which represents an anticipated life during which the assets will render full benefit. For example, in amortization accounting, assets that have a 20-year amortization period will be fully recovered after 20 years of service and taken off the Company's books, but not necessarily removed from service. In contrast, assets that are taken out

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Sep 22 2023

of service before 20 years remain on the books until the amortization period for that vintage has expired.

Q. FOR WHICH PLANT ACCOUNTS IS AMORTIZATION ACCOUNTING BEING UTILIZED?

A. Amortization accounting is only appropriate for certain General Plant or General Plant related accounts. These accounts are 316.21, 316.22, 316.23, 325.21, 325.22, 325.23, 335.21, 335.22, 335.23, 346.21, 346.22, 346.23, 390.05, 391.0, 391.2, 392.05, 393, 394, 394.05, 395, 397, 397.05 and 398. These accounts represent less than two percent of the Company's depreciable plant.

Q. PLEASE USE AN EXAMPLE TO ILLUSTRATE HOW THE ANNUAL DEPRECIATION ACCRUAL RATE FOR A PARTICULAR GROUP OF PROPERTY IS PRESENTED IN YOUR DEPRECIATION STUDY.

A. I will use Account 362, Station Equipment, as an example because it is one of the largest depreciable mass accounts and represents approximately six percent of total depreciable plant.

The retirement rate method was used to analyze the survivor characteristics of this property group. Aged plant accounting data was compiled from 1932 through 2021 and analyzed in periods that best represent the overall service life of this property. The life tables for the 1932-2021 and 1992-2021 experience bands are presented on pages VII-165 through VII-170 of the report. The life table displays the retirement and surviving ratios of the aged plant data exposed to retirement by age interval. For example, page VII-165 shows $652,073 retired at age 0.5 with $1,313,311,004 exposed to retirement. Consequently, the retirement ratio is 0.0005

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and the surviving ratio is 0.9995. These life tables, or original survivor curves, are plotted along with the estimated smooth survivor curve, the 60-R2 on page VII-164.

The net salvage percent is presented on pages VIII-93 through VIII-96. The percentage is based on the result of annual gross salvage minus the cost to remove plant assets as compared to the original cost of plant retired during the period 1961 through 2021. The 61-year period experienced $13,238,955 ($5,360,584 - $18,599,539) in net salvage for $116,161,705 plant retired. The result is negative net salvage of 11 percent ($13,238,955/$116,161,705). Recent trends have shown indications of negative 20 percent, however, it was determined that based on industry ranges, historical indications and Company expectation, that negative 10 percent was the most appropriate estimate.

My calculation of the annual depreciation related to the original cost as of December 31, 2021, of electric plant is presented on pages IX-119 through IX-121. The calculation is based on the 60-R2 survivor curve, 10 percent negative net salvage, the attained age, and the allocated book reserve. The tabulation sets forth the installation year, the original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual. These totals are brought forward to the table on page VI-7.

Q. HAVE YOU DEVELOPED DEPRECIATION RATES FOR FUTURE ASSETS?

A. Yes. Ameren Missouri has plans to construct additional wind and solar facilities, construct battery storage facilities, and install surge protection devices in the near term and beyond. I have developed depreciation rates for the wind and solar generation

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Sep 22 2023

assets based on the interim survivor curve for each account, a negative net salvage percentage for some accounts and a 30-year life span for all assets at the location. For battery storage assets in generation, transmission and distribution, a rate was developed based on a 10-year average life and 0 percent net salvage. Surge protection devices for residential meters could also be installed with a rate based on a 15-year average life and negative 2 percent net salvage. All of these future rates are presented on page VI-8 of Schedule JJS-D2.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes.

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Sep 22 2023

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Sep 22 2023

Schedule JJS-D1

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Sep 22 2023

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

Q. Do you hold any special certification as a depreciation expert?

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013 and February 2018.

Q. Please outline your experience in the field of depreciation.

A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June 1986 through December 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in

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Sep 22 2023

the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

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Sep 22 2023

Valuation Studies. In December 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc., in April 2012, I was promoted to the position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC) and in January of 2019, I was promoted to my present position of President of Gannett Fleming Valuation and Rate Consultants, LLC. In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy

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Sep 22 2023

Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Energy Arkansas, Inc.; Black Hills Kansas

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Sep 22 2023

Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire and Newtown Artesian Water Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service

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Sep 22 2023

Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission ("FERC"); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

Q. Have you had any additional education relating to utility plant depreciation?

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: "Techniques of Life Analysis," "Techniques of Salvage and Depreciation Analysis," "Forecasting Life and Salvage," "Modeling and Life Analysis Using Simulation," and "Managing a Depreciation Study." I have also completed the "Introduction to Public Utility Accounting" program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

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Sep 22 2023

	Year	Jurisdiction	Docket No.	Client Utility	Subject
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-El-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693-LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

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Sep 22 2023

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

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Sep 22 2023

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

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Sep 22 2023

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
133.	2011	FERC	RP11-___-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrys – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

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Sep 22 2023

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

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LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

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Sep 22 2023

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

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Sep 22 2023

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util. Com.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
331.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
334.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
335.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
336.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
337.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
338.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation

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Sep 22 2023

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
339.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
340.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
341.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
342.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
343.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
344.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
345.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
346.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
347.	2020	OR PSC	UE 374	Pacificorp	Depreciation
348.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
349.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
350.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery of	Depreciation
351.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
352.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
353.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
354.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
355.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
356.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
357.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
358.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
359.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
360.	2021	NC Util. Com.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
361.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
362.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
363.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
364.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
365.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
366.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
367.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
368.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
369.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
370.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
371.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
372.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
373.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
374.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation
375.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation

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LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

	Year	Jurisdiction	Docket No.	Client Utility	Subject
376.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
377.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
378.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
379.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
380.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
381.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
382.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
383.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
384.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
385.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-El-AAM	Duke Energy Ohio	Depreciation
386.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
387.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
388.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
389.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
390.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
391.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
392.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
393.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
395.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
396.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
397.	2022	PA PUC	R-2022-3031672; R-2022-3031673	Pennsylvania-American Water Company	Depreciation
398.	2022	SD PUC	Docket No. NG22-	MidAmerican Gas	Depreciation
399.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation
400.	2022	WYPSC	Docket No. 20003-214-ER-22	Black Hills Energy – Cheyenne Light, Fuel and Power Company	Depreciation
401.	2022	MA DPU	D.P.U. 22.22	NSTAR Electric Company d/b/a Eversource Energy	Depreciation
402.	2022	NC Util Com	Docket No. W-218, Sub 573	Aqua North Carolina, Inc.	Depreciation
403.	2022	OR PUC	UM 2213	Northwest Natural Gas	Depreciation
404.	2022	OR PUC	UM 2214	Northwest Natural Gas	Depreciation

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Ameren MISSOURI

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2021

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

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AMEREN MISSOURI

ST. LOUIS, MISSOURI

2021 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2021

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania

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Gannett Fleming
Valuation and Rate Consultants, LLC

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July 20, 2022

Ameren Corporation
1901 Choteau Boulevard
St. Louis, MO 63103

Attention Wendy K. Tatro, Esq.
Director and Assistant General Counsel

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Ameren Missouri as of December 31, 2021. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

We gratefully acknowledge the assistance of Ameren Missouri personnel in the conduct of this study.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John J. Spanos

JOHN J. SPANOS
President

JJS:mle

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TABLE OF CONTENTS

Executive Summary iii

PART I. INTRODUCTION I-1
Scope I-2
Plan of Report I-2
Basis of the Study I-3
Depreciation I-3
Service Life and Net Salvage Estimates I-4

PART II. ESTIMATION OF SURVIVOR CURVES II-1
Survivor Curves II-2
Iowa Type Curves II-3
Retirement Rate Method of Analysis II-9
Schedules of Annual Transactions in Plant Records II-10
Schedule of Plant Exposed to Retirement II-13
Original Life Table II-15
Smoothing the Original Survivor Curve II-17

PART III. SERVICE LIFE CONSIDERATIONS III-1
Field Trips III-2
Service Life Analysis III-3
Life Span Estimates III-6

PART IV. NET SALVAGE CONSIDERATIONS IV-1
Net Salvage Analysis IV-2
Net Salvage Considerations IV-2

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION V-1
Group Depreciation Procedures V-2
Single Unit of Property V-2
Remaining Life Annual Accruals V-3
Average Service Life Procedure V-3
Calculation of Annual and Accrued Amortization V-4

PART VI. RESULTS OF STUDY VI-1
Qualification of Results VI-2
Description of Detailed Tabulations VI-2

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Sep 22 2023

TABLE OF CONTENTS, cont

Table 1. Summary of Estimated Survivor Curve, Net Salvage Percent, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2021 ..... VI-4

PART VII. SERVICE LIFE STATISTICS VII-1

PART VIII. NET SALVAGE STATISTICS VIII-1

PART IX. DETAILED DEPRECIATION CALCULATIONS IX-1

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AMEREN MISSOURI

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Ameren Missouri's ("Ameren Missouri" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2021. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

Ameren Missouri's accounting policy has not changed since the last depreciation study was prepared. However, there has been significant increases in capital additions and retirements of assets which has led to updated service lives and net salvage percentages. These changes in plant and parameters have caused the proposed depreciation rates to increase as compared to currently approved depreciation rates based on the last depreciation study and stipulation.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2021 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

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The study results set forth an annual depreciation expense of $747.5 million when applied to depreciable plant balances as of December 31, 2021. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2021	PROPOSED RATE	PROPOSED EXPENSE
Steam Production Plant	$ 4,870,347,690.70	5.64	$274,856,032
Nuclear Production Plant	3,404,918,632.97	2.65	90,203,405
Hydraulic Production Plant	591,733,478.12	2.62	15,495,314
Other Production Plant	2,431,176,507.91	2.63	63,936,609
Transmission Plant	1,570,378,256.42	2.62	41,085,196
Distribution Plant	7,255,085,274.21	2.90	210,613,016
General Plant	889,861,217.42	5.76	51,280,956
Total	**$21,013,501,057.75**	**3.56**	**$747,470,528**

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PART I. INTRODUCTION

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AMEREN MISSOURI
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Ameren Missouri (“Ameren Missouri” or "Company"), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of December 31, 2021. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2021.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2021, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric utilities.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results

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of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation is based on amortization accounting.

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Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-4 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The estimates of net salvage by account incorporated a review of experienced costs of removal and gross salvage related to plant retirements, and consideration of

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trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and gross salvage, was stated in dollars and as a percent of retirement. An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

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PART II. ESTIMATION OF SURVIVOR CURVES

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PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

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This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

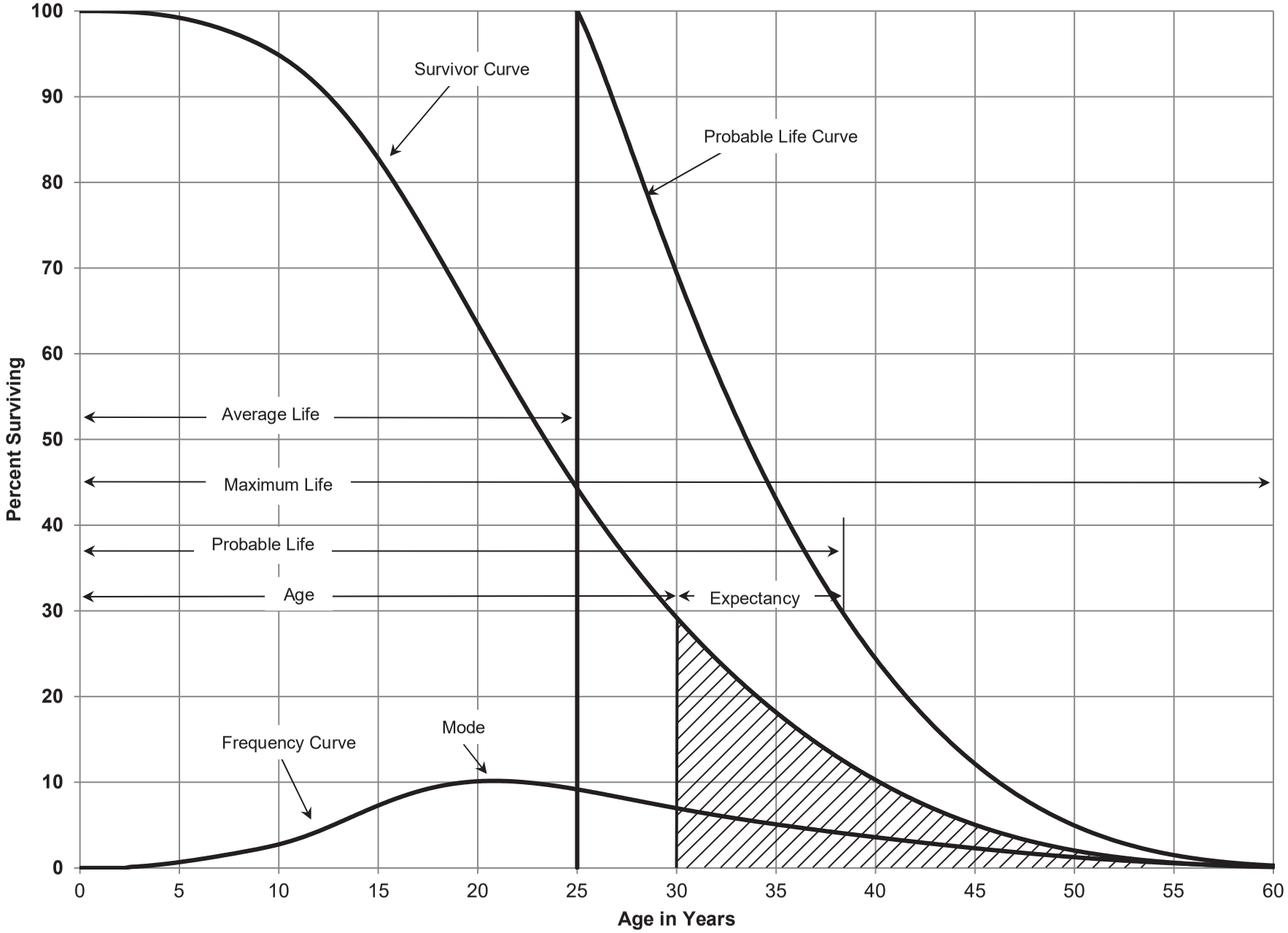

FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

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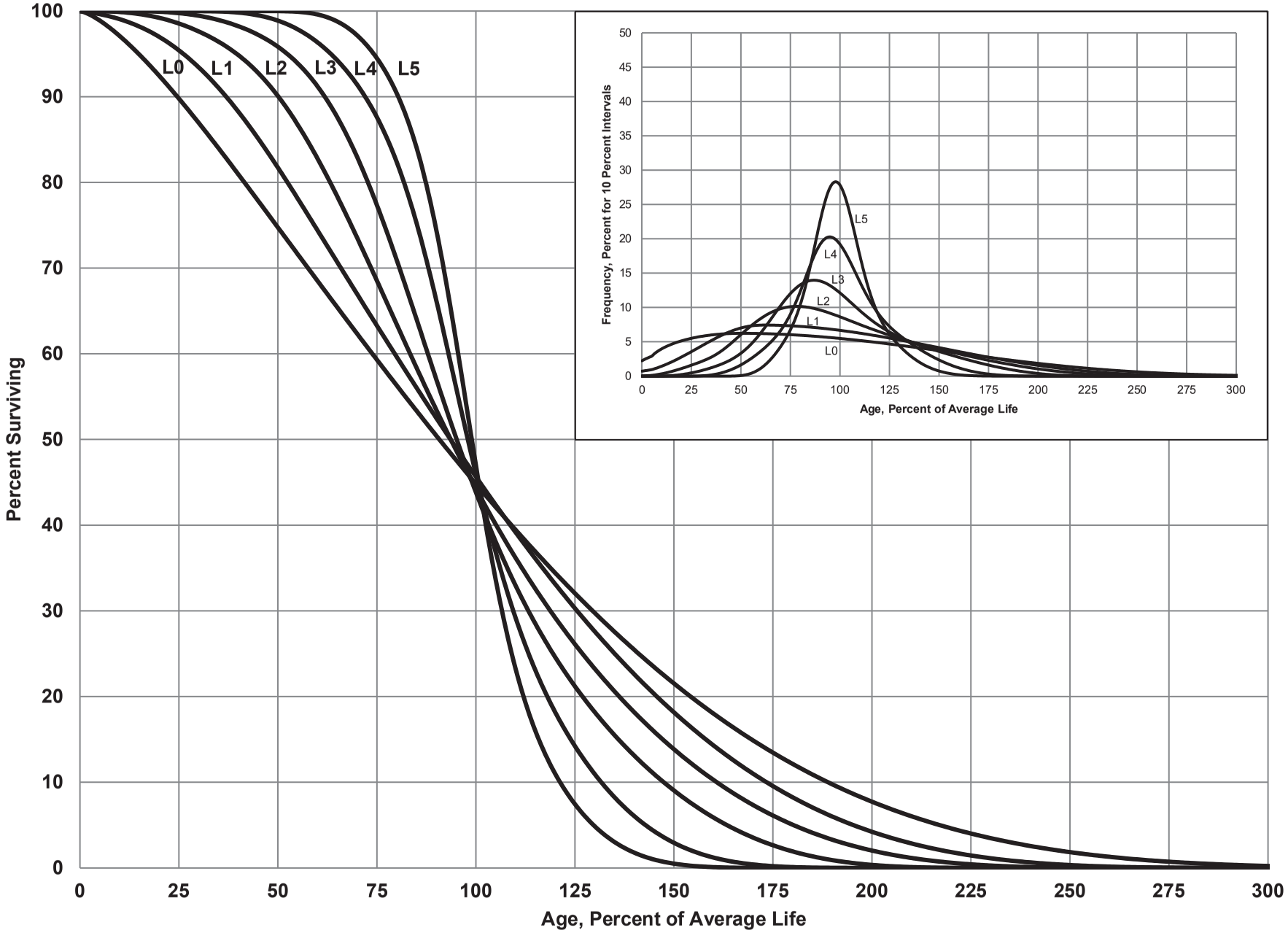

FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

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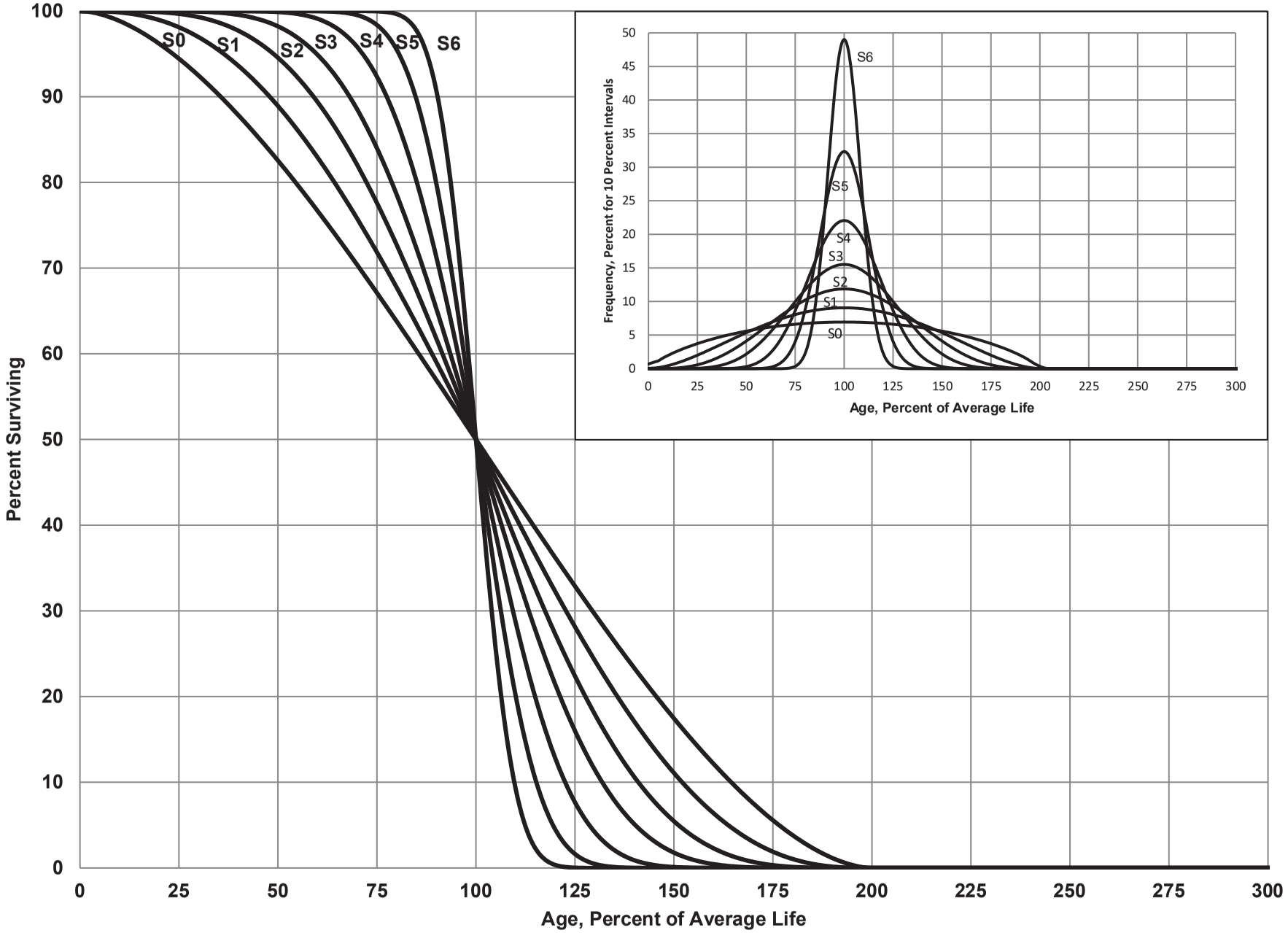

FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

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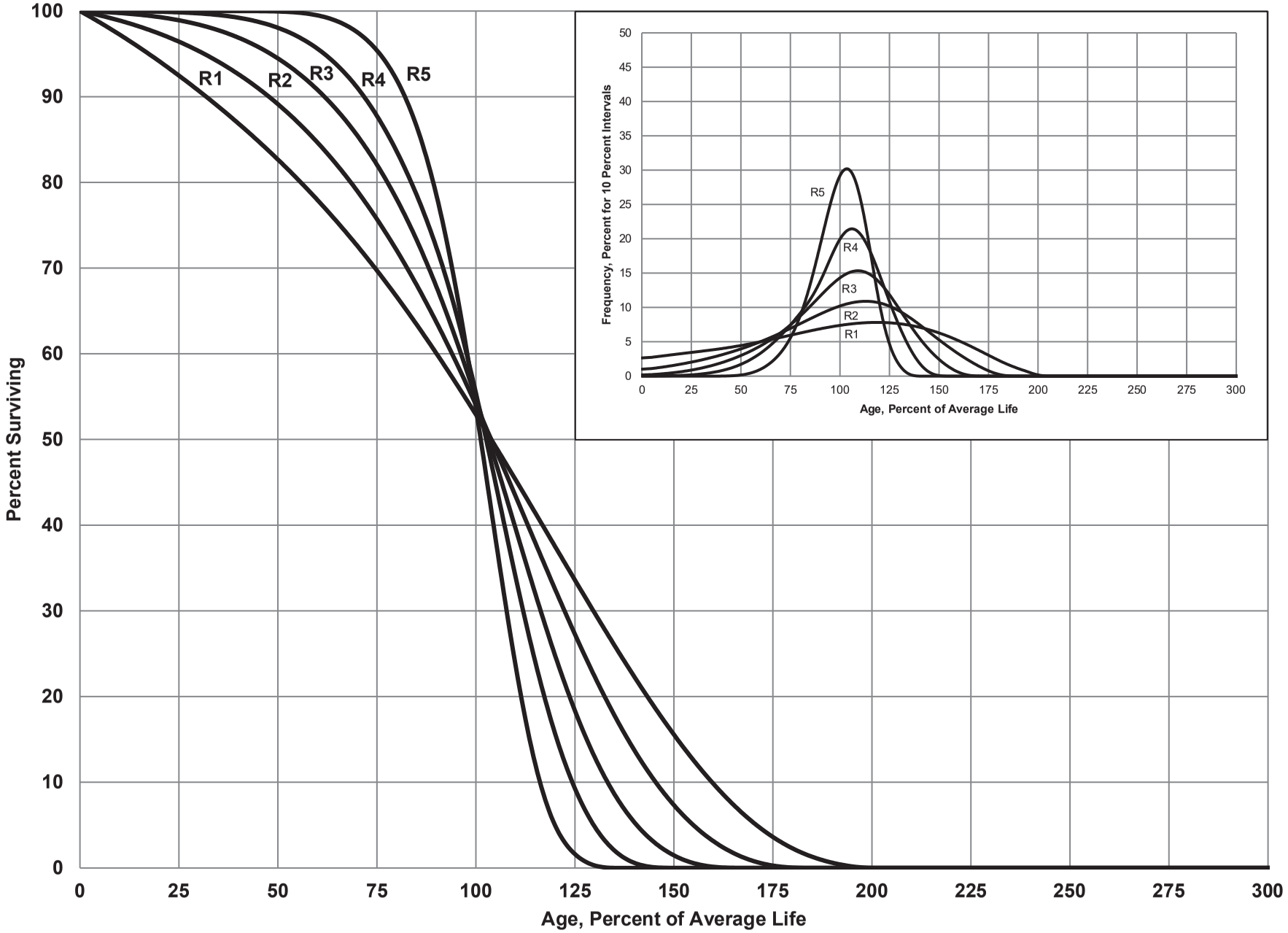

FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

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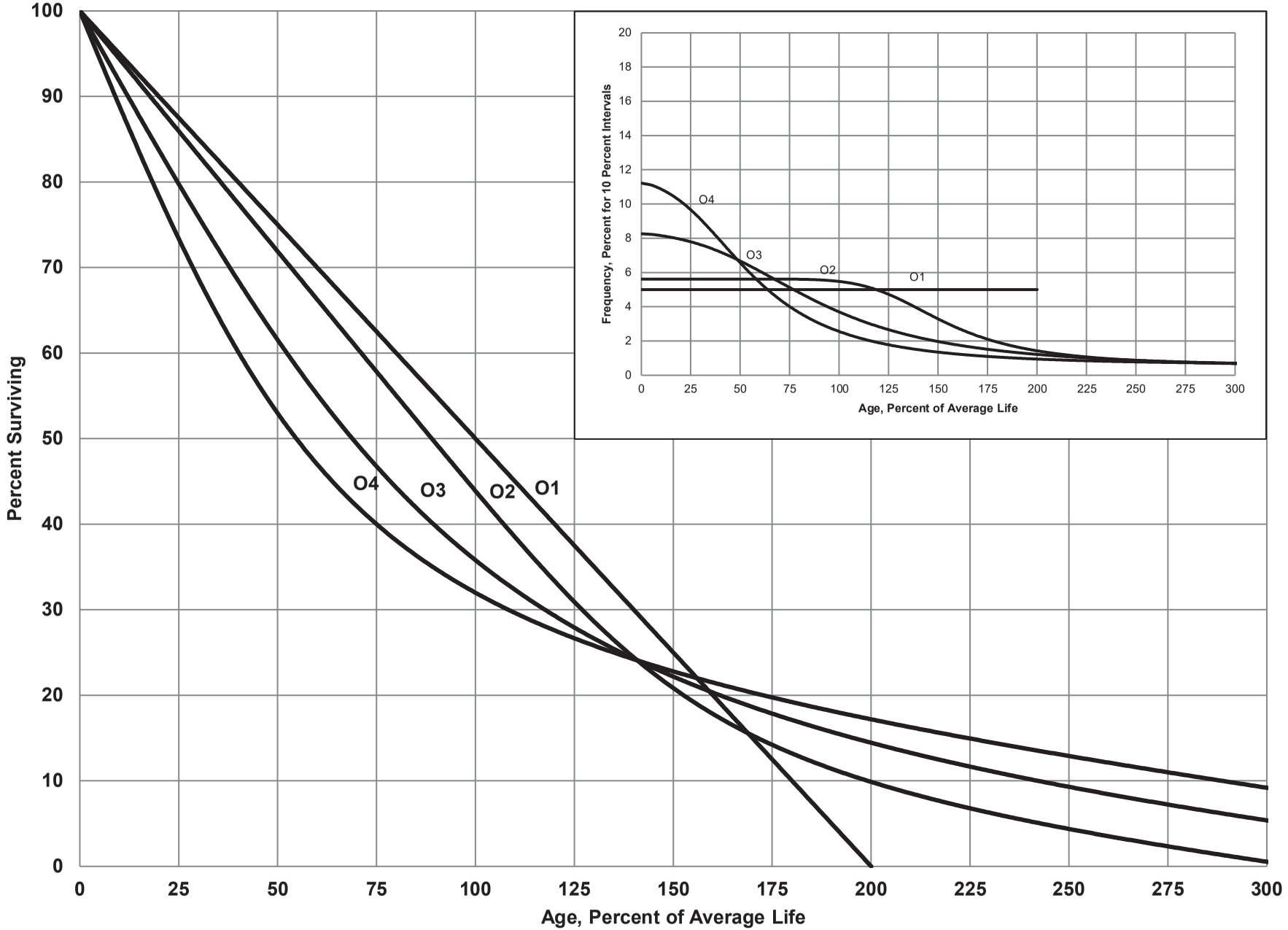

FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

---

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

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Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2012-2021 for which there were placements during the years 2007-2021. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2007 were retired in 2012. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2012 retirements of 2007 installations and ending with the 2021 retirements of the 2016 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021

Placement Band 2007-2021

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2007	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2008	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2009	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2010	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2011	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2012	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2013		5	11	12	13	14	15	16	18	20	113	7½-8½
2014			6	12	13	15	16	17	19	19	124	6½-7½
2015				6	13	15	16	17	19	19	131	5½-6½
2016					7	14	16	17	19	20	143	4½-5½
2017						8	18	20	22	23	146	3½-4½
2018							9	20	22	25	150	2½-3½
2019								11	23	25	151	1½-2½
2020									11	24	153	½-1½
2021										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

Schedule JJS-D2

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SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021 Placement Band 2007-2021

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars During Year 2012 (2)	2013 (3)	2014 (4)	2015 (5)	2016 (6)	2017 (7)	2018 (8)	2019 (9)	2020 (10)	2021 (11)	Total During Age Interval (12)	Age Interval (13)
2007	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2008	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2009	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2010	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2011	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2012	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2013		-	-	-	-	-	-	-	-	-	6	7½-8½
2014			-	-	-	-	-	-	-	-	-	6½-7½
2015				-	-	-	-	(12)[b]	-	-	-	5½-6½
2016					-	-	-	-	22[a]	-	-	4½-5½
2017						-	-	(19)[b]	-	-	10	3½-4½
2018							-	-	-	-	-	2½-3½
2019								-	-	(102)[c]	(121)	1½-2½
2020									-	-	-	½-1½
2021											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

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In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2012 through 2021 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2017 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2012-2021
SUMMARIZED BY AGE INTERVAL

Experience Band 2012-2021

Placement Band 2007-2021

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2007	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2008	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2009	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2010	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2011	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2012	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2013		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2014			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2015				580[a]	574	561	546	530	501	482	3,057	5½-6½
2016					660[a]	653	639	623	628	609	3,789	4½-5½
2017						750[a]	742	724	685	663	4,332	3½-4½
2018							850[a]	841	821	799	4,955	2½-3½
2019								960[a]	949	926	5,719	1½-2½
2020									1,080[a]	1,069	6,579	½-1½
2021										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

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For the entire experience band 2012-2021, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

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SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2012-2021 Placement Band 2007-2021

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

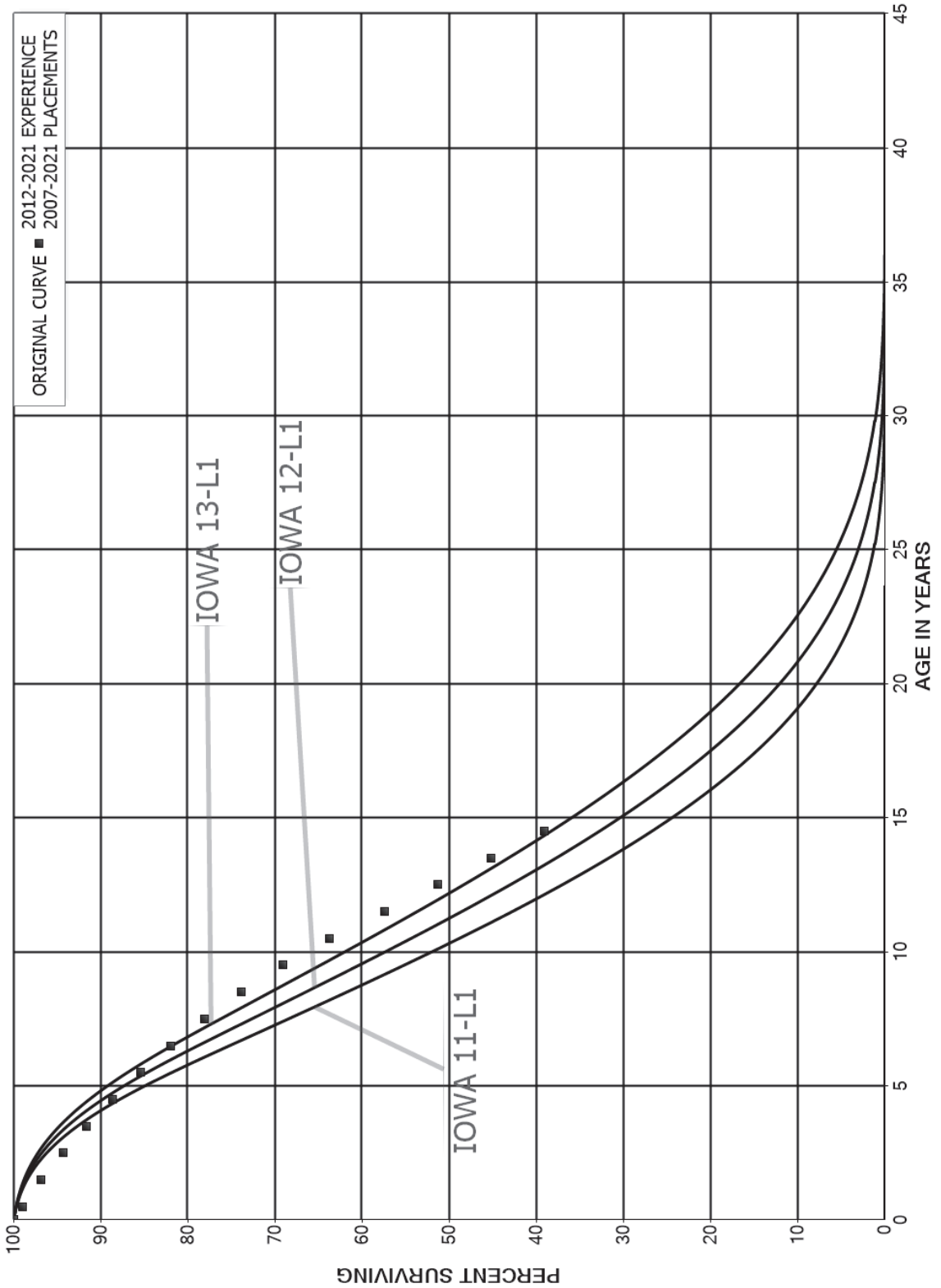

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FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

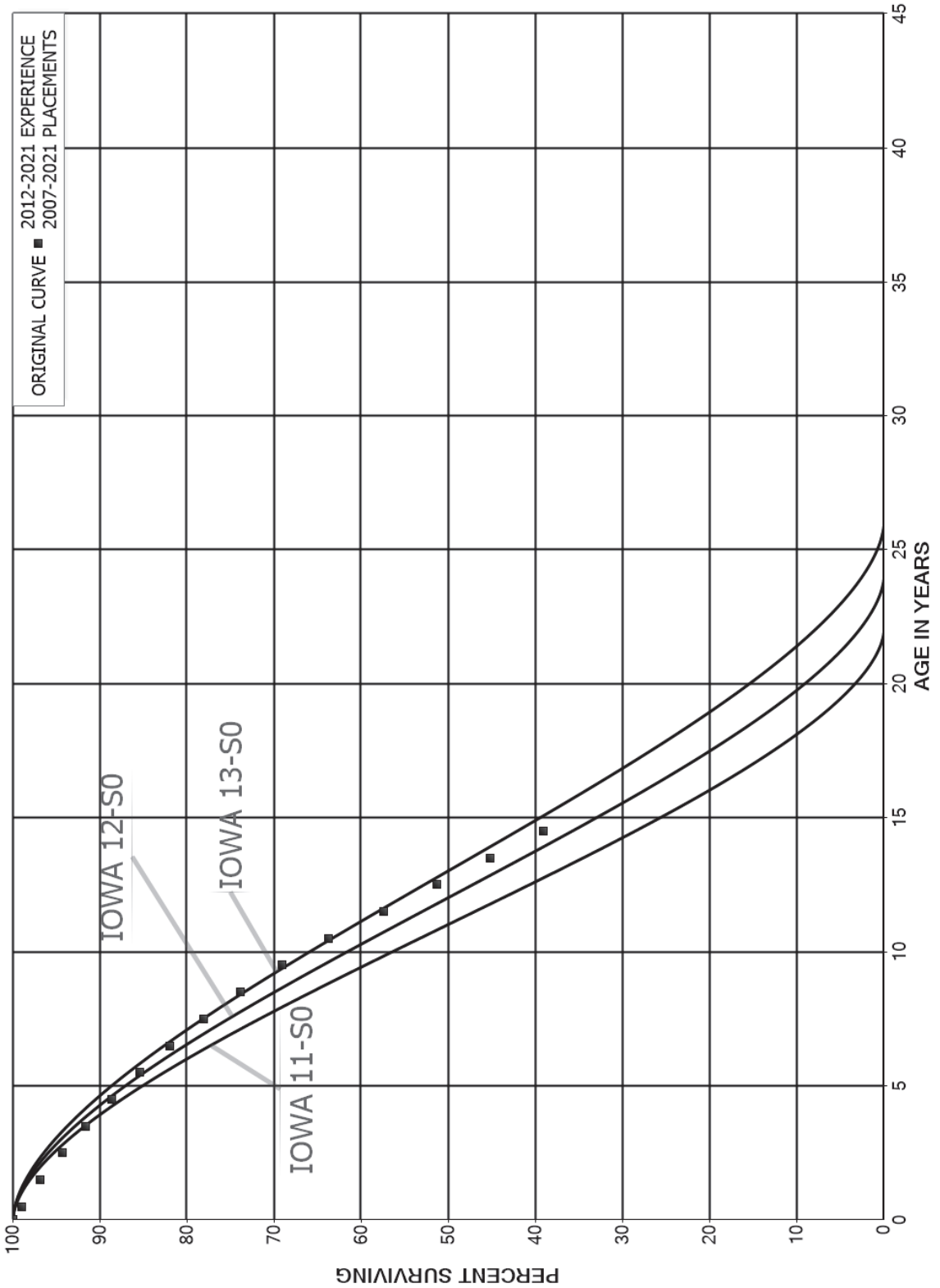

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FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

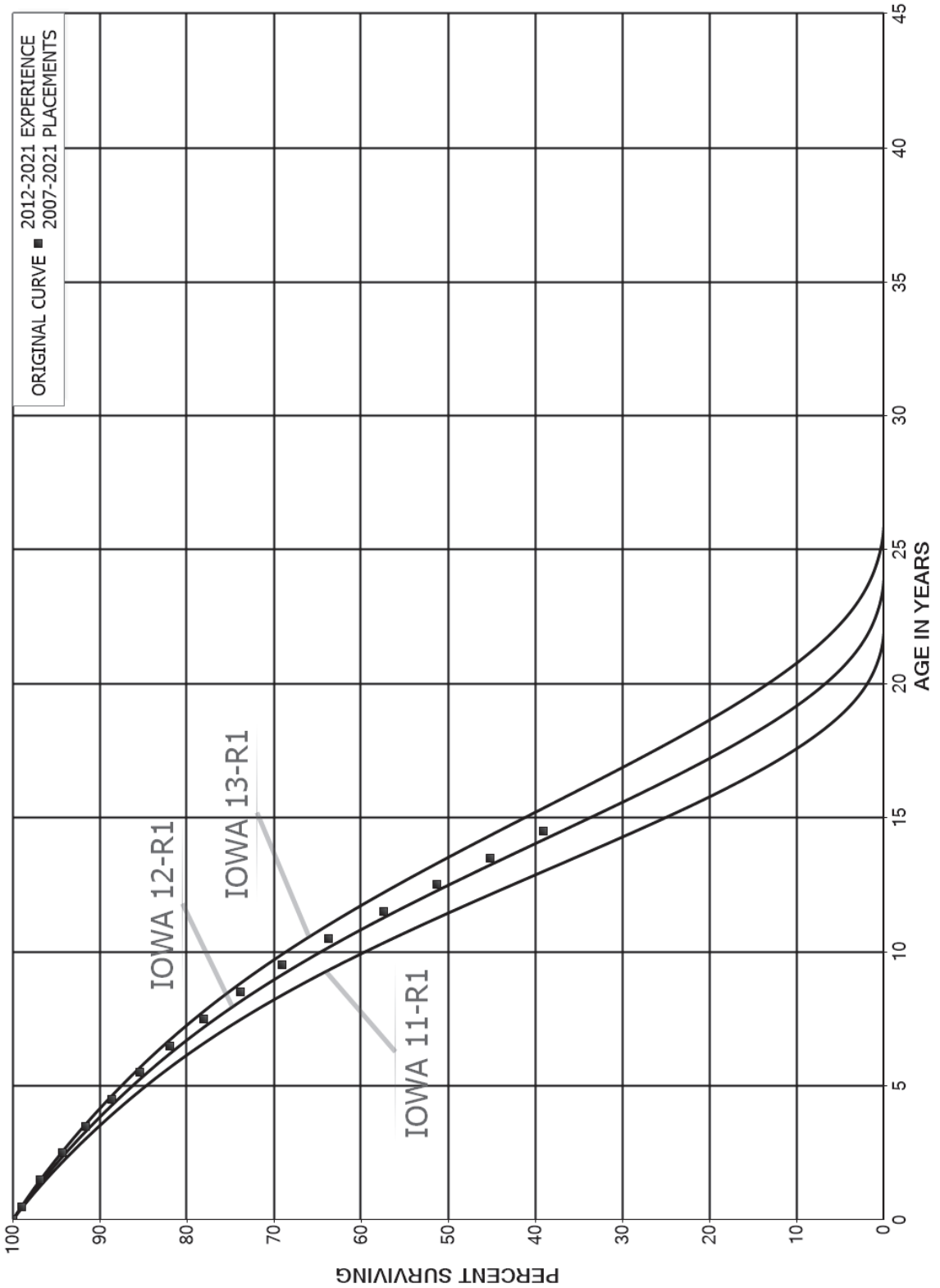

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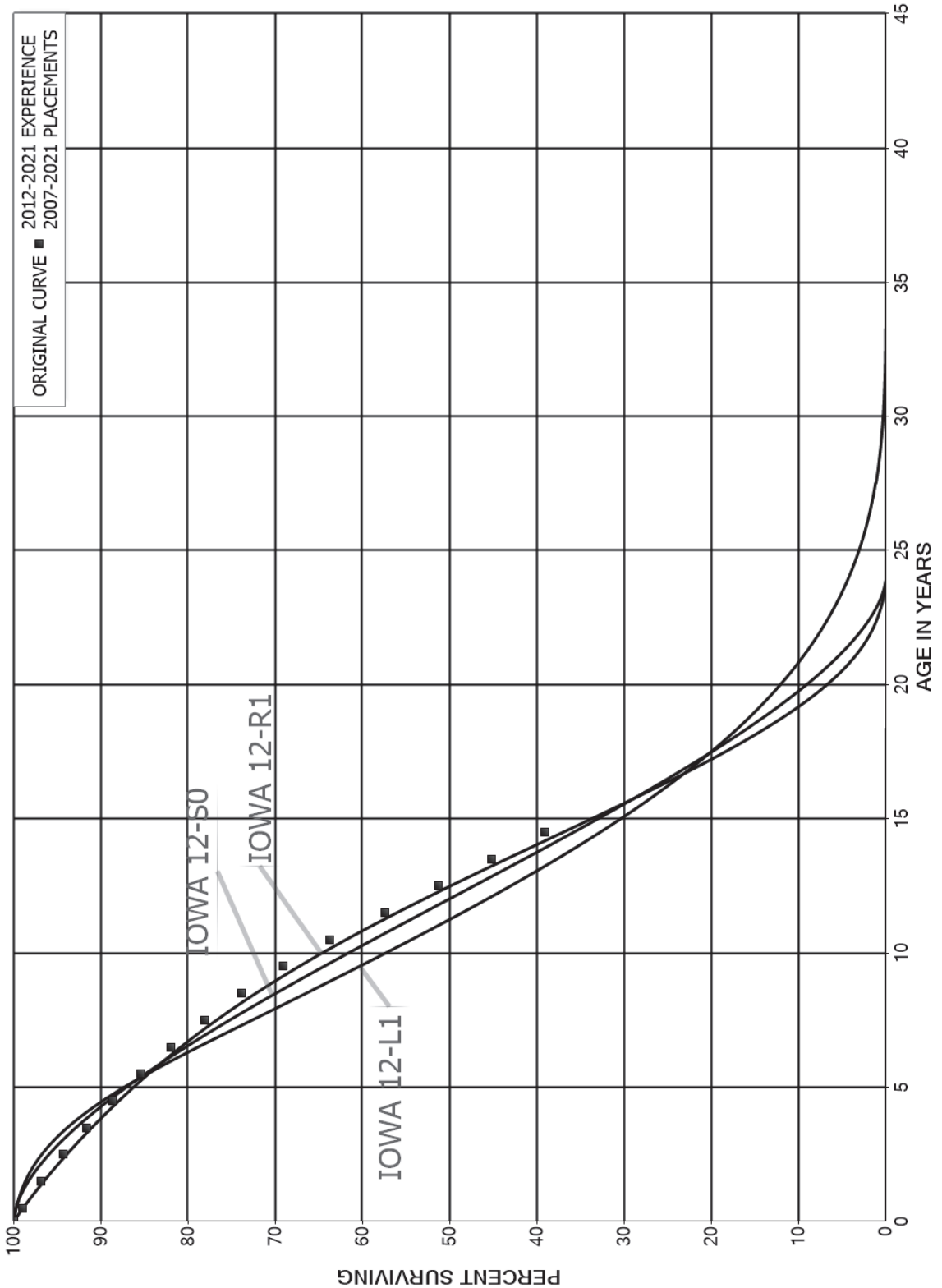
FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PART III. SERVICE LIFE CONSIDERATIONS

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PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted for the studies. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

May 5-6, 2022
- Venice Combustion Turbines
- Rush Island Generating Station
- Paradise Generating Station
- Sioux Generating Station
- Sioux Station
- Lambert Community Service Center

April 15, 2019
- Taum Sauk Pump Storage Plant
- North Farmington Substation
- Leadington Substation
- St. Francis Service Center
- Maryland Heights Landfill Gas Plant

March 10-13, 2014
- Dorsett Operations Center
- Sioux Generating Plant
- Rush Island Generating Plant
- Rush Island Substation
- Meramec Generating Plant
- Labadie Generating Plant
- Venice CT Plant
- Venice Steam Generating Plant
- Central Substation
- Russell Substation

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December 13-14, 2001
Labadie Generating Plant
Meramec Generating Plant
Rush Island Generating Plant
Corporate Headquarters Building
Venice Steam Generating Plant
Sioux Generating Plant
Choteau Substation
Jefferson City Office

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utilities.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 76 percent of depreciable plant. Generally, the information external to the statistics led to minimal or no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

Account No.	Account Description
STEAM PRODUCTION PLANT	
311.00	Structures and Improvements
312.00	Boiler Plant Equipment
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment
NUCLEAR PRODUCTION PLANT	
321.00	Structures and Improvements
322.00	Reactor Plant Equipment
323.00	Turbogenerator Units

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324.00	Accessory Electric Equipment
325.00	Miscellaneous Power Plant Equipment
HYDRAULIC PRODUCTION PLANT	
331.00	Structures and Improvements
333.00	Water Wheels, Turbines and Generators
334.00	Accessory Electric Equipment
335.00	Miscellaneous Power Plant Equipment
OTHER PRODUCTION PLANT	
341.00	Structures and Improvements
342.00	Fuel Holders, Producers, and Accessories
344.00	Generators
345.00	Accessory Electric Equipment
346.00	Miscellaneous Power Plant Equipment
TRANSMISSION PLANT	
353.00	Station Equipment
355.00	Poles and Fixtures
DISTRIBUTION PLANT	
361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles and Fixtures
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.10	Overhead Services
370.00	Meters
371.00	Installations on Customers' Premises
GENERAL PLANT	
390.00	Structures and Improvements - Large Structures
390.00	Structures and Improvements - Miscellaneous Structures - Old
392.00	Transportation Equipment
396.00	Power Operated Equipment

Account 364, Poles and Fixtures, is used to illustrate the manner in which the study was conducted for most of the accounts. Aged retirement and other plant accounting data were compiled through the year 2021. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life

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analysis. The survivor curve chart for the account is presented on page VII-171 and the life tables for the experience bands plotted on the chart follow it.

The company has a pole inspection program in place in which all poles are to be tested every twelve years. Poles are sonically tested and borings inspected to assess the condition of the poles. Poles showing signs of advanced rot and decay are removed while other poles in better condition can be mitigated before the pole is significantly weakened. Most poles that fail an inspection are replaced. The historical service life indication for Account 364, Poles and Fixtures is the 54-S1.5 based on the 1922 to 2021 and 1992 to 2021 experience bands. The currently approved survivor curve estimate for Account 364, Poles and Fixtures was the 58-L2.5. Typical service lives for poles and fixtures of other electric utilities in the Midwest range from 40 to 60 years. The Iowa 54-S1.5 survivor curve reflects the outlook of management, is within the range of service life estimates used by other electric utilities and is a reasonable interpretation of the significant portion of the stub survivor curves, particularly through about age 64.

For Account 365, Overhead Conductors and Devices, the estimate of survivor characteristics is based on the 1922 to 2021 and 1992 to 2021 experience bands. Most retirements have been due to deterioration, inadequacy and voltage conversions. Typical service lives for overhead conductors and devices range from 40 to 60 years. The Iowa 60-R0.5 survivor curve is within the range of other estimates, is a reasonable interpretation of the significant portions of the survivor curves, particularly through about age 58, and reflects the outlook of management.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity,

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management's outlook for the future, and the typical range of lives used by other electric utilities.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

Life Span Estimates

The life span method was used for the Company's production plant accounts, excluding combustion turbines and solar facilities. The life span method is appropriate for these accounts since all of the assets within the plant will be retired concurrently. Probable retirement dates were estimated for each power plant. Life spans for each Steam Production Plant were estimated based on discussions with management regarding future outlook, age and condition of the plant and life spans typically experienced and estimated for similar plants. The life span estimates have been updated as compared to those currently used for each facility, which incorporated a comprehensive study of individual plants conducted by Black and Veatch. For coal-fired generation, the factors influencing the outlook for generating facilities has evolved in recent years and many facilities across the country either have been or are planned to be retired. As the Company reviews the outlook for these facilities, there will be a continued need to revise life span estimates in future studies. The life span and probable retirement dates used for steam production plants are as follows:

Plant	In-Service Date	Probable Retirement Date	Life Span
Meramac	1953,1954,1959,1961	2022	69,68,63,61
Sioux	1967,1968	2030	63,62
Labadie	1970,1971,1972,1973	2042	72,71,70,69
Rush Island	1976,1977	2039	63,62

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Power plants typically are retired when there are other units that can generate electricity at a lower cost. Typical life spans for base load, coal-fired power plants are 50 to 65 years, although more have experienced shorter life spans in recent years. For example, Units 1 and 2 at Rush Island were completed in 1976 and 1977, respectively. The estimated probable retirement date for Labadie is December 31, 2042. Thus, the life spans estimated for the Labadie power plant are 72 years for Unit 1, 71 years for Unit 2, 70 years for Unit 3 and 69 years for Unit 4, which is beyond the upper end of the typical range. The estimated retirement dates should not be interpreted as commitments to retire these plants on these dates, but rather, as reasonable estimates subject to modification in the future as circumstances dictate.

The life span for the Callaway Nuclear Power Plant is based on the length of the operating license as established by the Nuclear Regulatory Commission (NRC). The probable retirement date estimated for the Callaway Nuclear Plant is October 2044, 20 years subsequent to the expiration of the original operating license. The resulting life span estimated for Callaway is slightly less than 60 years since the units did not begin commercial operation until several months after the original operating license was issued. The life spans for the new wind facilities are 30 years.

For most production accounts, an interim survivor curve was estimated for each account, since interim retirements, i.e., retirements prior to the final retirement, are experienced in such accounts.

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PART IV. NET SALVAGE CONSIDERATIONS

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PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1961 through 2021. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and gross salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and gross salvage data are presented in the section titled “Net Salvage Statistics” for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1961 through 2021 contributed significantly toward the net salvage estimates for 37 plant accounts, representing 83 percent of the depreciable plant, as follows:

STEAM PRODUCTION PLANT

311.00	Structures and Improvements
312.00	Boiler Plant Equipment
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment

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NUCLEAR PRODUCTION PLANT
- 321.00 Structures and Improvements
- 322.00 Reactor Plant Equipment
- 323.00 Turbogenerator Units
- 324.00 Accessory Electric Equipment
- 325.00 Miscellaneous Power Plant Equipment

HYDRAULIC PRODUCTION PLANT
- 331.00 Structures and Improvements
- 332.00 Reservoirs, Dams and Waterways
- 333.00 Water Wheels, Turbines and Generators
- 334.00 Accessory Electric Equipment
- 335.00 Miscellaneous Power Plant Equipment

OTHER PRODUCTION PLANT
- 341.00 Structures and Improvements
- 342.00 Fuel Holders, Producers and Accessories
- 344.00 Generators
- 345.00 Accessory Electric Equipment
- 346.00 Miscellaneous Power Plant Equipment

TRANSMISSION PLANT
- 352.00 Structures and Improvements
- 353.00 Station Equipment
- 354.00 Towers and Fixtures

DISTRIBUTION PLANT
- 361.00 Structures and Improvements
- 362.00 Station Equipment
- 364.00 Poles and Fixtures
- 365.00 Overhead Conductors and Devices
- 367.00 Underground Conductors and Devices
- 368.00 Line Transformers
- 369.10 Overhead Services
- 369.20 Underground Services
- 370.00 Meters
- 370.10 Meters - AMI
- 371.00 Installations on Customers' Premises
- 373.00 Street Lighting and Signal Systems

GENERAL PLANT
- 392.00 Transportation Equipment
- 396.00 Power Operated Equipment

Account 365, Overhead Conductors and Devices will be used to illustrate the manner in which the study was conducted for most mass plant accounts. Net salvage

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data were compiled for the years 1961 through 2021. These data include the retirements, cost of removal and gross salvage. Discussions with management indicated that retired overhead conductors are either reused or sold for scrap. However, there are typical costs to remove conductors that exceed any scrap value. The previous estimate of net salvage for overhead conductors was negative 50 percent. The range of typical net salvage estimates used by other electric utilities for overhead conductors is negative 20 percent to negative 100 percent.

The net salvage estimate for this account is negative 50 percent and is based in part on the overall indicators and the trends in the cost of removal and gross salvage percents. Cost of removal as a percent of the original cost retired increased from the 1960's level of 40 percent to approximately 110 percent in the mid 2000's but has declined more recently to around 60 percent. In contrast, gross salvage has decreased from a level of 40 percent to approximately 15 percent in the 1990s, before moving back above 25 percent in the mid 2000's then declining most recently to around 5 percent. The 2003 to 2008 period was when scrap metal prices were at near record highs, a trend which has since moderated. The net salvage estimate of negative 50 percent is consistent with the overall net salvage percent of negative 53 percent experienced during the period 1961 through 2021. The most recent five year average for net salvage is also negative 56 percent.

The net salvage estimates for most of the remaining accounts were estimated using the above-described judgment process incorporating historical indications and reviewing the typical range of estimates used by other electric utilities. The results of the

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net salvage analysis for each plant account are presented in account sequence beginning in the section titled “Net Salvage Statistics”, page VIII-2.

The net salvage estimates for production plant are based on analyses of interim net salvage as it relates to interim retirements. Final or terminal net salvage amounts related to decommissioning and dismantlement of existing electricity generating stations are not included in this study. The decision to exclude terminal net salvage was made by Ameren Missouri’s management based on their desire to exclude this issue at this time. In prior cases, the Missouri Public Service Commission has ruled against the prospective recovery of final net salvage related to steam, hydraulic and other production, which defers the recovery of these costs to future customers. Final net salvage related to nuclear production is recovered in a separate nuclear decommissioning trust fund in accordance with NRC regulations.

Net salvage indications of interim net salvage as related to interim retirements were adjusted due to the fact that interim retirements only represent a portion of the total retirements experienced for each production plant account yet the net salvage estimate is applied to the entire plant balance. For example, if interim retirements are expected to comprise 21 percent of the total retirements experienced by Account 314.00, Turbogenerator Units, at the Labadie Plant, then the historical net salvage indication of negative 10 percent would be adjusted 80 percent to negative 2 percent. The resulting net salvage estimates were adjusted using the interim survivor curve and probable retirement dates to reflect the percentage of plant in service that will experience interim retirements.

Generally, the net salvage estimates for the general plant amortization accounts were zero percent, consistent with amortization accounting.

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PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

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PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1{,}000\left(1 - \frac{6}{10}\right) = \$400.$$

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Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2021, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2021, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

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CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

ACCT	TITLE	AMORTIZATION PERIOD, YEARS
	Miscellaneous Power Plant Equipment	
316.21	Office Furniture	20
316.22	Office Equipment	15
316.23	Computers	5
	Miscellaneous Power Plant Equipment	
325.21	Office Furniture	20
325.22	Office Equipment	15
325.23	Computers	5
	Miscellaneous Power Plant Equipment	
335.21	Office Furniture	20
335.22	Office Equipment	15
335.23	Computers	5

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ACCT	TITLE	AMORTIZATION PERIOD, YEARS
	Miscellaneous Power Plant Equipment	
346.21	Office Furniture	20
346.22	Office Equipment	15
346.23	Computers	5
390.05	Structures and Improvements – Training Assets	5
	Office Furniture and Equipment	
391.21	Furniture	20
391.22	Personal Computers	5
391.23	Equipment	15
392.05	Transportation Equipment – Training Assets	5
393.00	Stores Equipment	20
394.00	Tools, Shop and Garage Equipment	20
394.05	Tools, Shop and Garage Equipment – Training Assets	5
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15
397.05	Communication Equipment – Training Assets	5
398.00	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2021, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

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PART VI. RESULTS OF STUDY

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PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2021. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2021, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 is a summary of the results of the study as applied to the original cost of electric plant as of December 31, 2021 presented on pages VI-4 through VI-8 of this report.

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

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Sep 22 2023

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which where plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of net salvage data are presented in the section titled, “Net Salvage Statistics”. The tabulations present annual cost of removal and gross salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2021 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

	DEPRECIABLE GROUP	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	ELECTRIC PLANT										
	STEAM PRODUCTION PLANT										
	MERAMEC STEAM PRODUCTION PLANT										
311.00	STRUCTURES AND IMPROVEMENTS	12-2022	95-R1.5	*	0	51,983,340.94	46,318,290	5,665,051	5,665,054	10.90	1.0
312.00	BOILER PLANT EQUIPMENT	12-2022	60-R0.5	*	0	446,796,376.64	400,461,190	46,335,187	46,335,185	10.37	1.0
314.00	TURBOGENERATOR UNITS	12-2022	60-S0.5	*	0	112,768,610.67	106,096,241	6,672,370	6,672,371	5.92	1.0
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2022	75-S0	*	0	60,517,765.79	52,197,665	8,320,101	8,320,103	13.75	1.0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2022	40-L0.5	*	0	10,653,353.97	7,680,489	2,972,865	2,972,867	27.91	1.0
316.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE		20-SQ		0	448,400.08	230,549	217,851	23,681	5.28	9.2
316.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT		15-SQ		0	276,355.59	178,608	97,748	22,000	7.96	4.4
316.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS		5-SQ		0	695,548.86	405,145	290,404	77,650	11.16	3.7
	TOTAL MERAMEC STEAM PRODUCTION PLANT					*684,139,752.54*	*613,568,175*	*70,571,577*	*70,088,911*	*10.24*	
	SIOUX STEAM PRODUCTION PLANT										
311.00	STRUCTURES AND IMPROVEMENTS	12-2030	95-R1.5	*	(1)	66,780,950.26	32,515,826	34,932,934	3,931,534	5.89	8.9
312.00	BOILER PLANT EQUIPMENT	12-2030	60-R0.5	*	(2)	1,070,203,171.15	441,173,804	650,433,431	74,933,748	7.00	8.7
314.00	TURBOGENERATOR UNITS	12-2030	60-S0.5	*	(1)	172,913,864.11	79,799,748	94,843,255	10,843,668	6.27	8.7
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2030	75-S0	*	(1)	141,471,253.31	54,425,655	88,460,310	10,030,907	7.09	8.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	40-L0.5	*	0	16,711,599.63	4,833,562	11,878,038	1,410,127	8.44	8.4
316.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE		20-SQ		0	1,550,487.76	421,764	1,128,724	83,762	5.40	13.5
316.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT		15-SQ		0	388,855.69	342,130	46,726	3,549	0.91	13.2
316.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS		5-SQ		0	1,042,353.08	648,533	393,821	148,412	14.24	2.7
	TOTAL SIOUX STEAM PRODUCTION PLANT					*1,471,062,534.99*	*614,161,022*	*882,117,239*	*101,385,707*	*6.89*	
	LABADIE STEAM PRODUCTION PLANT										
311.00	STRUCTURES AND IMPROVEMENTS	12-2042	95-R1.5	*	(1)	135,059,063.93	44,862,227	91,547,428	4,500,388	3.33	20.3
312.00	BOILER PLANT EQUIPMENT	12-2042	60-R0.5	*	(5)	1,111,838,573.27	341,745,924	825,684,578	43,340,361	3.90	19.1
312.03	BOILER PLANT EQUIPMENT - ALUMINUM COAL CARS		35-R2		25	76,840,692.51	55,729,022	1,901,497	108,119	0.14	17.6
314.00	TURBOGENERATOR UNITS	12-2042	60-S0.5	*	(2)	272,044,661.98	123,022,691	154,462,865	8,073,166	2.97	19.1
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2042	75-S0	*	(2)	133,382,588.20	54,938,162	81,112,078	4,111,884	3.08	19.7
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2042	40-L0.5	*	(1)	21,002,749.77	6,649,688	14,563,090	865,986	4.12	16.8
316.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE		20-SQ		0	651,510.47	294,475	357,036	30,810	4.73	11.6
316.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT		15-SQ		0	2,320,210.77	543,154	1,777,057	151,583	6.53	11.7
316.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS		5-SQ		0	2,852,080.85	1,649,748	1,202,333	491,110	17.22	2.4
	TOTAL LABADIE STEAM PRODUCTION PLANT					*1,755,992,131.75*	*629,435,090*	*1,172,607,962*	*61,673,407*	*3.51*	
	RUSH ISLAND STEAM PRODUCTION PLANT										
311.00	STRUCTURES AND IMPROVEMENTS	12-2039	95-R1.5	*	(1)	104,422,972.12	40,328,759	65,138,443	3,721,369	3.56	17.5
312.00	BOILER PLANT EQUIPMENT	12-2039	60-R0.5	*	(4)	551,682,868.68	198,387,865	375,362,318	22,718,601	4.12	16.5
314.00	TURBOGENERATOR UNITS	12-2039	60-S0.5	*	(2)	173,844,704.86	77,636,026	99,685,573	6,010,426	3.46	16.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2039	75-S0	*	(2)	67,576,512.03	27,565,264	41,362,778	2,417,853	3.58	17.1
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2039	40-L0.5	*	(1)	17,459,371.76	3,809,842	13,824,124	905,189	5.18	15.3
316.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE		20-SQ		0	707,122.77	342,554	364,569	41,604	5.88	8.8
316.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT		15-SQ		0	452,098.11	320,582	131,516	12,977	2.87	10.1
316.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS		5-SQ		0	1,488,761.14	895,352	593,409	331,246	22.25	1.8
	TOTAL RUSH ISLAND STEAM PRODUCTION PLANT					*917,634,411.47*	*349,286,244*	*596,462,730*	*36,159,265*	*3.94*	

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

	DEPRECIABLE GROUP	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	COMMON - ALL STEAM PLANTS										
311.00	STRUCTURES AND IMPROVEMENTS	05-2025	95-R1.5	*	0	1,976,444.53	963,649	1,012,795	297,880	15.07	3.4
312.00	BOILER PLANT EQUIPMENT	05-2025	60-R0.5	*	(2)	36,395,109.40	21,015,268	16,107,743	4,779,987	13.13	3.4
315.00	ACCESSORY ELECTRIC EQUIPMENT	05-2025	75-S0	*	(1)	3,129,974.57	1,579,162	1,582,112	468,081	14.95	3.4
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	05-2025	40-L0.5	*	0	17,331.45	8,141	9,191	2,794	16.12	3.3
	TOTAL COMMON - ALL STEAM PLANTS					*41,518,859.95*	*23,566,221*	*18,711,841*	*5,548,742*	*13.36*	
	TOTAL STEAM PRODUCTION PLANT					**4,870,347,690.70**	**2,230,016,753**	**2,740,471,349**	**274,856,032**	**5.64**	
	NUCLEAR PRODUCTION PLANT										
	CALLAWAY NUCLEAR PRODUCTION PLANT										
321.00	STRUCTURES AND IMPROVEMENTS	10-2044	90-R2	*	(1)	985,717,778.19	645,718,494	349,856,462	16,027,758	1.63	21.8
322.00	REACTOR PLANT EQUIPMENT	10-2044	55-S0.5	*	(3)	1,364,409,716.51	636,351,612	768,990,396	38,669,663	2.83	19.9
323.00	TURBOGENERATOR UNITS	10-2044	50-S0.5	*	(4)	541,305,408.24	258,629,046	304,328,578	16,180,598	2.99	18.8
324.00	ACCESSORY ELECTRIC EQUIPMENT	10-2044	75-R2	*	(1)	308,287,484.38	158,137,433	153,232,926	7,080,189	2.30	21.6
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	10-2044	40-L0	*	0	162,996,428.72	48,309,566	114,686,862	6,468,084	3.97	17.7
325.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE		20-SQ		0	17,617,985.61	5,199,738	12,418,247	925,611	5.25	13.4
325.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT		15-SQ		0	4,429,145.67	2,177,468	2,251,678	341,286	7.71	6.6
325.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS		5-SQ		0	20,154,685.65	9,465,596	10,689,089	4,510,216	22.38	2.4
	TOTAL NUCLEAR PRODUCTION PLANT					**3,404,918,632.97**	**1,763,988,954**	**1,716,454,238**	**90,203,405**	**2.65**	
	HYDRAULIC PRODUCTION PLANT										
	OSAGE HYDRAULIC PRODUCTION PLANT										
331.00	STRUCTURES AND IMPROVEMENTS	06-2047	125-R1	*	(2)	11,149,270.15	1,824,007	9,548,248	388,979	3.49	24.5
332.00	RESERVOIRS, DAMS AND WATERWAYS	06-2047	150-R2.5	*	(1)	86,453,550.32	23,209,482	64,108,604	2,541,801	2.94	25.2
333.00	WATER WHEELS, TURBINES AND GENERATORS	06-2047	95-S0	*	(7)	66,279,132.23	24,944,340	45,974,332	1,896,577	2.86	24.2
334.00	ACCESSORY ELECTRIC EQUIPMENT	06-2047	70-R1.5	*	(1)	30,749,577.74	9,164,235	21,892,838	912,060	2.97	24.0
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	06-2047	55-R0.5	*	0	3,025,278.20	135,474	2,889,804	129,288	4.27	22.4
335.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE		20-SQ		0	411,636.95	54,145	357,492	20,149	4.89	17.7
335.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT		15-SQ		0	121,396.73	63,437	57,960	8,294	6.83	7.0
335.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS		5-SQ		0	737,222.34	503,020	234,202	91,839	12.46	2.6
336.00	ROADS, RAILROADS AND BRIDGES	06-2047	55-R0.5	*	0	77,445.03	121,052	(43,607)	0	-	-
	TOTAL OSAGE HYDRAULIC PRODUCTION PLANT					*199,004,509.69*	*60,019,192*	*145,019,873*	*5,988,987*	*3.01*	
	TAUM SAUK HYDRAULIC PRODUCTION PLANT										
331.00	STRUCTURES AND IMPROVEMENTS	06-2089	125-R1	*	(5)	24,434,240.88	5,235,527	20,420,426	337,623	1.38	60.5
332.00	RESERVOIRS, DAMS AND WATERWAYS	06-2089	150-R2.5	*	(3)	12,341,369.96	(5,768,757)	18,480,368	295,588	2.40	62.5
333.00	WATER WHEELS, TURBINES AND GENERATORS	06-2089	95-S0	*	(23)	112,463,373.94	13,151,354	125,178,596	2,227,703	1.98	56.2
334.00	ACCESSORY ELECTRIC EQUIPMENT	06-2089	70-R1.5	*	(3)	13,972,652.17	2,493,880	11,897,952	237,102	1.70	50.2
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	06-2089	55-R0.5	*	0	5,112,410.80	543,202	4,569,209	104,899	2.05	43.6
335.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE		20-SQ		0	143,454.56	51,582	91,873	7,328	5.11	12.5
335.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT		15-SQ		0	621,576.56	502,752	118,825	22,517	3.62	5.3
335.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS		5-SQ		0	113,997.16	35,214	78,783	20,785	18.23	3.8
336.00	ROADS, RAILROADS AND BRIDGES	06-2089	55-R0.5	*	0	232,751.79	104,649	128,103	2,906	1.25	44.1
	TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT					*169,435,827.82*	*16,349,402*	*180,964,135*	*3,256,451*	*1.92*	

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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

	DEPRECIABLE GROUP	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	KEOKUK HYDRAULIC PRODUCTION PLANT										
331.00	STRUCTURES AND IMPROVEMENTS	06-2055	125-R1	*	(2)	13,824,714.31	2,159,702	11,941,507	374,396	2.71	31.9
332.00	RESERVOIRS, DAMS AND WATERWAYS	06-2055	150-R2.5	*	(1)	31,424,063.42	8,408,295	23,330,009	707,853	2.25	33.0
333.00	WATER WHEELS, TURBINES AND GENERATORS	06-2055	95-S0	*	(9)	151,625,949.17	34,088,174	131,184,110	4,189,459	2.76	31.3
334.00	ACCESSORY ELECTRIC EQUIPMENT	06-2055	70-R1.5	*	(1)	20,830,096.90	5,029,414	16,008,984	527,751	2.53	30.3
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	06-2055	55-R0.5	*	0	4,516,529.42	886,981	3,629,548	133,951	2.97	27.1
335.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE		20-SQ		0	82,796.27	57,900	24,896	4,788	5.78	5.2
335.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT		15-SQ		0	164,197.59	83,219	80,979	11,421	6.96	7.1
335.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS		5-SQ		0	709,867.45	72,453	637,414	298,952	42.11	2.1
336.00	ROADS, RAILROADS AND BRIDGES	06-2055	55-R0.5	*	0	114,926.08	81,755	33,171	1,305	1.14	25.4
	TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT					*223,293,140.61*	*50,867,894*	*186,870,618*	*6,249,876*	*2.80*	
	TOTAL HYDRAULIC PRODUCTION PLANT					**591,733,478.12**	**127,236,488**	**512,854,626**	**15,495,314**	**2.62**	
	OTHER PRODUCTION PLANT										
341.00	STRUCTURES AND IMPROVEMENTS		40-S2		(5)	51,517,623.58	22,130,503	31,963,002	1,250,404	2.43	25.6
341.20	STRUCTURES AND IMPROVEMENTS - SOLAR		25-R4		0	304,493.79	28,409	276,085	12,270	4.03	22.5
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES		45-R2.5		(5)	49,308,932.89	20,004,097	31,770,282	1,007,118	2.04	31.5
344.00	GENERATORS		45-R4		(5)	1,013,366,085.95	612,678,013	451,356,377	16,613,674	1.64	27.2
344.10	GENERATORS - MARYLAND HEIGHTS LANDFILL CTG		12-S2.5		40	8,091,333.11	4,354,101	500,699	66,783	0.83	7.5
344.20	GENERATORS - SOLAR		25-S1.5		0	15,568,168.86	365,698	15,202,471	799,157	5.13	19.0
345.00	ACCESSORY ELECTRIC EQUIPMENT		45-R2.5		(5)	131,533,219.35	70,847,635	67,262,246	2,215,746	1.68	30.4
345.20	ACCESSORY ELECTRIC EQUIPMENT - SOLAR		25-S2.5		0	1,716,201.70	161,335	1,554,867	69,105	4.03	22.5
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT		28-S1		0	9,548,503.54	6,001,747	3,546,757	150,369	1.57	23.6
346.20	MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR		20-S2.5		0	63,987.87	7,963	56,025	3,167	4.95	17.7
346.21	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE		20-SQ		0	411,795.43	223,624	188,172	32,492	7.89	5.8
346.22	MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT		15-SQ		0	489,761.04	255,620	234,141	39,165	8.00	6.0
346.23	MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS		5-SQ		0	1,320,667.35	624,257	696,410	277,972	21.05	2.5
346.40	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND - OTHER		35-S2.5		0	15,123.50	1,947	13,177	393	2.60	33.5
	HIGH PRARIE WIND FARM										
341.40	STRUCTURES AND IMPROVEMENTS	06-2050	60-R2.5	*	0	41,387,026.81	1,484,234	39,902,793	1,442,096	3.48	27.7
344.40	GENERATORS	06-2050	40-R2.5	*	(1)	520,339,232.29	19,785,898	505,756,726	19,018,939	3.66	26.6
345.40	ACCESSORY ELECTRIC EQUIPMENT	06-2050	40-R2.5	*	(1)	75,234,354.61	2,801,535	73,185,163	2,751,653	3.66	26.6
346.40	MISCELLANEOUS POWER PLANT EQUIPMENT	06-2050	35-S2.5	*	0	7,227.40	2,127	5,101	190	2.63	26.8
	TOTAL HIGH PRARIE WIND FARM					*636,967,841.11*	*24,073,794*	*618,849,783*	*23,212,878*	*3.64*	
	ATCHISON WIND FARM										
341.40	STRUCTURES AND IMPROVEMENTS	06-2051	60-R2.5	*	0	31,668,303.12	1,070,129	30,598,174	1,068,372	3.37	28.6
344.40	GENERATORS	06-2051	40-R2.5	*	(1)	426,743,171.17	10,628,364	420,382,239	15,258,883	3.58	27.6
345.40	ACCESSORY ELECTRIC EQUIPMENT	06-2051	40-R2.5	*	(1)	52,541,040.65	1,860,505	51,205,946	1,858,655	3.54	27.6
346.40	MISCELLANEOUS POWER PLANT EQUIPMENT	06-2051	35-S2.5	*	0	253.90	89	165	6	2.36	27.5
	TOTAL ATCHISON WIND FARM					*510,952,768.84*	*13,559,087*	*502,186,524*	*18,185,916*	*3.56*	
	TOTAL OTHER PRODUCTION PLANT					**2,431,176,507.91**	**775,317,828**	**1,725,657,018**	**63,936,609**	**2.63**	
	TOTAL PRODUCTION PLANT					**11,298,176,309.70**	**4,896,560,022**	**6,695,437,231**	**444,491,360**	**3.93**	

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AMEREN MISSOURI
ELECTRIC DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

	DEPRECIABLE GROUP	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	TRANSMISSION PLANT									
352.00	STRUCTURES AND IMPROVEMENTS		70-R2.5	(5)	10,057,743.36	3,158,816	7,401,814	160,394	1.59	46.1
353.00	STATION EQUIPMENT		60-S1	(10)	454,187,063.28	96,476,260	403,129,509	8,533,961	1.88	47.2
354.00	TOWERS AND FIXTURES		75-R4	(50)	103,497,646.88	55,227,558	100,018,912	2,876,574	2.78	34.8
355.00	POLES AND FIXTURES		60-R3	(100)	622,528,834.98	167,492,049	1,077,565,621	21,076,319	3.39	51.1
356.00	OVERHEAD CONDUCTORS AND DEVICES		65-R3	(40)	380,035,179.92	109,551,883	422,497,369	8,437,948	2.22	50.1
359.00	ROADS AND TRAILS		75-R4	0	71,788.00	94,937	(23,149)	0	-	-
	TOTAL TRANSMISSION PLANT				**1,570,378,256.42**	**432,001,504**	**2,010,590,076**	**41,085,196**	**2.62**	
	DISTRIBUTION PLANT									
361.00	STRUCTURES AND IMPROVEMENTS		60-R2	(5)	17,907,222.43	7,076,963	11,725,620	312,288	1.74	37.5
362.00	STATION EQUIPMENT		60-R2	(10)	1,282,577,076.37	315,442,631	1,095,392,153	23,483,306	1.83	46.6
364.00	POLES AND FIXTURES		54-S1.5	(150)	1,366,263,912.84	1,128,343,459	2,287,316,323	56,628,258	4.14	40.4
365.00	OVERHEAD CONDUCTORS AND DEVICES		60-R0.5	(50)	1,542,016,784.22	542,086,414	1,770,938,762	34,881,658	2.26	50.8
366.00	UNDERGROUND CONDUIT		75-R3	(50)	647,109,300.48	129,366,344	841,297,607	13,728,876	2.12	61.3
367.00	UNDERGROUND CONDUCTORS AND DEVICES		57-R2	(40)	1,043,319,043.80	288,200,237	1,172,446,425	26,878,512	2.58	43.6
368.00	LINE TRANSFORMERS		46-S1	0	541,759,225.68	203,798,741	337,960,485	10,719,839	1.98	31.5
369.10	OVERHEAD SERVICES		55-R2	(170)	223,293,896.98	291,064,435	311,829,087	7,314,906	3.28	42.6
369.20	UNDERGROUND SERVICES		65-R3	(90)	187,975,697.71	146,537,302	210,616,524	4,571,958	2.43	46.1
370.00	METERS	12-2024	28-S0.5	(5)	84,491,834.03	32,130,195	56,586,231	20,106,812	23.80	2.8
370.10	METERS - AMI		20-S2.5	(5)	110,477,592.25	3,526,007	112,475,465	5,905,111	5.35	19.0
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES		30-O1	0	247,087.65	169,420	77,667	3,050	1.23	25.5
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		38-S0	(30)	207,646,599.77	88,461,767	181,478,813	6,078,442	2.93	29.9
	TOTAL DISTRIBUTION PLANT				**7,255,085,274.21**	**3,176,203,915**	**8,390,141,162**	**210,613,016**	**2.90**	
	GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS									
	LARGE STRUCTURES		50-R1	(10)	365,548,508.81	64,356,160	337,747,200	8,478,880	2.32	39.8
	MISCELLANEOUS STRUCTURES - OLD		45-S0	(10)	4,061,767.61	3,074,574	1,393,370	165,387	4.07	8.4
	TOTAL STRUCTURES AND IMPROVEMENTS				369,610,276.42	67,430,734	339,140,570	8,644,267	2.34	
390.05	STRUCTURES AND IMPROVEMENTS - TRAINING ASSETS		5-SQ	0	934,005.31	934,005	0	0	-	-
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20-SQ	0	59,513,808.22	21,221,466	38,292,343	2,729,350	4.59	14.0
391.20	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS		5-SQ	0	76,128,707.97	31,945,257	44,183,451	16,432,770	21.59	2.7
391.30	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		15-SQ	0	3,940,899.32	2,143,004	1,797,895	240,865	6.11	7.5
392.00	TRANSPORTATION EQUIPMENT		11-R2	15	170,961,169.23	73,563,582	71,753,412	10,051,820	5.88	7.1
392.05	TRANSPORTATION EQUIPMENT - TRAINING ASSETS		5-SQ	0	125,740.83	125,741	0	0	-	-
393.00	STORES EQUIPMENT		20-SQ	0	5,980,961.21	2,120,287	3,860,674	301,641	5.04	12.8
394.00	TOOLS, SHOP, AND GARAGE EQUIPMENT		20-SQ	0	35,074,578.82	12,869,748	22,204,831	1,830,097	5.22	12.1
394.05	TOOLS, SHOP, AND GARAGE EQUIPMENT - TRAINING ASSETS		5-SQ	0	2,116,666.09	2,116,666	0	0	-	-
395.00	LABORATORY EQUIPMENT		20-SQ	0	7,804,548.09	3,858,828	3,945,720	391,958	5.02	10.1
396.00	POWER OPERATED EQUIPMENT		15-L1.5	15	18,733,923.16	3,578,429	12,345,406	1,208,665	6.45	10.2
397.00	COMMUNICATION EQUIPMENT		15-SQ	0	135,456,541.41	47,026,921	88,429,621	9,274,939	6.85	9.5
397.05	COMMUNICATION EQUIPMENT - TRAINING ASSETS		5-SQ	0	12,326.14	12,326	0	0	-	-
398.00	MISCELLANEOUS EQUIPMENT		20-SQ	0	3,467,065.20	836,727	2,630,339	174,584	5.04	15.1
	TOTAL GENERAL PLANT				**889,861,217.42**	**269,783,720**	**628,584,262**	**51,280,956**	**5.76**	
	TOTAL DEPRECIABLE PLANT				**21,013,501,057.75**	**8,774,549,161**	**17,724,752,731**	**747,470,528**	**3.56**	

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AMEREN MISSOURI
ELECTRIC DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2021

	DEPRECIABLE GROUP	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2021	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
302.00	FRANCHISES AND CONSENTS				100,101,956.83	30,410,725				
303.00	MISCELLANEOUS INTANGIBLE PLANT				568,628,648.86	260,690,557				
310.00	LAND AND LAND RIGHTS				15,957,808.96					
312.70	BOILER PLANT EQUIPMENT - LEASED				29,056,360.80	11,304,755				
317.00	ARO - STEAM PRODUCTION				96,188,693.38	69,727,238				
320.00	LAND AND LAND RIGHTS				9,793,884.68					
326.00	ARO - NUCLEAR PRODUCTION				101,674,757.14	(8,028,365)				
330.00	LAND AND LAND RIGHTS				18,104,861.12					
340.00	LAND AND LAND RIGHTS				8,379,951.80					
347.00	ARO - OTHER PRODUCTION				52,680,786.58	1,688,021				
350.00	LAND AND LAND RIGHTS				57,824,438.34					
360.00	LAND AND LAND RIGHTS				37,366,191.51					
373.10	ARO - DISTRIBUTION PLANT				(2,923,506.24)					
389.00	LAND AND LAND RIGHTS				15,231,575.76	452,159				
390.70	STRUCTURES AND IMPROVEMENTS - LEASED				3,537,505.07	930,680				
399.10	ARO - GENERAL PLANT				2,551,590.35	839,200				
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				**1,114,155,504.94**	**368,014,969**				
	TOTAL ELECTRIC PLANT				**22,127,656,562.69**	**9,142,564,130**				

* CURVE SHOWN IS INTERIM SURVIVOR CURVE

NOTES: NEW ADDITIONS FOR LARGE WIND FARM FACILITIES WILL HAVE THE FOLLOWING RATES:

ACCOUNT	DESCRIPTION	ACCRUAL RATE
341.40	STRUCTURES AND IMPROVEMENTS	3.47
344.40	GENERATORS	3.67
345.40	ACCESSORY ELECTRIC EQUIPMENT	3.67
346.40	MISCELLANEOUS POWER PLANT EQUIPMENT	3.63

NEW ADDITIONS FOR SMALLER WIND FARM FACILITIES WILL HAVE THE FOLLOWING RATES:

ACCOUNT	DESCRIPTION	ACCRUAL RATE
341.40	STRUCTURES AND IMPROVEMENTS	4.15
344.40	GENERATORS	4.34
345.40	ACCESSORY ELECTRIC EQUIPMENT	4.32
346.40	MISCELLANEOUS POWER PLANT EQUIPMENT	4.22

NEW ADDITIONS FOR LARGE SOLAR GENERATION FACILITIES WILL HAVE THE FOLLOWING RATES:

ACCOUNT	DESCRIPTION	ACCRUAL RATE
341.20	STRUCTURES AND IMPROVEMENTS	3.47
344.20	GENERATORS	3.89
345.20	ACCESSORY ELECTRIC EQUIPMENT	3.83
346.20	MISCELLANEOUS POWER PLANT EQUIPMENT	3.82

NEW ADDITIONS FOR ENERGY STORAGE EQUIPMENT AND SURGE PROTECTORS WILL HAVE THE FOLLOWING RATES:

ACCOUNT	DESCRIPTION	ACCRUAL RATE
348.00	ENERGY STORAGE EQUIPMENT	10.00
351.00	ENERGY STORAGE EQUIPMENT	10.00
363.00	STORAGE BATTERY EQUIPMENT	10.00
370.20	METERS - SURGE PROTECTION DEVICES	6.85

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PART VII. SERVICE LIFE STATISTICS

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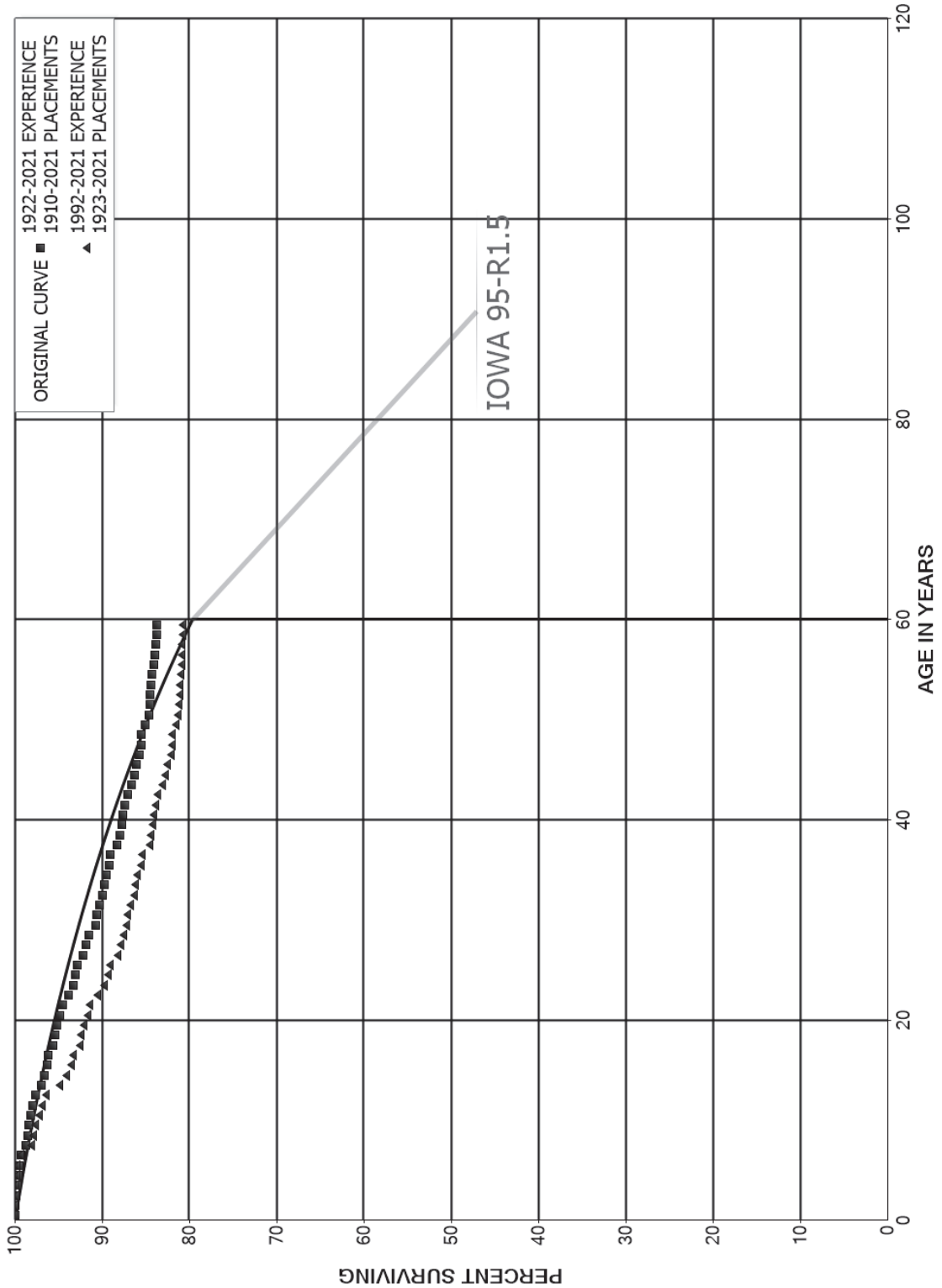
AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	418,897,324	38,151	0.0001	0.9999	100.00
0.5	412,695,468	329,583	0.0008	0.9992	99.99
1.5	403,658,150	509,126	0.0013	0.9987	99.91
2.5	394,337,780	174,039	0.0004	0.9996	99.79
3.5	309,362,843	421,998	0.0014	0.9986	99.74
4.5	307,045,767	216,252	0.0007	0.9993	99.60
5.5	296,412,218	649,464	0.0022	0.9978	99.53
6.5	294,268,104	1,754,296	0.0060	0.9940	99.32
7.5	288,180,124	601,975	0.0021	0.9979	98.72
8.5	284,347,085	339,629	0.0012	0.9988	98.52
9.5	277,450,086	705,594	0.0025	0.9975	98.40
10.5	275,109,989	697,474	0.0025	0.9975	98.15
11.5	266,716,500	649,018	0.0024	0.9976	97.90
12.5	251,027,070	1,760,675	0.0070	0.9930	97.66
13.5	239,584,602	921,058	0.0038	0.9962	96.98
14.5	230,620,162	669,278	0.0029	0.9971	96.61
15.5	226,323,895	408,898	0.0018	0.9982	96.33
16.5	219,876,872	1,103,963	0.0050	0.9950	96.15
17.5	214,480,982	586,146	0.0027	0.9973	95.67
18.5	208,341,569	479,867	0.0023	0.9977	95.41
19.5	200,441,839	821,044	0.0041	0.9959	95.19
20.5	188,926,625	619,696	0.0033	0.9967	94.80
21.5	187,034,129	1,273,361	0.0068	0.9932	94.49
22.5	184,787,479	1,052,394	0.0057	0.9943	93.84
23.5	183,206,850	582,123	0.0032	0.9968	93.31
24.5	180,526,699	366,540	0.0020	0.9980	93.01
25.5	167,219,425	1,213,125	0.0073	0.9927	92.82
26.5	164,146,812	579,102	0.0035	0.9965	92.15
27.5	159,655,796	466,260	0.0029	0.9971	91.82
28.5	156,648,700	1,415,533	0.0090	0.9910	91.56
29.5	151,884,092	188,704	0.0012	0.9988	90.73
30.5	148,188,293	511,642	0.0035	0.9965	90.62
31.5	141,778,036	596,742	0.0042	0.9958	90.30
32.5	139,020,518	292,965	0.0021	0.9979	89.92
33.5	136,760,035	328,533	0.0024	0.9976	89.73
34.5	135,139,830	514,028	0.0038	0.9962	89.52
35.5	133,029,365	241,548	0.0018	0.9982	89.18
36.5	131,693,382	1,117,660	0.0085	0.9915	89.02
37.5	129,668,137	500,166	0.0039	0.9961	88.26
38.5	128,109,888	242,938	0.0019	0.9981	87.92

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	127,117,257	202,053	0.0016	0.9984	87.75
40.5	125,446,661	254,259	0.0020	0.9980	87.61
41.5	122,605,658	466,047	0.0038	0.9962	87.44
42.5	122,070,996	708,317	0.0058	0.9942	87.10
43.5	121,191,568	401,886	0.0033	0.9967	86.60
44.5	111,981,005	341,202	0.0030	0.9970	86.31
45.5	83,378,296	324,486	0.0039	0.9961	86.05
46.5	82,966,314	148,796	0.0018	0.9982	85.71
47.5	82,878,408	92,711	0.0011	0.9989	85.56
48.5	77,289,377	324,412	0.0042	0.9958	85.46
49.5	69,918,055	381,294	0.0055	0.9945	85.11
50.5	64,261,567	106,557	0.0017	0.9983	84.64
51.5	53,605,378	22,565	0.0004	0.9996	84.50
52.5	50,962,886	12,883	0.0003	0.9997	84.47
53.5	41,694,104	77,997	0.0019	0.9981	84.44
54.5	29,647,335	72,861	0.0025	0.9975	84.29
55.5	28,010,328	56,991	0.0020	0.9980	84.08
56.5	26,659,323	40,233	0.0015	0.9985	83.91
57.5	26,254,255	17,467	0.0007	0.9993	83.78
58.5	26,155,350	6,434	0.0002	0.9998	83.73
59.5	25,368,371	6,780	0.0003	0.9997	83.70
60.5	18,040,394	19,571	0.0011	0.9989	83.68
61.5	14,842,464	46,212	0.0031	0.9969	83.59
62.5	9,073,254		0.0000	1.0000	83.33
63.5	8,949,252		0.0000	1.0000	83.33
64.5	8,926,294	80	0.0000	1.0000	83.33
65.5	8,923,207		0.0000	1.0000	83.33
66.5	670,055		0.0000	1.0000	83.33
67.5	667,381		0.0000	1.0000	83.33
68.5	627,315		0.0000	1.0000	83.33
69.5	610,173		0.0000	1.0000	83.33
70.5	610,173		0.0000	1.0000	83.33
71.5	610,173		0.0000	1.0000	83.33
72.5	610,173		0.0000	1.0000	83.33
73.5	610,173	610,173	1.0000		83.33
74.5					
75.5					
76.5					
77.5					
78.5	276		0.0000		
79.5					

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	247,469,352	0	0.0000	1.0000	100.00
0.5	245,192,174	307,388	0.0013	0.9987	100.00
1.5	242,498,877	374,595	0.0015	0.9985	99.87
2.5	235,628,877	80,473	0.0003	0.9997	99.72
3.5	152,507,322	68,651	0.0005	0.9995	99.69
4.5	151,877,072	104,383	0.0007	0.9993	99.64
5.5	142,598,781	536,375	0.0038	0.9962	99.57
6.5	141,746,425	1,700,360	0.0120	0.9880	99.20
7.5	136,755,157	471,879	0.0035	0.9965	98.01
8.5	134,393,369	243,922	0.0018	0.9982	97.67
9.5	128,861,718	577,889	0.0045	0.9955	97.49
10.5	127,922,535	438,166	0.0034	0.9966	97.06
11.5	122,116,250	608,000	0.0050	0.9950	96.72
12.5	106,788,448	1,667,130	0.0156	0.9844	96.24
13.5	95,817,330	819,687	0.0086	0.9914	94.74
14.5	96,681,303	574,632	0.0059	0.9941	93.93
15.5	131,581,810	233,870	0.0018	0.9982	93.37
16.5	125,389,922	1,020,556	0.0081	0.9919	93.20
17.5	120,231,080	279,741	0.0023	0.9977	92.45
18.5	120,384,743	384,167	0.0032	0.9968	92.23
19.5	120,107,320	565,307	0.0047	0.9953	91.94
20.5	114,680,035	313,691	0.0027	0.9973	91.50
21.5	124,528,883	1,225,290	0.0098	0.9902	91.25
22.5	122,391,337	1,004,632	0.0082	0.9918	90.36
23.5	125,100,072	563,285	0.0045	0.9955	89.61
24.5	128,793,778	334,819	0.0026	0.9974	89.21
25.5	115,558,312	1,127,090	0.0098	0.9902	88.98
26.5	112,707,529	533,249	0.0047	0.9953	88.11
27.5	108,503,822	392,255	0.0036	0.9964	87.69
28.5	105,874,612	390,293	0.0037	0.9963	87.38
29.5	102,163,785	152,746	0.0015	0.9985	87.05
30.5	103,409,508	340,760	0.0033	0.9967	86.92
31.5	97,210,121	479,579	0.0049	0.9951	86.64
32.5	99,893,756	178,474	0.0018	0.9982	86.21
33.5	97,781,712	294,499	0.0030	0.9970	86.06
34.5	96,267,192	458,503	0.0048	0.9952	85.80
35.5	94,241,076	85,841	0.0009	0.9991	85.39
36.5	101,645,933	1,026,945	0.0101	0.9899	85.31
37.5	99,773,240	159,656	0.0016	0.9984	84.45
38.5	98,843,447	229,768	0.0023	0.9977	84.31

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AMEREN MISSOURI
ELECTRIC DIVISION

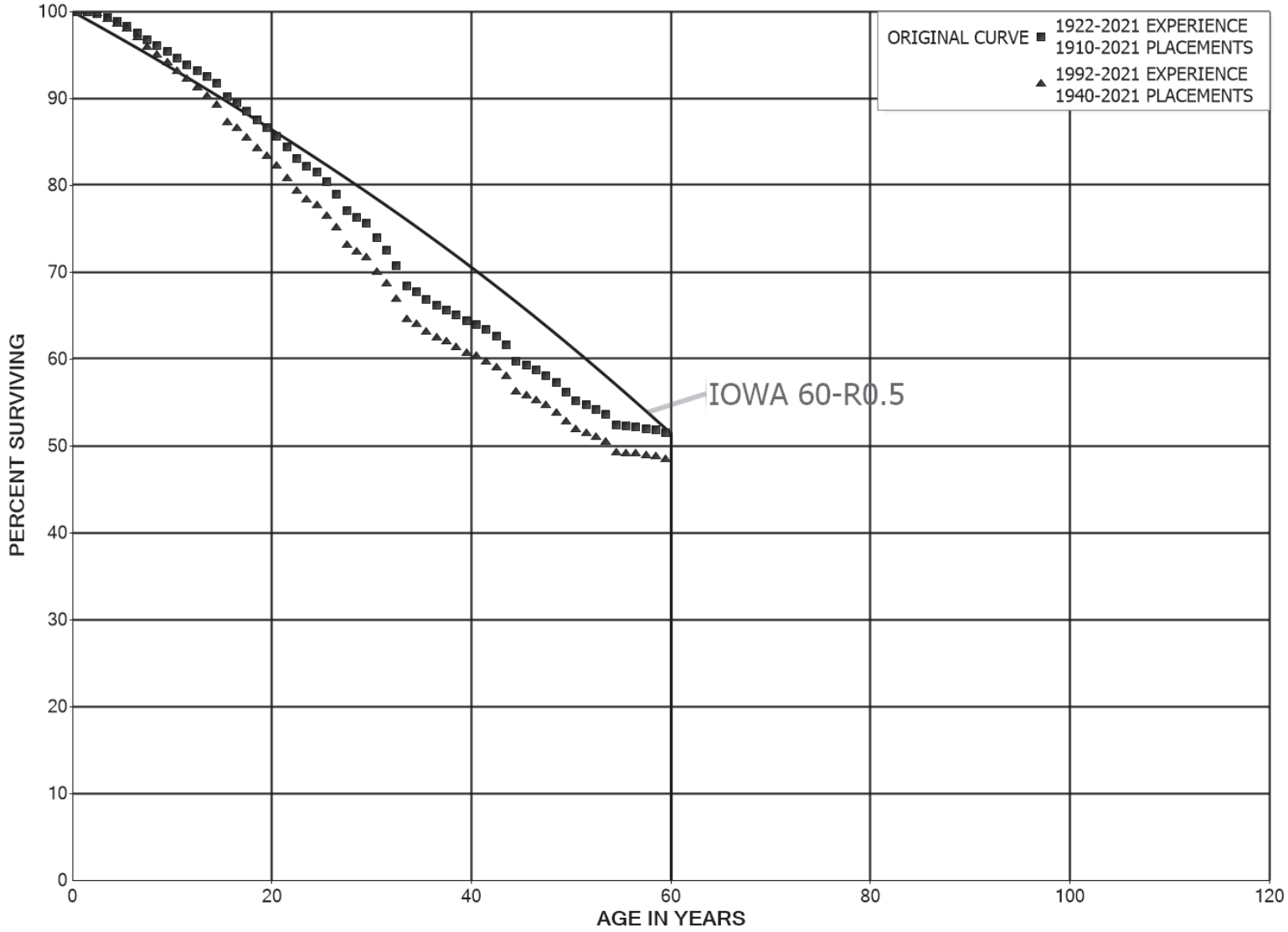
ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	97,997,983	194,408	0.0020	0.9980	84.12
40.5	96,961,015	215,440	0.0022	0.9978	83.95
41.5	95,291,296	292,006	0.0031	0.9969	83.76
42.5	98,973,027	645,460	0.0065	0.9935	83.51
43.5	101,063,680	381,531	0.0038	0.9962	82.96
44.5	93,922,785	291,783	0.0031	0.9969	82.65
45.5	66,555,617	324,020	0.0049	0.9951	82.39
46.5	66,343,593	87,187	0.0013	0.9987	81.99
47.5	66,454,133	74,444	0.0011	0.9989	81.88
48.5	62,070,040	266,208	0.0043	0.9957	81.79
49.5	57,854,813	171,487	0.0030	0.9970	81.44
50.5	55,866,423	106,443	0.0019	0.9981	81.20
51.5	46,739,351	21,873	0.0005	0.9995	81.05
52.5	45,014,893	11,607	0.0003	0.9997	81.01
53.5	37,299,846	73,004	0.0020	0.9980	80.99
54.5	28,920,155	18,869	0.0007	0.9993	80.83
55.5	27,337,140	21,289	0.0008	0.9992	80.78
56.5	26,021,837	12,920	0.0005	0.9995	80.71
57.5	25,644,082	17,467	0.0007	0.9993	80.67
58.5	25,545,177	6,434	0.0003	0.9997	80.62
59.5	24,758,198	6,780	0.0003	0.9997	80.60
60.5	17,430,221	19,571	0.0011	0.9989	80.58
61.5	14,232,291	46,212	0.0032	0.9968	80.49
62.5	8,463,081		0.0000	1.0000	80.22
63.5	8,339,079		0.0000	1.0000	80.22
64.5	8,316,121	80	0.0000	1.0000	80.22
65.5	8,313,034		0.0000	1.0000	80.22
66.5	81,066		0.0000	1.0000	80.22
67.5	78,392		0.0000	1.0000	80.22
68.5	38,326		0.0000	1.0000	80.22
69.5	21,184		0.0000	1.0000	80.22
70.5	21,184		0.0000	1.0000	80.22
71.5	21,184		0.0000	1.0000	80.22
72.5	21,184		0.0000	1.0000	80.22
73.5	21,184	21,184	1.0000		80.22
74.5					
75.5					
76.5					
77.5					
78.5	276		0.0000		
79.5					

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 312.00 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,000,410,041	64,419	0.0000	1.0000	100.00
0.5	3,944,320,434	2,130,921	0.0005	0.9995	100.00
1.5	3,791,234,268	7,701,731	0.0020	0.9980	99.94
2.5	3,644,218,171	18,061,022	0.0050	0.9950	99.74
3.5	3,417,782,537	15,155,269	0.0044	0.9956	99.25
4.5	3,365,311,754	17,428,097	0.0052	0.9948	98.81
5.5	3,147,500,835	24,504,647	0.0078	0.9922	98.30
6.5	3,084,540,074	24,133,869	0.0078	0.9922	97.53
7.5	2,807,600,220	21,061,087	0.0075	0.9925	96.77
8.5	2,756,359,129	19,983,625	0.0073	0.9927	96.04
9.5	2,644,396,533	20,409,820	0.0077	0.9923	95.34
10.5	2,607,711,570	20,033,684	0.0077	0.9923	94.61
11.5	2,053,750,820	16,507,068	0.0080	0.9920	93.88
12.5	2,017,006,234	14,432,076	0.0072	0.9928	93.13
13.5	1,950,949,111	14,847,165	0.0076	0.9924	92.46
14.5	1,864,161,489	31,396,905	0.0168	0.9832	91.76
15.5	1,774,557,989	13,131,616	0.0074	0.9926	90.21
16.5	1,718,655,114	19,047,721	0.0111	0.9889	89.54
17.5	1,601,842,685	18,808,472	0.0117	0.9883	88.55
18.5	1,514,756,516	15,376,398	0.0102	0.9898	87.51
19.5	1,368,997,245	15,245,033	0.0111	0.9889	86.62
20.5	1,229,160,077	17,436,669	0.0142	0.9858	85.66
21.5	1,185,848,083	19,541,418	0.0165	0.9835	84.44
22.5	1,135,657,314	12,263,428	0.0108	0.9892	83.05
23.5	1,117,186,619	9,188,128	0.0082	0.9918	82.16
24.5	1,072,048,098	14,996,033	0.0140	0.9860	81.48
25.5	957,493,314	15,888,526	0.0166	0.9834	80.34
26.5	895,040,152	21,875,565	0.0244	0.9756	79.01
27.5	836,682,867	8,178,410	0.0098	0.9902	77.08
28.5	795,080,838	7,813,231	0.0098	0.9902	76.32
29.5	772,222,869	16,217,533	0.0210	0.9790	75.57
30.5	751,649,501	15,416,078	0.0205	0.9795	73.99
31.5	727,969,781	17,332,412	0.0238	0.9762	72.47
32.5	709,732,064	23,632,935	0.0333	0.9667	70.74
33.5	685,598,963	6,389,678	0.0093	0.9907	68.39
34.5	676,695,635	8,885,249	0.0131	0.9869	67.75
35.5	654,172,884	6,744,803	0.0103	0.9897	66.86
36.5	645,186,588	5,127,778	0.0079	0.9921	66.17
37.5	638,209,359	5,490,612	0.0086	0.9914	65.64
38.5	580,928,571	6,201,304	0.0107	0.9893	65.08

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	554,829,010	3,636,824	0.0066	0.9934	64.39
40.5	506,268,181	4,822,959	0.0095	0.9905	63.96
41.5	499,687,205	5,575,358	0.0112	0.9888	63.35
42.5	493,003,926	8,400,765	0.0170	0.9830	62.65
43.5	483,149,944	14,292,303	0.0296	0.9704	61.58
44.5	401,976,981	3,300,198	0.0082	0.9918	59.76
45.5	310,583,688	2,815,907	0.0091	0.9909	59.27
46.5	307,489,313	3,207,954	0.0104	0.9896	58.73
47.5	304,729,938	4,534,648	0.0149	0.9851	58.12
48.5	243,306,013	4,492,761	0.0185	0.9815	57.25
49.5	182,197,735	3,284,807	0.0180	0.9820	56.20
50.5	141,089,698	1,259,758	0.0089	0.9911	55.18
51.5	98,666,675	894,102	0.0091	0.9909	54.69
52.5	93,760,928	910,676	0.0097	0.9903	54.19
53.5	73,227,291	1,788,560	0.0244	0.9756	53.67
54.5	52,099,097	91,703	0.0018	0.9982	52.36
55.5	51,933,290	47,410	0.0009	0.9991	52.26
56.5	50,837,248	238,484	0.0047	0.9953	52.22
57.5	49,575,568	142,244	0.0029	0.9971	51.97
58.5	48,680,795	302,551	0.0062	0.9938	51.82
59.5	45,473,177	52,606	0.0012	0.9988	51.50
60.5	26,896,936	47,924	0.0018	0.9982	51.44
61.5	26,975,249	250,608	0.0093	0.9907	51.35
62.5	11,884,892	6,033	0.0005	0.9995	50.87
63.5	11,383,437		0.0000	1.0000	50.85
64.5	10,791,143	59,113	0.0055	0.9945	50.85
65.5	10,706,331		0.0000	1.0000	50.57
66.5	10,554,815	36,843	0.0035	0.9965	50.57
67.5	5,642,202	46,260	0.0082	0.9918	50.39
68.5					49.98

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,072,908,430	392	0.0000	1.0000	100.00
0.5	3,022,981,438	1,984,346	0.0007	0.9993	100.00
1.5	2,886,748,679	5,817,092	0.0020	0.9980	99.93
2.5	2,746,721,388	17,715,961	0.0064	0.9936	99.73
3.5	2,524,173,884	13,889,102	0.0055	0.9945	99.09
4.5	2,477,645,640	16,386,279	0.0066	0.9934	98.54
5.5	2,277,275,144	22,887,880	0.0101	0.9899	97.89
6.5	2,220,710,141	23,539,411	0.0106	0.9894	96.91
7.5	1,949,093,952	19,396,569	0.0100	0.9900	95.88
8.5	1,962,671,560	18,528,793	0.0094	0.9906	94.93
9.5	1,894,198,272	19,133,173	0.0101	0.9899	94.03
10.5	1,913,366,217	18,694,475	0.0098	0.9902	93.08
11.5	1,369,721,535	15,134,896	0.0110	0.9890	92.17
12.5	1,339,729,597	13,708,731	0.0102	0.9898	91.15
13.5	1,278,443,100	14,160,028	0.0111	0.9889	90.22
14.5	1,289,039,801	28,856,725	0.0224	0.9776	89.22
15.5	1,321,180,039	11,450,580	0.0087	0.9913	87.22
16.5	1,267,863,417	15,904,227	0.0125	0.9875	86.47
17.5	1,155,115,059	16,626,202	0.0144	0.9856	85.38
18.5	1,145,926,285	12,291,616	0.0107	0.9893	84.15
19.5	1,076,906,906	14,144,503	0.0131	0.9869	83.25
20.5	994,974,576	16,757,369	0.0168	0.9832	82.16
21.5	1,015,937,524	18,976,663	0.0187	0.9813	80.77
22.5	969,208,779	12,109,775	0.0125	0.9875	79.27
23.5	981,207,571	8,595,502	0.0088	0.9912	78.28
24.5	971,641,707	14,376,378	0.0148	0.9852	77.59
25.5	857,843,324	15,522,930	0.0181	0.9819	76.44
26.5	796,840,725	21,290,132	0.0267	0.9733	75.06
27.5	741,363,900	7,359,821	0.0099	0.9901	73.05
28.5	700,886,703	6,726,749	0.0096	0.9904	72.33
29.5	679,692,273	16,088,016	0.0237	0.9763	71.63
30.5	687,753,777	13,475,736	0.0196	0.9804	69.94
31.5	666,178,372	16,945,673	0.0254	0.9746	68.57
32.5	665,284,184	23,270,614	0.0350	0.9650	66.82
33.5	641,944,507	5,753,749	0.0090	0.9910	64.49
34.5	633,911,087	8,623,661	0.0136	0.9864	63.91
35.5	611,862,724	6,340,072	0.0104	0.9896	63.04
36.5	604,126,007	4,772,187	0.0079	0.9921	62.39
37.5	605,363,409	5,487,360	0.0091	0.9909	61.89
38.5	558,428,575	6,197,938	0.0111	0.9889	61.33

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AMEREN MISSOURI
ELECTRIC DIVISION

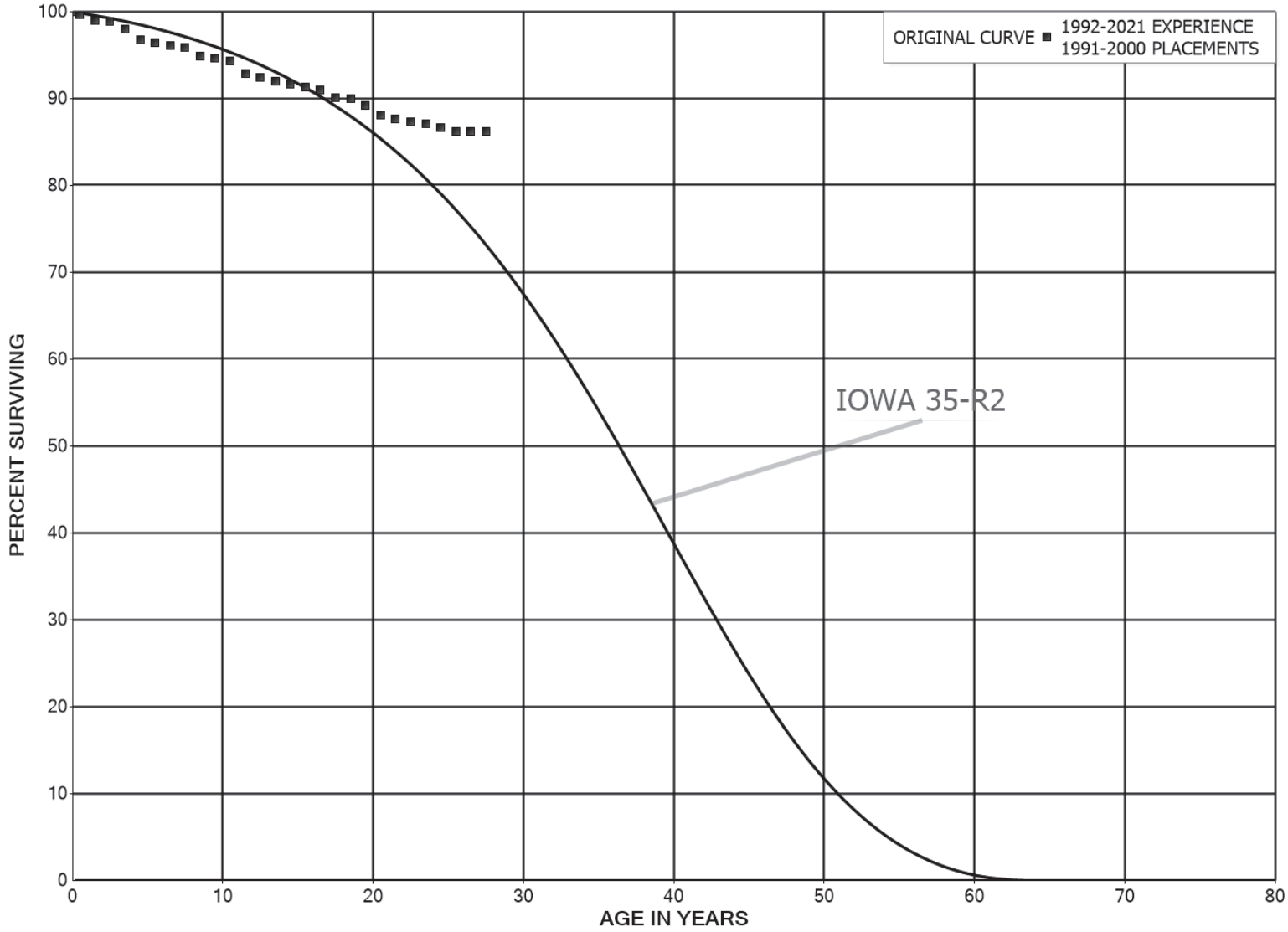
ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	533,780,339	3,615,046	0.0068	0.9932	60.65
40.5	486,185,493	4,807,983	0.0099	0.9901	60.24
41.5	482,675,884	5,508,073	0.0114	0.9886	59.64
42.5	479,716,793	8,397,871	0.0175	0.9825	58.96
43.5	470,900,479	14,255,885	0.0303	0.9697	57.93
44.5	391,788,335	3,209,416	0.0082	0.9918	56.18
45.5	301,167,297	2,812,790	0.0093	0.9907	55.72
46.5	298,111,220	3,194,097	0.0107	0.9893	55.20
47.5	295,641,804	4,526,198	0.0153	0.9847	54.61
48.5	236,357,370	4,442,709	0.0188	0.9812	53.77
49.5	177,586,303	3,073,554	0.0173	0.9827	52.76
50.5	139,020,014	1,244,548	0.0090	0.9910	51.85
51.5	97,054,817	894,102	0.0092	0.9908	51.38
52.5	93,010,440	910,676	0.0098	0.9902	50.91
53.5	73,124,897	1,788,560	0.0245	0.9755	50.41
54.5	51,996,703	91,703	0.0018	0.9982	49.18
55.5	51,830,896	47,410	0.0009	0.9991	49.09
56.5	50,734,854	238,484	0.0047	0.9953	49.05
57.5	49,559,375	142,244	0.0029	0.9971	48.82
58.5	48,664,602	302,551	0.0062	0.9938	48.68
59.5	45,456,984	52,606	0.0012	0.9988	48.37
60.5	26,880,743	46,024	0.0017	0.9983	48.32
61.5	26,960,956	250,608	0.0093	0.9907	48.23
62.5	11,870,599	6,033	0.0005	0.9995	47.79
63.5	11,383,437		0.0000	1.0000	47.76
64.5	10,791,143	59,113	0.0055	0.9945	47.76
65.5	10,706,331		0.0000	1.0000	47.50
66.5	10,554,815	36,843	0.0035	0.9965	47.50
67.5	5,642,202	46,260	0.0082	0.9918	47.33
68.5					46.95

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 312.03 BOILER PLANT EQUIPMENT - ALUMINUM COAL CARS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

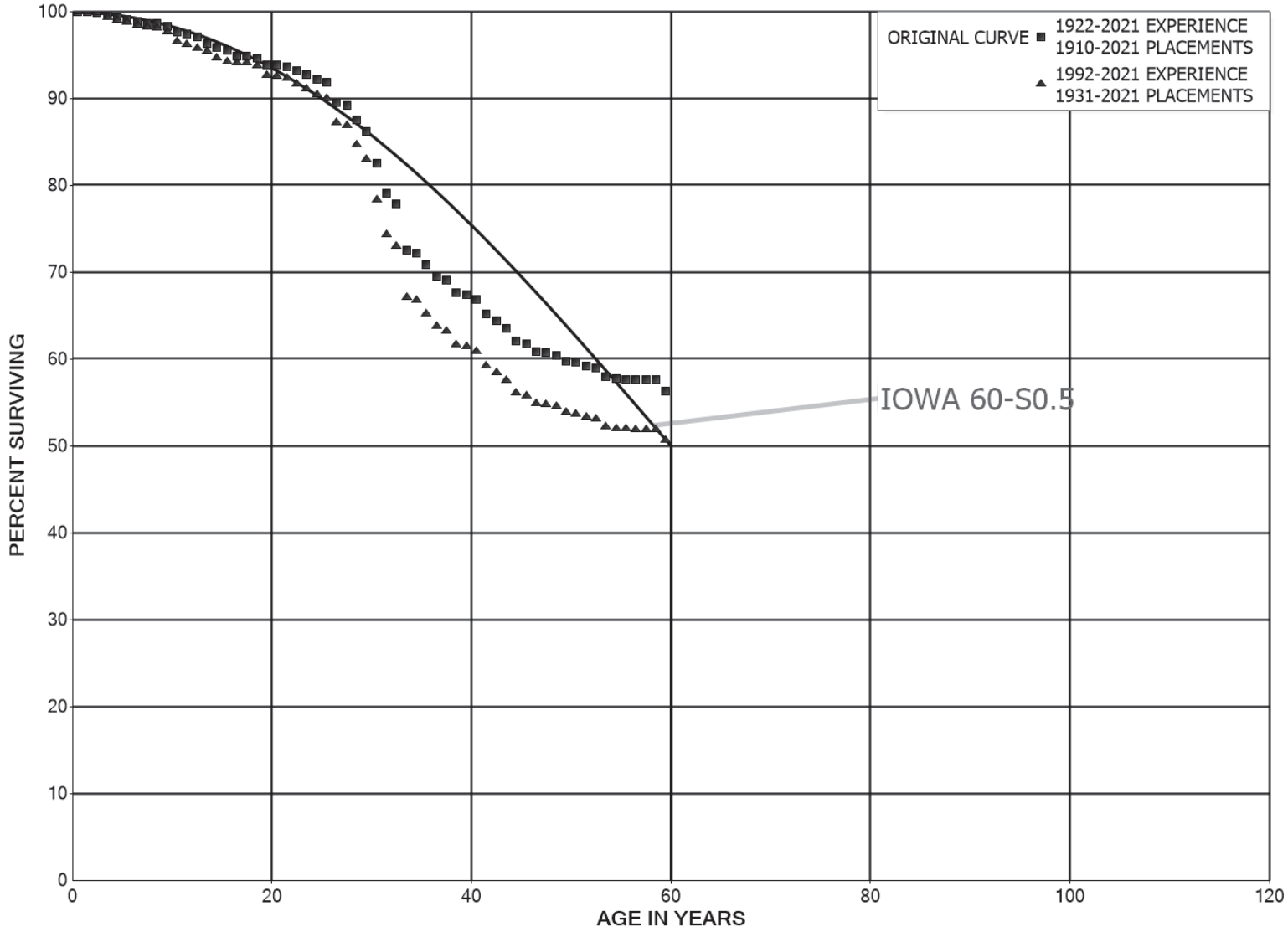
ACCOUNT 312.03 BOILER PLANT EQUIPMENT - ALUMINUM COAL CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1991-2000 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	100,207,515	346,242	0.0035	0.9965	100.00
0.5	125,825,257	895,117	0.0071	0.9929	99.65
1.5	124,930,140	178,445	0.0014	0.9986	98.95
2.5	124,751,695	1,068,112	0.0086	0.9914	98.80
3.5	123,683,583	1,497,150	0.0121	0.9879	97.96
4.5	122,186,433	525,366	0.0043	0.9957	96.77
5.5	121,661,066	363,795	0.0030	0.9970	96.36
6.5	121,297,271	321,204	0.0026	0.9974	96.07
7.5	120,976,068	1,185,274	0.0098	0.9902	95.81
8.5	119,790,794	311,406	0.0026	0.9974	94.88
9.5	119,355,157	482,077	0.0040	0.9960	94.63
10.5	118,873,079	1,758,509	0.0148	0.9852	94.25
11.5	117,114,570	512,981	0.0044	0.9956	92.85
12.5	116,540,182	629,750	0.0054	0.9946	92.45
13.5	115,845,960	472,218	0.0041	0.9959	91.95
14.5	115,314,528	314,471	0.0027	0.9973	91.57
15.5	115,000,057	451,228	0.0039	0.9961	91.32
16.5	114,435,661	1,179,176	0.0103	0.9897	90.96
17.5	113,256,486	168,309	0.0015	0.9985	90.03
18.5	85,195,821	724,457	0.0085	0.9915	89.89
19.5	78,917,161	974,777	0.0124	0.9876	89.13
20.5	77,942,384	392,721	0.0050	0.9950	88.03
21.5	50,036,563	184,231	0.0037	0.9963	87.58
22.5	49,013,675	128,944	0.0026	0.9974	87.26
23.5	48,884,731	239,055	0.0049	0.9951	87.03
24.5	34,582,701	156,741	0.0045	0.9955	86.61
25.5	27,656,419		0.0000	1.0000	86.21
26.5	15,517,385		0.0000	1.0000	86.21
27.5					86.21

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 314.00 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	898,423,172	207,333	0.0002	0.9998	100.00
0.5	891,517,647	447,801	0.0005	0.9995	99.98
1.5	898,849,259	912,209	0.0010	0.9990	99.93
2.5	851,945,402	2,714,397	0.0032	0.9968	99.83
3.5	854,056,641	2,153,884	0.0025	0.9975	99.51
4.5	856,323,994	1,434,700	0.0017	0.9983	99.26
5.5	828,327,272	2,021,690	0.0024	0.9976	99.09
6.5	819,272,056	1,481,876	0.0018	0.9982	98.85
7.5	793,264,378	676,063	0.0009	0.9991	98.67
8.5	780,708,992	2,022,291	0.0026	0.9974	98.59
9.5	716,521,429	5,422,236	0.0076	0.9924	98.33
10.5	677,167,632	1,445,435	0.0021	0.9979	97.59
11.5	628,800,184	1,716,553	0.0027	0.9973	97.38
12.5	623,019,699	5,159,959	0.0083	0.9917	97.11
13.5	583,944,907	2,659,288	0.0046	0.9954	96.31
14.5	575,197,192	1,918,791	0.0033	0.9967	95.87
15.5	567,517,848	4,291,119	0.0076	0.9924	95.55
16.5	512,178,242	167,358	0.0003	0.9997	94.83
17.5	475,820,813	898,083	0.0019	0.9981	94.80
18.5	427,137,290	3,425,119	0.0080	0.9920	94.62
19.5	382,824,317	161,935	0.0004	0.9996	93.86
20.5	354,304,995	816,972	0.0023	0.9977	93.82
21.5	343,303,687	1,723,998	0.0050	0.9950	93.60
22.5	311,198,743	1,341,488	0.0043	0.9957	93.13
23.5	308,004,595	1,794,821	0.0058	0.9942	92.73
24.5	301,464,932	1,167,883	0.0039	0.9961	92.19
25.5	298,342,648	7,511,095	0.0252	0.9748	91.83
26.5	285,347,362	938,538	0.0033	0.9967	89.52
27.5	276,577,114	5,397,307	0.0195	0.9805	89.23
28.5	270,508,205	4,003,874	0.0148	0.9852	87.49
29.5	265,588,522	11,431,403	0.0430	0.9570	86.19
30.5	252,043,816	10,454,558	0.0415	0.9585	82.48
31.5	240,471,624	3,680,393	0.0153	0.9847	79.06
32.5	236,506,155	16,100,538	0.0681	0.9319	77.85
33.5	219,682,937	1,150,323	0.0052	0.9948	72.55
34.5	217,929,241	4,165,265	0.0191	0.9809	72.17
35.5	213,667,555	3,852,775	0.0180	0.9820	70.79
36.5	209,710,752	1,468,991	0.0070	0.9930	69.51
37.5	200,454,445	4,182,515	0.0209	0.9791	69.03
38.5	196,267,229	581,311	0.0030	0.9970	67.59

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	194,132,530	1,521,517	0.0078	0.9922	67.39
40.5	192,569,360	4,731,092	0.0246	0.9754	66.86
41.5	187,710,596	2,430,381	0.0129	0.9871	65.22
42.5	182,897,286	2,455,266	0.0134	0.9866	64.37
43.5	180,387,934	4,179,739	0.0232	0.9768	63.51
44.5	160,390,233	831,965	0.0052	0.9948	62.04
45.5	126,569,444	1,907,421	0.0151	0.9849	61.71
46.5	124,535,913	126,485	0.0010	0.9990	60.78
47.5	123,519,917	648,523	0.0053	0.9947	60.72
48.5	108,821,226	1,268,824	0.0117	0.9883	60.40
49.5	90,127,112	209,295	0.0023	0.9977	59.70
50.5	81,623,648	544,273	0.0067	0.9933	59.56
51.5	66,601,391	233,126	0.0035	0.9965	59.16
52.5	61,784,796	1,031,517	0.0167	0.9833	58.96
53.5	50,687,192	204,772	0.0040	0.9960	57.97
54.5	40,809,406	50,669	0.0012	0.9988	57.74
55.5	37,648,010	61,957	0.0016	0.9984	57.67
56.5	37,045,770	888	0.0000	1.0000	57.57
57.5	37,158,279		0.0000	1.0000	57.57
58.5	36,280,830	816,741	0.0225	0.9775	57.57
59.5	33,412,079	92,266	0.0028	0.9972	56.27
60.5	22,570,091	11,853	0.0005	0.9995	56.12
61.5	12,029,595		0.0000	1.0000	56.09
62.5	11,423,517	7,703	0.0007	0.9993	56.09
63.5	11,412,538		0.0000	1.0000	56.05
64.5	11,412,538		0.0000	1.0000	56.05
65.5	11,412,538		0.0000	1.0000	56.05
66.5	11,380,654		0.0000	1.0000	56.05
67.5	7,056,116		0.0000	1.0000	56.05
68.5	295,550		0.0000	1.0000	56.05
69.5	295,550		0.0000	1.0000	56.05
70.5	295,550		0.0000	1.0000	56.05
71.5					56.05

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	589,230,164		0.0000	1.0000	100.00
0.5	585,292,333	434,559	0.0007	0.9993	100.00
1.5	594,868,221	641,891	0.0011	0.9989	99.93
2.5	550,942,504	2,641,345	0.0048	0.9952	99.82
3.5	553,549,619	2,001,162	0.0036	0.9964	99.34
4.5	556,553,245	1,357,379	0.0024	0.9976	98.98
5.5	531,195,741	1,613,573	0.0030	0.9970	98.74
6.5	523,259,896	1,377,083	0.0026	0.9974	98.44
7.5	510,315,919	659,115	0.0013	0.9987	98.18
8.5	499,635,329	2,009,171	0.0040	0.9960	98.05
9.5	436,032,733	5,093,831	0.0117	0.9883	97.66
10.5	397,439,472	1,433,673	0.0036	0.9964	96.52
11.5	359,245,912	1,682,571	0.0047	0.9953	96.17
12.5	355,932,599	1,025,094	0.0029	0.9971	95.72
13.5	321,034,898	2,616,330	0.0081	0.9919	95.44
14.5	342,620,969	1,841,628	0.0054	0.9946	94.67
15.5	382,444,214	364,159	0.0010	0.9990	94.16
16.5	331,035,118	162,193	0.0005	0.9995	94.07
17.5	294,685,505	865,765	0.0029	0.9971	94.02
18.5	269,603,593	3,401,925	0.0126	0.9874	93.74
19.5	252,848,498	68,775	0.0003	0.9997	92.56
20.5	240,564,751	792,371	0.0033	0.9967	92.54
21.5	252,140,019	1,710,944	0.0068	0.9932	92.23
22.5	220,122,113	1,321,376	0.0060	0.9940	91.61
23.5	230,282,095	1,788,050	0.0078	0.9922	91.06
24.5	238,366,584	1,167,883	0.0049	0.9951	90.35
25.5	235,258,782	7,213,441	0.0307	0.9693	89.91
26.5	222,580,152	934,821	0.0042	0.9958	87.15
27.5	213,814,132	5,396,440	0.0252	0.9748	86.78
28.5	207,747,629	3,982,707	0.0192	0.9808	84.59
29.5	202,880,416	11,403,384	0.0562	0.9438	82.97
30.5	204,728,782	10,450,763	0.0510	0.9490	78.31
31.5	203,298,258	3,677,296	0.0181	0.9819	74.31
32.5	199,956,278	16,096,129	0.0805	0.9195	72.97
33.5	183,140,177	1,150,323	0.0063	0.9937	67.09
34.5	181,398,701	4,162,512	0.0229	0.9771	66.67
35.5	177,156,000	3,849,737	0.0217	0.9783	65.14
36.5	173,241,189	1,443,681	0.0083	0.9917	63.73
37.5	169,129,761	4,164,779	0.0246	0.9754	63.20
38.5	173,129,677	581,311	0.0034	0.9966	61.64

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ELECTRIC DIVISION

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	172,238,372	1,519,780	0.0088	0.9912	61.43
40.5	170,676,947	4,730,842	0.0277	0.9723	60.89
41.5	170,323,295	2,429,924	0.0143	0.9857	59.20
42.5	167,708,131	2,455,266	0.0146	0.9854	58.36
43.5	166,858,826	4,178,845	0.0250	0.9750	57.50
44.5	149,378,550	831,965	0.0056	0.9944	56.06
45.5	116,192,468	1,907,351	0.0164	0.9836	55.75
46.5	114,279,278	125,433	0.0011	0.9989	54.84
47.5	114,160,638	648,464	0.0057	0.9943	54.78
48.5	102,149,330	1,268,824	0.0124	0.9876	54.46
49.5	84,521,105	209,295	0.0025	0.9975	53.79
50.5	78,933,677	544,273	0.0069	0.9931	53.65
51.5	64,737,130	233,126	0.0036	0.9964	53.28
52.5	60,776,466	1,031,517	0.0170	0.9830	53.09
53.5	50,388,366	204,772	0.0041	0.9959	52.19
54.5	40,510,580	50,669	0.0013	0.9987	51.98
55.5	37,349,184	61,957	0.0017	0.9983	51.91
56.5	36,746,945	888	0.0000	1.0000	51.83
57.5	36,859,454		0.0000	1.0000	51.83
58.5	35,982,004	816,741	0.0227	0.9773	51.83
59.5	33,113,253	92,266	0.0028	0.9972	50.65
60.5	22,566,815	11,853	0.0005	0.9995	50.51
61.5	12,026,319		0.0000	1.0000	50.48
62.5	11,420,241	7,703	0.0007	0.9993	50.48
63.5	11,412,538		0.0000	1.0000	50.45
64.5	11,412,538		0.0000	1.0000	50.45
65.5	11,412,538		0.0000	1.0000	50.45
66.5	11,380,654		0.0000	1.0000	50.45
67.5	7,056,116		0.0000	1.0000	50.45
68.5	295,550		0.0000	1.0000	50.45
69.5	295,550		0.0000	1.0000	50.45
70.5	295,550		0.0000	1.0000	50.45
71.5					50.45

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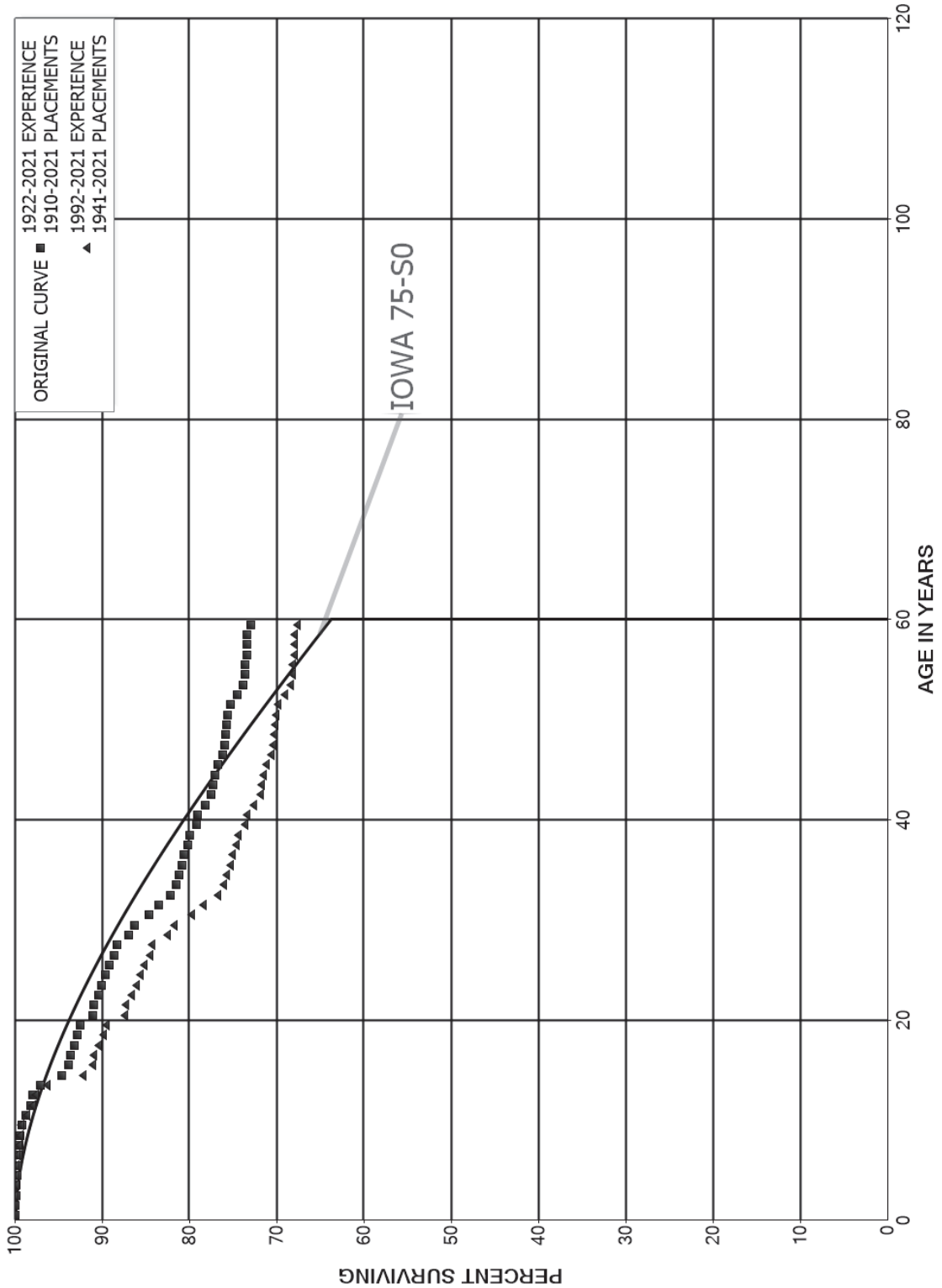
ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	380,230,852	2,012	0.0000	1.0000	100.00
0.5	375,963,453	66,432	0.0002	0.9998	100.00
1.5	370,218,228	490,857	0.0013	0.9987	99.98
2.5	378,858,224	247,926	0.0007	0.9993	99.85
3.5	365,168,538	78,229	0.0002	0.9998	99.78
4.5	357,204,326	64,565	0.0002	0.9998	99.76
5.5	349,769,551	417,339	0.0012	0.9988	99.74
6.5	354,431,948	495,622	0.0014	0.9986	99.63
7.5	341,877,146	477,064	0.0014	0.9986	99.49
8.5	337,496,328	412,768	0.0012	0.9988	99.35
9.5	308,478,773	1,513,184	0.0049	0.9951	99.23
10.5	304,674,731	1,687,852	0.0055	0.9945	98.74
11.5	224,704,263	608,059	0.0027	0.9973	98.19
12.5	221,690,349	1,905,254	0.0086	0.9914	97.93
13.5	214,595,944	5,550,867	0.0259	0.9741	97.08
14.5	195,103,246	1,466,246	0.0075	0.9925	94.57
15.5	188,120,351	392,532	0.0021	0.9979	93.86
16.5	177,380,600	898,315	0.0051	0.9949	93.67
17.5	161,626,175	713,090	0.0044	0.9956	93.19
18.5	155,792,127	459,736	0.0030	0.9970	92.78
19.5	143,825,558	2,179,861	0.0152	0.9848	92.51
20.5	132,197,696	254,611	0.0019	0.9981	91.11
21.5	130,301,979	711,448	0.0055	0.9945	90.93
22.5	126,324,283	560,351	0.0044	0.9956	90.43
23.5	125,116,216	563,679	0.0045	0.9955	90.03
24.5	121,662,936	647,917	0.0053	0.9947	89.63
25.5	113,634,601	653,352	0.0057	0.9943	89.15
26.5	108,883,984	373,283	0.0034	0.9966	88.64
27.5	104,836,287	1,701,416	0.0162	0.9838	88.33
28.5	100,262,245	735,257	0.0073	0.9927	86.90
29.5	100,255,993	1,904,809	0.0190	0.9810	86.26
30.5	97,678,380	1,292,278	0.0132	0.9868	84.62
31.5	96,390,661	1,574,992	0.0163	0.9837	83.50
32.5	92,118,040	705,724	0.0077	0.9923	82.14
33.5	89,073,598	335,192	0.0038	0.9962	81.51
34.5	89,530,812	400,014	0.0045	0.9955	81.20
35.5	88,758,215	242,485	0.0027	0.9973	80.84
36.5	88,782,547	491,546	0.0055	0.9945	80.62
37.5	87,285,790	258,621	0.0030	0.9970	80.17
38.5	84,236,588	768,475	0.0091	0.9909	79.94

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	83,214,299	196,243	0.0024	0.9976	79.21
40.5	82,135,161	821,546	0.0100	0.9900	79.02
41.5	80,945,760	725,319	0.0090	0.9910	78.23
42.5	80,015,135	210,333	0.0026	0.9974	77.53
43.5	79,784,123	259,333	0.0033	0.9967	77.32
44.5	74,514,406	331,836	0.0045	0.9955	77.07
45.5	62,881,022	493,046	0.0078	0.9922	76.73
46.5	62,189,986	144,715	0.0023	0.9977	76.13
47.5	62,185,738	65,777	0.0011	0.9989	75.95
48.5	55,718,957	111,670	0.0020	0.9980	75.87
49.5	45,893,017	69,862	0.0015	0.9985	75.72
50.5	41,699,555	155,488	0.0037	0.9963	75.60
51.5	30,814,095	344,669	0.0112	0.9888	75.32
52.5	29,124,069	245,984	0.0084	0.9916	74.48
53.5	23,459,123	76,456	0.0033	0.9967	73.85
54.5	18,227,387		0.0000	1.0000	73.61
55.5	16,774,328	57,173	0.0034	0.9966	73.61
56.5	16,365,452		0.0000	1.0000	73.36
57.5	16,273,641	2,407	0.0001	0.9999	73.36
58.5	15,884,136	75,744	0.0048	0.9952	73.35
59.5	13,538,966	84,750	0.0063	0.9937	73.00
60.5	9,032,510	5,809	0.0006	0.9994	72.54
61.5	7,527,883	28,385	0.0038	0.9962	72.49
62.5	5,103,839		0.0000	1.0000	72.22
63.5	5,096,336		0.0000	1.0000	72.22
64.5	5,090,768		0.0000	1.0000	72.22
65.5	5,079,473		0.0000	1.0000	72.22
66.5	5,046,153		0.0000	1.0000	72.22
67.5	3,213,192	13,248	0.0041	0.9959	72.22
68.5	3,103		0.0000	1.0000	71.92
69.5					71.92

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	279,106,152	80	0.0000	1.0000	100.00
0.5	276,213,309	60,359	0.0002	0.9998	100.00
1.5	271,328,563	464,867	0.0017	0.9983	99.98
2.5	280,231,378	201,192	0.0007	0.9993	99.81
3.5	266,924,522	21,613	0.0001	0.9999	99.74
4.5	259,369,164	12,612	0.0000	1.0000	99.73
5.5	253,092,193	335,925	0.0013	0.9987	99.72
6.5	258,303,595	414,114	0.0016	0.9984	99.59
7.5	246,806,165	296,081	0.0012	0.9988	99.43
8.5	246,121,157	336,647	0.0014	0.9986	99.31
9.5	217,882,428	1,439,452	0.0066	0.9934	99.18
10.5	215,500,891	1,431,642	0.0066	0.9934	98.52
11.5	136,170,945	536,777	0.0039	0.9961	97.87
12.5	133,419,726	1,851,470	0.0139	0.9861	97.48
13.5	126,389,173	5,269,709	0.0417	0.9583	96.13
14.5	112,693,549	1,378,371	0.0122	0.9878	92.12
15.5	117,782,629	174,979	0.0015	0.9985	90.99
16.5	107,402,397	661,524	0.0062	0.9938	90.86
17.5	92,028,583	533,517	0.0058	0.9942	90.30
18.5	93,374,147	426,816	0.0046	0.9954	89.77
19.5	91,755,587	2,103,867	0.0229	0.9771	89.36
20.5	86,159,529	188,127	0.0022	0.9978	87.31
21.5	94,952,576	678,004	0.0071	0.9929	87.12
22.5	91,118,799	542,447	0.0060	0.9940	86.50
23.5	94,995,526	505,236	0.0053	0.9947	85.99
24.5	96,605,499	585,308	0.0061	0.9939	85.53
25.5	88,653,810	615,535	0.0069	0.9931	85.01
26.5	83,954,084	295,504	0.0035	0.9965	84.42
27.5	80,055,669	1,673,687	0.0209	0.9791	84.12
28.5	75,600,860	686,599	0.0091	0.9909	82.37
29.5	75,694,727	1,903,748	0.0252	0.9748	81.62
30.5	76,689,847	1,226,414	0.0160	0.9840	79.56
31.5	75,519,952	1,572,119	0.0208	0.9792	78.29
32.5	73,887,533	701,013	0.0095	0.9905	76.66
33.5	70,871,354	330,252	0.0047	0.9953	75.93
34.5	71,349,514	398,945	0.0056	0.9944	75.58
35.5	70,616,207	217,557	0.0031	0.9969	75.16
36.5	70,718,031	350,562	0.0050	0.9950	74.93
37.5	71,083,211	258,436	0.0036	0.9964	74.56
38.5	71,338,121	768,397	0.0108	0.9892	74.28

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	70,484,447	186,565	0.0026	0.9974	73.48
40.5	70,186,216	797,450	0.0114	0.9886	73.29
41.5	69,710,803	685,203	0.0098	0.9902	72.46
42.5	69,590,172	178,973	0.0026	0.9974	71.74
43.5	70,224,171	170,510	0.0024	0.9976	71.56
44.5	66,589,626	286,217	0.0043	0.9957	71.39
45.5	55,440,870	470,585	0.0085	0.9915	71.08
46.5	54,830,647	144,637	0.0026	0.9974	70.48
47.5	54,921,471	64,882	0.0012	0.9988	70.29
48.5	49,850,612	100,515	0.0020	0.9980	70.21
49.5	41,350,085	38,178	0.0009	0.9991	70.07
50.5	39,839,287	142,880	0.0036	0.9964	70.00
51.5	29,077,551	344,669	0.0119	0.9881	69.75
52.5	27,942,259	245,984	0.0088	0.9912	68.92
53.5	22,978,982	76,456	0.0033	0.9967	68.32
54.5	18,221,311		0.0000	1.0000	68.09
55.5	16,768,876	57,173	0.0034	0.9966	68.09
56.5	16,360,000		0.0000	1.0000	67.86
57.5	16,268,189	2,407	0.0001	0.9999	67.86
58.5	15,878,684	75,744	0.0048	0.9952	67.85
59.5	13,533,514	84,750	0.0063	0.9937	67.52
60.5	9,027,058	5,809	0.0006	0.9994	67.10
61.5	7,522,431	28,385	0.0038	0.9962	67.06
62.5	5,098,387		0.0000	1.0000	66.80
63.5	5,096,336		0.0000	1.0000	66.80
64.5	5,090,768		0.0000	1.0000	66.80
65.5	5,079,473		0.0000	1.0000	66.80
66.5	5,046,153		0.0000	1.0000	66.80
67.5	3,213,192	13,248	0.0041	0.9959	66.80
68.5	3,103		0.0000	1.0000	66.53
69.5					66.53

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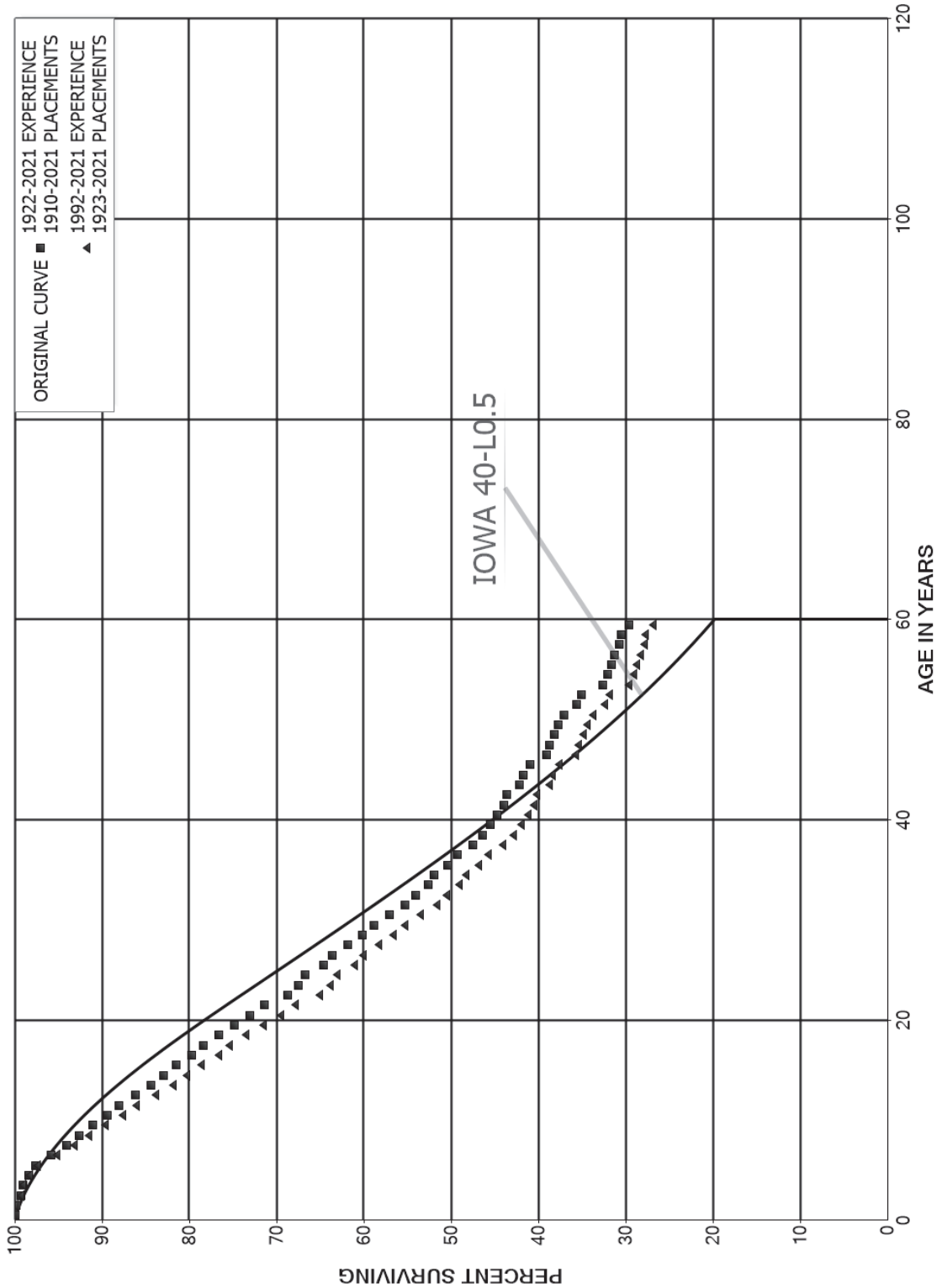
ELECTRIC DIVISION
ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	105,605,546	2,836	0.0000	1.0000	100.00
0.5	102,062,787	167,772	0.0016	0.9984	100.00
1.5	96,555,372	529,341	0.0055	0.9945	99.83
2.5	92,240,567	202,622	0.0022	0.9978	99.29
3.5	87,797,541	588,097	0.0067	0.9933	99.07
4.5	84,611,368	650,579	0.0077	0.9923	98.40
5.5	79,801,652	1,474,820	0.0185	0.9815	97.65
6.5	75,762,091	1,370,387	0.0181	0.9819	95.84
7.5	69,527,144	1,093,566	0.0157	0.9843	94.11
8.5	65,083,879	1,104,605	0.0170	0.9830	92.63
9.5	60,660,687	1,142,971	0.0188	0.9812	91.06
10.5	57,741,787	830,124	0.0144	0.9856	89.34
11.5	54,423,799	1,163,169	0.0214	0.9786	88.06
12.5	50,312,588	1,034,329	0.0206	0.9794	86.17
13.5	46,688,445	818,306	0.0175	0.9825	84.40
14.5	43,829,555	774,125	0.0177	0.9823	82.92
15.5	40,034,745	865,613	0.0216	0.9784	81.46
16.5	37,078,293	621,556	0.0168	0.9832	79.70
17.5	34,513,733	753,104	0.0218	0.9782	78.36
18.5	32,901,046	764,900	0.0232	0.9768	76.65
19.5	30,682,138	739,588	0.0241	0.9759	74.87
20.5	28,708,035	638,429	0.0222	0.9778	73.07
21.5	27,465,353	1,045,248	0.0381	0.9619	71.44
22.5	25,796,341	464,344	0.0180	0.9820	68.72
23.5	24,763,376	292,394	0.0118	0.9882	67.48
24.5	23,732,922	732,875	0.0309	0.9691	66.69
25.5	22,241,626	348,088	0.0157	0.9843	64.63
26.5	20,914,320	569,397	0.0272	0.9728	63.62
27.5	19,261,571	539,835	0.0280	0.9720	61.88
28.5	17,271,013	368,488	0.0213	0.9787	60.15
29.5	16,078,313	483,793	0.0301	0.9699	58.87
30.5	14,931,706	487,421	0.0326	0.9674	57.10
31.5	14,050,007	282,960	0.0201	0.9799	55.23
32.5	13,224,910	360,563	0.0273	0.9727	54.12
33.5	12,663,858	169,249	0.0134	0.9866	52.64
34.5	12,199,377	353,512	0.0290	0.9710	51.94
35.5	11,354,637	256,223	0.0226	0.9774	50.44
36.5	10,641,326	375,253	0.0353	0.9647	49.30
37.5	9,881,768	231,905	0.0235	0.9765	47.56
38.5	9,260,669	184,290	0.0199	0.9801	46.44

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,663,637	146,447	0.0169	0.9831	45.52
40.5	8,317,320	147,547	0.0177	0.9823	44.75
41.5	7,818,171	64,086	0.0082	0.9918	43.96
42.5	7,554,793	250,041	0.0331	0.9669	43.60
43.5	7,111,847	67,302	0.0095	0.9905	42.15
44.5	6,447,782	118,670	0.0184	0.9816	41.75
45.5	4,897,409	232,316	0.0474	0.9526	40.98
46.5	4,600,425	39,996	0.0087	0.9913	39.04
47.5	4,545,903	64,442	0.0142	0.9858	38.70
48.5	3,910,852	47,954	0.0123	0.9877	38.15
49.5	2,884,710	51,106	0.0177	0.9823	37.68
50.5	2,292,911	85,958	0.0375	0.9625	37.02
51.5	1,237,934	20,372	0.0165	0.9835	35.63
52.5	1,083,144	73,533	0.0679	0.9321	35.04
53.5	903,316	17,587	0.0195	0.9805	32.66
54.5	606,222	7,465	0.0123	0.9877	32.03
55.5	583,425	7,383	0.0127	0.9873	31.63
56.5	561,326	9,380	0.0167	0.9833	31.23
57.5	520,068	3,117	0.0060	0.9940	30.71
58.5	509,360	15,176	0.0298	0.9702	30.53
59.5	442,665	78,572	0.1775	0.8225	29.62
60.5	330,527	73,205	0.2215	0.7785	24.36
61.5	169,184	459	0.0027	0.9973	18.97
62.5	108,830	468	0.0043	0.9957	18.91
63.5	108,158	997	0.0092	0.9908	18.83
64.5	107,162	520	0.0048	0.9952	18.66
65.5	104,615	257	0.0025	0.9975	18.57
66.5	104,132		0.0000	1.0000	18.52
67.5	82,530		0.0000	1.0000	18.52
68.5	43,502		0.0000	1.0000	18.52
69.5	16,439	7,384	0.4492	0.5508	18.52
70.5	9,056		0.0000	1.0000	10.20
71.5	9,003		0.0000	1.0000	10.20
72.5	8,909		0.0000	1.0000	10.20
73.5	8,909		0.0000	1.0000	10.20
74.5	8,887		0.0000	1.0000	10.20
75.5	8,585		0.0000	1.0000	10.20
76.5	8,559		0.0000	1.0000	10.20
77.5	8,559		0.0000	1.0000	10.20
78.5	8,228		0.0000	1.0000	10.20

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	129		0.0000	1.0000	10.20
80.5	101		0.0000	1.0000	10.20
81.5	101		0.0000	1.0000	10.20
82.5	101	101	1.0000		10.20
83.5					

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	81,635,527	1	0.0000	1.0000	100.00
0.5	79,309,511	158,753	0.0020	0.9980	100.00
1.5	75,412,922	499,814	0.0066	0.9934	99.80
2.5	72,033,918	175,457	0.0024	0.9976	99.14
3.5	68,108,419	519,198	0.0076	0.9924	98.90
4.5	65,815,119	567,607	0.0086	0.9914	98.14
5.5	61,483,240	1,421,168	0.0231	0.9769	97.30
6.5	58,745,116	1,216,545	0.0207	0.9793	95.05
7.5	53,284,337	947,955	0.0178	0.9822	93.08
8.5	49,726,233	1,057,263	0.0213	0.9787	91.42
9.5	46,689,398	1,058,651	0.0227	0.9773	89.48
10.5	44,531,084	739,900	0.0166	0.9834	87.45
11.5	42,168,098	1,093,323	0.0259	0.9741	86.00
12.5	38,723,962	936,212	0.0242	0.9758	83.77
13.5	35,688,293	684,471	0.0192	0.9808	81.74
14.5	33,687,396	700,990	0.0208	0.9792	80.17
15.5	32,285,642	811,878	0.0251	0.9749	78.51
16.5	29,565,547	467,318	0.0158	0.9842	76.53
17.5	27,340,222	681,222	0.0249	0.9751	75.32
18.5	26,530,102	750,004	0.0283	0.9717	73.45
19.5	25,476,151	705,157	0.0277	0.9723	71.37
20.5	24,162,628	565,253	0.0234	0.9766	69.39
21.5	24,342,002	1,021,279	0.0420	0.9580	67.77
22.5	22,771,331	407,047	0.0179	0.9821	64.93
23.5	22,171,461	275,386	0.0124	0.9876	63.77
24.5	21,747,365	700,026	0.0322	0.9678	62.97
25.5	20,354,503	329,577	0.0162	0.9838	60.95
26.5	19,161,456	562,987	0.0294	0.9706	59.96
27.5	17,632,285	523,202	0.0297	0.9703	58.20
28.5	15,732,009	365,114	0.0232	0.9768	56.47
29.5	14,674,429	477,828	0.0326	0.9674	55.16
30.5	13,570,805	478,909	0.0353	0.9647	53.37
31.5	12,849,791	270,038	0.0210	0.9790	51.48
32.5	12,120,523	356,986	0.0295	0.9705	50.40
33.5	11,592,412	165,225	0.0143	0.9857	48.92
34.5	11,172,688	349,220	0.0313	0.9687	48.22
35.5	10,350,115	240,908	0.0233	0.9767	46.71
36.5	9,682,710	367,462	0.0380	0.9620	45.62
37.5	9,001,699	229,144	0.0255	0.9745	43.89
38.5	8,570,969	183,611	0.0214	0.9786	42.78

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,144,118	146,350	0.0180	0.9820	41.86
40.5	7,831,394	145,776	0.0186	0.9814	41.11
41.5	7,384,828	56,973	0.0077	0.9923	40.34
42.5	7,148,559	249,871	0.0350	0.9650	40.03
43.5	6,724,266	67,206	0.0100	0.9900	38.63
44.5	6,089,273	118,459	0.0195	0.9805	38.25
45.5	4,565,559	231,045	0.0506	0.9494	37.50
46.5	4,277,936	39,996	0.0093	0.9907	35.60
47.5	4,235,341	63,306	0.0149	0.9851	35.27
48.5	3,664,728	47,954	0.0131	0.9869	34.74
49.5	2,674,714	51,106	0.0191	0.9809	34.29
50.5	2,150,882	85,958	0.0400	0.9600	33.63
51.5	1,146,463	20,372	0.0178	0.9822	32.29
52.5	1,070,760	73,533	0.0687	0.9313	31.72
53.5	891,003	17,587	0.0197	0.9803	29.54
54.5	597,705	7,465	0.0125	0.9875	28.95
55.5	575,024	7,383	0.0128	0.9872	28.59
56.5	552,998	9,380	0.0170	0.9830	28.23
57.5	511,740	3,117	0.0061	0.9939	27.75
58.5	501,032	15,176	0.0303	0.9697	27.58
59.5	434,390	78,572	0.1809	0.8191	26.74
60.5	322,346	73,205	0.2271	0.7729	21.91
61.5	161,003	459	0.0029	0.9971	16.93
62.5	100,671	468	0.0046	0.9954	16.88
63.5	107,727	997	0.0093	0.9907	16.80
64.5	106,757	520	0.0049	0.9951	16.65
65.5	104,210	257	0.0025	0.9975	16.57
66.5	103,727		0.0000	1.0000	16.53
67.5	82,226		0.0000	1.0000	16.53
68.5	43,502		0.0000	1.0000	16.53
69.5	16,439	7,384	0.4492	0.5508	16.53
70.5	9,056		0.0000	1.0000	9.10
71.5	9,003		0.0000	1.0000	9.10
72.5	8,909		0.0000	1.0000	9.10
73.5	8,909		0.0000	1.0000	9.10
74.5	8,887		0.0000	1.0000	9.10
75.5	8,585		0.0000	1.0000	9.10
76.5	8,559		0.0000	1.0000	9.10
77.5	8,559		0.0000	1.0000	9.10
78.5	8,228		0.0000	1.0000	9.10

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AMEREN MISSOURI
ELECTRIC DIVISION

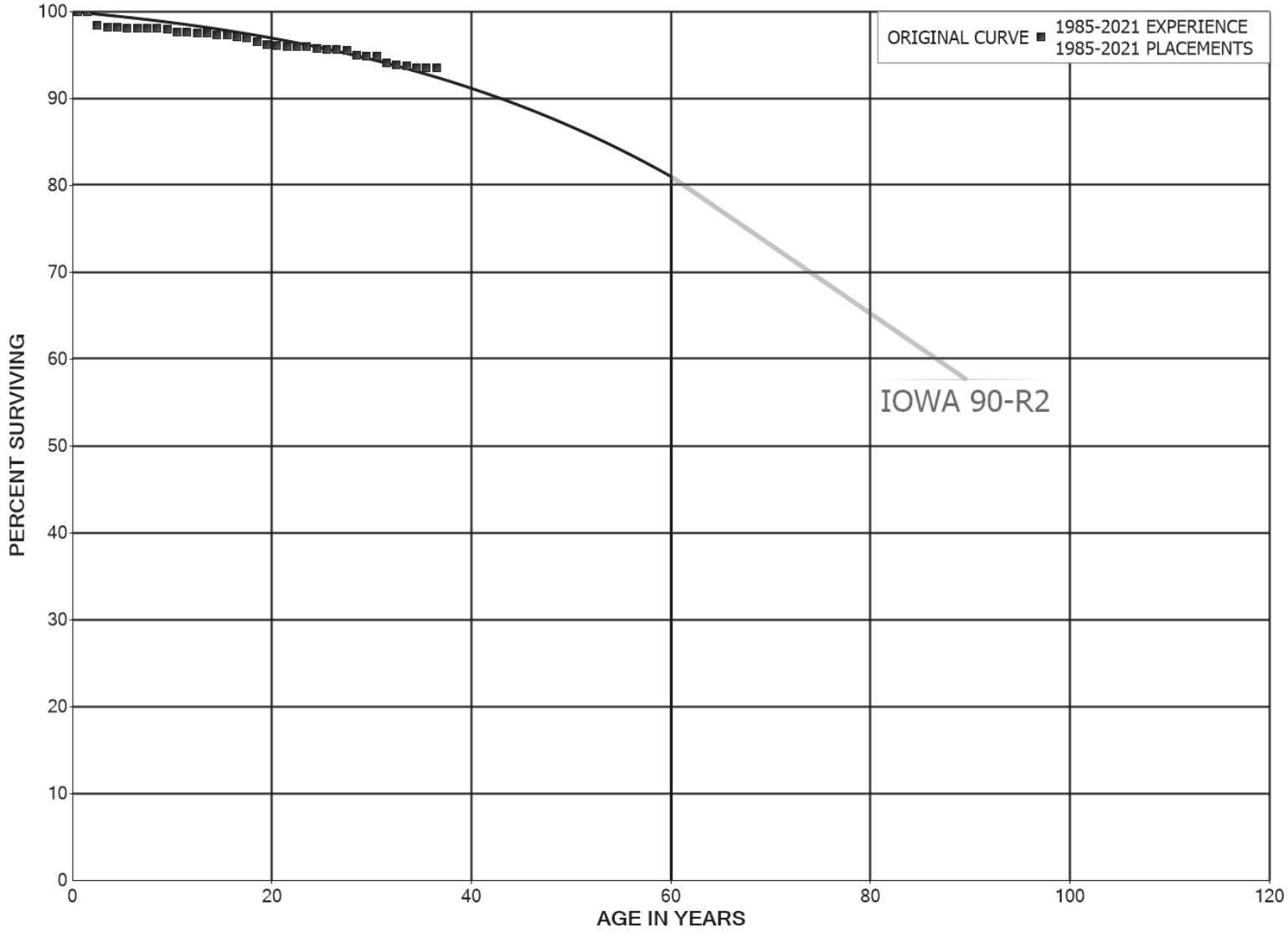
ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	129		0.0000	1.0000	9.10
80.5	101		0.0000	1.0000	9.10
81.5	101		0.0000	1.0000	9.10
82.5	101	101	1.0000		9.10
83.5					

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 321.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 321.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2021 EXPERIENCE BAND 1985-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,043,286,154		0.0000	1.0000	100.00
0.5	1,037,887,885	199,548	0.0002	0.9998	100.00
1.5	1,034,712,447	16,137,533	0.0156	0.9844	99.98
2.5	1,000,603,091	2,519,652	0.0025	0.9975	98.42
3.5	994,516,704	179,318	0.0002	0.9998	98.17
4.5	987,927,014	456,901	0.0005	0.9995	98.16
5.5	970,852,941	27,512	0.0000	1.0000	98.11
6.5	968,446,933	71,982	0.0001	0.9999	98.11
7.5	953,782,865	725,799	0.0008	0.9992	98.10
8.5	946,438,451	1,001,004	0.0011	0.9989	98.03
9.5	942,313,923	2,984,122	0.0032	0.9968	97.92
10.5	937,243,133	189,485	0.0002	0.9998	97.61
11.5	932,802,631	1,005,739	0.0011	0.9989	97.59
12.5	923,636,760	126,582	0.0001	0.9999	97.49
13.5	921,019,230	1,636,162	0.0018	0.9982	97.47
14.5	901,163,194	530,275	0.0006	0.9994	97.30
15.5	896,636,993	2,012,371	0.0022	0.9978	97.24
16.5	886,632,805	196,525	0.0002	0.9998	97.03
17.5	864,235,762	4,695,867	0.0054	0.9946	97.00
18.5	860,053,189	3,060,702	0.0036	0.9964	96.48
19.5	855,144,483	364,878	0.0004	0.9996	96.13
20.5	854,241,640	769,638	0.0009	0.9991	96.09
21.5	853,234,334	29,925	0.0000	1.0000	96.01
22.5	852,439,630	586,085	0.0007	0.9993	96.00
23.5	849,715,746	1,930,833	0.0023	0.9977	95.94
24.5	847,284,678	670,725	0.0008	0.9992	95.72
25.5	845,846,647	444,306	0.0005	0.9995	95.64
26.5	844,327,803	575,308	0.0007	0.9993	95.59
27.5	843,314,033	5,056,088	0.0060	0.9940	95.53
28.5	835,175,960	642,945	0.0008	0.9992	94.95
29.5	833,728,194	116,486	0.0001	0.9999	94.88
30.5	832,922,049	6,803,108	0.0082	0.9918	94.87
31.5	819,716,937	2,171,814	0.0026	0.9974	94.09
32.5	816,897,554	1,180,901	0.0014	0.9986	93.84
33.5	814,753,246	1,371,607	0.0017	0.9983	93.71
34.5	811,500,865	298,048	0.0004	0.9996	93.55
35.5	807,640,674	461,598	0.0006	0.9994	93.52
36.5					93.46

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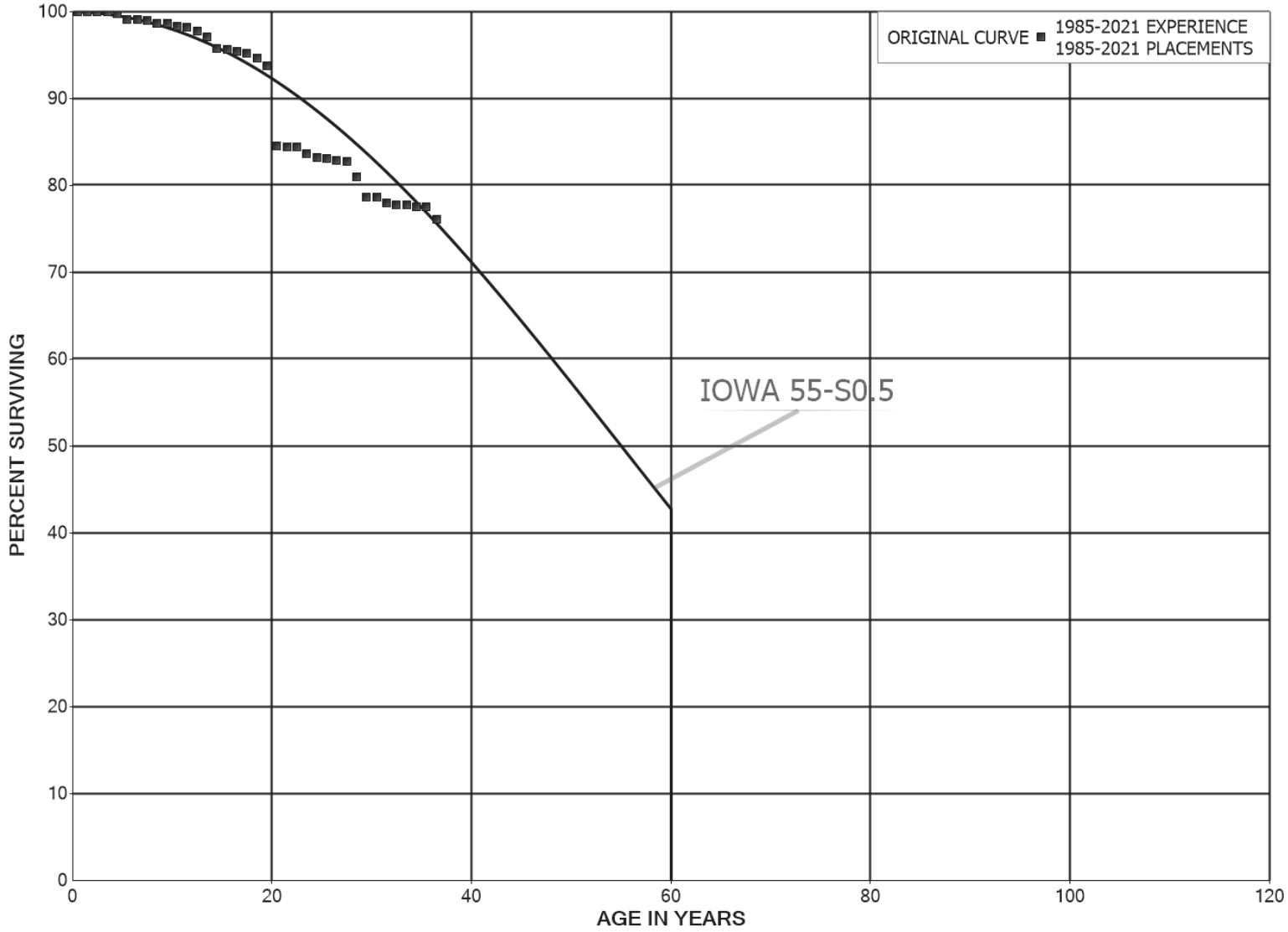
ELECTRIC DIVISION
ACCOUNT 322.00 REACTOR PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

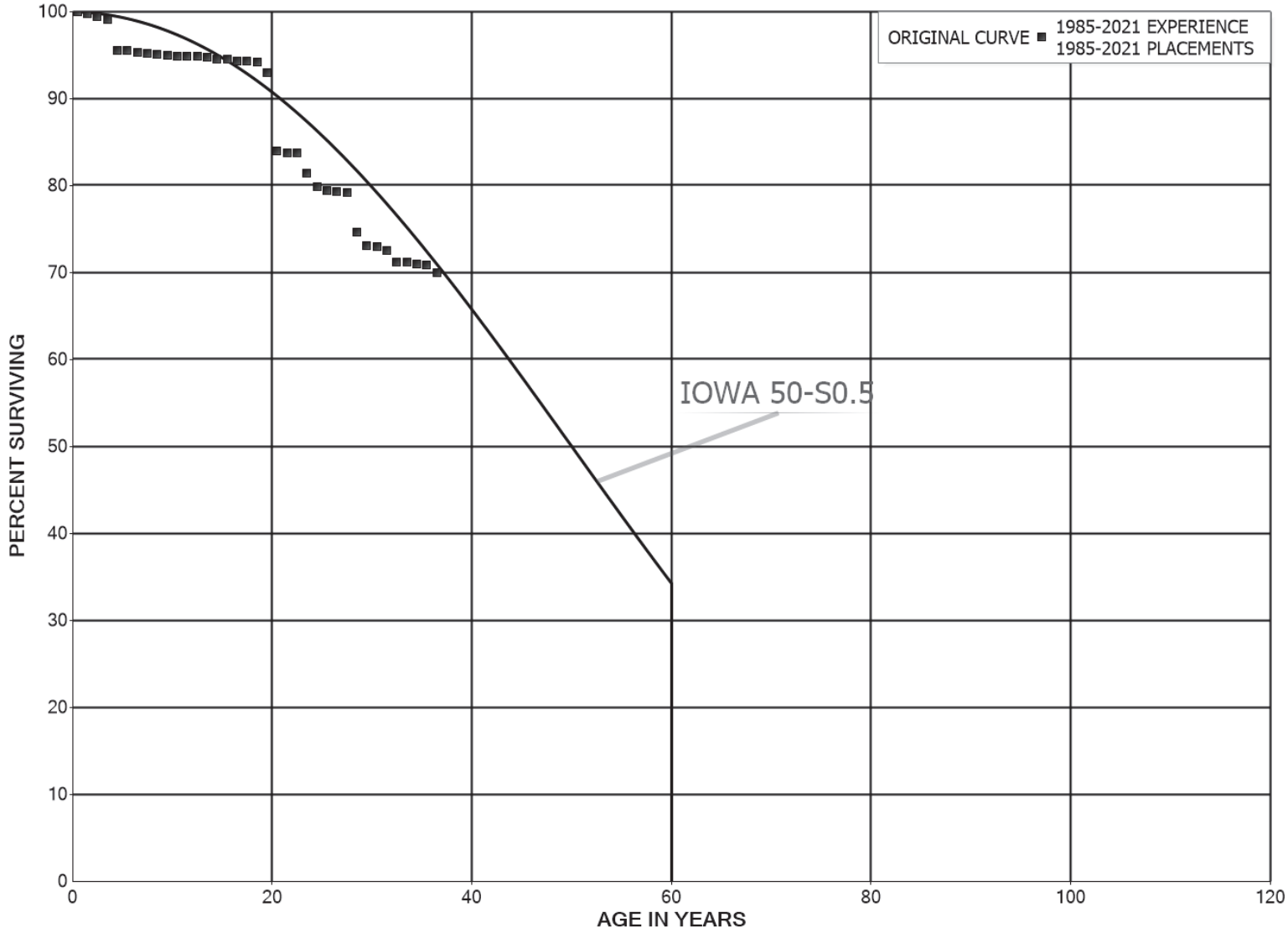
ACCOUNT 322.00 REACTOR PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2021 EXPERIENCE BAND 1985-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,526,500,803	186,822	0.0001	0.9999	100.00
0.5	1,513,409,913	257,847	0.0002	0.9998	99.99
1.5	1,487,426,633	192,516	0.0001	0.9999	99.97
2.5	1,462,271,318	365,226	0.0002	0.9998	99.96
3.5	1,455,303,013	2,481,807	0.0017	0.9983	99.93
4.5	1,431,460,663	9,656,891	0.0067	0.9933	99.76
5.5	1,380,167,597	818,549	0.0006	0.9994	99.09
6.5	1,361,934,745	1,378,129	0.0010	0.9990	99.03
7.5	1,189,132,606	3,604,952	0.0030	0.9970	98.93
8.5	1,142,451,765	429,039	0.0004	0.9996	98.63
9.5	1,140,949,313	3,832,959	0.0034	0.9966	98.59
10.5	1,127,463,206	847,385	0.0008	0.9992	98.26
11.5	1,122,925,097	5,027,974	0.0045	0.9955	98.19
12.5	1,115,360,050	7,611,016	0.0068	0.9932	97.75
13.5	1,049,222,860	14,855,896	0.0142	0.9858	97.08
14.5	1,007,150,555	1,497,451	0.0015	0.9985	95.71
15.5	1,004,884,533	1,273,539	0.0013	0.9987	95.56
16.5	841,458,440	2,642,893	0.0031	0.9969	95.44
17.5	833,870,517	4,258,215	0.0051	0.9949	95.14
18.5	839,023,343	8,238,653	0.0098	0.9902	94.66
19.5	828,480,500	81,348,034	0.0982	0.9018	93.73
20.5	748,817,716	927,185	0.0012	0.9988	84.53
21.5	737,413,938	502,818	0.0007	0.9993	84.42
22.5	735,498,037	6,672,823	0.0091	0.9909	84.36
23.5	724,011,900	3,665,395	0.0051	0.9949	83.60
24.5	720,001,167	717,159	0.0010	0.9990	83.17
25.5	716,482,932	1,831,453	0.0026	0.9974	83.09
26.5	710,667,562	1,191,859	0.0017	0.9983	82.88
27.5	702,235,171	14,862,079	0.0212	0.9788	82.74
28.5	687,008,382	19,821,116	0.0289	0.9711	80.99
29.5	663,612,951	111,200	0.0002	0.9998	78.65
30.5	660,079,510	5,825,196	0.0088	0.9912	78.64
31.5	648,984,374	1,681,691	0.0026	0.9974	77.95
32.5	646,334,546	349,734	0.0005	0.9995	77.74
33.5	644,480,288	1,739,494	0.0027	0.9973	77.70
34.5	641,679,583	98,392	0.0002	0.9998	77.49
35.5	682,917,371	12,871,684	0.0188	0.9812	77.48
36.5					76.02

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 323.00 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

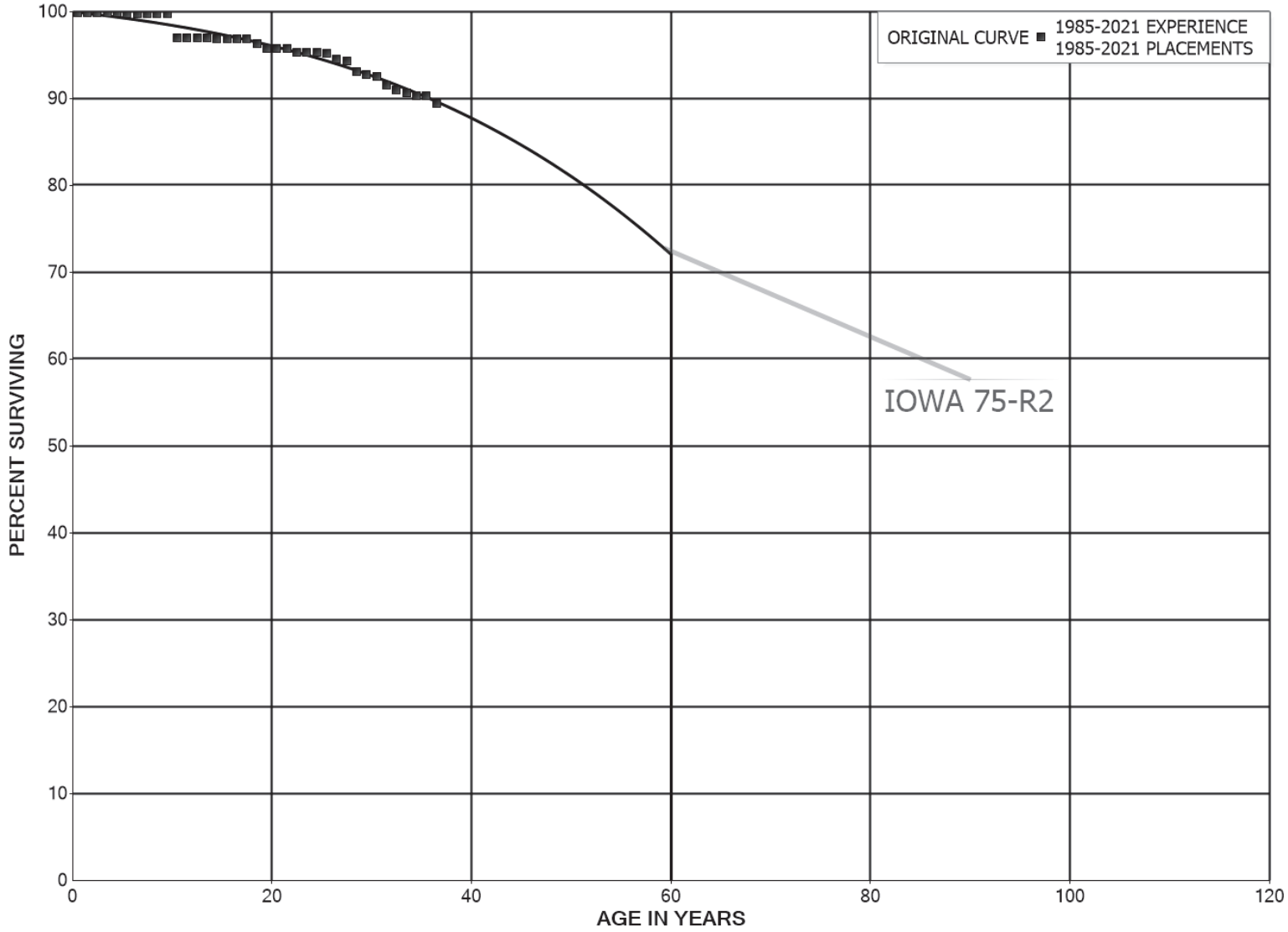
ACCOUNT 323.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2021 EXPERIENCE BAND 1985-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	694,905,596	0	0.0000	1.0000	100.00
0.5	675,803,496	2,115,149	0.0031	0.9969	100.00
1.5	671,385,043	2,166,376	0.0032	0.9968	99.69
2.5	645,019,422	2,232,500	0.0035	0.9965	99.37
3.5	638,809,385	22,573,095	0.0353	0.9647	99.02
4.5	608,362,442	51,568	0.0001	0.9999	95.52
5.5	595,749,093	1,589,733	0.0027	0.9973	95.51
6.5	592,976,665	758,329	0.0013	0.9987	95.26
7.5	566,576,888	412,186	0.0007	0.9993	95.14
8.5	563,050,027	521,950	0.0009	0.9991	95.07
9.5	562,503,687	589,770	0.0010	0.9990	94.98
10.5	558,785,826	109,821	0.0002	0.9998	94.88
11.5	552,823,299		0.0000	1.0000	94.86
12.5	551,939,292	735,418	0.0013	0.9987	94.86
13.5	535,503,152	1,209,226	0.0023	0.9977	94.74
14.5	529,379,956	51,598	0.0001	0.9999	94.52
15.5	529,673,766	1,534,172	0.0029	0.9971	94.51
16.5	489,704,524		0.0000	1.0000	94.24
17.5	456,656,929	161,513	0.0004	0.9996	94.24
18.5	455,700,534	6,132,605	0.0135	0.9865	94.21
19.5	446,274,650	43,138,606	0.0967	0.9033	92.94
20.5	398,765,070	1,118,113	0.0028	0.9972	83.95
21.5	393,049,607	76,468	0.0002	0.9998	83.72
22.5	393,927,469	11,114,378	0.0282	0.9718	83.70
23.5	381,487,499	7,128,379	0.0187	0.9813	81.34
24.5	374,177,144	1,908,976	0.0051	0.9949	79.82
25.5	370,077,915	404,830	0.0011	0.9989	79.41
26.5	367,725,805	610,372	0.0017	0.9983	79.33
27.5	366,139,177	21,262,548	0.0581	0.9419	79.19
28.5	344,256,382	6,862,116	0.0199	0.9801	74.60
29.5	337,166,758	547,002	0.0016	0.9984	73.11
30.5	336,619,757	2,233,811	0.0066	0.9934	72.99
31.5	334,354,607	6,031,145	0.0180	0.9820	72.51
32.5	328,194,186		0.0000	1.0000	71.20
33.5	327,700,081	1,020,011	0.0031	0.9969	71.20
34.5	326,166,615	507,742	0.0016	0.9984	70.98
35.5	325,094,654	4,092,896	0.0126	0.9874	70.87
36.5					69.97

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 324.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

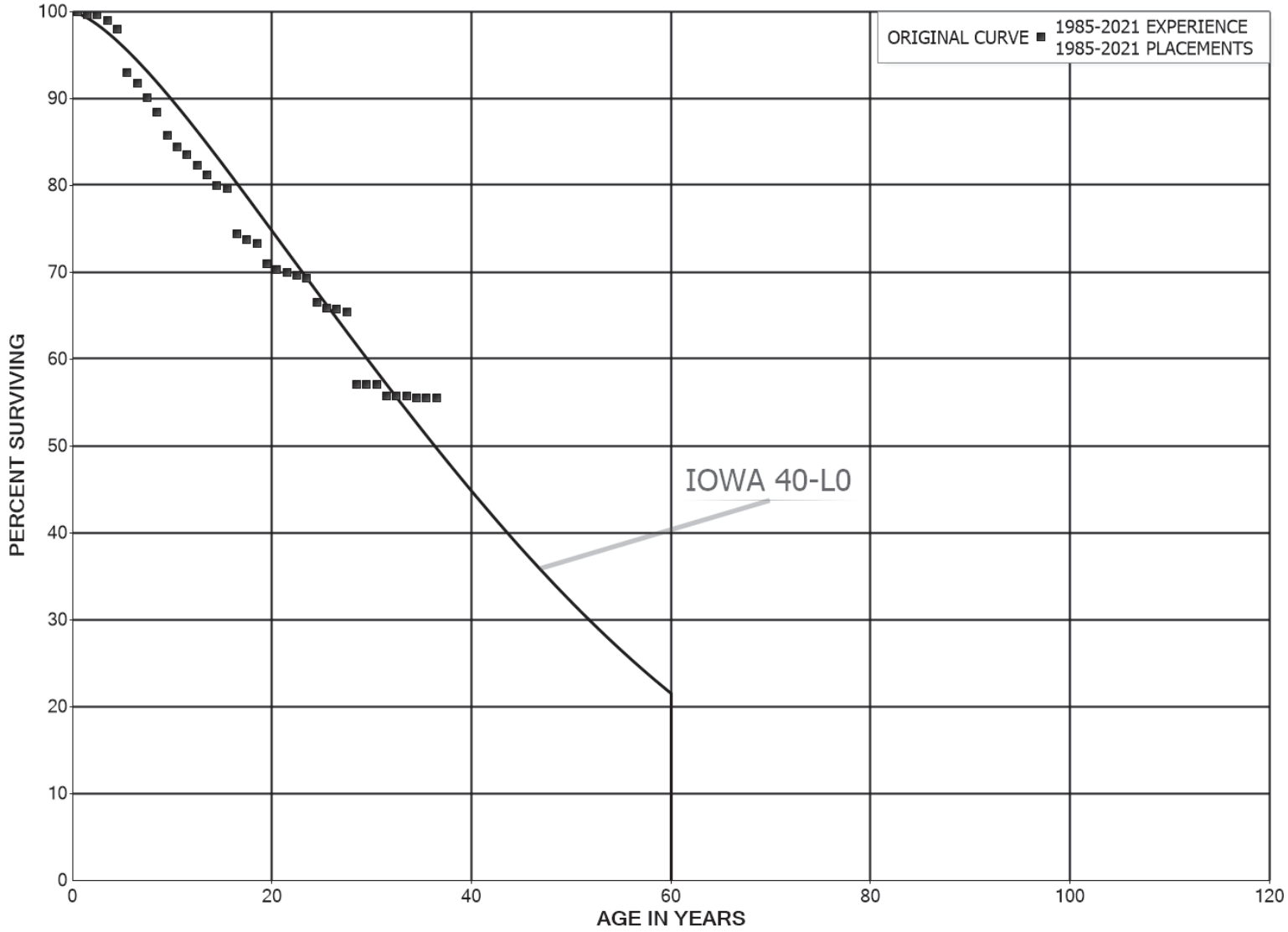
ACCOUNT 324.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2021 EXPERIENCE BAND 1985-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	328,973,880	577,362	0.0018	0.9982	100.00
0.5	326,107,156	25,459	0.0001	0.9999	99.82
1.5	323,867,623		0.0000	1.0000	99.82
2.5	313,814,998		0.0000	1.0000	99.82
3.5	312,497,831		0.0000	1.0000	99.82
4.5	299,810,523	172,168	0.0006	0.9994	99.82
5.5	281,311,739	97,940	0.0003	0.9997	99.76
6.5	280,179,783	22,562	0.0001	0.9999	99.72
7.5	291,731,373	115,380	0.0004	0.9996	99.72
8.5	264,134,614		0.0000	1.0000	99.68
9.5	264,572,160	7,135,824	0.0270	0.9730	99.68
10.5	238,793,649	1,810	0.0000	1.0000	96.99
11.5	233,999,813	32,820	0.0001	0.9999	96.99
12.5	233,583,478	20,234	0.0001	0.9999	96.97
13.5	233,568,180	342,690	0.0015	0.9985	96.97
14.5	233,397,187	1,374	0.0000	1.0000	96.82
15.5	233,474,571	1,374	0.0000	1.0000	96.82
16.5	232,804,990		0.0000	1.0000	96.82
17.5	231,841,687	1,325,032	0.0057	0.9943	96.82
18.5	204,971,533	1,099,741	0.0054	0.9946	96.27
19.5	203,837,720		0.0000	1.0000	95.75
20.5	203,556,756		0.0000	1.0000	95.75
21.5	203,125,087	968,903	0.0048	0.9952	95.75
22.5	202,156,184		0.0000	1.0000	95.30
23.5	202,154,089		0.0000	1.0000	95.30
24.5	202,154,089	205,875	0.0010	0.9990	95.30
25.5	201,933,468	1,355,553	0.0067	0.9933	95.20
26.5	199,571,504	602,909	0.0030	0.9970	94.56
27.5	198,131,305	2,476,931	0.0125	0.9875	94.27
28.5	195,654,375	698,395	0.0036	0.9964	93.10
29.5	196,169,629	627,879	0.0032	0.9968	92.76
30.5	195,541,750	1,927,671	0.0099	0.9901	92.47
31.5	193,595,019	1,200,598	0.0062	0.9938	91.55
32.5	192,112,062	886,001	0.0046	0.9954	90.99
33.5	191,147,303	525,496	0.0027	0.9973	90.57
34.5	190,502,003		0.0000	1.0000	90.32
35.5	190,458,575	1,876,521	0.0099	0.9901	90.32
36.5					89.43

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 325.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

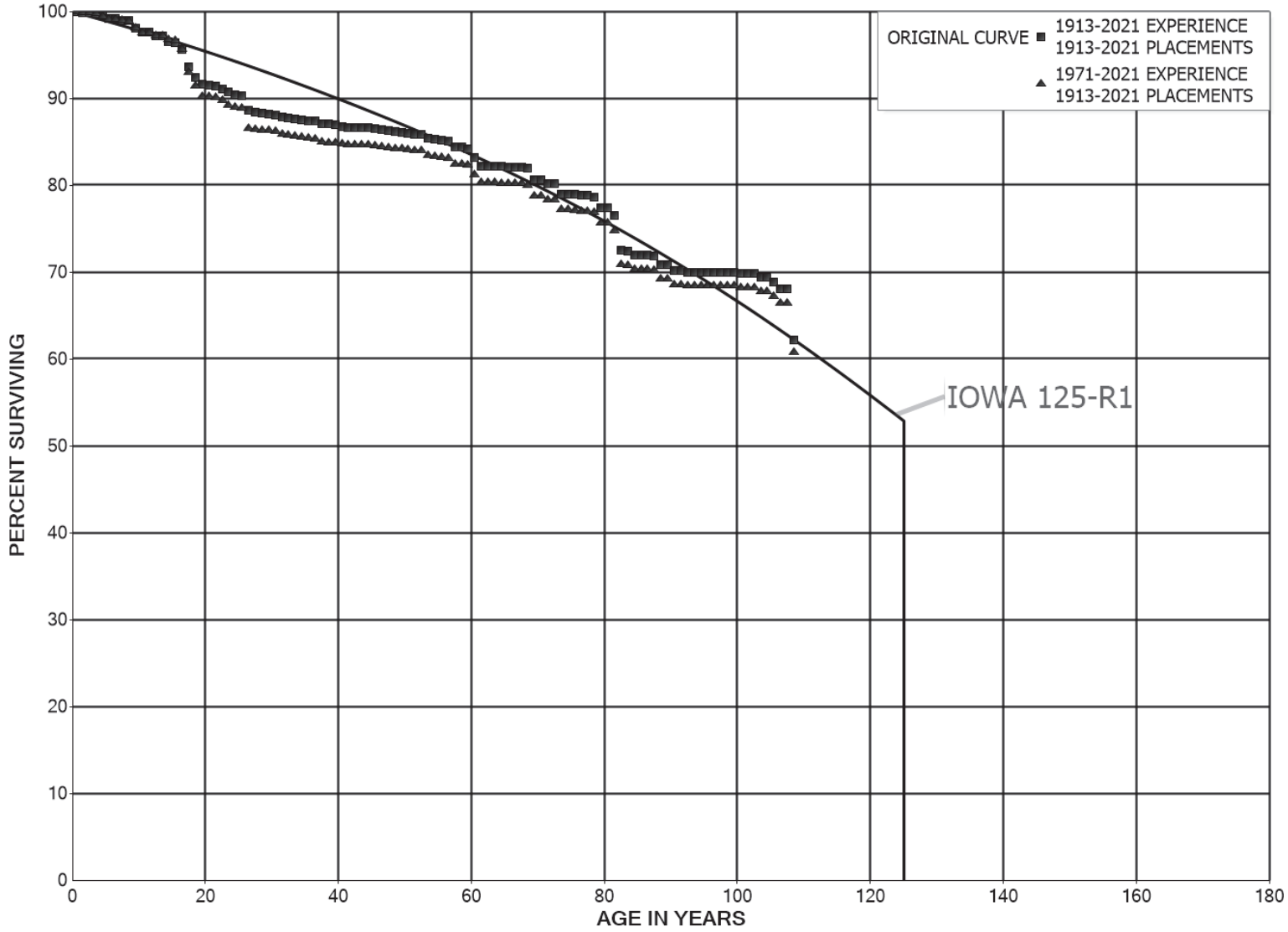
ACCOUNT 325.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2021 EXPERIENCE BAND 1985-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	290,633,394	10,904	0.0000	1.0000	100.00
0.5	285,922,585	962,561	0.0034	0.9966	100.00
1.5	260,217,127	167,285	0.0006	0.9994	99.66
2.5	251,761,817	1,733,973	0.0069	0.9931	99.60
3.5	250,709,494	2,292,665	0.0091	0.9909	98.91
4.5	241,458,063	12,585,350	0.0521	0.9479	98.01
5.5	213,058,017	2,587,415	0.0121	0.9879	92.90
6.5	205,214,028	3,754,039	0.0183	0.9817	91.77
7.5	192,977,048	3,576,641	0.0185	0.9815	90.09
8.5	186,565,849	5,786,920	0.0310	0.9690	88.42
9.5	177,270,418	2,747,964	0.0155	0.9845	85.68
10.5	167,641,199	1,769,932	0.0106	0.9894	84.35
11.5	160,776,292	2,271,588	0.0141	0.9859	83.46
12.5	155,311,635	2,027,586	0.0131	0.9869	82.28
13.5	150,913,920	2,289,708	0.0152	0.9848	81.21
14.5	146,112,546	662,172	0.0045	0.9955	79.97
15.5	143,163,528	9,388,242	0.0656	0.9344	79.61
16.5	125,023,904	1,126,295	0.0090	0.9910	74.39
17.5	118,154,281	761,576	0.0064	0.9936	73.72
18.5	114,519,483	3,625,423	0.0317	0.9683	73.25
19.5	108,977,304	958,963	0.0088	0.9912	70.93
20.5	105,012,362	479,655	0.0046	0.9954	70.30
21.5	102,482,584	462,526	0.0045	0.9955	69.98
22.5	101,374,254	601,429	0.0059	0.9941	69.67
23.5	98,848,286	3,951,467	0.0400	0.9600	69.25
24.5	91,423,156	854,795	0.0093	0.9907	66.48
25.5	89,899,625	253,979	0.0028	0.9972	65.86
26.5	77,031,197	271,825	0.0035	0.9965	65.68
27.5	75,059,630	9,561,544	0.1274	0.8726	65.44
28.5	64,977,155	49,440	0.0008	0.9992	57.11
29.5	62,478,251	12,435	0.0002	0.9998	57.06
30.5	61,122,766	1,468,977	0.0240	0.9760	57.05
31.5	58,191,673		0.0000	1.0000	55.68
32.5	57,844,688		0.0000	1.0000	55.68
33.5	55,202,381	197,547	0.0036	0.9964	55.68
34.5	53,305,217		0.0000	1.0000	55.48
35.5	51,546,645	712	0.0000	1.0000	55.48
36.5					55.48

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1913-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	67,974,609	899	0.0000	1.0000	100.00
0.5	63,127,364	88,855	0.0014	0.9986	100.00
1.5	63,273,832	9,873	0.0002	0.9998	99.86
2.5	58,329,410	84,175	0.0014	0.9986	99.84
3.5	51,250,927	100,412	0.0020	0.9980	99.70
4.5	39,961,584	115,335	0.0029	0.9971	99.50
5.5	33,054,368	28,797	0.0009	0.9991	99.22
6.5	32,177,418	51,444	0.0016	0.9984	99.13
7.5	30,760,017	21,323	0.0007	0.9993	98.97
8.5	30,409,997	241,822	0.0080	0.9920	98.90
9.5	29,741,806	143,505	0.0048	0.9952	98.12
10.5	28,890,876	15,982	0.0006	0.9994	97.64
11.5	19,067,921	70,350	0.0037	0.9963	97.59
12.5	16,329,224	16,389	0.0010	0.9990	97.23
13.5	15,289,786	102,729	0.0067	0.9933	97.13
14.5	14,198,511	16,629	0.0012	0.9988	96.48
15.5	14,114,858	108,917	0.0077	0.9923	96.37
16.5	13,161,353	271,044	0.0206	0.9794	95.62
17.5	12,861,714	167,848	0.0131	0.9869	93.65
18.5	12,593,853	117,116	0.0093	0.9907	92.43
19.5	11,758,035	10,132	0.0009	0.9991	91.57
20.5	11,648,879	14,377	0.0012	0.9988	91.49
21.5	11,439,799	38,955	0.0034	0.9966	91.38
22.5	11,400,845	47,067	0.0041	0.9959	91.07
23.5	11,288,018	35,248	0.0031	0.9969	90.69
24.5	11,239,806	9,704	0.0009	0.9991	90.41
25.5	11,126,271	216,589	0.0195	0.9805	90.33
26.5	10,874,721	16,424	0.0015	0.9985	88.57
27.5	10,550,815	24,463	0.0023	0.9977	88.44
28.5	10,359,055	12,558	0.0012	0.9988	88.23
29.5	10,009,364	10,920	0.0011	0.9989	88.13
30.5	9,961,833	25,400	0.0025	0.9975	88.03
31.5	9,823,952	8,611	0.0009	0.9991	87.81
32.5	9,800,508	7,679	0.0008	0.9992	87.73
33.5	9,782,847	14,072	0.0014	0.9986	87.66
34.5	9,727,449	11,343	0.0012	0.9988	87.53
35.5	9,634,927	5,608	0.0006	0.9994	87.43
36.5	9,390,611	32,121	0.0034	0.9966	87.38
37.5	9,275,428	5,941	0.0006	0.9994	87.08
38.5	9,267,091	12,368	0.0013	0.9987	87.03

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1913-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,197,597	14,759	0.0016	0.9984	86.91
40.5	9,124,669	12,885	0.0014	0.9986	86.77
41.5	8,994,380	2,653	0.0003	0.9997	86.65
42.5	8,988,238	1,112	0.0001	0.9999	86.62
43.5	8,827,136	4,012	0.0005	0.9995	86.61
44.5	8,794,317	2,530	0.0003	0.9997	86.57
45.5	8,686,027	13,858	0.0016	0.9984	86.55
46.5	8,615,730	11,218	0.0013	0.9987	86.41
47.5	8,370,673	12,667	0.0015	0.9985	86.30
48.5	8,322,046	10,449	0.0013	0.9987	86.17
49.5	8,300,012	8,963	0.0011	0.9989	86.06
50.5	8,146,445	7,231	0.0009	0.9991	85.97
51.5	8,136,871	443	0.0001	0.9999	85.89
52.5	8,133,941	45,282	0.0056	0.9944	85.88
53.5	8,084,267	10,560	0.0013	0.9987	85.41
54.5	8,073,079	11,609	0.0014	0.9986	85.29
55.5	8,050,040	8,654	0.0011	0.9989	85.17
56.5	7,992,489	65,776	0.0082	0.9918	85.08
57.5	7,892,584	1,467	0.0002	0.9998	84.38
58.5	3,925,889	7,802	0.0020	0.9980	84.36
59.5	3,906,275	48,490	0.0124	0.9876	84.20
60.5	3,793,177	42,626	0.0112	0.9888	83.15
61.5	3,744,464	322	0.0001	0.9999	82.22
62.5	3,737,984	1,608	0.0004	0.9996	82.21
63.5	3,683,062	2,394	0.0007	0.9993	82.17
64.5	3,661,924	2,239	0.0006	0.9994	82.12
65.5	3,631,767	767	0.0002	0.9998	82.07
66.5	3,596,449	44	0.0000	1.0000	82.05
67.5	3,559,674	6,280	0.0018	0.9982	82.05
68.5	3,302,072	50,878	0.0154	0.9846	81.91
69.5	3,056,862	1,047	0.0003	0.9997	80.65
70.5	2,983,395	17,794	0.0060	0.9940	80.62
71.5	2,955,386	98	0.0000	1.0000	80.14
72.5	2,946,567	42,961	0.0146	0.9854	80.13
73.5	2,892,226	41	0.0000	1.0000	78.97
74.5	2,892,185	1,288	0.0004	0.9996	78.97
75.5	2,890,897	4,108	0.0014	0.9986	78.93
76.5	2,883,835	391	0.0001	0.9999	78.82
77.5	2,802,971	5,154	0.0018	0.9982	78.81
78.5	2,794,863	44,826	0.0160	0.9840	78.66

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1913-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,750,037	1,445	0.0005	0.9995	77.40
80.5	2,746,611	29,812	0.0109	0.9891	77.36
81.5	2,712,457	141,265	0.0521	0.9479	76.52
82.5	2,569,837	5,032	0.0020	0.9980	72.54
83.5	2,563,566	16,858	0.0066	0.9934	72.39
84.5	2,545,738		0.0000	1.0000	71.92
85.5	2,545,648	187	0.0001	0.9999	71.92
86.5	2,543,762	2,763	0.0011	0.9989	71.91
87.5	2,540,998	34,468	0.0136	0.9864	71.83
88.5	2,480,414		0.0000	1.0000	70.86
89.5	2,457,878	24,725	0.0101	0.9899	70.86
90.5	1,433,536		0.0000	1.0000	70.15
91.5	1,168,333	3,038	0.0026	0.9974	70.15
92.5	1,160,199		0.0000	1.0000	69.96
93.5	1,160,199		0.0000	1.0000	69.96
94.5	1,158,782		0.0000	1.0000	69.96
95.5	1,158,782		0.0000	1.0000	69.96
96.5	1,156,447		0.0000	1.0000	69.96
97.5	1,156,447		0.0000	1.0000	69.96
98.5	1,156,447		0.0000	1.0000	69.96
99.5	1,156,447	2,001	0.0017	0.9983	69.96
100.5	1,154,446		0.0000	1.0000	69.84
101.5	1,154,446		0.0000	1.0000	69.84
102.5	1,154,446	7,689	0.0067	0.9933	69.84
103.5	1,146,295		0.0000	1.0000	69.38
104.5	1,142,752	9,463	0.0083	0.9917	69.38
105.5	1,133,289	13,053	0.0115	0.9885	68.80
106.5	1,104,508		0.0000	1.0000	68.01
107.5	1,102,206	94,814	0.0860	0.9140	68.01
108.5					62.16

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1971-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,636,425		0.0000	1.0000	100.00
0.5	53,812,920	82,547	0.0015	0.9985	100.00
1.5	53,997,492	1,904	0.0000	1.0000	99.85
2.5	49,065,284	82,675	0.0017	0.9983	99.84
3.5	42,123,617	97,226	0.0023	0.9977	99.67
4.5	30,869,305	106,421	0.0034	0.9966	99.44
5.5	24,184,333	15,229	0.0006	0.9994	99.10
6.5	23,382,951	23,226	0.0010	0.9990	99.04
7.5	26,323,667	17,517	0.0007	0.9993	98.94
8.5	26,001,367	218,548	0.0084	0.9916	98.88
9.5	25,448,286	132,679	0.0052	0.9948	98.04
10.5	24,614,606	1,574	0.0001	0.9999	97.53
11.5	14,842,493	53,696	0.0036	0.9964	97.53
12.5	12,170,708	445	0.0000	1.0000	97.17
13.5	11,167,881	48,182	0.0043	0.9957	97.17
14.5	10,174,943	11,438	0.0011	0.9989	96.75
15.5	10,143,296	102,211	0.0101	0.9899	96.64
16.5	9,246,278	264,727	0.0286	0.9714	95.67
17.5	9,306,423	156,174	0.0168	0.9832	92.93
18.5	9,276,411	116,726	0.0126	0.9874	91.37
19.5	8,514,715	6,660	0.0008	0.9992	90.22
20.5	8,421,795	12,076	0.0014	0.9986	90.15
21.5	8,225,744	30,515	0.0037	0.9963	90.02
22.5	8,220,017	46,890	0.0057	0.9943	89.69
23.5	8,108,370	25,324	0.0031	0.9969	89.18
24.5	8,070,326	1,249	0.0002	0.9998	88.90
25.5	7,986,128	211,731	0.0265	0.9735	88.88
26.5	7,828,625	13,401	0.0017	0.9983	86.53
27.5	7,511,576	3,642	0.0005	0.9995	86.38
28.5	7,340,668	6,737	0.0009	0.9991	86.34
29.5	7,000,070	9,690	0.0014	0.9986	86.26
30.5	6,959,266	21,954	0.0032	0.9968	86.14
31.5	6,826,578	8,405	0.0012	0.9988	85.87
32.5	6,811,690	7,590	0.0011	0.9989	85.76
33.5	6,802,319	11,605	0.0017	0.9983	85.66
34.5	6,750,043	11,343	0.0017	0.9983	85.52
35.5	6,662,290	5,608	0.0008	0.9992	85.37
36.5	6,418,294	31,029	0.0048	0.9952	85.30
37.5	6,308,079	3,767	0.0006	0.9994	84.89
38.5	6,395,652	1,366	0.0002	0.9998	84.84

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1971-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,658,512	12,680	0.0017	0.9983	84.82
40.5	7,852,865	6,960	0.0009	0.9991	84.68
41.5	7,733,598	1,397	0.0002	0.9998	84.61
42.5	7,728,712	722	0.0001	0.9999	84.59
43.5	7,569,418	1,718	0.0002	0.9998	84.58
44.5	7,538,892	1,307	0.0002	0.9998	84.56
45.5	7,434,160	13,858	0.0019	0.9981	84.55
46.5	7,363,863	10,229	0.0014	0.9986	84.39
47.5	7,119,796	7,749	0.0011	0.9989	84.27
48.5	7,076,087	4,510	0.0006	0.9994	84.18
49.5	7,059,991	8,759	0.0012	0.9988	84.13
50.5	6,906,629	6,574	0.0010	0.9990	84.02
51.5	6,897,711	270	0.0000	1.0000	83.94
52.5	6,895,416	44,762	0.0065	0.9935	83.94
53.5	6,847,913	10,560	0.0015	0.9985	83.40
54.5	6,837,095	11,609	0.0017	0.9983	83.27
55.5	6,829,784	8,654	0.0013	0.9987	83.13
56.5	6,774,534	48,935	0.0072	0.9928	83.02
57.5	7,892,584	1,467	0.0002	0.9998	82.42
58.5	3,925,889	7,802	0.0020	0.9980	82.41
59.5	3,906,275	48,490	0.0124	0.9876	82.24
60.5	3,793,177	42,626	0.0112	0.9888	81.22
61.5	3,744,464	322	0.0001	0.9999	80.31
62.5	3,737,984	1,608	0.0004	0.9996	80.30
63.5	3,683,062	2,394	0.0007	0.9993	80.27
64.5	3,661,924	2,239	0.0006	0.9994	80.21
65.5	3,631,767	767	0.0002	0.9998	80.17
66.5	3,596,449	44	0.0000	1.0000	80.15
67.5	3,559,674	6,280	0.0018	0.9982	80.15
68.5	3,302,072	50,878	0.0154	0.9846	80.01
69.5	3,056,862	1,047	0.0003	0.9997	78.77
70.5	2,983,395	17,794	0.0060	0.9940	78.75
71.5	2,955,386	98	0.0000	1.0000	78.28
72.5	2,946,567	42,961	0.0146	0.9854	78.27
73.5	2,892,226	41	0.0000	1.0000	77.13
74.5	2,892,185	1,288	0.0004	0.9996	77.13
75.5	2,890,897	4,108	0.0014	0.9986	77.10
76.5	2,883,835	391	0.0001	0.9999	76.99
77.5	2,802,971	5,154	0.0018	0.9982	76.98
78.5	2,794,863	44,826	0.0160	0.9840	76.84

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AMEREN MISSOURI
ELECTRIC DIVISION

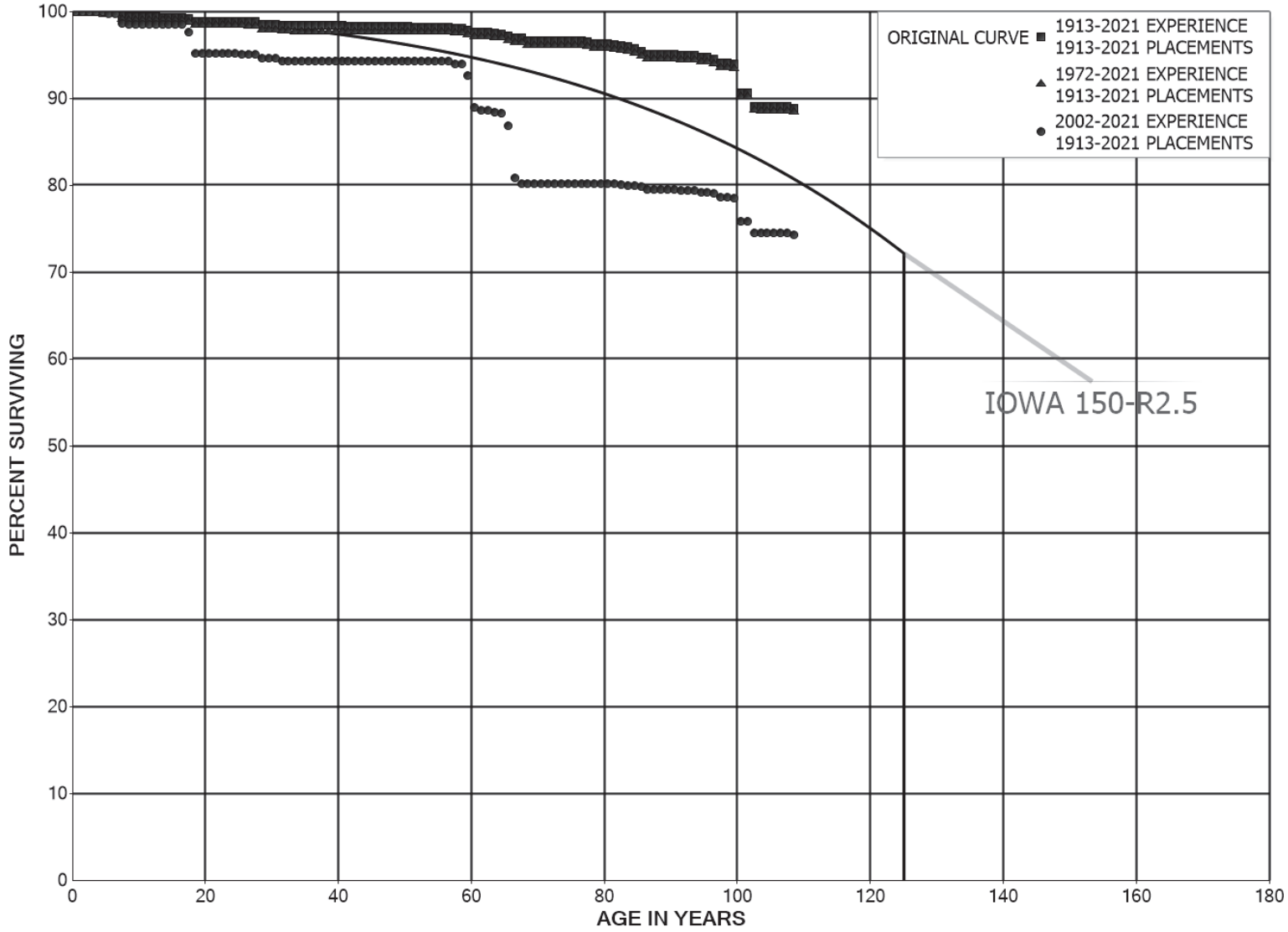
ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1971-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,750,037	1,445	0.0005	0.9995	75.60
80.5	2,746,611	29,812	0.0109	0.9891	75.56
81.5	2,712,457	141,265	0.0521	0.9479	74.74
82.5	2,569,837	5,032	0.0020	0.9980	70.85
83.5	2,563,566	16,858	0.0066	0.9934	70.71
84.5	2,545,738		0.0000	1.0000	70.25
85.5	2,545,648	187	0.0001	0.9999	70.25
86.5	2,543,762	2,763	0.0011	0.9989	70.24
87.5	2,540,998	34,468	0.0136	0.9864	70.17
88.5	2,480,414		0.0000	1.0000	69.21
89.5	2,457,878	24,725	0.0101	0.9899	69.21
90.5	1,433,536		0.0000	1.0000	68.52
91.5	1,168,333	3,038	0.0026	0.9974	68.52
92.5	1,160,199		0.0000	1.0000	68.34
93.5	1,160,199		0.0000	1.0000	68.34
94.5	1,158,782		0.0000	1.0000	68.34
95.5	1,158,782		0.0000	1.0000	68.34
96.5	1,156,447		0.0000	1.0000	68.34
97.5	1,156,447		0.0000	1.0000	68.34
98.5	1,156,447		0.0000	1.0000	68.34
99.5	1,156,447	2,001	0.0017	0.9983	68.34
100.5	1,154,446		0.0000	1.0000	68.22
101.5	1,154,446		0.0000	1.0000	68.22
102.5	1,154,446	7,689	0.0067	0.9933	68.22
103.5	1,146,295		0.0000	1.0000	67.77
104.5	1,142,752	9,463	0.0083	0.9917	67.77
105.5	1,133,289	13,053	0.0115	0.9885	67.21
106.5	1,104,508		0.0000	1.0000	66.43
107.5	1,102,206	94,814	0.0860	0.9140	66.43
108.5					60.72

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1913-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	152,449,445	18,611	0.0001	0.9999	100.00
0.5	139,467,440	6,356	0.0000	1.0000	99.99
1.5	139,228,777	3,655	0.0000	1.0000	99.98
2.5	137,584,336	25,674	0.0002	0.9998	99.98
3.5	81,885,289	68,298	0.0008	0.9992	99.96
4.5	81,014,994	61,957	0.0008	0.9992	99.88
5.5	78,739,734	11,122	0.0001	0.9999	99.80
6.5	78,728,612	245,641	0.0031	0.9969	99.79
7.5	77,941,067	70,610	0.0009	0.9991	99.48
8.5	77,870,458	2,954	0.0000	1.0000	99.39
9.5	71,942,153	3,838	0.0001	0.9999	99.38
10.5	71,735,949	7,534	0.0001	0.9999	99.38
11.5	70,895,446	14,446	0.0002	0.9998	99.37
12.5	68,634,838	24,375	0.0004	0.9996	99.35
13.5	63,861,509	33,354	0.0005	0.9995	99.31
14.5	63,248,618	2,699	0.0000	1.0000	99.26
15.5	61,134,561	8,381	0.0001	0.9999	99.26
16.5	59,298,609	66,297	0.0011	0.9989	99.24
17.5	58,369,034	149,273	0.0026	0.9974	99.13
18.5	58,118,654	554	0.0000	1.0000	98.88
19.5	58,245,395	224	0.0000	1.0000	98.88
20.5	58,221,873		0.0000	1.0000	98.88
21.5	58,257,822	249	0.0000	1.0000	98.88
22.5	58,218,033		0.0000	1.0000	98.88
23.5	58,186,068		0.0000	1.0000	98.88
24.5	58,071,887	2,213	0.0000	1.0000	98.88
25.5	57,915,407	46,215	0.0008	0.9992	98.87
26.5	57,604,334	167	0.0000	1.0000	98.79
27.5	57,086,861	135,238	0.0024	0.9976	98.79
28.5	56,953,557	465	0.0000	1.0000	98.56
29.5	54,806,950	1,637	0.0000	1.0000	98.56
30.5	54,753,823	71,473	0.0013	0.9987	98.55
31.5	54,334,855	830	0.0000	1.0000	98.43
32.5	53,356,600	10,491	0.0002	0.9998	98.42
33.5	53,254,229	17,206	0.0003	0.9997	98.41
34.5	52,315,963	1,736	0.0000	1.0000	98.37
35.5	52,314,227		0.0000	1.0000	98.37
36.5	52,311,878		0.0000	1.0000	98.37
37.5	52,284,569	2,199	0.0000	1.0000	98.37
38.5	52,273,569	9,970	0.0002	0.9998	98.37

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1913-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,690,674	459	0.0000	1.0000	98.35
40.5	42,681,431	6,521	0.0002	0.9998	98.35
41.5	42,270,975	1,222	0.0000	1.0000	98.33
42.5	42,232,516		0.0000	1.0000	98.33
43.5	42,032,627	2,149	0.0001	0.9999	98.33
44.5	41,802,377	3,120	0.0001	0.9999	98.32
45.5	41,792,632		0.0000	1.0000	98.32
46.5	41,776,307	13,202	0.0003	0.9997	98.32
47.5	41,668,662	14,951	0.0004	0.9996	98.29
48.5	41,298,433		0.0000	1.0000	98.25
49.5	40,691,223		0.0000	1.0000	98.25
50.5	26,783,274	5,953	0.0002	0.9998	98.25
51.5	26,760,092	1,768	0.0001	0.9999	98.23
52.5	26,766,912	5,763	0.0002	0.9998	98.22
53.5	26,764,531	105	0.0000	1.0000	98.20
54.5	26,552,323	5,120	0.0002	0.9998	98.20
55.5	26,576,941		0.0000	1.0000	98.18
56.5	26,548,633	32,264	0.0012	0.9988	98.18
57.5	26,135,024	8,544	0.0003	0.9997	98.06
58.5	20,010,417	32,803	0.0016	0.9984	98.03
59.5	19,953,552	46,416	0.0023	0.9977	97.87
60.5	19,917,602	2,856	0.0001	0.9999	97.64
61.5	19,926,067		0.0000	1.0000	97.63
62.5	19,911,140	35,802	0.0018	0.9982	97.63
63.5	19,873,681	1,299	0.0001	0.9999	97.45
64.5	19,843,179	54,525	0.0027	0.9973	97.45
65.5	19,784,949	50,204	0.0025	0.9975	97.18
66.5	19,722,876	5,787	0.0003	0.9997	96.93
67.5	19,703,407	55,385	0.0028	0.9972	96.90
68.5	19,646,458		0.0000	1.0000	96.63
69.5	19,619,043		0.0000	1.0000	96.63
70.5	19,304,722		0.0000	1.0000	96.63
71.5	19,220,012	251	0.0000	1.0000	96.63
72.5	19,168,841	352	0.0000	1.0000	96.63
73.5	19,158,857	5,094	0.0003	0.9997	96.63
74.5	19,153,763		0.0000	1.0000	96.60
75.5	19,153,763		0.0000	1.0000	96.60
76.5	19,153,763	9,987	0.0005	0.9995	96.60
77.5	19,143,658	55,120	0.0029	0.9971	96.55
78.5	19,088,311	751	0.0000	1.0000	96.27

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1913-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	19,083,166		0.0000	1.0000	96.27
80.5	19,078,357	14,532	0.0008	0.9992	96.27
81.5	18,948,059	25,488	0.0013	0.9987	96.20
82.5	18,922,571	19,293	0.0010	0.9990	96.07
83.5	18,900,642	51,546	0.0027	0.9973	95.97
84.5	18,852,831	66,423	0.0035	0.9965	95.71
85.5	18,754,148	59,167	0.0032	0.9968	95.37
86.5	18,692,792		0.0000	1.0000	95.07
87.5	18,686,683	9,632	0.0005	0.9995	95.07
88.5	18,666,477		0.0000	1.0000	95.02
89.5	18,664,554		0.0000	1.0000	95.02
90.5	16,863,379	11,508	0.0007	0.9993	95.02
91.5	4,864,476		0.0000	1.0000	94.96
92.5	4,573,669	530	0.0001	0.9999	94.96
93.5	4,568,642	11,482	0.0025	0.9975	94.94
94.5	4,503,324	1,131	0.0003	0.9997	94.71
95.5	4,466,691	6,477	0.0015	0.9985	94.68
96.5	4,430,489	22,964	0.0052	0.9948	94.54
97.5	4,399,899		0.0000	1.0000	94.05
98.5	4,383,116	6,495	0.0015	0.9985	94.05
99.5	4,362,650	151,185	0.0347	0.9653	93.91
100.5	4,211,465		0.0000	1.0000	90.66
101.5	4,211,465	73,379	0.0174	0.9826	90.66
102.5	4,138,086	1,096	0.0003	0.9997	89.08
103.5	4,132,076		0.0000	1.0000	89.06
104.5	4,127,603		0.0000	1.0000	89.06
105.5	4,113,113		0.0000	1.0000	89.06
106.5	4,113,113		0.0000	1.0000	89.06
107.5	4,018,842	8,192	0.0020	0.9980	89.06
108.5					88.88

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	110,176,599		0.0000	1.0000	100.00
0.5	97,264,670		0.0000	1.0000	100.00
1.5	97,060,579	48	0.0000	1.0000	100.00
2.5	95,432,176	1	0.0000	1.0000	100.00
3.5	39,770,346	68,051	0.0017	0.9983	100.00
4.5	39,128,693	54,595	0.0014	0.9986	99.83
5.5	36,871,959	2	0.0000	1.0000	99.69
6.5	37,245,250	222,065	0.0060	0.9940	99.69
7.5	37,542,903	52,010	0.0014	0.9986	99.10
8.5	57,644,698	2,420	0.0000	1.0000	98.96
9.5	51,735,070		0.0000	1.0000	98.95
10.5	51,550,640		0.0000	1.0000	98.95
11.5	50,768,826		0.0000	1.0000	98.95
12.5	48,537,590	19,239	0.0004	0.9996	98.95
13.5	43,771,054		0.0000	1.0000	98.91
14.5	43,228,426		0.0000	1.0000	98.91
15.5	41,118,704	3,656	0.0001	0.9999	98.91
16.5	39,311,552	65,289	0.0017	0.9983	98.91
17.5	38,396,665	149,273	0.0039	0.9961	98.74
18.5	38,167,586		0.0000	1.0000	98.36
19.5	38,337,187	117	0.0000	1.0000	98.36
20.5	38,629,057		0.0000	1.0000	98.36
21.5	38,748,411		0.0000	1.0000	98.36
22.5	38,749,499		0.0000	1.0000	98.36
23.5	38,717,534		0.0000	1.0000	98.36
24.5	38,608,394	2,140	0.0001	0.9999	98.36
25.5	38,455,108	45,915	0.0012	0.9988	98.35
26.5	38,144,335		0.0000	1.0000	98.23
27.5	37,628,730	135,238	0.0036	0.9964	98.23
28.5	37,498,666		0.0000	1.0000	97.88
29.5	35,353,683		0.0000	1.0000	97.88
30.5	35,305,929	71,240	0.0020	0.9980	97.88
31.5	35,032,908		0.0000	1.0000	97.68
32.5	34,058,441	8,946	0.0003	0.9997	97.68
33.5	33,960,251	182	0.0000	1.0000	97.66
34.5	33,040,133		0.0000	1.0000	97.66
35.5	33,074,462		0.0000	1.0000	97.66
36.5	33,074,529		0.0000	1.0000	97.66
37.5	33,047,220	0	0.0000	1.0000	97.66
38.5	33,039,722	3,126	0.0001	0.9999	97.66

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,465,596		0.0000	1.0000	97.65
40.5	25,271,711	3,287	0.0001	0.9999	97.65
41.5	36,892,458		0.0000	1.0000	97.64
42.5	37,149,031		0.0000	1.0000	97.64
43.5	36,963,271	1,293	0.0000	1.0000	97.64
44.5	36,787,713	3,120	0.0001	0.9999	97.63
45.5	36,813,470		0.0000	1.0000	97.62
46.5	36,826,869		0.0000	1.0000	97.62
47.5	36,740,052		0.0000	1.0000	97.62
48.5	36,407,666		0.0000	1.0000	97.62
49.5	35,819,635		0.0000	1.0000	97.62
50.5	21,916,495		0.0000	1.0000	97.62
51.5	21,912,660	1,582	0.0001	0.9999	97.62
52.5	21,919,666	5,763	0.0003	0.9997	97.62
53.5	21,923,330	105	0.0000	1.0000	97.59
54.5	21,733,087	2,143	0.0001	0.9999	97.59
55.5	21,775,171		0.0000	1.0000	97.58
56.5	21,746,863	24,203	0.0011	0.9989	97.58
57.5	21,521,246		0.0000	1.0000	97.47
58.5	20,010,417	32,803	0.0016	0.9984	97.47
59.5	19,953,552	46,416	0.0023	0.9977	97.31
60.5	19,917,602	2,856	0.0001	0.9999	97.09
61.5	19,926,067		0.0000	1.0000	97.07
62.5	19,911,140	35,802	0.0018	0.9982	97.07
63.5	19,873,681	1,299	0.0001	0.9999	96.90
64.5	19,843,179	54,525	0.0027	0.9973	96.89
65.5	19,784,949	50,204	0.0025	0.9975	96.63
66.5	19,722,876	5,787	0.0003	0.9997	96.38
67.5	19,703,407	55,385	0.0028	0.9972	96.35
68.5	19,646,458		0.0000	1.0000	96.08
69.5	19,619,043		0.0000	1.0000	96.08
70.5	19,304,722		0.0000	1.0000	96.08
71.5	19,220,012	251	0.0000	1.0000	96.08
72.5	19,168,841	352	0.0000	1.0000	96.08
73.5	19,158,857	5,094	0.0003	0.9997	96.08
74.5	19,153,763		0.0000	1.0000	96.05
75.5	19,153,763		0.0000	1.0000	96.05
76.5	19,153,763	9,987	0.0005	0.9995	96.05
77.5	19,143,658	55,120	0.0029	0.9971	96.00
78.5	19,088,311	751	0.0000	1.0000	95.73

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	19,083,166		0.0000	1.0000	95.72
80.5	19,078,357	14,532	0.0008	0.9992	95.72
81.5	18,948,059	25,488	0.0013	0.9987	95.65
82.5	18,922,571	19,293	0.0010	0.9990	95.52
83.5	18,900,642	51,546	0.0027	0.9973	95.42
84.5	18,852,831	66,423	0.0035	0.9965	95.16
85.5	18,754,148	59,167	0.0032	0.9968	94.83
86.5	18,692,792		0.0000	1.0000	94.53
87.5	18,686,683	9,632	0.0005	0.9995	94.53
88.5	18,666,477		0.0000	1.0000	94.48
89.5	18,664,554		0.0000	1.0000	94.48
90.5	16,863,379	11,508	0.0007	0.9993	94.48
91.5	4,864,476		0.0000	1.0000	94.42
92.5	4,573,669	530	0.0001	0.9999	94.42
93.5	4,568,642	11,482	0.0025	0.9975	94.40
94.5	4,503,324	1,131	0.0003	0.9997	94.17
95.5	4,466,691	6,477	0.0015	0.9985	94.14
96.5	4,430,489	22,964	0.0052	0.9948	94.01
97.5	4,399,899		0.0000	1.0000	93.52
98.5	4,383,116	6,495	0.0015	0.9985	93.52
99.5	4,362,650	151,185	0.0347	0.9653	93.38
100.5	4,211,465		0.0000	1.0000	90.15
101.5	4,211,465	73,379	0.0174	0.9826	90.15
102.5	4,138,086	1,096	0.0003	0.9997	88.57
103.5	4,132,076		0.0000	1.0000	88.55
104.5	4,127,603		0.0000	1.0000	88.55
105.5	4,113,113		0.0000	1.0000	88.55
106.5	4,113,113		0.0000	1.0000	88.55
107.5	4,018,842	8,192	0.0020	0.9980	88.55
108.5					88.37

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	93,682,196		0.0000	1.0000	100.00
0.5	80,755,851		0.0000	1.0000	100.00
1.5	80,523,544	48	0.0000	1.0000	100.00
2.5	78,882,710	1	0.0000	1.0000	100.00
3.5	23,241,302	7,688	0.0003	0.9997	100.00
4.5	22,545,798	54,595	0.0024	0.9976	99.97
5.5	20,392,382	2	0.0000	1.0000	99.72
6.5	20,729,649	222,065	0.0107	0.9893	99.72
7.5	20,546,102	24,455	0.0012	0.9988	98.66
8.5	20,536,320	2,420	0.0001	0.9999	98.54
9.5	16,832,615		0.0000	1.0000	98.53
10.5	16,760,599		0.0000	1.0000	98.53
11.5	16,248,824		0.0000	1.0000	98.53
12.5	14,967,656		0.0000	1.0000	98.53
13.5	10,361,864		0.0000	1.0000	98.53
14.5	10,762,067		0.0000	1.0000	98.53
15.5	8,650,709		0.0000	1.0000	98.53
16.5	6,825,487	65,289	0.0096	0.9904	98.53
17.5	5,910,065	149,273	0.0253	0.9747	97.58
18.5	5,660,825		0.0000	1.0000	95.12
19.5	15,256,694		0.0000	1.0000	95.12
20.5	15,233,395		0.0000	1.0000	95.12
21.5	15,673,280		0.0000	1.0000	95.12
22.5	15,675,421		0.0000	1.0000	95.12
23.5	15,843,345		0.0000	1.0000	95.12
24.5	15,929,354	2,140	0.0001	0.9999	95.12
25.5	15,781,130		0.0000	1.0000	95.11
26.5	15,521,721		0.0000	1.0000	95.11
27.5	15,036,275	80,000	0.0053	0.9947	95.11
28.5	14,958,783		0.0000	1.0000	94.60
29.5	12,829,371		0.0000	1.0000	94.60
30.5	12,829,346	44,465	0.0035	0.9965	94.60
31.5	12,465,602		0.0000	1.0000	94.27
32.5	11,500,608		0.0000	1.0000	94.27
33.5	11,420,273	182	0.0000	1.0000	94.27
34.5	10,727,425		0.0000	1.0000	94.27
35.5	10,738,589		0.0000	1.0000	94.27
36.5	11,084,005		0.0000	1.0000	94.27
37.5	12,082,270	0	0.0000	1.0000	94.27
38.5	32,167,132		0.0000	1.0000	94.27

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,612,350		0.0000	1.0000	94.27
40.5	22,612,557		0.0000	1.0000	94.27
41.5	22,259,776		0.0000	1.0000	94.27
42.5	22,237,465		0.0000	1.0000	94.27
43.5	22,039,233		0.0000	1.0000	94.27
44.5	21,840,335		0.0000	1.0000	94.27
45.5	21,835,346		0.0000	1.0000	94.27
46.5	21,833,111		0.0000	1.0000	94.27
47.5	21,752,350		0.0000	1.0000	94.27
48.5	21,418,373		0.0000	1.0000	94.27
49.5	20,853,467		0.0000	1.0000	94.27
50.5	7,260,804		0.0000	1.0000	94.27
51.5	7,326,979		0.0000	1.0000	94.27
52.5	7,376,196	2,749	0.0004	0.9996	94.27
53.5	7,376,829		0.0000	1.0000	94.24
54.5	7,169,768		0.0000	1.0000	94.24
55.5	7,199,506		0.0000	1.0000	94.24
56.5	7,171,197	24,203	0.0034	0.9966	94.24
57.5	6,765,768		0.0000	1.0000	93.92
58.5	649,932	8,991	0.0138	0.9862	93.92
59.5	617,933	24,203	0.0392	0.9608	92.62
60.5	605,789	2,856	0.0047	0.9953	88.99
61.5	759,968		0.0000	1.0000	88.57
62.5	747,999	1,572	0.0021	0.9979	88.57
63.5	747,406	1,299	0.0017	0.9983	88.39
64.5	718,028	11,808	0.0164	0.9836	88.23
65.5	736,845	50,204	0.0681	0.9319	86.78
66.5	677,187	5,787	0.0085	0.9915	80.87
67.5	657,718		0.0000	1.0000	80.18
68.5	657,457		0.0000	1.0000	80.18
69.5	631,966		0.0000	1.0000	80.18
70.5	2,132,545		0.0000	1.0000	80.18
71.5	14,075,804	251	0.0000	1.0000	80.18
72.5	14,318,443	352	0.0000	1.0000	80.18
73.5	14,322,588	2,958	0.0002	0.9998	80.17
74.5	14,373,466		0.0000	1.0000	80.16
75.5	14,408,968		0.0000	1.0000	80.16
76.5	14,438,692		0.0000	1.0000	80.16
77.5	14,446,199		0.0000	1.0000	80.16
78.5	14,468,865	751	0.0001	0.9999	80.16

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	14,482,899		0.0000	1.0000	80.15
80.5	14,482,899	1	0.0000	1.0000	80.15
81.5	14,380,526	18,938	0.0013	0.9987	80.15
82.5	14,361,588	17,196	0.0012	0.9988	80.05
83.5	14,347,801	814	0.0001	0.9999	79.95
84.5	14,366,136	17,772	0.0012	0.9988	79.95
85.5	14,330,594	59,167	0.0041	0.9959	79.85
86.5	14,269,238		0.0000	1.0000	79.52
87.5	14,438,865	9,632	0.0007	0.9993	79.52
88.5	18,666,477		0.0000	1.0000	79.47
89.5	18,664,554		0.0000	1.0000	79.47
90.5	16,863,379	11,508	0.0007	0.9993	79.47
91.5	4,864,476		0.0000	1.0000	79.41
92.5	4,573,669	530	0.0001	0.9999	79.41
93.5	4,568,642	11,482	0.0025	0.9975	79.40
94.5	4,503,324	1,131	0.0003	0.9997	79.20
95.5	4,466,691	6,477	0.0015	0.9985	79.18
96.5	4,430,489	22,964	0.0052	0.9948	79.07
97.5	4,399,899		0.0000	1.0000	78.66
98.5	4,383,116	6,495	0.0015	0.9985	78.66
99.5	4,362,650	151,185	0.0347	0.9653	78.54
100.5	4,211,465		0.0000	1.0000	75.82
101.5	4,211,465	73,379	0.0174	0.9826	75.82
102.5	4,138,086	1,096	0.0003	0.9997	74.50
103.5	4,132,076		0.0000	1.0000	74.48
104.5	4,127,603		0.0000	1.0000	74.48
105.5	4,113,113		0.0000	1.0000	74.48
106.5	4,113,113		0.0000	1.0000	74.48
107.5	4,018,842	8,192	0.0020	0.9980	74.48
108.5					74.33

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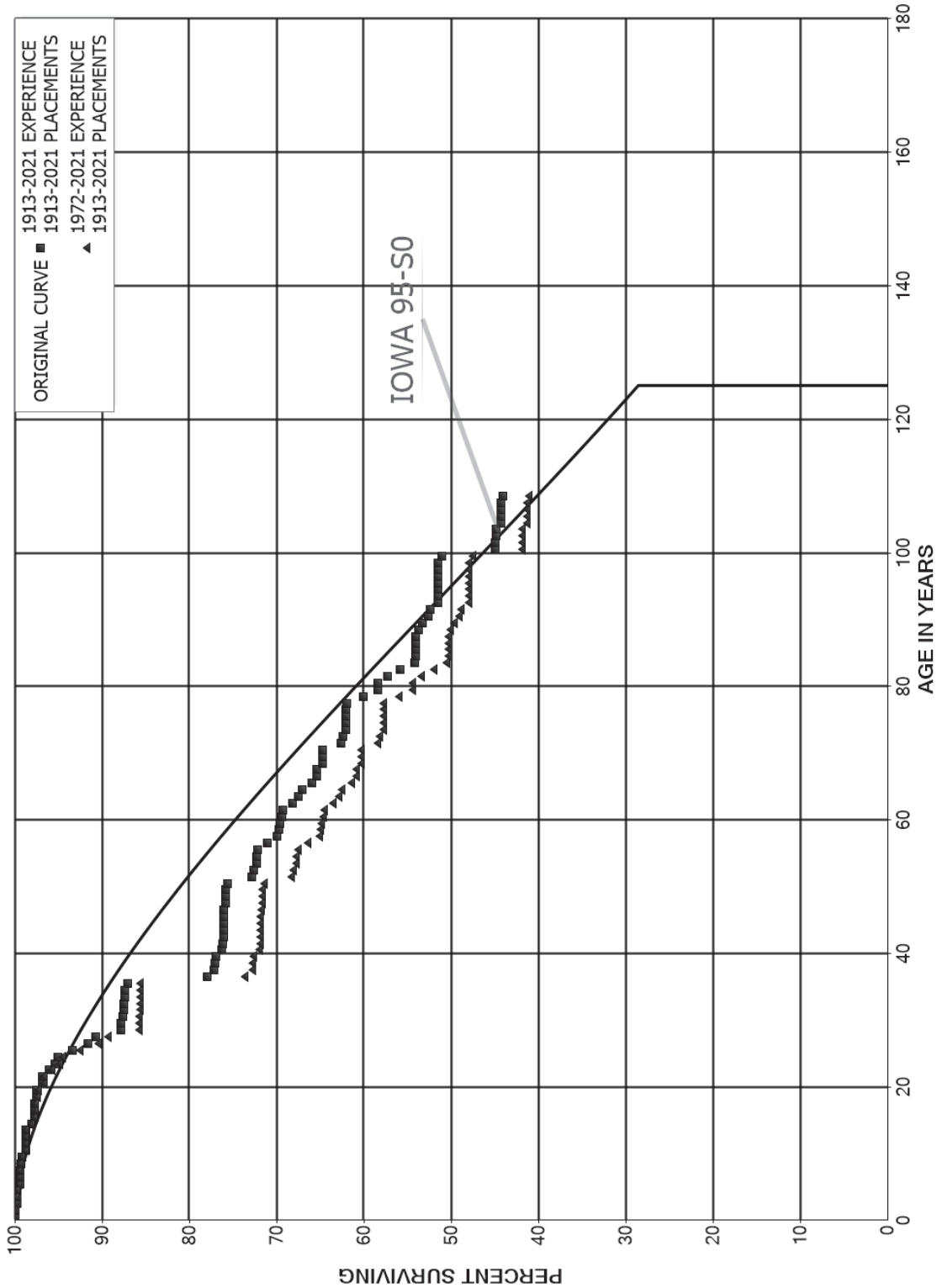
AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1913-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	346,565,881	82	0.0000	1.0000	100.00
0.5	328,541,294	26,895	0.0001	0.9999	100.00
1.5	325,836,179	830,815	0.0025	0.9975	99.99
2.5	287,367,458	101,357	0.0004	0.9996	99.74
3.5	276,240,629	37,194	0.0001	0.9999	99.70
4.5	282,132,926	772,113	0.0027	0.9973	99.69
5.5	264,098,156	5,093	0.0000	1.0000	99.42
6.5	251,886,605	9,812	0.0000	1.0000	99.41
7.5	244,512,146	196,175	0.0008	0.9992	99.41
8.5	241,926,630	457,082	0.0019	0.9981	99.33
9.5	199,460,929	779,756	0.0039	0.9961	99.14
10.5	196,886,984	151,182	0.0008	0.9992	98.75
11.5	170,398,734		0.0000	1.0000	98.68
12.5	133,282,856	183	0.0000	1.0000	98.68
13.5	118,352,702	698,812	0.0059	0.9941	98.68
14.5	117,646,677	384,951	0.0033	0.9967	98.10
15.5	116,899,062	7,659	0.0001	0.9999	97.78
16.5	110,913,850	39,163	0.0004	0.9996	97.77
17.5	110,169,072	273,953	0.0025	0.9975	97.73
18.5	103,424,219	36,642	0.0004	0.9996	97.49
19.5	75,640,133	443,695	0.0059	0.9941	97.46
20.5	66,230,515	36,255	0.0005	0.9995	96.88
21.5	65,867,484	543,727	0.0083	0.9917	96.83
22.5	45,909,329	318,748	0.0069	0.9931	96.03
23.5	45,562,334	151,805	0.0033	0.9967	95.37
24.5	44,707,216	790,606	0.0177	0.9823	95.05
25.5	43,866,537	818,084	0.0186	0.9814	93.37
26.5	41,956,189	413,368	0.0099	0.9901	91.63
27.5	38,478,183	1,215,640	0.0316	0.9684	90.72
28.5	33,463,222		0.0000	1.0000	87.86
29.5	30,577,434	77,220	0.0025	0.9975	87.86
30.5	30,213,047	29,504	0.0010	0.9990	87.64
31.5	30,187,030	108	0.0000	1.0000	87.55
32.5	30,199,353	54,811	0.0018	0.9982	87.55
33.5	30,105,003	763	0.0000	1.0000	87.39
34.5	30,107,772	119,612	0.0040	0.9960	87.39
35.5	29,988,160	3,134,123	0.1045	0.8955	87.04
36.5	26,846,632	257,030	0.0096	0.9904	77.94
37.5	26,603,764	56,161	0.0021	0.9979	77.20
38.5	26,533,486	21,530	0.0008	0.9992	77.03

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1913-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,529,099	249,267	0.0094	0.9906	76.97
40.5	26,288,617	43,688	0.0017	0.9983	76.25
41.5	26,227,158	2,938	0.0001	0.9999	76.12
42.5	26,221,917	1,951	0.0001	0.9999	76.11
43.5	26,234,888	11,468	0.0004	0.9996	76.11
44.5	26,249,686	1,426	0.0001	0.9999	76.07
45.5	26,244,607	18,529	0.0007	0.9993	76.07
46.5	26,232,886	45,693	0.0017	0.9983	76.02
47.5	25,168,565	682	0.0000	1.0000	75.88
48.5	25,240,891	3,332	0.0001	0.9999	75.88
49.5	24,663,076	66,086	0.0027	0.9973	75.87
50.5	24,538,611	934,098	0.0381	0.9619	75.67
51.5	23,593,707	68,079	0.0029	0.9971	72.79
52.5	23,510,000	100,764	0.0043	0.9957	72.58
53.5	23,351,757		0.0000	1.0000	72.27
54.5	23,348,225	43,715	0.0019	0.9981	72.27
55.5	23,281,676	350,280	0.0150	0.9850	72.13
56.5	22,925,067	372,755	0.0163	0.9837	71.05
57.5	22,500,130	49,212	0.0022	0.9978	69.89
58.5	10,943,067	12,081	0.0011	0.9989	69.74
59.5	10,954,398	43,728	0.0040	0.9960	69.66
60.5	10,900,204	23,467	0.0022	0.9978	69.38
61.5	10,865,417	170,340	0.0157	0.9843	69.23
62.5	10,694,480	98,005	0.0092	0.9908	68.15
63.5	10,580,557	69,133	0.0065	0.9935	67.52
64.5	10,511,227	174,918	0.0166	0.9834	67.08
65.5	10,338,379	96,991	0.0094	0.9906	65.97
66.5	10,238,208		0.0000	1.0000	65.35
67.5	10,195,848	94,325	0.0093	0.9907	65.35
68.5	9,258,541		0.0000	1.0000	64.74
69.5	8,112,467	6,190	0.0008	0.9992	64.74
70.5	7,928,289	249,283	0.0314	0.9686	64.69
71.5	7,681,883	26,721	0.0035	0.9965	62.66
72.5	7,658,165	52,572	0.0069	0.9931	62.44
73.5	7,498,505		0.0000	1.0000	62.01
74.5	7,293,401		0.0000	1.0000	62.01
75.5	7,288,324		0.0000	1.0000	62.01
76.5	7,288,324	6,190	0.0008	0.9992	62.01
77.5	7,277,085	224,925	0.0309	0.9691	61.96
78.5	6,934,700	191,787	0.0277	0.9723	60.05

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1913-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,662,538		0.0000	1.0000	58.39
80.5	6,666,005	124,688	0.0187	0.9813	58.39
81.5	6,510,034	170,018	0.0261	0.9739	57.29
82.5	6,332,854	181,159	0.0286	0.9714	55.80
83.5	6,151,695	18,446	0.0030	0.9970	54.20
84.5	6,123,617	32	0.0000	1.0000	54.04
85.5	6,121,515		0.0000	1.0000	54.04
86.5	6,119,577		0.0000	1.0000	54.04
87.5	6,125,686	37,758	0.0062	0.9938	54.04
88.5	6,110,351	46,887	0.0077	0.9923	53.70
89.5	6,056,899	74,050	0.0122	0.9878	53.29
90.5	3,683,744	14,776	0.0040	0.9960	52.64
91.5	2,946,107	53,898	0.0183	0.9817	52.43
92.5	2,889,206		0.0000	1.0000	51.47
93.5	2,889,206		0.0000	1.0000	51.47
94.5	2,889,206		0.0000	1.0000	51.47
95.5	2,889,206		0.0000	1.0000	51.47
96.5	2,889,206		0.0000	1.0000	51.47
97.5	2,889,206		0.0000	1.0000	51.47
98.5	2,883,097	23,761	0.0082	0.9918	51.47
99.5	2,854,467	343,510	0.1203	0.8797	51.05
100.5	2,506,148		0.0000	1.0000	44.90
101.5	2,653,251	4,170	0.0016	0.9984	44.90
102.5	2,649,081		0.0000	1.0000	44.83
103.5	2,649,081	29,600	0.0112	0.9888	44.83
104.5	2,619,480		0.0000	1.0000	44.33
105.5	2,619,480		0.0000	1.0000	44.33
106.5	2,619,480		0.0000	1.0000	44.33
107.5	2,619,480	18,073	0.0069	0.9931	44.33
108.5					44.03

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	316,645,914	6	0.0000	1.0000	100.00
0.5	298,629,450	26,774	0.0001	0.9999	100.00
1.5	295,924,456	830,354	0.0028	0.9972	99.99
2.5	257,459,393	101,357	0.0004	0.9996	99.71
3.5	246,375,116	37,194	0.0002	0.9998	99.67
4.5	252,267,413	772,113	0.0031	0.9969	99.66
5.5	234,235,858	4,864	0.0000	1.0000	99.35
6.5	222,027,142	9,745	0.0000	1.0000	99.35
7.5	214,759,705	196,175	0.0009	0.9991	99.34
8.5	229,483,913	453,234	0.0020	0.9980	99.25
9.5	187,024,061	779,720	0.0042	0.9958	99.06
10.5	184,450,152	151,182	0.0008	0.9992	98.64
11.5	157,961,902		0.0000	1.0000	98.56
12.5	120,846,621		0.0000	1.0000	98.56
13.5	105,917,646	698,812	0.0066	0.9934	98.56
14.5	105,213,463	374,555	0.0036	0.9964	97.91
15.5	104,478,338	7,659	0.0001	0.9999	97.57
16.5	98,496,606	39,163	0.0004	0.9996	97.56
17.5	97,788,673	273,953	0.0028	0.9972	97.52
18.5	92,643,969	36,642	0.0004	0.9996	97.25
19.5	66,352,157	443,695	0.0067	0.9933	97.21
20.5	57,185,103	36,255	0.0006	0.9994	96.56
21.5	56,822,072	535,065	0.0094	0.9906	96.50
22.5	36,873,634	318,701	0.0086	0.9914	95.59
23.5	36,776,867	151,805	0.0041	0.9959	94.76
24.5	36,527,328	780,690	0.0214	0.9786	94.37
25.5	35,696,564	804,452	0.0225	0.9775	92.35
26.5	33,800,531	413,368	0.0122	0.9878	90.27
27.5	30,329,569	1,215,640	0.0401	0.9599	89.17
28.5	25,433,494		0.0000	1.0000	85.59
29.5	22,703,405	2,159	0.0001	0.9999	85.59
30.5	22,425,024	18,906	0.0008	0.9992	85.59
31.5	22,411,290		0.0000	1.0000	85.51
32.5	22,430,883		0.0000	1.0000	85.51
33.5	22,391,343	763	0.0000	1.0000	85.51
34.5	22,395,539		0.0000	1.0000	85.51
35.5	22,398,132	3,134,123	0.1399	0.8601	85.51
36.5	19,258,334	254,330	0.0132	0.9868	73.55
37.5	19,018,166		0.0000	1.0000	72.57
38.5	19,004,049	11,146	0.0006	0.9994	72.57

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,029,066	174,497	0.0092	0.9908	72.53
40.5	22,053,945	43,688	0.0020	0.9980	71.87
41.5	22,943,947		0.0000	1.0000	71.72
42.5	22,941,644	1,951	0.0001	0.9999	71.72
43.5	22,954,615	11,387	0.0005	0.9995	71.72
44.5	22,969,494	1,426	0.0001	0.9999	71.68
45.5	22,964,415	18,225	0.0008	0.9992	71.68
46.5	22,952,998	45,693	0.0020	0.9980	71.62
47.5	21,888,677	682	0.0000	1.0000	71.48
48.5	21,961,003	3,332	0.0002	0.9998	71.48
49.5	21,383,663	66,086	0.0031	0.9969	71.47
50.5	21,259,198	926,605	0.0436	0.9564	71.24
51.5	20,321,787	68,079	0.0034	0.9966	68.14
52.5	20,238,080	100,764	0.0050	0.9950	67.91
53.5	20,079,837		0.0000	1.0000	67.57
54.5	20,076,305	43,715	0.0022	0.9978	67.57
55.5	20,009,756	350,280	0.0175	0.9825	67.43
56.5	19,653,147	372,755	0.0190	0.9810	66.25
57.5	19,228,210	49,212	0.0026	0.9974	64.99
58.5	10,943,067	12,081	0.0011	0.9989	64.82
59.5	10,954,398	43,728	0.0040	0.9960	64.75
60.5	10,900,204	23,467	0.0022	0.9978	64.49
61.5	10,865,417	170,340	0.0157	0.9843	64.35
62.5	10,694,480	98,005	0.0092	0.9908	63.35
63.5	10,580,557	69,133	0.0065	0.9935	62.76
64.5	10,511,227	174,918	0.0166	0.9834	62.35
65.5	10,338,379	96,991	0.0094	0.9906	61.32
66.5	10,238,208		0.0000	1.0000	60.74
67.5	10,195,848	94,325	0.0093	0.9907	60.74
68.5	9,258,541		0.0000	1.0000	60.18
69.5	8,112,467	6,190	0.0008	0.9992	60.18
70.5	7,928,289	249,283	0.0314	0.9686	60.13
71.5	7,681,883	26,721	0.0035	0.9965	58.24
72.5	7,658,165	52,572	0.0069	0.9931	58.04
73.5	7,498,505		0.0000	1.0000	57.64
74.5	7,293,401		0.0000	1.0000	57.64
75.5	7,288,324		0.0000	1.0000	57.64
76.5	7,288,324	6,190	0.0008	0.9992	57.64
77.5	7,277,085	224,925	0.0309	0.9691	57.59
78.5	6,934,700	191,787	0.0277	0.9723	55.81

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	6,662,538		0.0000	1.0000	54.27
80.5	6,666,005	124,688	0.0187	0.9813	54.27
81.5	6,510,034	170,018	0.0261	0.9739	53.25
82.5	6,332,854	181,159	0.0286	0.9714	51.86
83.5	6,151,695	18,446	0.0030	0.9970	50.38
84.5	6,123,617	32	0.0000	1.0000	50.23
85.5	6,121,515		0.0000	1.0000	50.23
86.5	6,119,577		0.0000	1.0000	50.23
87.5	6,125,686	37,758	0.0062	0.9938	50.23
88.5	6,110,351	46,887	0.0077	0.9923	49.92
89.5	6,056,899	74,050	0.0122	0.9878	49.54
90.5	3,683,744	14,776	0.0040	0.9960	48.93
91.5	2,946,107	53,898	0.0183	0.9817	48.73
92.5	2,889,206		0.0000	1.0000	47.84
93.5	2,889,206		0.0000	1.0000	47.84
94.5	2,889,206		0.0000	1.0000	47.84
95.5	2,889,206		0.0000	1.0000	47.84
96.5	2,889,206		0.0000	1.0000	47.84
97.5	2,889,206		0.0000	1.0000	47.84
98.5	2,883,097	23,761	0.0082	0.9918	47.84
99.5	2,854,467	343,510	0.1203	0.8797	47.45
100.5	2,506,148		0.0000	1.0000	41.74
101.5	2,653,251	4,170	0.0016	0.9984	41.74
102.5	2,649,081		0.0000	1.0000	41.67
103.5	2,649,081	29,600	0.0112	0.9888	41.67
104.5	2,619,480		0.0000	1.0000	41.21
105.5	2,619,480		0.0000	1.0000	41.21
106.5	2,619,480		0.0000	1.0000	41.21
107.5	2,619,480	18,073	0.0069	0.9931	41.21
108.5					40.92

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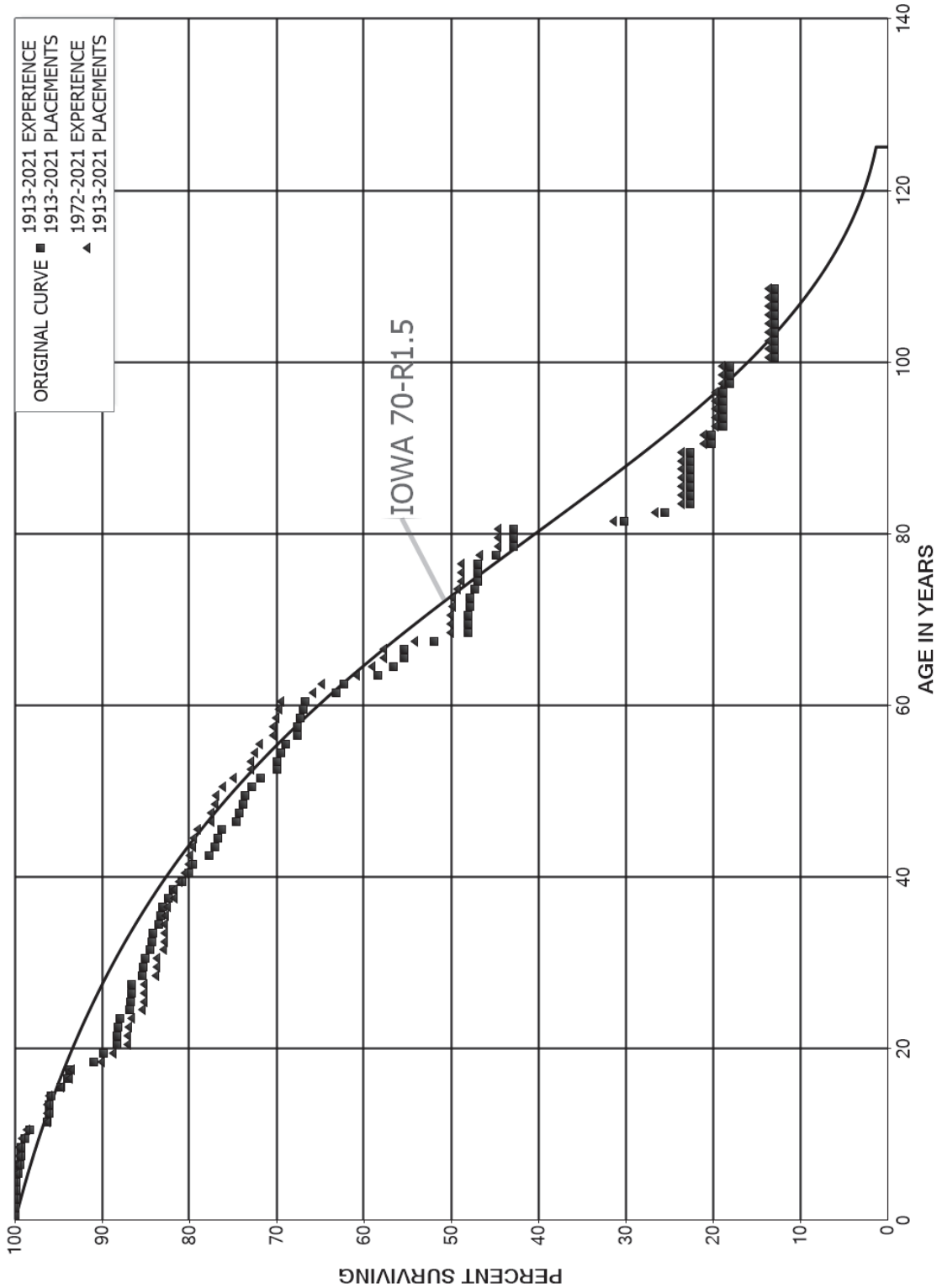
ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ELECTRIC DIVISION

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1913-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	63,254,803	2,922	0.0000	1.0000	100.00
0.5	63,050,800	44,905	0.0007	0.9993	100.00
1.5	63,670,364	33,191	0.0005	0.9995	99.92
2.5	63,452,765	9,581	0.0002	0.9998	99.87
3.5	65,078,458	16,209	0.0002	0.9998	99.86
4.5	59,146,215	148,658	0.0025	0.9975	99.83
5.5	51,149,838	93,454	0.0018	0.9982	99.58
6.5	50,740,165	36,772	0.0007	0.9993	99.40
7.5	51,792,878	9,261	0.0002	0.9998	99.33
8.5	45,705,511	205,927	0.0045	0.9955	99.31
9.5	39,634,704	210,793	0.0053	0.9947	98.86
10.5	39,004,430	828,161	0.0212	0.9788	98.34
11.5	22,715,250	42,646	0.0019	0.9981	96.25
12.5	21,892,603	5,452	0.0002	0.9998	96.07
13.5	20,701,403	40,232	0.0019	0.9981	96.04
14.5	19,577,261	231,740	0.0118	0.9882	95.86
15.5	18,745,917	164,009	0.0087	0.9913	94.72
16.5	16,430,826	37,734	0.0023	0.9977	93.89
17.5	15,906,999	464,814	0.0292	0.9708	93.68
18.5	14,886,604	185,377	0.0125	0.9875	90.94
19.5	13,221,948	229,462	0.0174	0.9826	89.81
20.5	9,088,804	1,346	0.0001	0.9999	88.25
21.5	9,074,180	3,167	0.0003	0.9997	88.24
22.5	7,922,522	26,981	0.0034	0.9966	88.21
23.5	7,609,600	88,053	0.0116	0.9884	87.91
24.5	7,499,198	18,821	0.0025	0.9975	86.89
25.5	7,444,015	5,053	0.0007	0.9993	86.67
26.5	7,279,674	4,089	0.0006	0.9994	86.61
27.5	6,899,659	93,661	0.0136	0.9864	86.56
28.5	6,114,932	6,364	0.0010	0.9990	85.39
29.5	6,041,661	14,295	0.0024	0.9976	85.30
30.5	6,027,366	43,650	0.0072	0.9928	85.10
31.5	5,956,579	10,658	0.0018	0.9982	84.48
32.5	5,945,921	11,684	0.0020	0.9980	84.33
33.5	5,861,553	43,163	0.0074	0.9926	84.16
34.5	5,818,390	20,957	0.0036	0.9964	83.54
35.5	5,788,917	12,166	0.0021	0.9979	83.24
36.5	5,746,015	46,675	0.0081	0.9919	83.07
37.5	5,695,797	37,869	0.0066	0.9934	82.39
38.5	6,251,374	79,528	0.0127	0.9873	81.85

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1913-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,174,208	53,811	0.0087	0.9913	80.80
40.5	6,142,035	37,007	0.0060	0.9940	80.10
41.5	6,081,747	141,745	0.0233	0.9767	79.62
42.5	5,891,328	48,884	0.0083	0.9917	77.76
43.5	5,799,255	25,871	0.0045	0.9955	77.12
44.5	5,774,275	34,425	0.0060	0.9940	76.77
45.5	5,737,986	125,412	0.0219	0.9781	76.31
46.5	5,612,574	24,100	0.0043	0.9957	74.65
47.5	4,798,888	28,804	0.0060	0.9940	74.33
48.5	4,790,584	17,041	0.0036	0.9964	73.88
49.5	4,682,928	49,058	0.0105	0.9895	73.62
50.5	4,563,780	66,055	0.0145	0.9855	72.85
51.5	4,466,583	117,808	0.0264	0.9736	71.79
52.5	4,558,242		0.0000	1.0000	69.90
53.5	4,547,495	24,954	0.0055	0.9945	69.90
54.5	4,622,044	36,764	0.0080	0.9920	69.51
55.5	4,582,509	89,009	0.0194	0.9806	68.96
56.5	4,328,361	1,728	0.0004	0.9996	67.62
57.5	4,290,574	19,717	0.0046	0.9954	67.60
58.5	2,798,019	12,095	0.0043	0.9957	67.28
59.5	2,744,827	11,082	0.0040	0.9960	66.99
60.5	2,703,790	142,913	0.0529	0.9471	66.72
61.5	2,555,025	37,819	0.0148	0.9852	63.20
62.5	2,472,518	152,119	0.0615	0.9385	62.26
63.5	2,266,092	69,380	0.0306	0.9694	58.43
64.5	2,186,916	48,715	0.0223	0.9777	56.64
65.5	2,126,768		0.0000	1.0000	55.38
66.5	2,099,277	130,329	0.0621	0.9379	55.38
67.5	1,934,104	143,629	0.0743	0.9257	51.94
68.5	1,479,953		0.0000	1.0000	48.08
69.5	1,012,815		0.0000	1.0000	48.08
70.5	1,479,066	8,854	0.0060	0.9940	48.08
71.5	1,479,454	386	0.0003	0.9997	47.80
72.5	1,470,986	14,119	0.0096	0.9904	47.78
73.5	1,335,550	12,185	0.0091	0.9909	47.33
74.5	1,302,992	104	0.0001	0.9999	46.89
75.5	1,270,099		0.0000	1.0000	46.89
76.5	1,269,962	55,542	0.0437	0.9563	46.89
77.5	1,214,043	55,542	0.0457	0.9543	44.84
78.5	1,156,224		0.0000	1.0000	42.79

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1913-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,149,926		0.0000	1.0000	42.79
80.5	1,145,995	339,166	0.2960	0.7040	42.79
81.5	857,744	131,916	0.1538	0.8462	30.12
82.5	723,521	81,363	0.1125	0.8875	25.49
83.5	642,158		0.0000	1.0000	22.62
84.5	642,158		0.0000	1.0000	22.62
85.5	642,158		0.0000	1.0000	22.62
86.5	642,158		0.0000	1.0000	22.62
87.5	642,158		0.0000	1.0000	22.62
88.5	736,976		0.0000	1.0000	22.62
89.5	734,219	81,285	0.1107	0.8893	22.62
90.5	233,712		0.0000	1.0000	20.12
91.5	227,165	13,961	0.0615	0.9385	20.12
92.5	212,995		0.0000	1.0000	18.88
93.5	212,995		0.0000	1.0000	18.88
94.5	212,470		0.0000	1.0000	18.88
95.5	212,470		0.0000	1.0000	18.88
96.5	212,192	9,170	0.0432	0.9568	18.88
97.5	203,022		0.0000	1.0000	18.07
98.5	203,022		0.0000	1.0000	18.07
99.5	203,022	57,271	0.2821	0.7179	18.07
100.5	145,751		0.0000	1.0000	12.97
101.5	145,751		0.0000	1.0000	12.97
102.5	145,751		0.0000	1.0000	12.97
103.5	141,362		0.0000	1.0000	12.97
104.5	138,138		0.0000	1.0000	12.97
105.5	120,321		0.0000	1.0000	12.97
106.5	119,387		0.0000	1.0000	12.97
107.5	119,387		0.0000	1.0000	12.97
108.5					12.97

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	57,040,879		0.0000	1.0000	100.00
0.5	56,841,774	28,947	0.0005	0.9995	100.00
1.5	57,546,609	27,526	0.0005	0.9995	99.95
2.5	57,340,651	651	0.0000	1.0000	99.90
3.5	58,986,413		0.0000	1.0000	99.90
4.5	53,098,401	138,978	0.0026	0.9974	99.90
5.5	45,114,518	75,116	0.0017	0.9983	99.64
6.5	44,847,303	10,660	0.0002	0.9998	99.47
7.5	45,926,696	14	0.0000	1.0000	99.45
8.5	41,722,311	177,415	0.0043	0.9957	99.45
9.5	35,694,394	201,804	0.0057	0.9943	99.03
10.5	35,084,565	824,179	0.0235	0.9765	98.47
11.5	18,805,217		0.0000	1.0000	96.15
12.5	18,163,976		0.0000	1.0000	96.15
13.5	17,119,547	32,990	0.0019	0.9981	96.15
14.5	16,021,750	225,598	0.0141	0.9859	95.97
15.5	15,232,138	158,439	0.0104	0.9896	94.62
16.5	12,950,109	26,582	0.0021	0.9979	93.63
17.5	12,535,485	464,694	0.0371	0.9629	93.44
18.5	12,229,936	181,016	0.0148	0.9852	89.98
19.5	11,391,049	225,393	0.0198	0.9802	88.64
20.5	7,371,074		0.0000	1.0000	86.89
21.5	7,362,787	459	0.0001	0.9999	86.89
22.5	6,272,689	25,161	0.0040	0.9960	86.89
23.5	6,166,539	86,302	0.0140	0.9860	86.54
24.5	6,160,903	17,772	0.0029	0.9971	85.33
25.5	6,142,527	3,559	0.0006	0.9994	85.08
26.5	5,979,818	111	0.0000	1.0000	85.03
27.5	5,604,248	84,239	0.0150	0.9850	85.03
28.5	4,831,220	5,076	0.0011	0.9989	83.75
29.5	4,796,133	5,076	0.0011	0.9989	83.66
30.5	4,794,988	43,516	0.0091	0.9909	83.57
31.5	4,733,528	8,065	0.0017	0.9983	82.82
32.5	4,727,770	66	0.0000	1.0000	82.67
33.5	4,655,020		0.0000	1.0000	82.67
34.5	4,657,560	5,395	0.0012	0.9988	82.67
35.5	4,643,952	12,019	0.0026	0.9974	82.58
36.5	4,601,198	39,630	0.0086	0.9914	82.36
37.5	4,558,024	1,772	0.0004	0.9996	81.65
38.5	5,149,699	31,727	0.0062	0.9938	81.62

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,123,090	45,360	0.0089	0.9911	81.12
40.5	5,642,659	35,179	0.0062	0.9938	80.40
41.5	5,618,091	2,516	0.0004	0.9996	79.90
42.5	5,567,781	21,805	0.0039	0.9961	79.86
43.5	5,502,786	12,448	0.0023	0.9977	79.55
44.5	5,491,755	28,027	0.0051	0.9949	79.37
45.5	5,461,864	107,192	0.0196	0.9804	78.97
46.5	5,363,803	91	0.0000	1.0000	77.42
47.5	4,574,126	28,701	0.0063	0.9937	77.42
48.5	4,565,925	3,043	0.0007	0.9993	76.93
49.5	4,472,267	49,058	0.0110	0.9890	76.88
50.5	4,353,119	66,055	0.0152	0.9848	76.04
51.5	4,255,922	117,808	0.0277	0.9723	74.88
52.5	4,347,581		0.0000	1.0000	72.81
53.5	4,341,222	24,954	0.0057	0.9943	72.81
54.5	4,418,996	36,764	0.0083	0.9917	72.39
55.5	4,397,381	89,009	0.0202	0.9798	71.79
56.5	4,144,168	1,728	0.0004	0.9996	70.33
57.5	4,106,381	19,717	0.0048	0.9952	70.31
58.5	2,798,019	12,095	0.0043	0.9957	69.97
59.5	2,744,827	11,082	0.0040	0.9960	69.67
60.5	2,703,790	142,913	0.0529	0.9471	69.38
61.5	2,555,025	37,819	0.0148	0.9852	65.72
62.5	2,472,518	152,119	0.0615	0.9385	64.74
63.5	2,266,092	69,380	0.0306	0.9694	60.76
64.5	2,186,916	48,715	0.0223	0.9777	58.90
65.5	2,126,768		0.0000	1.0000	57.59
66.5	2,099,277	130,329	0.0621	0.9379	57.59
67.5	1,934,104	143,629	0.0743	0.9257	54.01
68.5	1,479,953		0.0000	1.0000	50.00
69.5	1,012,815		0.0000	1.0000	50.00
70.5	1,479,066	8,854	0.0060	0.9940	50.00
71.5	1,479,454	386	0.0003	0.9997	49.70
72.5	1,470,986	14,119	0.0096	0.9904	49.69
73.5	1,335,550	12,185	0.0091	0.9909	49.21
74.5	1,302,992	104	0.0001	0.9999	48.76
75.5	1,270,099		0.0000	1.0000	48.76
76.5	1,269,962	55,542	0.0437	0.9563	48.76
77.5	1,214,043	55,542	0.0457	0.9543	46.63
78.5	1,156,224		0.0000	1.0000	44.49

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AMEREN MISSOURI
ELECTRIC DIVISION

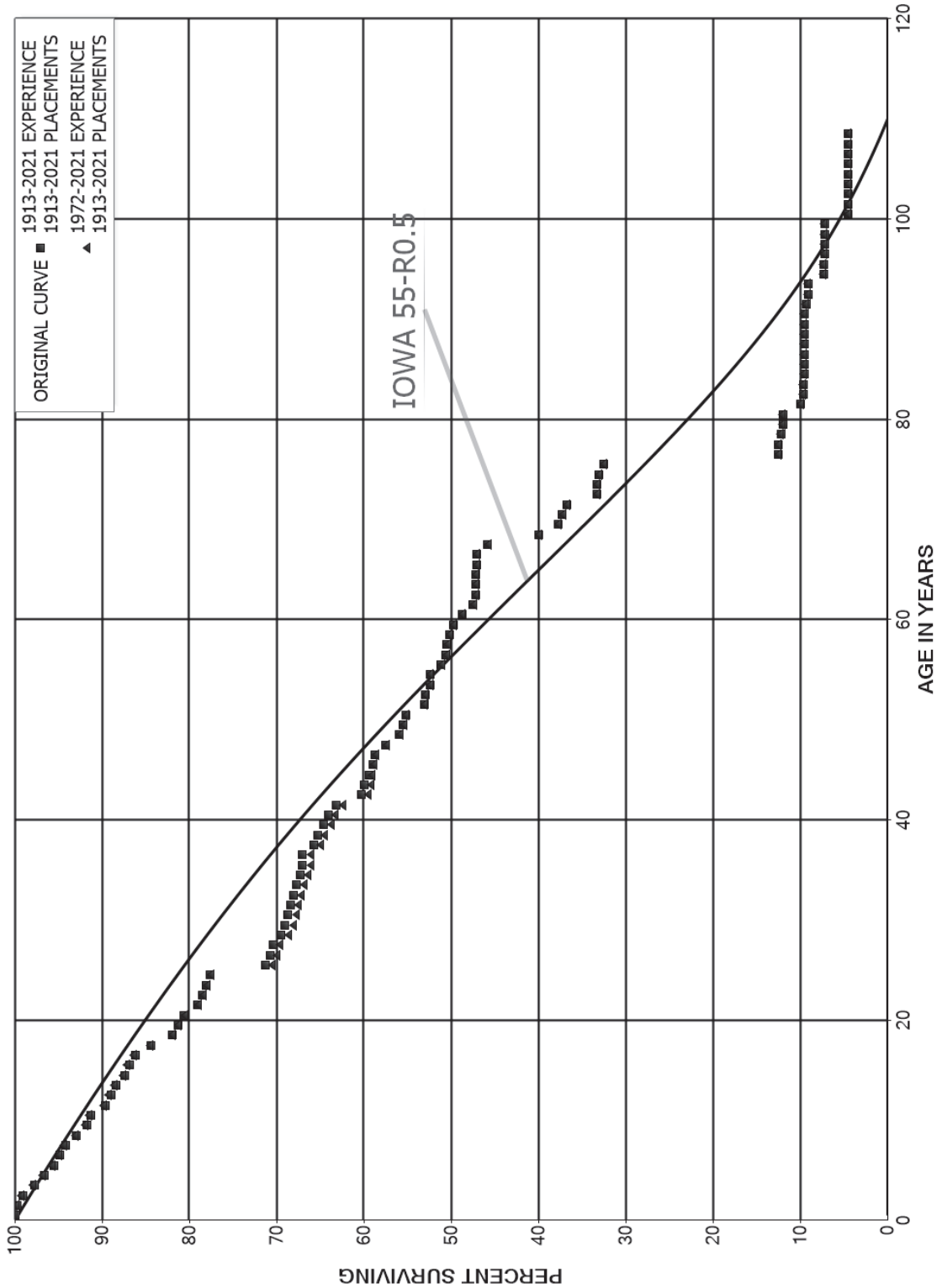
ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,149,926		0.0000	1.0000	44.49
80.5	1,145,995	339,166	0.2960	0.7040	44.49
81.5	857,744	131,916	0.1538	0.8462	31.33
82.5	723,521	81,363	0.1125	0.8875	26.51
83.5	642,158		0.0000	1.0000	23.53
84.5	642,158		0.0000	1.0000	23.53
85.5	642,158		0.0000	1.0000	23.53
86.5	642,158		0.0000	1.0000	23.53
87.5	642,158		0.0000	1.0000	23.53
88.5	736,976		0.0000	1.0000	23.53
89.5	734,219	81,285	0.1107	0.8893	23.53
90.5	233,712		0.0000	1.0000	20.92
91.5	227,165	13,961	0.0615	0.9385	20.92
92.5	212,995		0.0000	1.0000	19.64
93.5	212,995		0.0000	1.0000	19.64
94.5	212,470		0.0000	1.0000	19.64
95.5	212,470		0.0000	1.0000	19.64
96.5	212,192	9,170	0.0432	0.9568	19.64
97.5	203,022		0.0000	1.0000	18.79
98.5	203,022		0.0000	1.0000	18.79
99.5	203,022	57,271	0.2821	0.7179	18.79
100.5	145,751		0.0000	1.0000	13.49
101.5	145,751		0.0000	1.0000	13.49
102.5	145,751		0.0000	1.0000	13.49
103.5	141,362		0.0000	1.0000	13.49
104.5	138,138		0.0000	1.0000	13.49
105.5	120,321		0.0000	1.0000	13.49
106.5	119,387		0.0000	1.0000	13.49
107.5	119,387		0.0000	1.0000	13.49
108.5					13.49

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1913-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,720,440		0.0000	1.0000	100.00
0.5	13,216,920	39,410	0.0030	0.9970	100.00
1.5	12,216,419	83,231	0.0068	0.9932	99.70
2.5	11,967,443	154,307	0.0129	0.9871	99.02
3.5	11,719,855	134,821	0.0115	0.9885	97.75
4.5	12,251,320	138,451	0.0113	0.9887	96.62
5.5	12,156,041	95,339	0.0078	0.9922	95.53
6.5	11,848,617	74,027	0.0062	0.9938	94.78
7.5	11,025,898	148,394	0.0135	0.9865	94.19
8.5	10,490,886	133,914	0.0128	0.9872	92.92
9.5	10,039,795	47,514	0.0047	0.9953	91.73
10.5	10,008,250	189,835	0.0190	0.9810	91.30
11.5	8,807,967	55,172	0.0063	0.9937	89.57
12.5	7,488,604	55,396	0.0074	0.9926	89.01
13.5	5,805,034	62,240	0.0107	0.9893	88.35
14.5	5,592,801	39,344	0.0070	0.9930	87.40
15.5	5,253,691	39,328	0.0075	0.9925	86.79
16.5	4,640,497	96,445	0.0208	0.9792	86.14
17.5	4,413,414	126,538	0.0287	0.9713	84.35
18.5	4,177,265	30,156	0.0072	0.9928	81.93
19.5	3,497,279	31,046	0.0089	0.9911	81.34
20.5	3,352,008	66,546	0.0199	0.9801	80.62
21.5	3,084,299	19,797	0.0064	0.9936	79.01
22.5	2,821,250	15,621	0.0055	0.9945	78.51
23.5	2,651,274	14,755	0.0056	0.9944	78.07
24.5	2,544,506	207,286	0.0815	0.9185	77.64
25.5	2,249,859	18,044	0.0080	0.9920	71.31
26.5	2,072,649	9,141	0.0044	0.9956	70.74
27.5	1,710,796	21,402	0.0125	0.9875	70.43
28.5	1,604,204	12,090	0.0075	0.9925	69.55
29.5	1,442,476	6,435	0.0045	0.9955	69.02
30.5	1,353,807	5,453	0.0040	0.9960	68.72
31.5	1,155,660	6,776	0.0059	0.9941	68.44
32.5	1,059,767	4,770	0.0045	0.9955	68.04
33.5	1,045,466	6,311	0.0060	0.9940	67.73
34.5	1,034,271	4,580	0.0044	0.9956	67.32
35.5	1,017,843	200	0.0002	0.9998	67.03
36.5	983,863	18,469	0.0188	0.9812	67.01
37.5	922,315	5,952	0.0065	0.9935	65.75
38.5	829,517	8,984	0.0108	0.9892	65.33

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1913-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	802,420	6,405	0.0080	0.9920	64.62
40.5	773,924	11,804	0.0153	0.9847	64.11
41.5	754,297	33,990	0.0451	0.9549	63.13
42.5	708,135	3,523	0.0050	0.9950	60.28
43.5	679,929	6,958	0.0102	0.9898	59.98
44.5	635,793	4,126	0.0065	0.9935	59.37
45.5	622,455	3,321	0.0053	0.9947	58.98
46.5	612,187	11,934	0.0195	0.9805	58.67
47.5	585,201	15,651	0.0267	0.9733	57.53
48.5	559,416	5,206	0.0093	0.9907	55.99
49.5	542,957	3,219	0.0059	0.9941	55.47
50.5	460,271	17,191	0.0374	0.9626	55.14
51.5	433,484	906	0.0021	0.9979	53.08
52.5	421,435	4,130	0.0098	0.9902	52.97
53.5	408,486	217	0.0005	0.9995	52.45
54.5	400,180	9,436	0.0236	0.9764	52.42
55.5	387,450	4,652	0.0120	0.9880	51.18
56.5	368,258	488	0.0013	0.9987	50.57
57.5	361,297	2,122	0.0059	0.9941	50.50
58.5	296,778	2,629	0.0089	0.9911	50.21
59.5	290,336	5,831	0.0201	0.9799	49.76
60.5	280,270	7,501	0.0268	0.9732	48.76
61.5	263,276	1,298	0.0049	0.9951	47.46
62.5	250,726		0.0000	1.0000	47.22
63.5	240,854	134	0.0006	0.9994	47.22
64.5	233,733	572	0.0024	0.9976	47.20
65.5	228,926		0.0000	1.0000	47.08
66.5	224,284	6,166	0.0275	0.9725	47.08
67.5	210,354	26,625	0.1266	0.8734	45.79
68.5	167,551	9,289	0.0554	0.9446	39.99
69.5	154,526	2,169	0.0140	0.9860	37.77
70.5	151,637	2,055	0.0136	0.9864	37.24
71.5	146,851	13,609	0.0927	0.9073	36.74
72.5	130,634	235	0.0018	0.9982	33.33
73.5	128,625	995	0.0077	0.9923	33.27
74.5	124,923	1,914	0.0153	0.9847	33.02
75.5	117,085	72,115	0.6159	0.3841	32.51
76.5	42,074		0.0000	1.0000	12.49
77.5	40,996	1,043	0.0254	0.9746	12.49
78.5	39,039	581	0.0149	0.9851	12.17

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1913-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	36,337	110	0.0030	0.9970	11.99
80.5	35,447	6,107	0.1723	0.8277	11.95
81.5	28,193	662	0.0235	0.9765	9.89
82.5	26,915		0.0000	1.0000	9.66
83.5	26,738	297	0.0111	0.9889	9.66
84.5	29,440		0.0000	1.0000	9.55
85.5	27,283		0.0000	1.0000	9.55
86.5	26,456		0.0000	1.0000	9.55
87.5	26,456		0.0000	1.0000	9.55
88.5	43,507		0.0000	1.0000	9.55
89.5	43,267	248	0.0057	0.9943	9.55
90.5	40,450	744	0.0184	0.9816	9.50
91.5	39,356	957	0.0243	0.9757	9.32
92.5	36,631		0.0000	1.0000	9.10
93.5	35,983	7,258	0.2017	0.7983	9.10
94.5	28,726		0.0000	1.0000	7.26
95.5	28,726	200	0.0070	0.9930	7.26
96.5	26,856		0.0000	1.0000	7.21
97.5	25,628		0.0000	1.0000	7.21
98.5	24,287		0.0000	1.0000	7.21
99.5	24,287	9,251	0.3809	0.6191	7.21
100.5	15,036		0.0000	1.0000	4.46
101.5	15,036		0.0000	1.0000	4.46
102.5	14,289		0.0000	1.0000	4.46
103.5	13,778		0.0000	1.0000	4.46
104.5	7,699		0.0000	1.0000	4.46
105.5	6,488		0.0000	1.0000	4.46
106.5	6,488		0.0000	1.0000	4.46
107.5	6,488		0.0000	1.0000	4.46
108.5					4.46

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,845,198		0.0000	1.0000	100.00
0.5	12,360,679	29,446	0.0024	0.9976	100.00
1.5	11,416,396	70,281	0.0062	0.9938	99.76
2.5	11,190,252	148,611	0.0133	0.9867	99.15
3.5	10,953,497	128,863	0.0118	0.9882	97.83
4.5	11,530,572	125,023	0.0108	0.9892	96.68
5.5	11,455,295	92,989	0.0081	0.9919	95.63
6.5	11,161,191	71,718	0.0064	0.9936	94.86
7.5	10,360,923	137,039	0.0132	0.9868	94.25
8.5	9,998,232	127,311	0.0127	0.9873	93.00
9.5	9,567,434	41,167	0.0043	0.9957	91.82
10.5	9,547,718	181,230	0.0190	0.9810	91.42
11.5	8,360,521	49,190	0.0059	0.9941	89.68
12.5	7,057,500	54,890	0.0078	0.9922	89.16
13.5	5,389,365	58,943	0.0109	0.9891	88.46
14.5	5,199,075	28,467	0.0055	0.9945	87.50
15.5	4,881,431	38,442	0.0079	0.9921	87.02
16.5	4,277,775	95,876	0.0224	0.9776	86.33
17.5	4,062,329	125,521	0.0309	0.9691	84.40
18.5	3,849,114	29,053	0.0075	0.9925	81.79
19.5	3,185,382	30,405	0.0095	0.9905	81.17
20.5	3,046,079	60,143	0.0197	0.9803	80.40
21.5	2,803,161	19,556	0.0070	0.9930	78.81
22.5	2,543,375	14,048	0.0055	0.9945	78.26
23.5	2,379,528	13,893	0.0058	0.9942	77.83
24.5	2,277,681	206,759	0.0908	0.9092	77.37
25.5	2,004,144	14,778	0.0074	0.9926	70.35
26.5	1,837,023	8,480	0.0046	0.9954	69.83
27.5	1,476,909	20,163	0.0137	0.9863	69.51
28.5	1,384,404	12,030	0.0087	0.9913	68.56
29.5	1,228,726	5,581	0.0045	0.9955	67.96
30.5	1,147,298	3,553	0.0031	0.9969	67.66
31.5	954,276	5,332	0.0056	0.9944	67.45
32.5	861,067	4,362	0.0051	0.9949	67.07
33.5	848,329	5,937	0.0070	0.9930	66.73
34.5	913,026	4,580	0.0050	0.9950	66.26
35.5	899,159	200	0.0002	0.9998	65.93
36.5	881,201	14,830	0.0168	0.9832	65.91
37.5	823,981	5,799	0.0070	0.9930	64.81
38.5	738,086	8,841	0.0120	0.9880	64.35

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	744,666	5,133	0.0069	0.9931	63.58
40.5	736,244	10,091	0.0137	0.9863	63.14
41.5	718,707	33,811	0.0470	0.9530	62.27
42.5	672,969	3,523	0.0052	0.9948	59.35
43.5	645,130	1,077	0.0017	0.9983	59.03
44.5	606,876	2,016	0.0033	0.9967	58.94
45.5	596,058	2,468	0.0041	0.9959	58.74
46.5	586,860	11,848	0.0202	0.9798	58.50
47.5	561,188	15,453	0.0275	0.9725	57.32
48.5	540,194	4,234	0.0078	0.9922	55.74
49.5	524,707	2,546	0.0049	0.9951	55.30
50.5	443,651	17,146	0.0386	0.9614	55.03
51.5	416,909	724	0.0017	0.9983	52.91
52.5	406,249	4,014	0.0099	0.9901	52.81
53.5	393,927	217	0.0006	0.9994	52.29
54.5	390,169	9,436	0.0242	0.9758	52.26
55.5	379,673	4,652	0.0123	0.9877	51.00
56.5	360,481	357	0.0010	0.9990	50.37
57.5	353,651	2,038	0.0058	0.9942	50.32
58.5	296,778	2,629	0.0089	0.9911	50.03
59.5	290,336	5,831	0.0201	0.9799	49.59
60.5	280,270	7,501	0.0268	0.9732	48.60
61.5	263,276	1,298	0.0049	0.9951	47.29
62.5	250,726		0.0000	1.0000	47.06
63.5	240,854	134	0.0006	0.9994	47.06
64.5	233,733	572	0.0024	0.9976	47.04
65.5	228,926		0.0000	1.0000	46.92
66.5	224,284	6,166	0.0275	0.9725	46.92
67.5	210,354	26,625	0.1266	0.8734	45.63
68.5	167,551	9,289	0.0554	0.9446	39.85
69.5	154,526	2,169	0.0140	0.9860	37.65
70.5	151,637	2,055	0.0136	0.9864	37.12
71.5	146,851	13,609	0.0927	0.9073	36.61
72.5	130,634	235	0.0018	0.9982	33.22
73.5	128,625	995	0.0077	0.9923	33.16
74.5	124,923	1,914	0.0153	0.9847	32.90
75.5	117,085	72,115	0.6159	0.3841	32.40
76.5	42,074		0.0000	1.0000	12.44
77.5	40,996	1,043	0.0254	0.9746	12.44
78.5	39,039	581	0.0149	0.9851	12.13

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AMEREN MISSOURI
ELECTRIC DIVISION

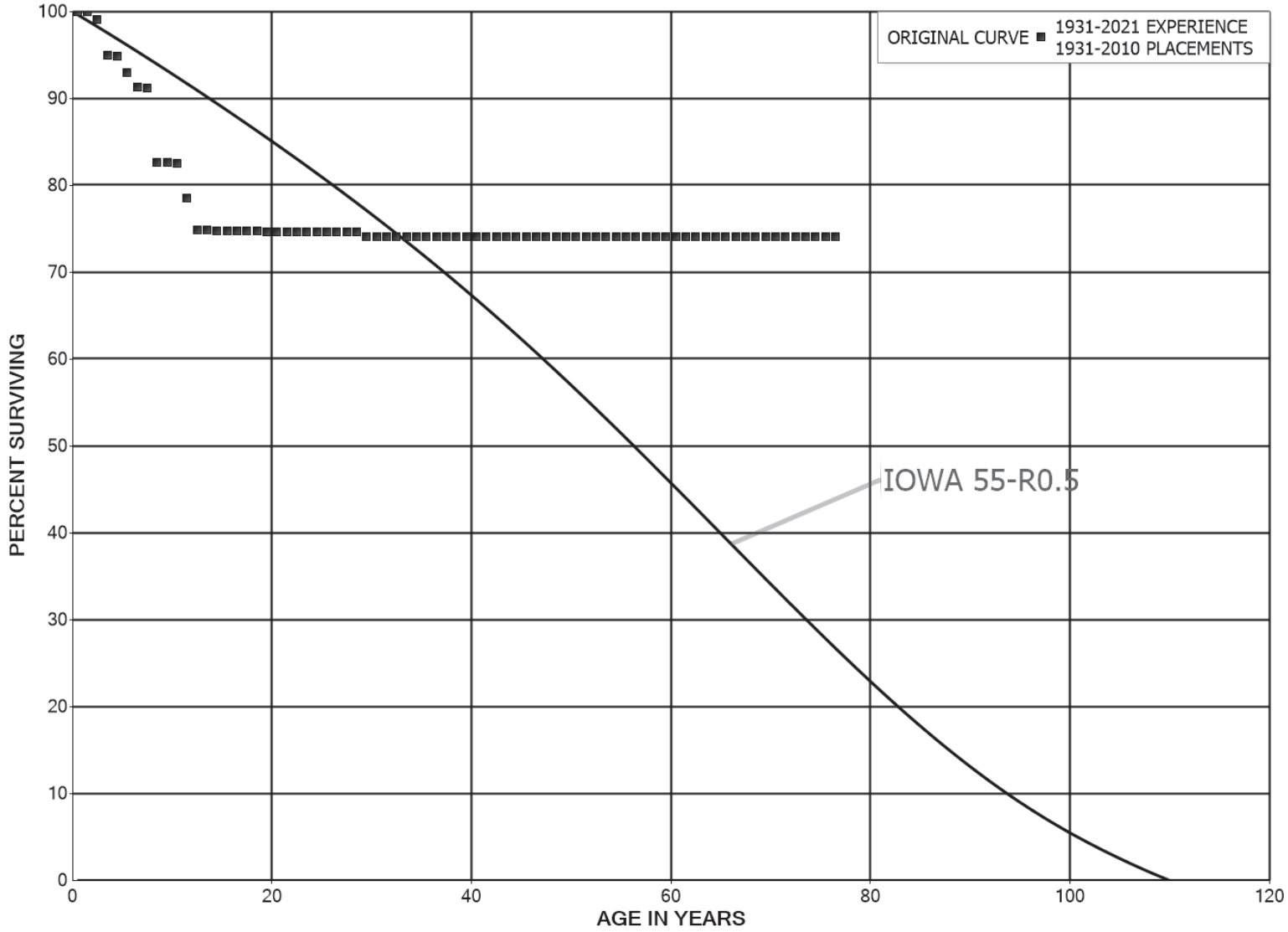
ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1972-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	36,337	110	0.0030	0.9970	11.95
80.5	35,447	6,107	0.1723	0.8277	11.91
81.5	28,193	662	0.0235	0.9765	9.86
82.5	26,915		0.0000	1.0000	9.63
83.5	26,738	297	0.0111	0.9889	9.63
84.5	29,440		0.0000	1.0000	9.52
85.5	27,283		0.0000	1.0000	9.52
86.5	26,456		0.0000	1.0000	9.52
87.5	26,456		0.0000	1.0000	9.52
88.5	43,507		0.0000	1.0000	9.52
89.5	43,267	248	0.0057	0.9943	9.52
90.5	40,450	744	0.0184	0.9816	9.47
91.5	39,356	957	0.0243	0.9757	9.29
92.5	36,631		0.0000	1.0000	9.07
93.5	35,983	7,258	0.2017	0.7983	9.07
94.5	28,726		0.0000	1.0000	7.24
95.5	28,726	200	0.0070	0.9930	7.24
96.5	26,856		0.0000	1.0000	7.19
97.5	25,628		0.0000	1.0000	7.19
98.5	24,287		0.0000	1.0000	7.19
99.5	24,287	9,251	0.3809	0.6191	7.19
100.5	15,036		0.0000	1.0000	4.45
101.5	15,036		0.0000	1.0000	4.45
102.5	14,289		0.0000	1.0000	4.45
103.5	13,778		0.0000	1.0000	4.45
104.5	7,699		0.0000	1.0000	4.45
105.5	6,488		0.0000	1.0000	4.45
106.5	6,488		0.0000	1.0000	4.45
107.5	6,488		0.0000	1.0000	4.45
108.5					4.45

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2010 EXPERIENCE BAND 1931-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	472,238		0.0000	1.0000	100.00
0.5	472,238	519	0.0011	0.9989	100.00
1.5	471,719	3,714	0.0079	0.9921	99.89
2.5	468,005	19,898	0.0425	0.9575	99.10
3.5	501,274	236	0.0005	0.9995	94.89
4.5	501,038	10,309	0.0206	0.9794	94.85
5.5	490,729	8,477	0.0173	0.9827	92.89
6.5	482,252	697	0.0014	0.9986	91.29
7.5	481,555	45,214	0.0939	0.9061	91.16
8.5	436,341		0.0000	1.0000	82.60
9.5	436,341	589	0.0013	0.9987	82.60
10.5	435,752	21,131	0.0485	0.9515	82.49
11.5	387,291	18,257	0.0471	0.9529	78.49
12.5	206,951		0.0000	1.0000	74.79
13.5	206,951	284	0.0014	0.9986	74.79
14.5	206,667		0.0000	1.0000	74.68
15.5	206,667		0.0000	1.0000	74.68
16.5	206,667		0.0000	1.0000	74.68
17.5	206,667		0.0000	1.0000	74.68
18.5	206,667	306	0.0015	0.9985	74.68
19.5	206,361		0.0000	1.0000	74.57
20.5	206,361		0.0000	1.0000	74.57
21.5	206,361		0.0000	1.0000	74.57
22.5	153,194		0.0000	1.0000	74.57
23.5	153,194		0.0000	1.0000	74.57
24.5	153,194		0.0000	1.0000	74.57
25.5	153,194		0.0000	1.0000	74.57
26.5	153,194		0.0000	1.0000	74.57
27.5	153,194		0.0000	1.0000	74.57
28.5	150,963	1,012	0.0067	0.9933	74.57
29.5	149,951		0.0000	1.0000	74.07
30.5	149,951		0.0000	1.0000	74.07
31.5	149,951		0.0000	1.0000	74.07
32.5	149,951		0.0000	1.0000	74.07
33.5	149,951		0.0000	1.0000	74.07
34.5	182,543		0.0000	1.0000	74.07
35.5	182,543		0.0000	1.0000	74.07
36.5	182,543		0.0000	1.0000	74.07
37.5	182,543		0.0000	1.0000	74.07
38.5	182,543		0.0000	1.0000	74.07

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AMEREN MISSOURI
ELECTRIC DIVISION

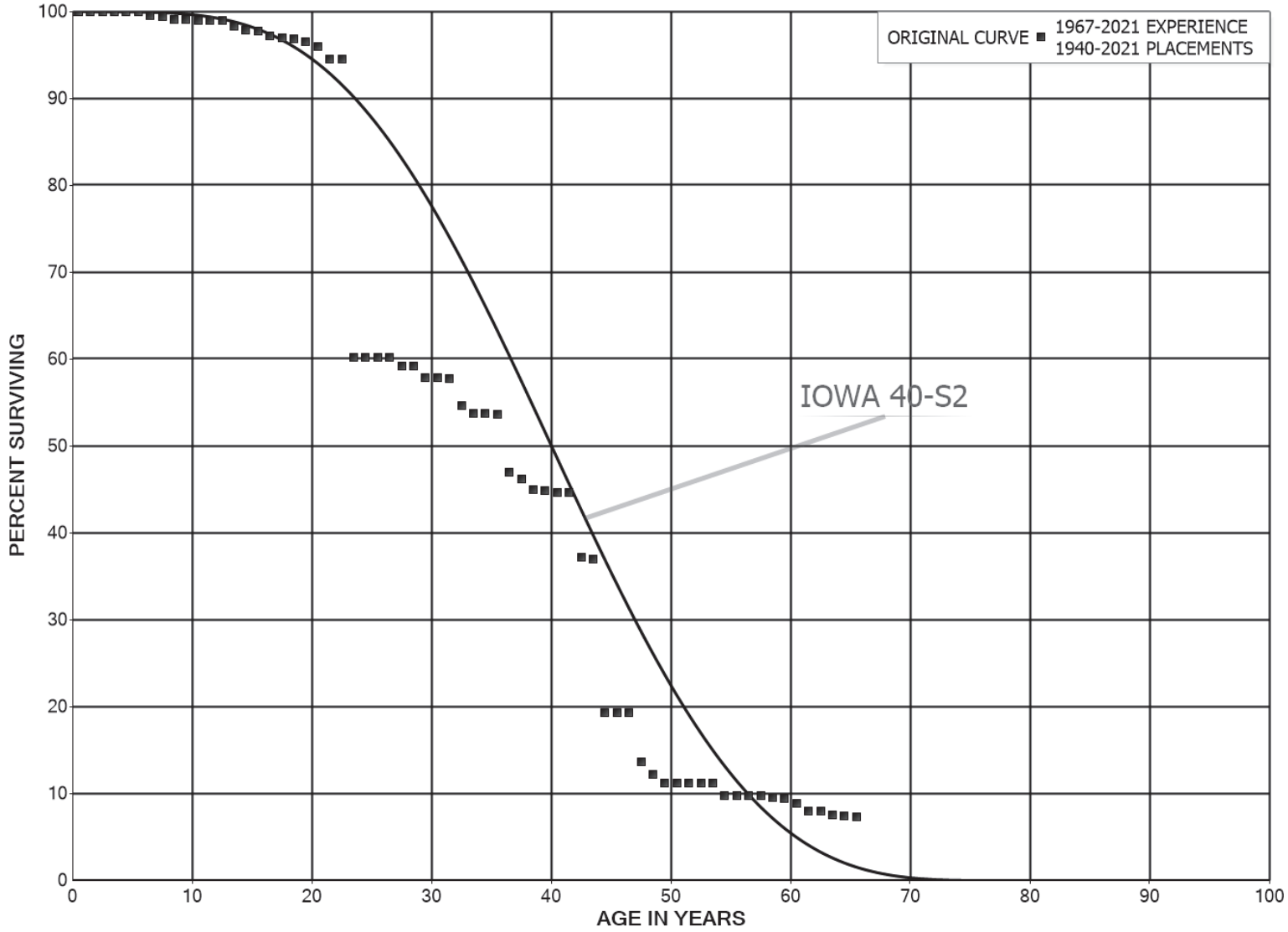
ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2010 EXPERIENCE BAND 1931-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	175,849		0.0000	1.0000	74.07
40.5	175,849		0.0000	1.0000	74.07
41.5	175,849		0.0000	1.0000	74.07
42.5	175,849		0.0000	1.0000	74.07
43.5	175,849		0.0000	1.0000	74.07
44.5	175,849		0.0000	1.0000	74.07
45.5	175,849		0.0000	1.0000	74.07
46.5	175,849		0.0000	1.0000	74.07
47.5	175,849		0.0000	1.0000	74.07
48.5	175,849		0.0000	1.0000	74.07
49.5	175,849		0.0000	1.0000	74.07
50.5	175,849		0.0000	1.0000	74.07
51.5	171,332		0.0000	1.0000	74.07
52.5	166,901		0.0000	1.0000	74.07
53.5	166,901		0.0000	1.0000	74.07
54.5	134,309		0.0000	1.0000	74.07
55.5	130,572		0.0000	1.0000	74.07
56.5	103,079		0.0000	1.0000	74.07
57.5	103,079		0.0000	1.0000	74.07
58.5	95,401		0.0000	1.0000	74.07
59.5	95,401		0.0000	1.0000	74.07
60.5	82,239		0.0000	1.0000	74.07
61.5	82,239		0.0000	1.0000	74.07
62.5	82,239		0.0000	1.0000	74.07
63.5	82,239		0.0000	1.0000	74.07
64.5	82,239		0.0000	1.0000	74.07
65.5	82,239		0.0000	1.0000	74.07
66.5	21,987		0.0000	1.0000	74.07
67.5	21,987		0.0000	1.0000	74.07
68.5	21,987		0.0000	1.0000	74.07
69.5	21,987		0.0000	1.0000	74.07
70.5	5,981		0.0000	1.0000	74.07
71.5	5,981		0.0000	1.0000	74.07
72.5	5,981		0.0000	1.0000	74.07
73.5	5,981		0.0000	1.0000	74.07
74.5	5,981		0.0000	1.0000	74.07
75.5	5,981		0.0000	1.0000	74.07
76.5					74.07

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2021 EXPERIENCE BAND 1967-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,120,228		0.0000	1.0000	100.00
0.5	33,755,999		0.0000	1.0000	100.00
1.5	35,233,348		0.0000	1.0000	100.00
2.5	36,283,534	23,214	0.0006	0.9994	100.00
3.5	37,211,951	5	0.0000	1.0000	99.94
4.5	40,660,801		0.0000	1.0000	99.94
5.5	41,109,943	193,077	0.0047	0.9953	99.94
6.5	40,754,612	11,327	0.0003	0.9997	99.47
7.5	37,550,307	154,046	0.0041	0.9959	99.44
8.5	36,382,858	590	0.0000	1.0000	99.03
9.5	29,831,326	12,470	0.0004	0.9996	99.03
10.5	29,821,736		0.0000	1.0000	98.99
11.5	33,572,034	0	0.0000	1.0000	98.99
12.5	33,695,444	227,001	0.0067	0.9933	98.99
13.5	37,382,639	203,148	0.0054	0.9946	98.32
14.5	37,057,214	22,974	0.0006	0.9994	97.79
15.5	35,684,502	219,025	0.0061	0.9939	97.73
16.5	29,663,433	42,509	0.0014	0.9986	97.13
17.5	27,660,059	32,018	0.0012	0.9988	96.99
18.5	24,228,177	102,376	0.0042	0.9958	96.87
19.5	16,351,906	86,904	0.0053	0.9947	96.47
20.5	6,208,975	95,496	0.0154	0.9846	95.95
21.5	1,854,336		0.0000	1.0000	94.48
22.5	1,839,442	668,062	0.3632	0.6368	94.48
23.5	1,151,944		0.0000	1.0000	60.16
24.5	1,128,716		0.0000	1.0000	60.16
25.5	1,136,715		0.0000	1.0000	60.16
26.5	1,222,136	19,320	0.0158	0.9842	60.16
27.5	1,198,245	836	0.0007	0.9993	59.21
28.5	1,171,137	25,616	0.0219	0.9781	59.17
29.5	1,162,335		0.0000	1.0000	57.88
30.5	1,172,353	2,087	0.0018	0.9982	57.88
31.5	1,170,266	62,903	0.0538	0.9462	57.77
32.5	1,107,363	19,871	0.0179	0.9821	54.67
33.5	1,087,493	11	0.0000	1.0000	53.69
34.5	1,087,481	1,388	0.0013	0.9987	53.69
35.5	1,081,715	133,747	0.1236	0.8764	53.62
36.5	947,968	17,235	0.0182	0.9818	46.99
37.5	917,485	23,956	0.0261	0.9739	46.14
38.5	893,529	1,174	0.0013	0.9987	44.93

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2021 EXPERIENCE BAND 1967-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	892,354	5,866	0.0066	0.9934	44.87
40.5	891,747	223	0.0002	0.9998	44.58
41.5	892,169	148,372	0.1663	0.8337	44.57
42.5	718,150	2,848	0.0040	0.9960	37.15
43.5	400,546	191,721	0.4787	0.5213	37.01
44.5	196,181		0.0000	1.0000	19.29
45.5	196,181		0.0000	1.0000	19.29
46.5	214,486	62,720	0.2924	0.7076	19.29
47.5	50,239	5,253	0.1046	0.8954	13.65
48.5	44,985	3,777	0.0840	0.9160	12.22
49.5	44,110	5	0.0001	0.9999	11.20
50.5	51,535	209	0.0041	0.9959	11.20
51.5	57,322		0.0000	1.0000	11.15
52.5	121,413		0.0000	1.0000	11.15
53.5	140,170	18,305	0.1306	0.8694	11.15
54.5	256,804		0.0000	1.0000	9.69
55.5	265,689		0.0000	1.0000	9.69
56.5	298,698		0.0000	1.0000	9.69
57.5	298,698	7,429	0.0249	0.9751	9.69
58.5	291,479	2,610	0.0090	0.9910	9.45
59.5	288,868	16,063	0.0556	0.9444	9.37
60.5	275,233	26,773	0.0973	0.9027	8.85
61.5	333,935	1,771	0.0053	0.9947	7.99
62.5	332,528	19,920	0.0599	0.9401	7.94
63.5	421,923	2,168	0.0051	0.9949	7.47
64.5	419,756	7,390	0.0176	0.9824	7.43
65.5	412,366	33,211	0.0805	0.9195	7.30
66.5	379,155		0.0000	1.0000	6.71
67.5	376,253		0.0000	1.0000	6.71
68.5	376,253	70,885	0.1884	0.8116	6.71
69.5	305,368	2,428	0.0079	0.9921	5.45
70.5	254,913	14,590	0.0572	0.9428	5.40
71.5	240,323		0.0000	1.0000	5.09
72.5	109,323	8	0.0001	0.9999	5.09
73.5	109,315	109,315	1.0000		5.09
74.5					

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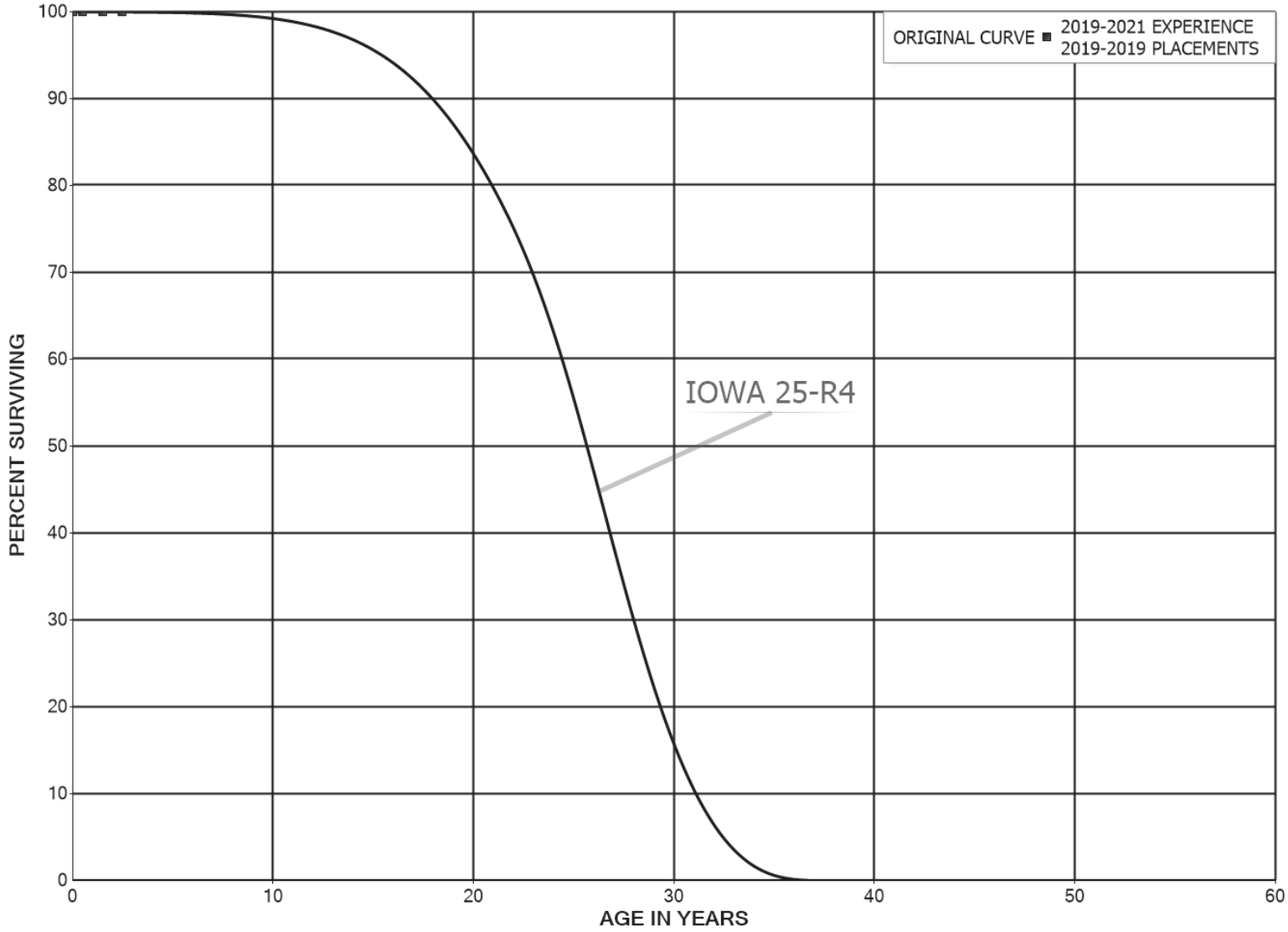
ELECTRIC DIVISION
ACCOUNT 341.20 STRUCTURES AND IMPROVEMENTS - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 341.20 STRUCTURES AND IMPROVEMENTS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2019-2019 EXPERIENCE BAND 2019-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	304,494		0.0000	1.0000	100.00
0.5	304,494		0.0000	1.0000	100.00
1.5	304,494		0.0000	1.0000	100.00
2.5					100.00

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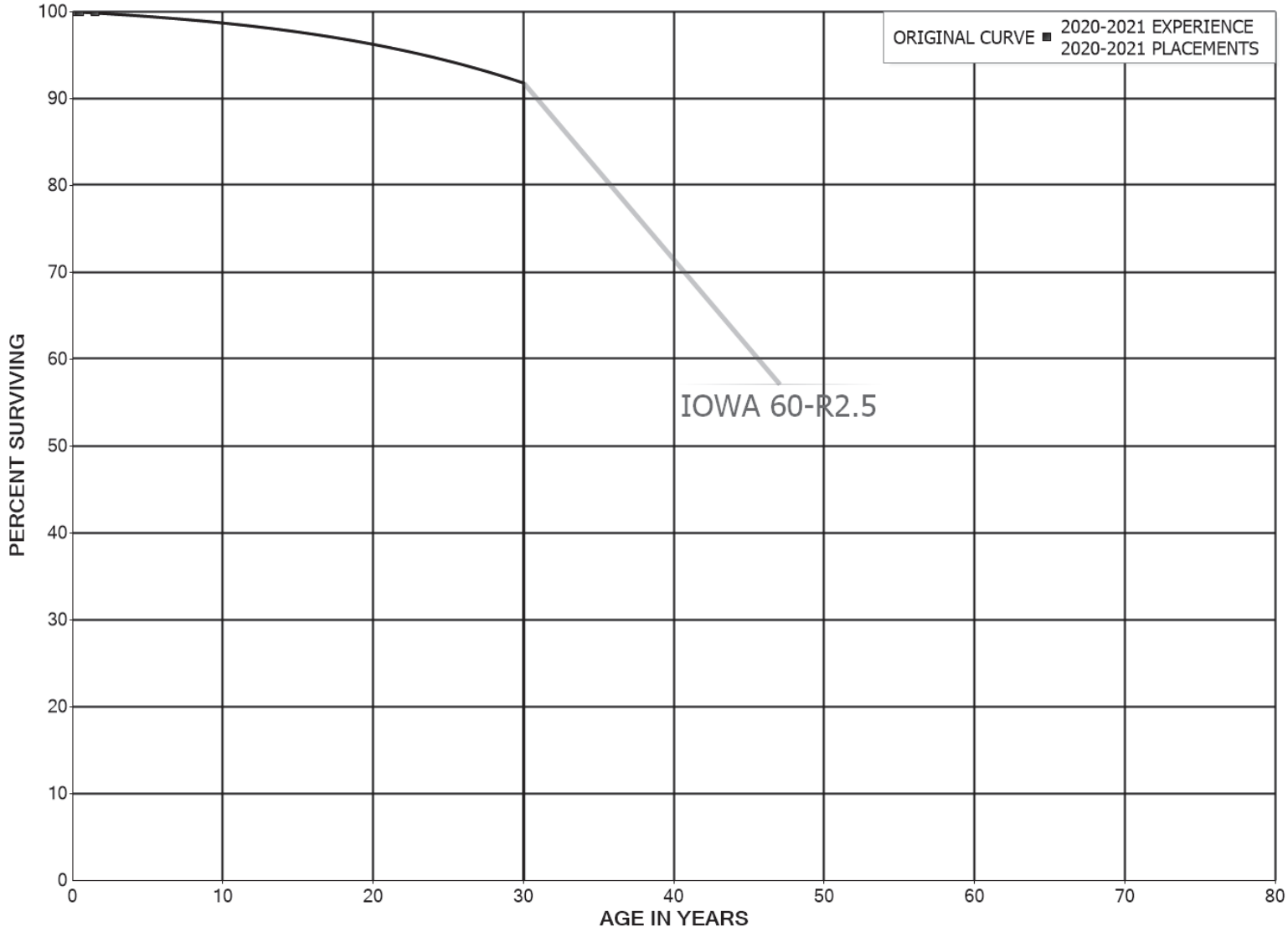
ELECTRIC DIVISION
ACCOUNT 341.40 STRUCTURES AND IMPROVEMENTS - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ELECTRIC DIVISION

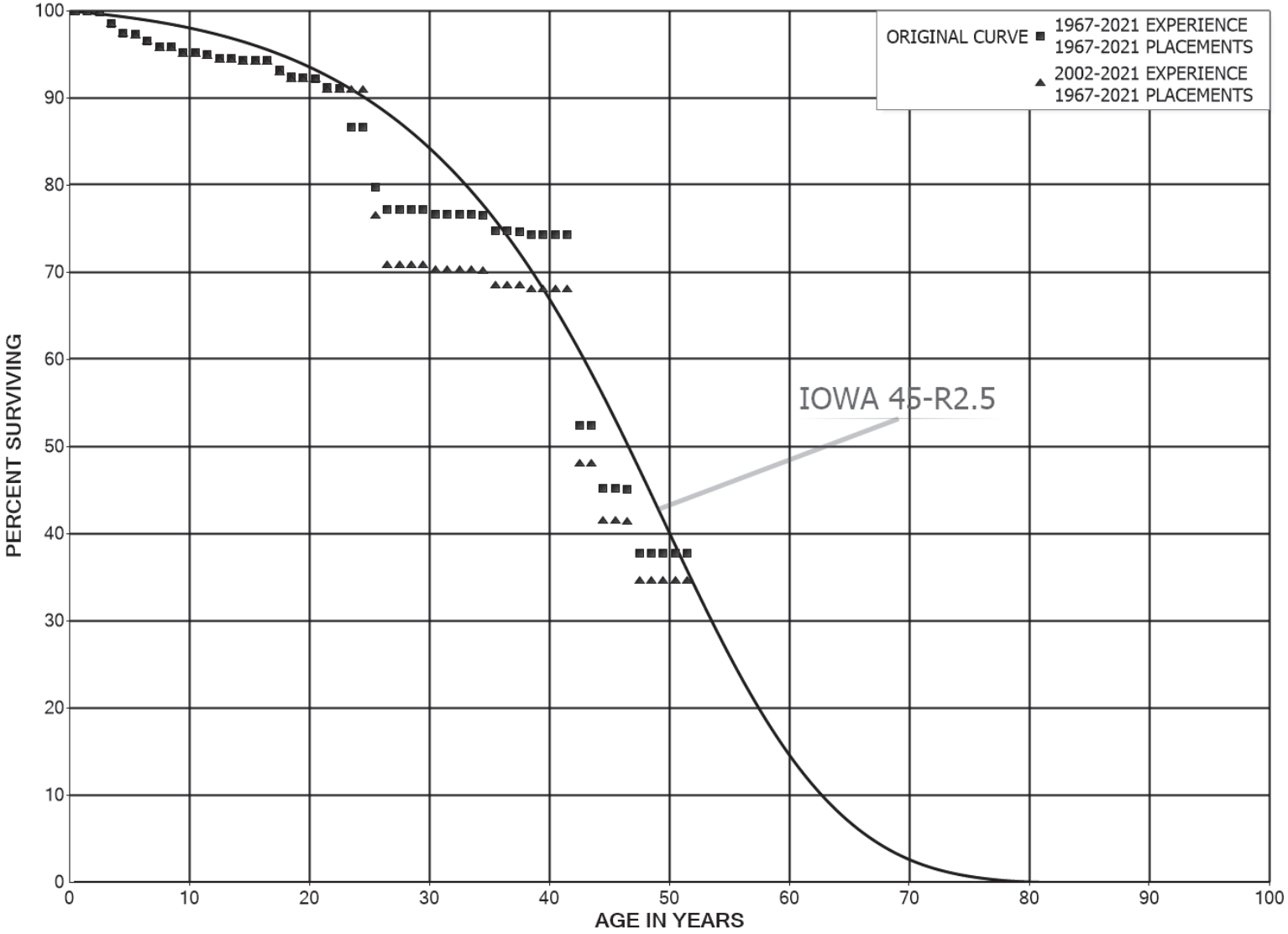
ACCOUNT 341.40 STRUCTURES AND IMPROVEMENTS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2020-2021 EXPERIENCE BAND 2020-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	73,055,330		0.0000	1.0000	100.00
0.5	41,387,027		0.0000	1.0000	100.00
1.5					100.00

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2021 EXPERIENCE BAND 1967-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,734,212		0.0000	1.0000	100.00
0.5	35,712,232		0.0000	1.0000	100.00
1.5	35,091,033	74,199	0.0021	0.9979	100.00
2.5	36,322,030	473,558	0.0130	0.9870	99.79
3.5	39,549,239	434,527	0.0110	0.9890	98.49
4.5	42,026,419	70,459	0.0017	0.9983	97.41
5.5	44,334,898	315,931	0.0071	0.9929	97.24
6.5	43,228,846	324,021	0.0075	0.9925	96.55
7.5	42,827,079		0.0000	1.0000	95.83
8.5	42,541,099	298,925	0.0070	0.9930	95.83
9.5	27,753,941		0.0000	1.0000	95.15
10.5	27,327,851	47,999	0.0018	0.9982	95.15
11.5	32,312,944	146,808	0.0045	0.9955	94.99
12.5	33,369,450	10,120	0.0003	0.9997	94.55
13.5	31,587,666	70,280	0.0022	0.9978	94.52
14.5	31,521,929		0.0000	1.0000	94.31
15.5	31,521,844	1,404	0.0000	1.0000	94.31
16.5	29,035,182	362,795	0.0125	0.9875	94.31
17.5	28,672,387	212,559	0.0074	0.9926	93.13
18.5	25,743,293	46,559	0.0018	0.9982	92.44
19.5	17,425,585	11,072	0.0006	0.9994	92.27
20.5	5,605,296	59,922	0.0107	0.9893	92.22
21.5	1,858,363	3,688	0.0020	0.9980	91.23
22.5	1,854,675	90,522	0.0488	0.9512	91.05
23.5	1,764,153		0.0000	1.0000	86.60
24.5	1,760,440	140,029	0.0795	0.9205	86.60
25.5	1,568,828	50,640	0.0323	0.9677	79.72
26.5	1,471,160		0.0000	1.0000	77.14
27.5	1,471,160		0.0000	1.0000	77.14
28.5	1,471,160		0.0000	1.0000	77.14
29.5	1,471,160	9,666	0.0066	0.9934	77.14
30.5	1,461,494		0.0000	1.0000	76.64
31.5	1,461,494		0.0000	1.0000	76.64
32.5	1,461,494	554	0.0004	0.9996	76.64
33.5	1,460,939	1,553	0.0011	0.9989	76.61
34.5	1,459,386	35,111	0.0241	0.9759	76.53
35.5	1,424,275		0.0000	1.0000	74.68
36.5	1,424,275	848	0.0006	0.9994	74.68
37.5	1,423,427	7,305	0.0051	0.9949	74.64
38.5	1,311,543		0.0000	1.0000	74.26

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2021 EXPERIENCE BAND 1967-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,283,365		0.0000	1.0000	74.26
40.5	1,283,365		0.0000	1.0000	74.26
41.5	1,275,478	375,903	0.2947	0.7053	74.26
42.5	899,575		0.0000	1.0000	52.37
43.5	464,118	63,520	0.1369	0.8631	52.37
44.5	400,598		0.0000	1.0000	45.20
45.5	400,598	959	0.0024	0.9976	45.20
46.5	303,064	49,446	0.1632	0.8368	45.10
47.5	69,830		0.0000	1.0000	37.74
48.5	63,582		0.0000	1.0000	37.74
49.5	63,582		0.0000	1.0000	37.74
50.5	63,582		0.0000	1.0000	37.74
51.5					37.74

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,523,566		0.0000	1.0000	100.00
0.5	33,715,980		0.0000	1.0000	100.00
1.5	33,186,229	74,199	0.0022	0.9978	100.00
2.5	34,417,660	473,558	0.0138	0.9862	99.78
3.5	37,644,869	434,527	0.0115	0.9885	98.40
4.5	40,122,049	70,459	0.0018	0.9982	97.27
5.5	42,622,141	315,931	0.0074	0.9926	97.10
6.5	41,611,885	324,021	0.0078	0.9922	96.38
7.5	41,210,118		0.0000	1.0000	95.63
8.5	40,924,138	298,925	0.0073	0.9927	95.63
9.5	26,136,981		0.0000	1.0000	94.93
10.5	25,720,557	47,999	0.0019	0.9981	94.93
11.5	30,705,649	135,273	0.0044	0.9956	94.75
12.5	31,773,691	10,120	0.0003	0.9997	94.33
13.5	29,991,907	70,280	0.0023	0.9977	94.30
14.5	29,926,169		0.0000	1.0000	94.08
15.5	29,926,085	1,404	0.0000	1.0000	94.08
16.5	27,439,422	362,795	0.0132	0.9868	94.08
17.5	27,077,475	212,559	0.0079	0.9921	92.83
18.5	24,252,961	24,440	0.0010	0.9990	92.11
19.5	15,985,549		0.0000	1.0000	92.01
20.5	4,176,332	53,057	0.0127	0.9873	92.01
21.5	444,151		0.0000	1.0000	90.84
22.5	444,151		0.0000	1.0000	90.84
23.5	880,163		0.0000	1.0000	90.84
24.5	877,204	140,029	0.1596	0.8404	90.84
25.5	685,592	50,640	0.0739	0.9261	76.34
26.5	685,458		0.0000	1.0000	70.70
27.5	918,692		0.0000	1.0000	70.70
28.5	1,308,148		0.0000	1.0000	70.70
29.5	1,308,148	9,666	0.0074	0.9926	70.70
30.5	1,298,482		0.0000	1.0000	70.18
31.5	1,298,482		0.0000	1.0000	70.18
32.5	1,298,482	554	0.0004	0.9996	70.18
33.5	1,298,727	1,553	0.0012	0.9988	70.15
34.5	1,459,386	35,111	0.0241	0.9759	70.07
35.5	1,424,275		0.0000	1.0000	68.38
36.5	1,424,275	848	0.0006	0.9994	68.38
37.5	1,423,427	7,305	0.0051	0.9949	68.34
38.5	1,311,543		0.0000	1.0000	67.99

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,283,365		0.0000	1.0000	67.99
40.5	1,283,365		0.0000	1.0000	67.99
41.5	1,275,478	375,903	0.2947	0.7053	67.99
42.5	899,575		0.0000	1.0000	47.95
43.5	464,118	63,520	0.1369	0.8631	47.95
44.5	400,598		0.0000	1.0000	41.39
45.5	400,598	959	0.0024	0.9976	41.39
46.5	303,064	49,446	0.1632	0.8368	41.29
47.5	69,830		0.0000	1.0000	34.55
48.5	63,582		0.0000	1.0000	34.55
49.5	63,582		0.0000	1.0000	34.55
50.5	63,582		0.0000	1.0000	34.55
51.5					34.55

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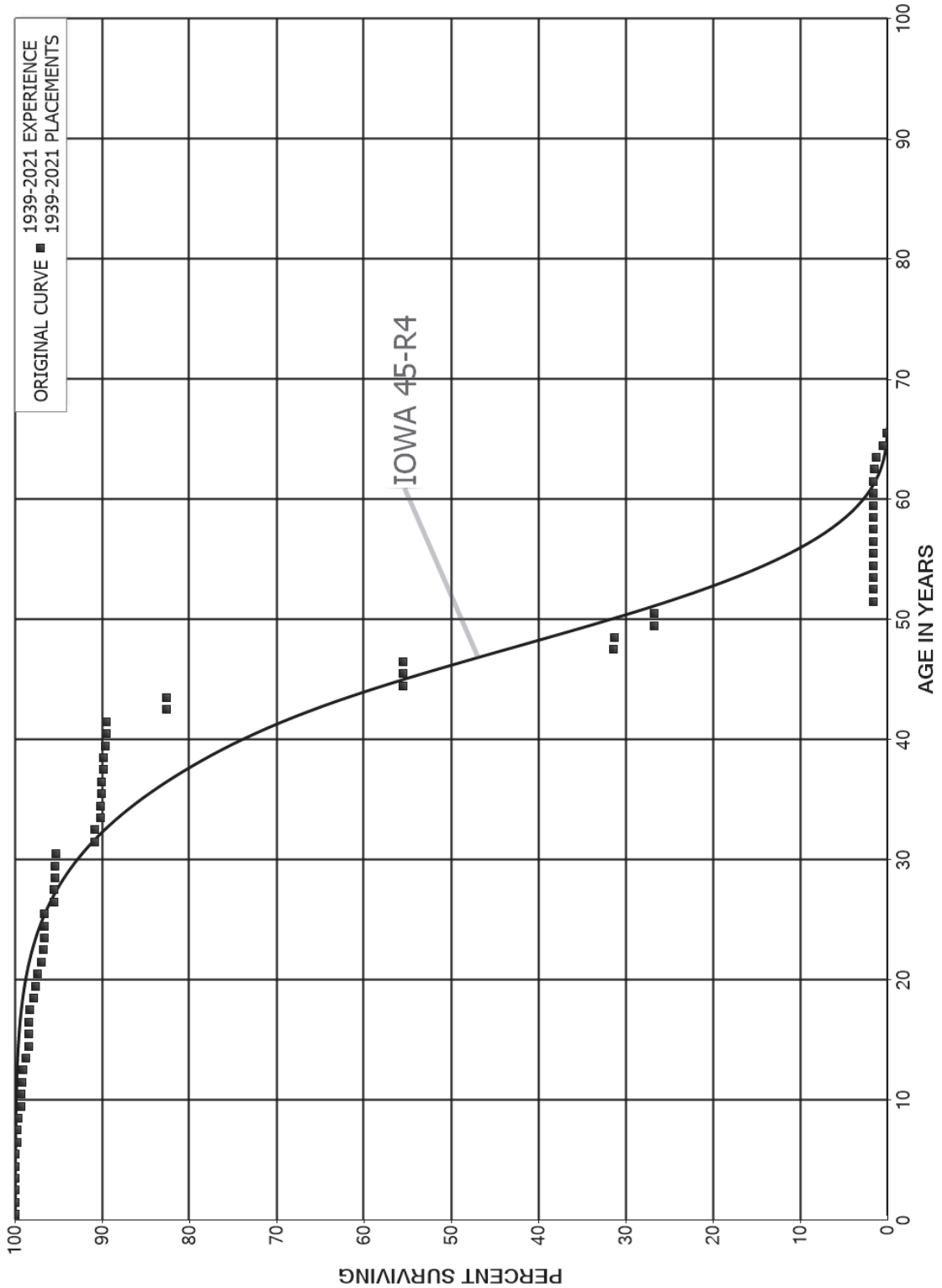
AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 344.00 GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2021 EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	879,679,699		0.0000	1.0000	100.00
0.5	875,823,870	106,413	0.0001	0.9999	100.00
1.5	870,179,392		0.0000	1.0000	99.99
2.5	856,093,875	387	0.0000	1.0000	99.99
3.5	1,011,401,431	167,206	0.0002	0.9998	99.99
4.5	1,089,665,725	164,016	0.0002	0.9998	99.97
5.5	1,076,600,530	2,201,632	0.0020	0.9980	99.96
6.5	1,074,011,061	699,580	0.0007	0.9993	99.75
7.5	1,073,023,739	946,071	0.0009	0.9991	99.69
8.5	1,064,638,663	2,852,755	0.0027	0.9973	99.60
9.5	1,050,269,451	2,734	0.0000	1.0000	99.33
10.5	1,044,921,611	1,770,447	0.0017	0.9983	99.33
11.5	1,010,227,210	1,042,849	0.0010	0.9990	99.16
12.5	985,024,617	3,433,676	0.0035	0.9965	99.06
13.5	977,673,940	3,029,327	0.0031	0.9969	98.72
14.5	974,152,367		0.0000	1.0000	98.41
15.5	973,644,111	625,353	0.0006	0.9994	98.41
16.5	827,756,903	694,615	0.0008	0.9992	98.35
17.5	827,054,467	3,344,555	0.0040	0.9960	98.26
18.5	639,018,178	1,733,678	0.0027	0.9973	97.87
19.5	409,775,647	687,984	0.0017	0.9983	97.60
20.5	127,033,236	636,018	0.0050	0.9950	97.44
21.5	38,040,298	75,576	0.0020	0.9980	96.95
22.5	37,964,721	75,477	0.0020	0.9980	96.76
23.5	37,889,244		0.0000	1.0000	96.56
24.5	37,889,244		0.0000	1.0000	96.56
25.5	37,889,244	395,071	0.0104	0.9896	96.56
26.5	37,464,490	15,750	0.0004	0.9996	95.56
27.5	37,448,740	30,852	0.0008	0.9992	95.52
28.5	37,417,887		0.0000	1.0000	95.44
29.5	37,417,887	48,816	0.0013	0.9987	95.44
30.5	37,369,071	1,735,871	0.0465	0.9535	95.31
31.5	35,631,185	6,994	0.0002	0.9998	90.89
32.5	35,624,191	269,583	0.0076	0.9924	90.87
33.5	35,354,608	20,330	0.0006	0.9994	90.18
34.5	35,334,278	39,877	0.0011	0.9989	90.13
35.5	35,294,401	1,062	0.0000	1.0000	90.03
36.5	35,293,339	83,863	0.0024	0.9976	90.03
37.5	35,209,476		0.0000	1.0000	89.81
38.5	35,209,476	96,831	0.0028	0.9972	89.81

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AMEREN MISSOURI
ELECTRIC DIVISION

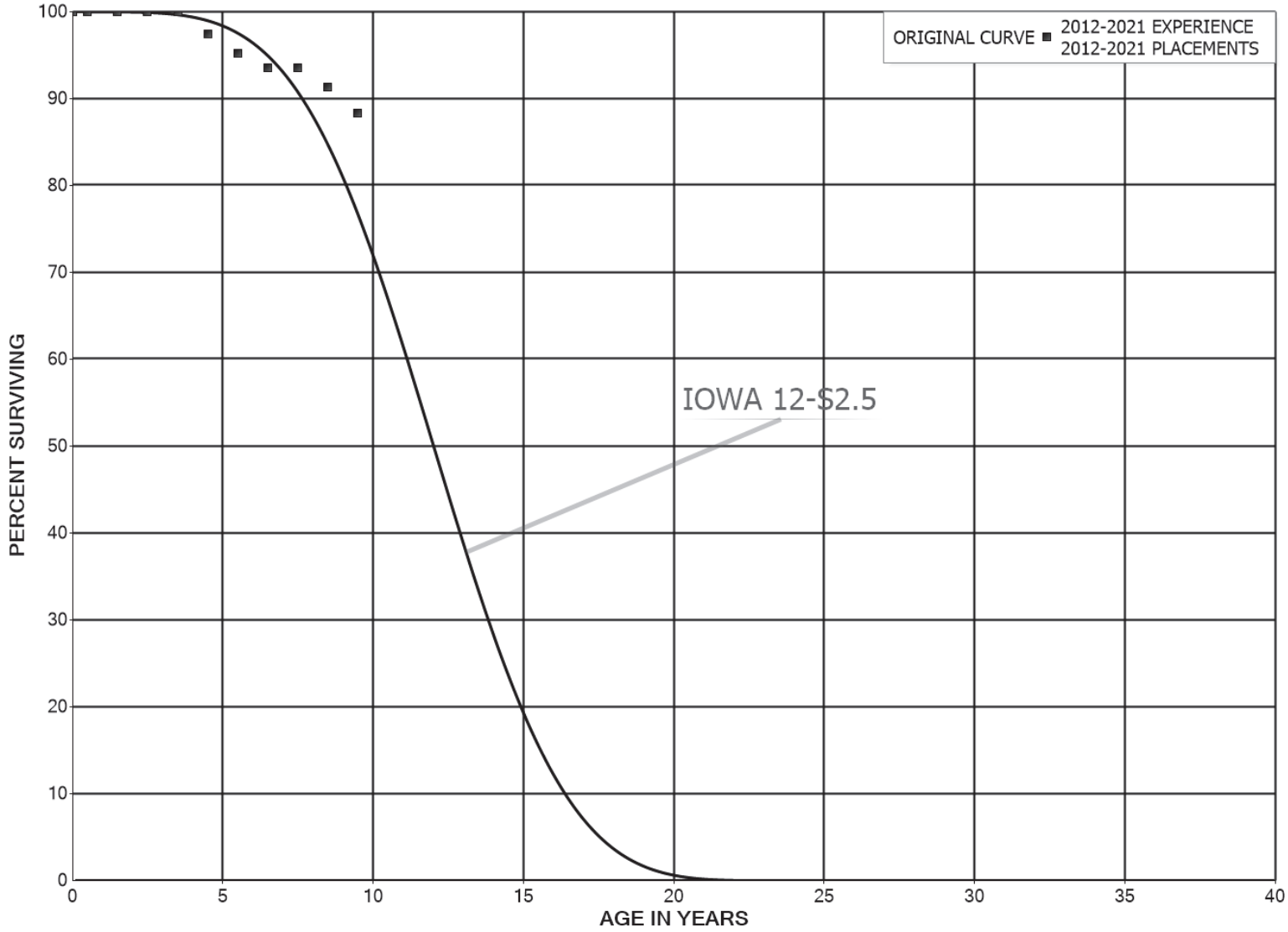
ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2021 EXPERIENCE BAND 1939-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,112,645	8,960	0.0003	0.9997	89.56
40.5	35,165,417	821	0.0000	1.0000	89.54
41.5	35,164,596	2,709,601	0.0771	0.9229	89.54
42.5	32,428,646		0.0000	1.0000	82.64
43.5	14,261,074	4,675,444	0.3278	0.6722	82.64
44.5	9,585,630		0.0000	1.0000	55.55
45.5	9,585,630		0.0000	1.0000	55.55
46.5	9,585,630	4,167,218	0.4347	0.5653	55.55
47.5	1,308,448	2,924	0.0022	0.9978	31.40
48.5	1,305,524	189,605	0.1452	0.8548	31.33
49.5	1,115,919		0.0000	1.0000	26.78
50.5	1,115,919	1,048,214	0.9393	0.0607	26.78
51.5	66,659		0.0000	1.0000	1.62
52.5	139,991		0.0000	1.0000	1.62
53.5	481,256		0.0000	1.0000	1.62
54.5	1,586,930		0.0000	1.0000	1.62
55.5	2,322,804		0.0000	1.0000	1.62
56.5	2,390,421	67,958	0.0284	0.9716	1.62
57.5	2,325,175		0.0000	1.0000	1.58
58.5	2,325,175		0.0000	1.0000	1.58
59.5	2,325,175	1,275	0.0005	0.9995	1.58
60.5	2,330,074	22,551	0.0097	0.9903	1.58
61.5	2,319,481	72,057	0.0311	0.9689	1.56
62.5	2,247,425	318,714	0.1418	0.8582	1.51
63.5	1,928,711	1,108,961	0.5750	0.4250	1.30
64.5	819,750	738,587	0.9010	0.0990	0.55
65.5	81,164	63,031	0.7766	0.2234	0.05
66.5	18,132		0.0000	1.0000	0.01
67.5	18,132		0.0000	1.0000	0.01
68.5	18,132		0.0000	1.0000	0.01
69.5	18,132	6,174	0.3405	0.6595	0.01
70.5	11,958	11,958	1.0000		0.01
71.5					

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 344.10 GENERATORS - MARYLAND HEIGHTS LANDFILL CTG
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 344.10 GENERATORS - MARYLAND HEIGHTS LANDFILL CTG

ORIGINAL LIFE TABLE

PLACEMENT BAND 2012-2021 EXPERIENCE BAND 2012-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,921,516		0.0000	1.0000	100.00
0.5	8,690,045		0.0000	1.0000	100.00
1.5	8,690,045		0.0000	1.0000	100.00
2.5	8,690,045		0.0000	1.0000	100.00
3.5	8,690,045	225,813	0.0260	0.9740	100.00
4.5	8,464,232	195,604	0.0231	0.9769	97.40
5.5	5,672,512	97,802	0.0172	0.9828	95.15
6.5	5,574,710		0.0000	1.0000	93.51
7.5	5,574,710	134,454	0.0241	0.9759	93.51
8.5	5,440,256	176,510	0.0324	0.9676	91.25
9.5					88.29

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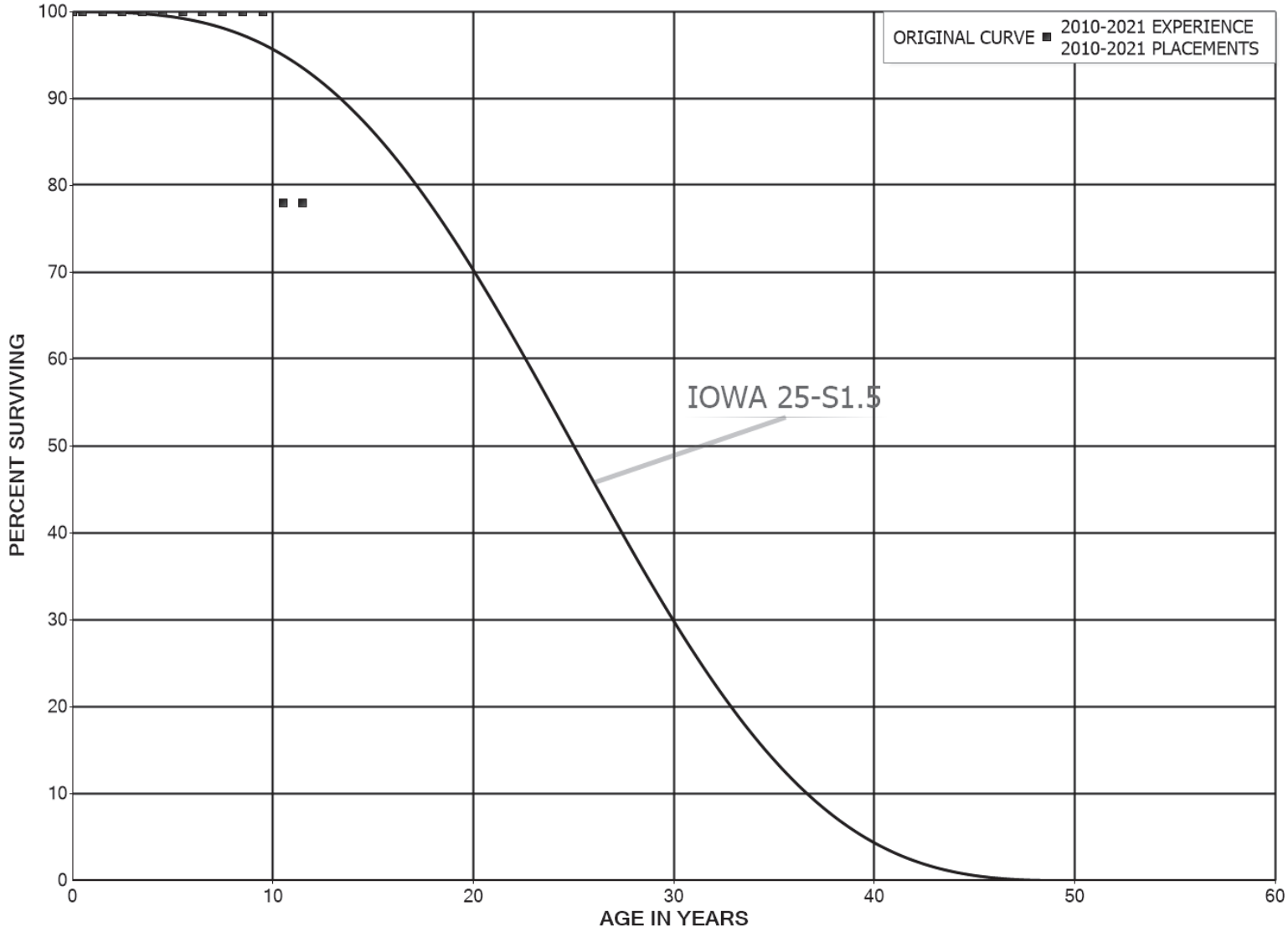
ELECTRIC DIVISION
ACCOUNT 344.20 GENERATORS - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

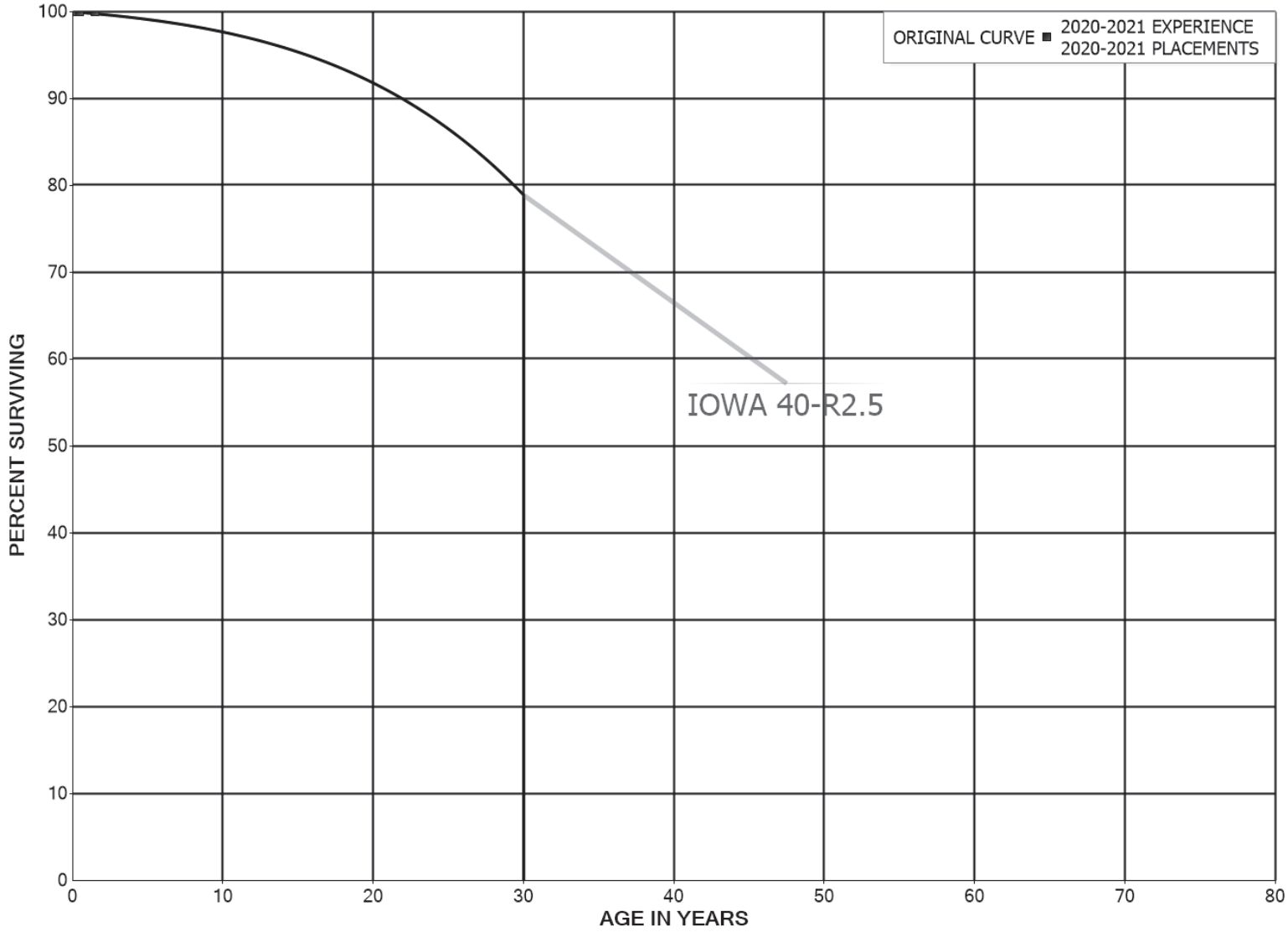
ACCOUNT 344.20 GENERATORS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2010-2021 EXPERIENCE BAND 2010-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,856,550		0.0000	1.0000	100.00
0.5	14,660,378		0.0000	1.0000	100.00
1.5	14,660,378		0.0000	1.0000	100.00
2.5	10,680,919		0.0000	1.0000	100.00
3.5	10,680,919		0.0000	1.0000	100.00
4.5	10,680,919		0.0000	1.0000	100.00
5.5	10,680,919		0.0000	1.0000	100.00
6.5	10,680,919		0.0000	1.0000	100.00
7.5	1,305,326		0.0000	1.0000	100.00
8.5	1,305,326		0.0000	1.0000	100.00
9.5	1,305,326	288,381	0.2209	0.7791	100.00
10.5	1,016,945		0.0000	1.0000	77.91
11.5					77.91

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 344.40 GENERATORS - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

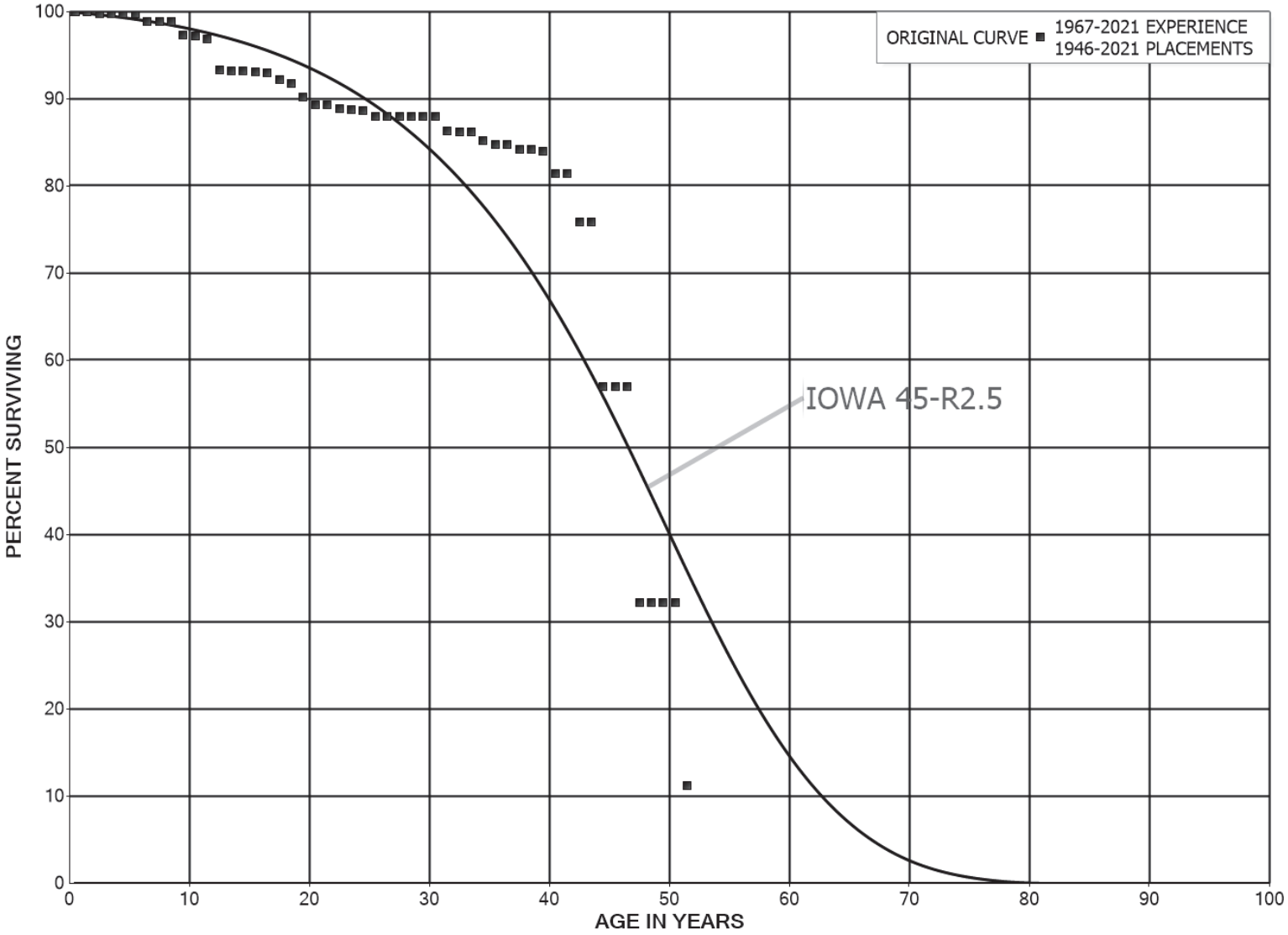
ACCOUNT 344.40 GENERATORS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2020-2021 EXPERIENCE BAND 2020-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	947,082,403		0.0000	1.0000	100.00
0.5	513,101,901		0.0000	1.0000	100.00
1.5					100.00

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2021 EXPERIENCE BAND 1967-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	79,811,544		0.0000	1.0000	100.00
0.5	79,031,058	5,507	0.0001	0.9999	100.00
1.5	77,087,158	213,793	0.0028	0.9972	99.99
2.5	79,870,632	2	0.0000	1.0000	99.72
3.5	85,172,151	96	0.0000	1.0000	99.72
4.5	93,061,111	10,826	0.0001	0.9999	99.72
5.5	99,193,304	848,308	0.0086	0.9914	99.70
6.5	97,968,562		0.0000	1.0000	98.85
7.5	90,709,949	39,364	0.0004	0.9996	98.85
8.5	89,513,179	1,351,014	0.0151	0.9849	98.81
9.5	81,223,647	97,065	0.0012	0.9988	97.32
10.5	79,517,413	285,365	0.0036	0.9964	97.20
11.5	96,451,154	3,598,835	0.0373	0.9627	96.85
12.5	105,490,898	33,756	0.0003	0.9997	93.24
13.5	104,560,361	56,905	0.0005	0.9995	93.21
14.5	102,364,641	79,093	0.0008	0.9992	93.16
15.5	103,326,411	95,799	0.0009	0.9991	93.09
16.5	95,684,320	792,834	0.0083	0.9917	93.00
17.5	94,813,289	476,236	0.0050	0.9950	92.23
18.5	75,414,163	1,276,138	0.0169	0.9831	91.77
19.5	42,055,958	413,550	0.0098	0.9902	90.21
20.5	12,062,075	6,802	0.0006	0.9994	89.33
21.5	2,654,562	12,399	0.0047	0.9953	89.28
22.5	2,642,163	3,738	0.0014	0.9986	88.86
23.5	2,920,011	4,218	0.0014	0.9986	88.73
24.5	3,357,112	24,171	0.0072	0.9928	88.60
25.5	3,332,941		0.0000	1.0000	87.97
26.5	3,332,941		0.0000	1.0000	87.97
27.5	3,705,640		0.0000	1.0000	87.97
28.5	3,814,227		0.0000	1.0000	87.97
29.5	3,814,227		0.0000	1.0000	87.97
30.5	3,930,616	73,102	0.0186	0.9814	87.97
31.5	3,857,515	5,013	0.0013	0.9987	86.33
32.5	3,852,502		0.0000	1.0000	86.22
33.5	3,852,502	44,311	0.0115	0.9885	86.22
34.5	3,872,155	22,192	0.0057	0.9943	85.23
35.5	3,849,963	373	0.0001	0.9999	84.74
36.5	3,849,590	27,307	0.0071	0.9929	84.73
37.5	3,822,283		0.0000	1.0000	84.13
38.5	3,822,283	7,053	0.0018	0.9982	84.13

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2021 EXPERIENCE BAND 1967-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,815,230	116,390	0.0305	0.9695	83.97
40.5	3,637,108		0.0000	1.0000	81.41
41.5	3,635,779	247,872	0.0682	0.9318	81.41
42.5	3,387,908	617	0.0002	0.9998	75.86
43.5	2,056,389	513,837	0.2499	0.7501	75.85
44.5	1,101,232		0.0000	1.0000	56.90
45.5	1,101,232		0.0000	1.0000	56.90
46.5	1,101,232	477,643	0.4337	0.5663	56.90
47.5	233,779		0.0000	1.0000	32.22
48.5	233,779		0.0000	1.0000	32.22
49.5	233,779		0.0000	1.0000	32.22
50.5	233,779	152,343	0.6517	0.3483	32.22
51.5	71,874		0.0000	1.0000	11.22
52.5	71,874		0.0000	1.0000	11.22
53.5	71,874		0.0000	1.0000	11.22
54.5	139,133		0.0000	1.0000	11.22
55.5	190,407		0.0000	1.0000	11.22
56.5	190,407	31,676	0.1664	0.8336	11.22
57.5	220,255		0.0000	1.0000	9.36
58.5	220,255		0.0000	1.0000	9.36
59.5	220,255	26,274	0.1193	0.8807	9.36
60.5	193,981		0.0000	1.0000	8.24
61.5	193,981	107,457	0.5540	0.4460	8.24
62.5	86,524	51,274	0.5926	0.4074	3.68
63.5	35,250		0.0000	1.0000	1.50
64.5	35,250	35,250	1.0000		1.50
65.5					

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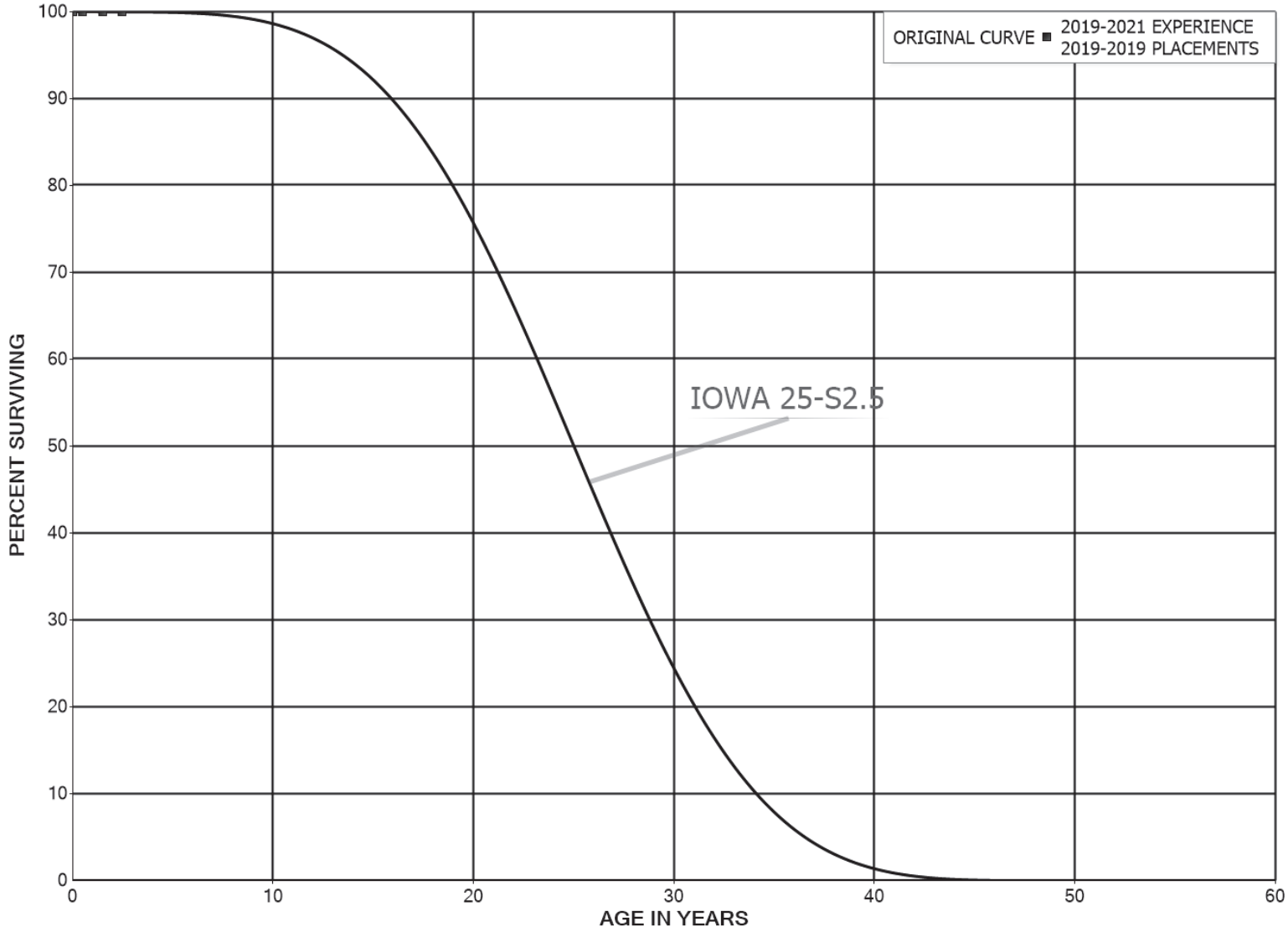
ELECTRIC DIVISION
ACCOUNT 345.20 ACCESSORY ELECTRIC EQUIPMENT - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

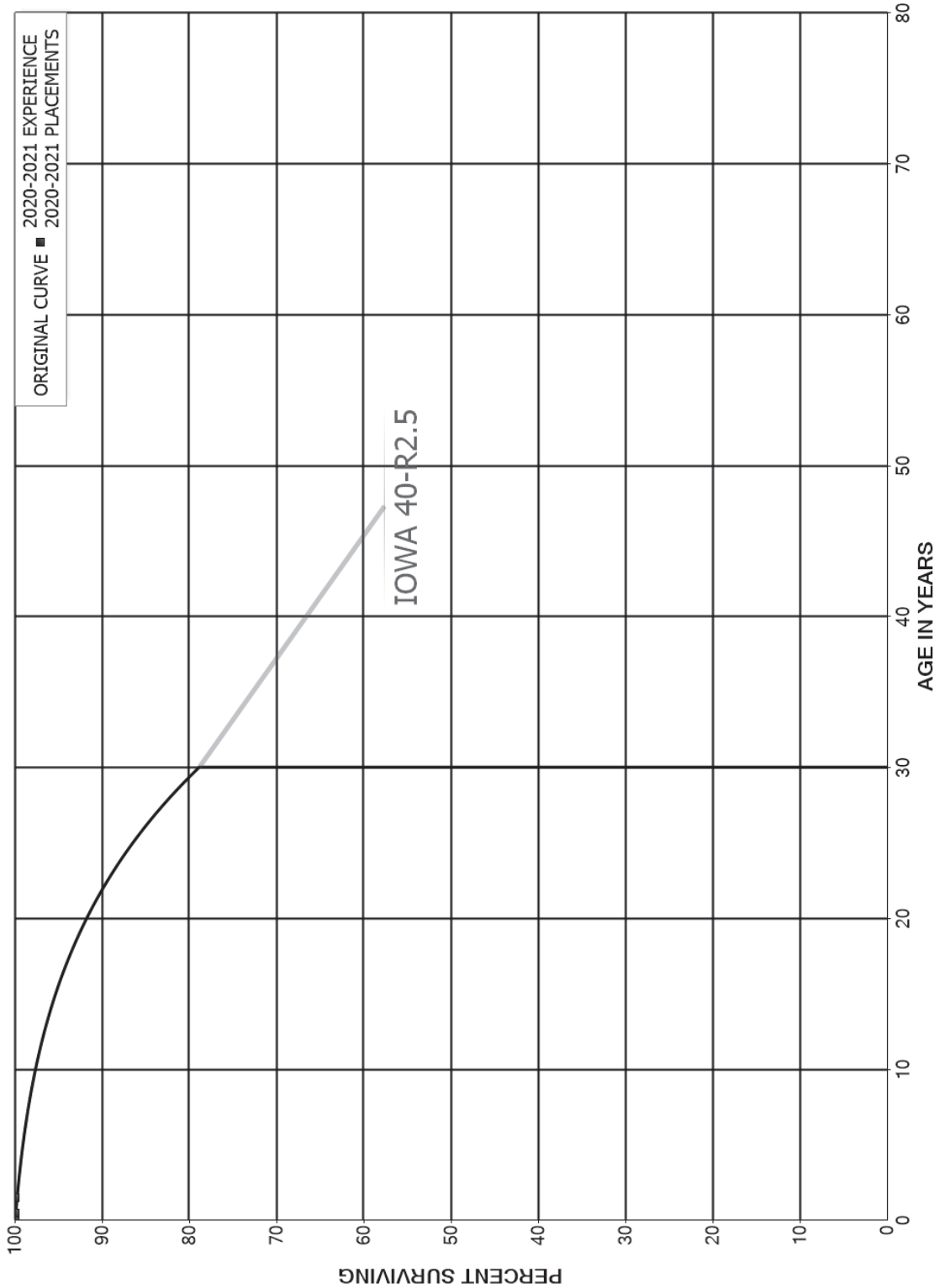
ACCOUNT 345.20 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2019-2019 EXPERIENCE BAND 2019-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,716,202		0.0000	1.0000	100.00
0.5	1,716,202		0.0000	1.0000	100.00
1.5	1,716,202		0.0000	1.0000	100.00
2.5					100.00

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 345.40 ACCESSORY ELECTRIC EQUIPMENT - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

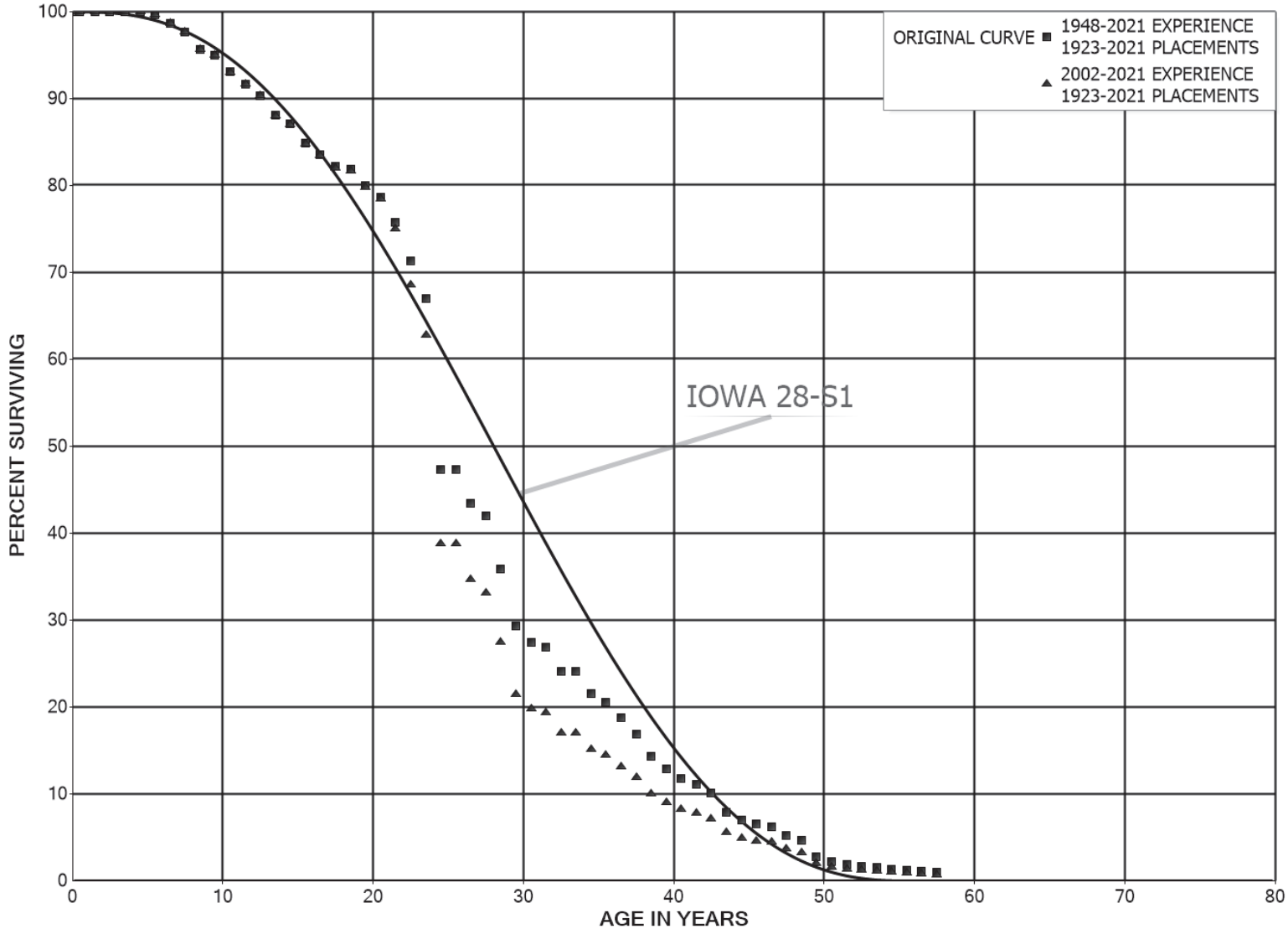
ACCOUNT 345.40 ACCESSORY ELECTRIC EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2020-2021 EXPERIENCE BAND 2020-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	127,775,395		0.0000	1.0000	100.00
0.5	72,095,903		0.0000	1.0000	100.00
1.5					100.00

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,405,993		0.0000	1.0000	100.00
0.5	7,000,965	2,075	0.0003	0.9997	100.00
1.5	6,427,173		0.0000	1.0000	99.97
2.5	5,722,706	230	0.0000	1.0000	99.97
3.5	4,886,575	3,576	0.0007	0.9993	99.97
4.5	5,103,961	12,004	0.0024	0.9976	99.89
5.5	5,885,414	61,058	0.0104	0.9896	99.66
6.5	5,790,050	60,077	0.0104	0.9896	98.62
7.5	4,889,336	97,717	0.0200	0.9800	97.60
8.5	4,477,330	32,568	0.0073	0.9927	95.65
9.5	3,161,749	63,648	0.0201	0.9799	94.95
10.5	3,020,788	44,633	0.0148	0.9852	93.04
11.5	4,200,365	61,323	0.0146	0.9854	91.67
12.5	4,621,706	117,037	0.0253	0.9747	90.33
13.5	4,529,681	49,211	0.0109	0.9891	88.04
14.5	4,369,389	110,854	0.0254	0.9746	87.09
15.5	4,028,306	63,721	0.0158	0.9842	84.88
16.5	3,832,128	61,967	0.0162	0.9838	83.53
17.5	3,629,207	17,314	0.0048	0.9952	82.18
18.5	2,886,131	64,013	0.0222	0.9778	81.79
19.5	1,071,219	17,831	0.0166	0.9834	79.98
20.5	311,193	11,542	0.0371	0.9629	78.65
21.5	146,315	8,516	0.0582	0.9418	75.73
22.5	138,791	8,404	0.0606	0.9394	71.32
23.5	140,126	41,190	0.2939	0.7061	67.00
24.5	102,561		0.0000	1.0000	47.31
25.5	107,097	8,771	0.0819	0.9181	47.31
26.5	99,043	3,387	0.0342	0.9658	43.43
27.5	96,086	14,031	0.1460	0.8540	41.95
28.5	83,649	15,236	0.1821	0.8179	35.82
29.5	73,166	4,744	0.0648	0.9352	29.30
30.5	74,573	1,534	0.0206	0.9794	27.40
31.5	80,773	8,283	0.1025	0.8975	26.83
32.5	78,828	202	0.0026	0.9974	24.08
33.5	86,899	9,121	0.1050	0.8950	24.02
34.5	83,651	3,711	0.0444	0.9556	21.50
35.5	89,856	7,907	0.0880	0.9120	20.55
36.5	83,135	8,261	0.0994	0.9006	18.74
37.5	77,889	11,922	0.1531	0.8469	16.88
38.5	71,241	7,397	0.1038	0.8962	14.29

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	79,764	6,757	0.0847	0.9153	12.81
40.5	79,857	4,838	0.0606	0.9394	11.72
41.5	76,775	6,889	0.0897	0.9103	11.01
42.5	70,184	15,047	0.2144	0.7856	10.03
43.5	60,648	7,302	0.1204	0.8796	7.88
44.5	113,274	7,040	0.0622	0.9378	6.93
45.5	115,432	5,376	0.0466	0.9534	6.50
46.5	127,674	20,345	0.1593	0.8407	6.19
47.5	57,822	7,072	0.1223	0.8777	5.21
48.5	56,499	22,173	0.3924	0.6076	4.57
49.5	44,432	10,334	0.2326	0.7674	2.78
50.5	48,698	8,001	0.1643	0.8357	2.13
51.5	58,627	3,824	0.0652	0.9348	1.78
52.5	75,691	9,065	0.1198	0.8802	1.66
53.5	72,038	6,404	0.0889	0.9111	1.47
54.5	67,014	9,955	0.1486	0.8514	1.34
55.5	59,554	4,041	0.0679	0.9321	1.14
56.5	56,541	7,243	0.1281	0.8719	1.06
57.5	56,314	13,736	0.2439	0.7561	0.92
58.5	42,134	14,361	0.3408	0.6592	0.70
59.5	27,144	19,890	0.7328	0.2672	0.46
60.5	15,219	2,899	0.1905	0.8095	0.12
61.5	24,562	654	0.0266	0.9734	0.10
62.5	23,037	206	0.0089	0.9911	0.10
63.5	15,284	3,804	0.2489	0.7511	0.10
64.5	11,480	7,077	0.6165	0.3835	0.07
65.5	4,474	78	0.0174	0.9826	0.03
66.5	4,285	215	0.0501	0.9499	0.03
67.5	2,063	71	0.0343	0.9657	0.03
68.5	2,066		0.0000	1.0000	0.02
69.5	1,975	116	0.0588	0.9412	0.02
70.5	73	73	1.0000		0.02
71.5	53		0.0000	1.0000	
72.5	147		0.0000		
73.5	147	53	0.3603		
74.5	116	94	0.8112		
75.5	324		0.0000		
76.5	350	22	0.0626		
77.5	328	302	0.9210		
78.5	26	26	1.0000		

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ELECTRIC DIVISION

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2021 EXPERIENCE BAND 1948-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5	28		0.0000		
81.5	28		0.0000		
82.5	28	28	1.0000		
83.5					

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ELECTRIC DIVISION

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,100,096		0.0000	1.0000	100.00
0.5	6,910,170	1,790	0.0003	0.9997	100.00
1.5	6,339,650		0.0000	1.0000	99.97
2.5	5,635,183		0.0000	1.0000	99.97
3.5	4,802,748	3,576	0.0007	0.9993	99.97
4.5	5,020,134	12,004	0.0024	0.9976	99.90
5.5	5,801,587	61,058	0.0105	0.9895	99.66
6.5	5,737,778	60,077	0.0105	0.9895	98.61
7.5	4,840,689	97,137	0.0201	0.9799	97.58
8.5	4,429,263	32,358	0.0073	0.9927	95.62
9.5	3,113,892	63,648	0.0204	0.9796	94.92
10.5	2,972,931	44,633	0.0150	0.9850	92.98
11.5	4,152,508	61,323	0.0148	0.9852	91.59
12.5	4,573,849	117,037	0.0256	0.9744	90.23
13.5	4,481,824	49,211	0.0110	0.9890	87.93
14.5	4,321,532	110,854	0.0257	0.9743	86.96
15.5	3,980,449	63,721	0.0160	0.9840	84.73
16.5	3,784,624	61,967	0.0164	0.9836	83.37
17.5	3,581,703	17,314	0.0048	0.9952	82.01
18.5	2,838,627	64,013	0.0226	0.9774	81.61
19.5	1,023,715	17,831	0.0174	0.9826	79.77
20.5	263,689	11,542	0.0438	0.9562	78.38
21.5	99,810	8,516	0.0853	0.9147	74.95
22.5	98,198	8,404	0.0856	0.9144	68.56
23.5	107,561	41,190	0.3829	0.6171	62.69
24.5	73,975		0.0000	1.0000	38.68
25.5	83,089	8,771	0.1056	0.8944	38.68
26.5	75,562	3,387	0.0448	0.9552	34.60
27.5	82,308	14,031	0.1705	0.8295	33.05
28.5	69,871	15,236	0.2181	0.7819	27.41
29.5	60,242	4,744	0.0788	0.9212	21.44
30.5	61,649	1,534	0.0249	0.9751	19.75
31.5	69,361	8,283	0.1194	0.8806	19.26
32.5	67,416	202	0.0030	0.9970	16.96
33.5	82,443	9,121	0.1106	0.8894	16.91
34.5	83,423	3,711	0.0445	0.9555	15.04
35.5	89,628	7,907	0.0882	0.9118	14.37
36.5	82,907	8,261	0.0996	0.9004	13.10
37.5	77,661	11,922	0.1535	0.8465	11.79
38.5	71,013	7,169	0.1010	0.8990	9.98

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	79,764	6,757	0.0847	0.9153	8.98
40.5	79,857	4,838	0.0606	0.9394	8.22
41.5	76,775	6,889	0.0897	0.9103	7.72
42.5	70,184	15,047	0.2144	0.7856	7.03
43.5	60,648	7,302	0.1204	0.8796	5.52
44.5	113,274	7,040	0.0622	0.9378	4.85
45.5	115,432	5,376	0.0466	0.9534	4.55
46.5	127,674	20,345	0.1593	0.8407	4.34
47.5	57,822	7,072	0.1223	0.8777	3.65
48.5	56,499	22,173	0.3924	0.6076	3.20
49.5	44,432	10,334	0.2326	0.7674	1.95
50.5	48,698	8,001	0.1643	0.8357	1.49
51.5	58,627	3,824	0.0652	0.9348	1.25
52.5	75,691	9,065	0.1198	0.8802	1.17
53.5	72,038	6,404	0.0889	0.9111	1.03
54.5	67,014	9,955	0.1486	0.8514	0.94
55.5	59,554	4,041	0.0679	0.9321	0.80
56.5	56,541	7,243	0.1281	0.8719	0.74
57.5	56,314	13,736	0.2439	0.7561	0.65
58.5	42,134	14,361	0.3408	0.6592	0.49
59.5	27,144	19,890	0.7328	0.2672	0.32
60.5	15,219	2,899	0.1905	0.8095	0.09
61.5	24,562	654	0.0266	0.9734	0.07
62.5	23,037	206	0.0089	0.9911	0.07
63.5	15,284	3,804	0.2489	0.7511	0.07
64.5	11,480	7,077	0.6165	0.3835	0.05
65.5	4,474	78	0.0174	0.9826	0.02
66.5	4,285	215	0.0501	0.9499	0.02
67.5	2,063	71	0.0343	0.9657	0.02
68.5	2,066		0.0000	1.0000	0.02
69.5	1,975	116	0.0588	0.9412	0.02
70.5	73	73	1.0000		0.02
71.5	53		0.0000	1.0000	
72.5	147		0.0000		
73.5	147	53	0.3603		
74.5	116	94	0.8112		
75.5	324		0.0000		
76.5	350	22	0.0626		
77.5	328	302	0.9210		
78.5	26	26	1.0000		

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ELECTRIC DIVISION

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2021 EXPERIENCE BAND 2002-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5	28		0.0000		
81.5	28		0.0000		
82.5	28	28	1.0000		
83.5					

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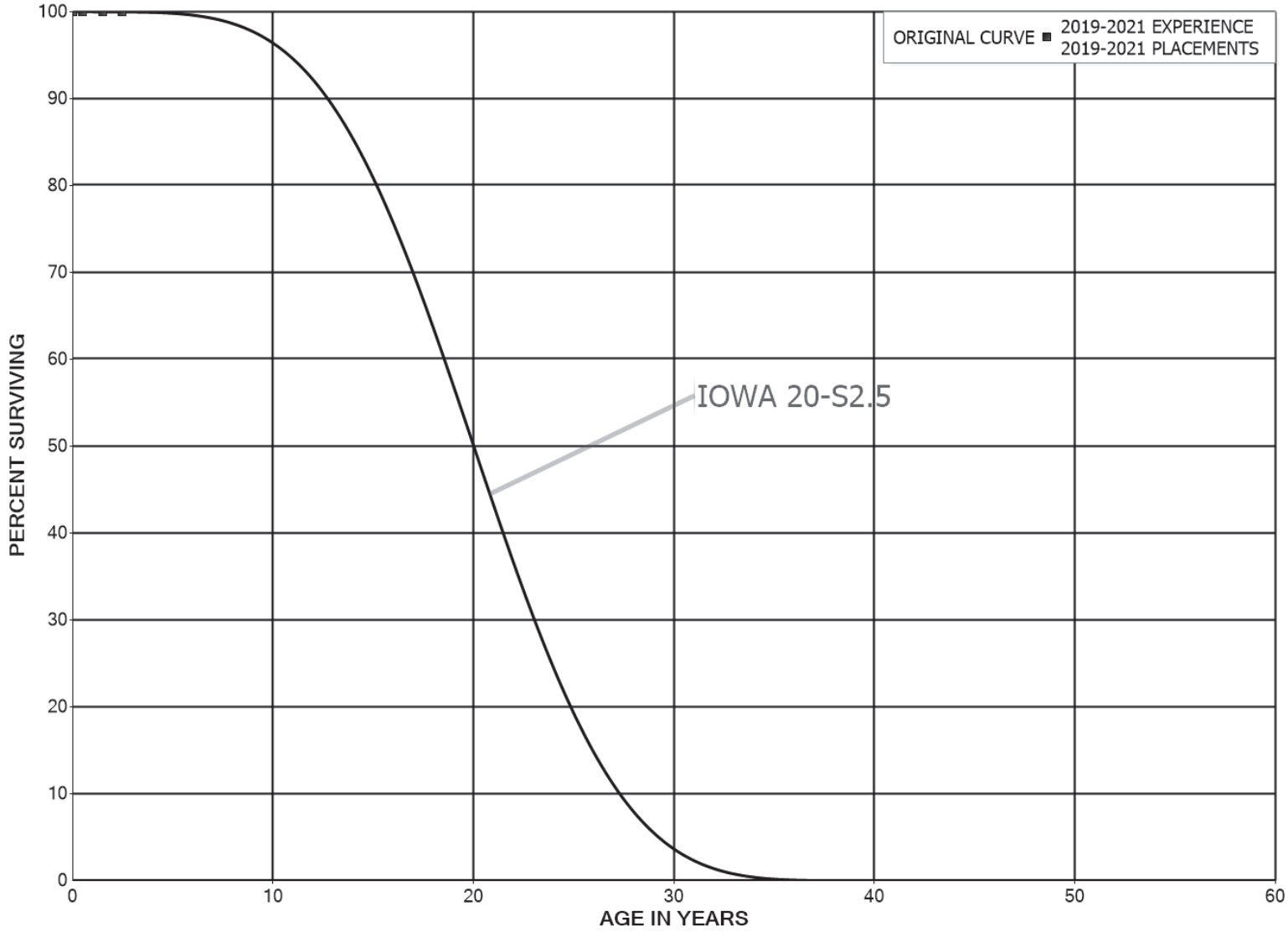
ACCOUNT 346.20 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ELECTRIC DIVISION

ACCOUNT 346.20 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2019-2021 EXPERIENCE BAND 2019-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	63,988		0.0000	1.0000	100.00
0.5	57,954		0.0000	1.0000	100.00
1.5	57,954		0.0000	1.0000	100.00
2.5					100.00

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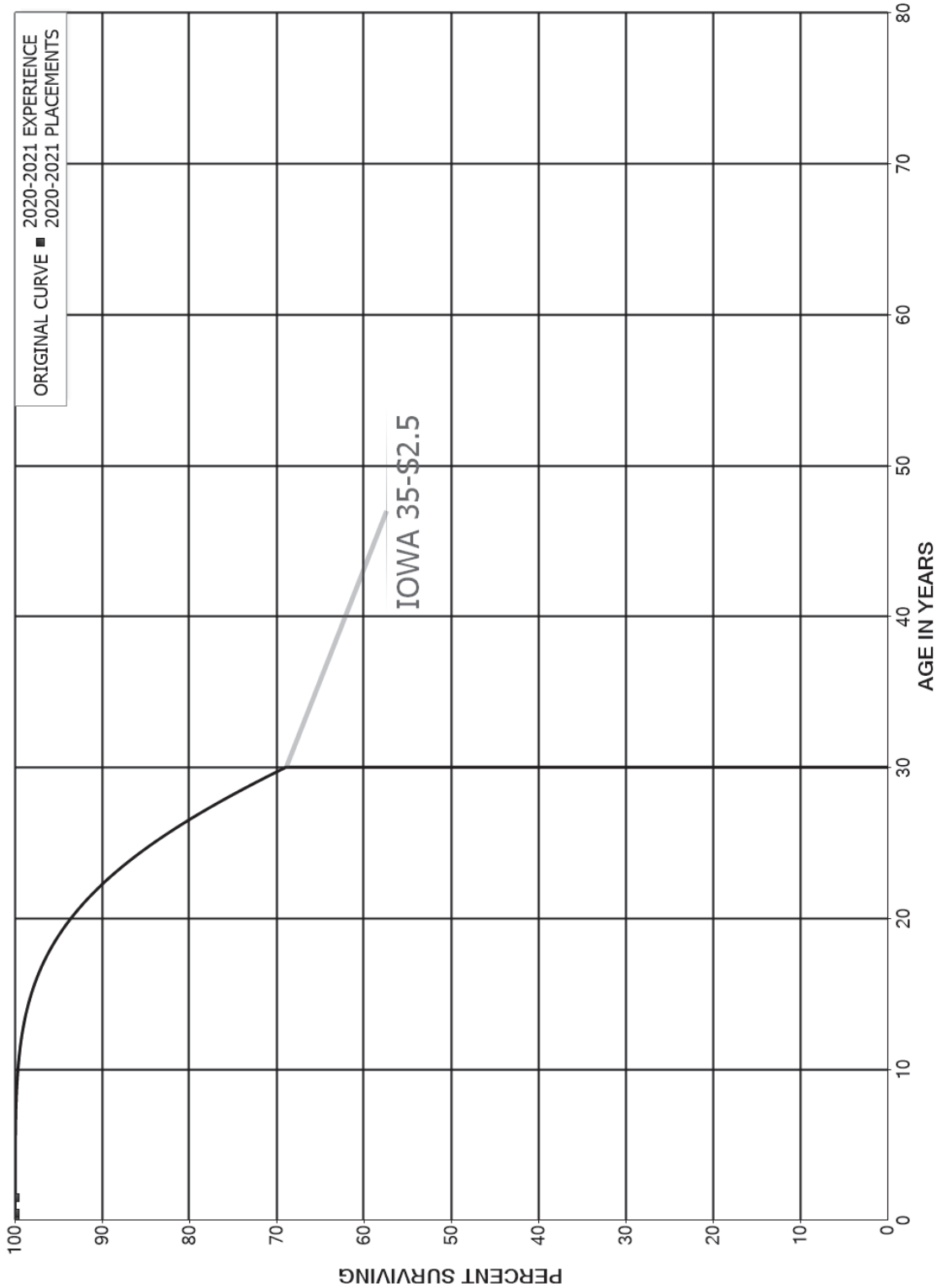
ACCOUNT 346.40 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ELECTRIC DIVISION

ACCOUNT 346.40 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2020-2021 EXPERIENCE BAND 2020-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,605		0.0000	1.0000	100.00
0.5	15,124		0.0000	1.0000	100.00
1.5					100.00

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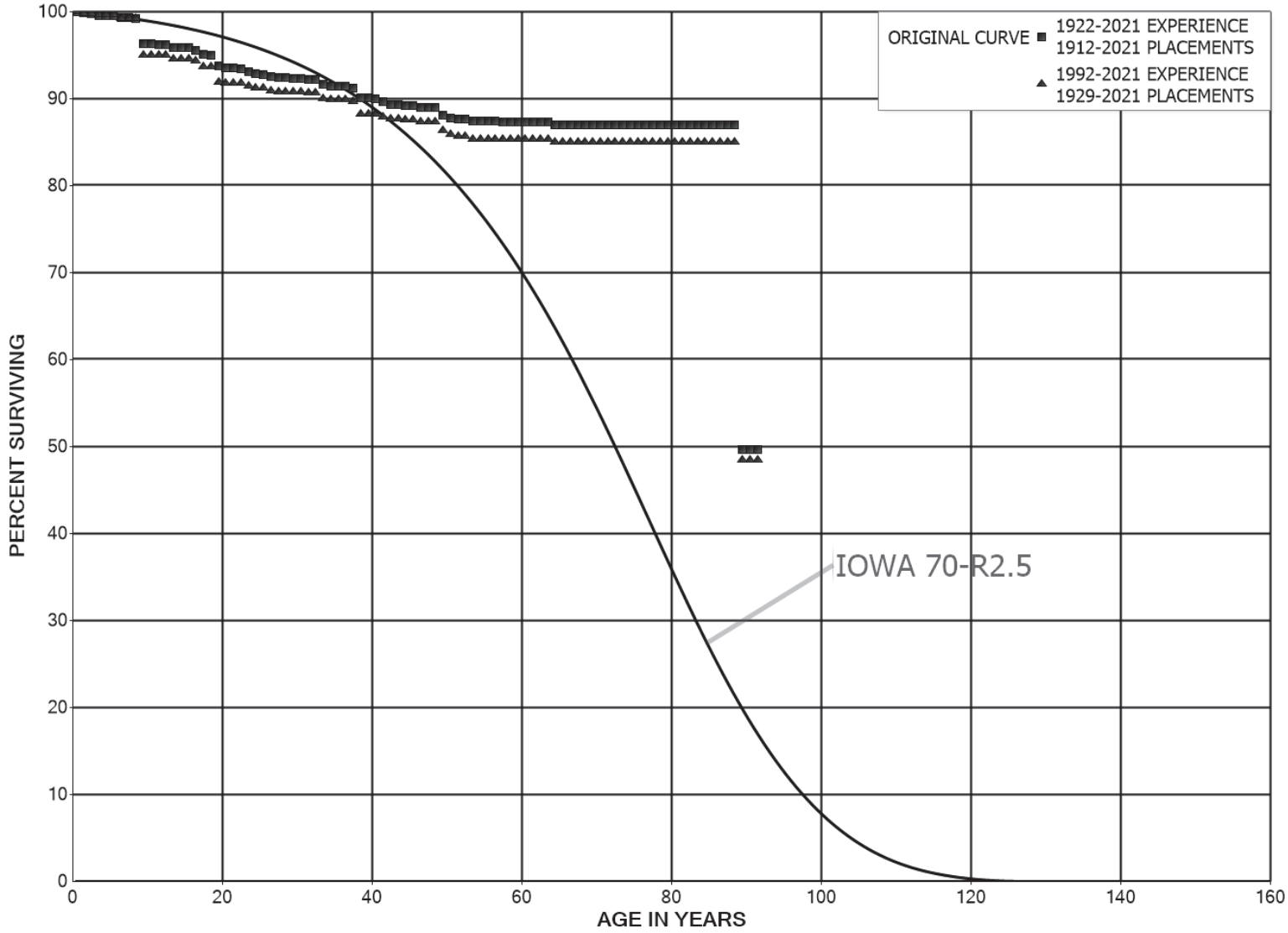
ELECTRIC DIVISION
ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,701,236		0.0000	1.0000	100.00
0.5	9,600,790	13,387	0.0014	0.9986	100.00
1.5	7,973,286	9,083	0.0011	0.9989	99.86
2.5	8,051,828	16,225	0.0020	0.9980	99.75
3.5	9,513,584	362	0.0000	1.0000	99.55
4.5	10,293,464	1,077	0.0001	0.9999	99.54
5.5	8,923,760	19,081	0.0021	0.9979	99.53
6.5	7,611,150	3,062	0.0004	0.9996	99.32
7.5	7,471,377	5,587	0.0007	0.9993	99.28
8.5	7,371,820	216,047	0.0293	0.9707	99.20
9.5	7,157,017	3,049	0.0004	0.9996	96.30
10.5	7,106,035	4,268	0.0006	0.9994	96.26
11.5	7,088,985	2,179	0.0003	0.9997	96.20
12.5	7,086,806	23,260	0.0033	0.9967	96.17
13.5	7,025,933	1,667	0.0002	0.9998	95.85
14.5	7,013,495	3,388	0.0005	0.9995	95.83
15.5	6,417,969	15,877	0.0025	0.9975	95.78
16.5	6,205,652	30,963	0.0050	0.9950	95.55
17.5	6,174,689	5,831	0.0009	0.9991	95.07
18.5	5,957,586	81,637	0.0137	0.9863	94.98
19.5	5,779,825	7,680	0.0013	0.9987	93.68
20.5	5,753,601	5,131	0.0009	0.9991	93.55
21.5	5,469,208	2,431	0.0004	0.9996	93.47
22.5	4,981,123	18,201	0.0037	0.9963	93.43
23.5	4,962,922	14,316	0.0029	0.9971	93.09
24.5	4,929,769	2,312	0.0005	0.9995	92.82
25.5	4,927,457	15,579	0.0032	0.9968	92.78
26.5	4,914,342	6,181	0.0013	0.9987	92.48
27.5	4,854,492	915	0.0002	0.9998	92.37
28.5	4,851,534	784	0.0002	0.9998	92.35
29.5	4,849,701	1,024	0.0002	0.9998	92.33
30.5	4,846,214	4,647	0.0010	0.9990	92.31
31.5	4,818,499	995	0.0002	0.9998	92.23
32.5	4,815,549	32,790	0.0068	0.9932	92.21
33.5	4,782,759	7,749	0.0016	0.9984	91.58
34.5	4,748,788	8	0.0000	1.0000	91.43
35.5	4,714,127	1,755	0.0004	0.9996	91.43
36.5	2,765,849	5,617	0.0020	0.9980	91.40
37.5	2,760,232	35,638	0.0129	0.9871	91.21
38.5	2,455,974		0.0000	1.0000	90.03

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ELECTRIC DIVISION

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,258,523	1,576	0.0007	0.9993	90.03
40.5	2,225,209	9,730	0.0044	0.9956	89.97
41.5	1,792,439	5,348	0.0030	0.9970	89.58
42.5	1,787,092	62	0.0000	1.0000	89.31
43.5	1,773,360	3,033	0.0017	0.9983	89.31
44.5	1,756,072	645	0.0004	0.9996	89.15
45.5	1,685,855	3,424	0.0020	0.9980	89.12
46.5	1,669,145		0.0000	1.0000	88.94
47.5	1,469,327		0.0000	1.0000	88.94
48.5	1,534,037	14,497	0.0095	0.9905	88.94
49.5	1,303,394	5,133	0.0039	0.9961	88.10
50.5	1,127,837	2,001	0.0018	0.9982	87.75
51.5	955,897		0.0000	1.0000	87.60
52.5	785,938	1,519	0.0019	0.9981	87.60
53.5	617,241	468	0.0008	0.9992	87.43
54.5	589,989	62	0.0001	0.9999	87.36
55.5	638,641		0.0000	1.0000	87.35
56.5	635,812	150	0.0002	0.9998	87.35
57.5	635,662		0.0000	1.0000	87.33
58.5	458,277		0.0000	1.0000	87.33
59.5	432,381		0.0000	1.0000	87.33
60.5	432,381		0.0000	1.0000	87.33
61.5	432,381		0.0000	1.0000	87.33
62.5	432,381		0.0000	1.0000	87.33
63.5	423,528	1,717	0.0041	0.9959	87.33
64.5	421,811	53	0.0001	0.9999	86.98
65.5	421,758		0.0000	1.0000	86.97
66.5	421,758		0.0000	1.0000	86.97
67.5	421,758		0.0000	1.0000	86.97
68.5	409,656		0.0000	1.0000	86.97
69.5	386,063		0.0000	1.0000	86.97
70.5	373,193		0.0000	1.0000	86.97
71.5	373,193		0.0000	1.0000	86.97
72.5	373,193		0.0000	1.0000	86.97
73.5	373,193		0.0000	1.0000	86.97
74.5	373,193		0.0000	1.0000	86.97
75.5	373,193		0.0000	1.0000	86.97
76.5	373,193		0.0000	1.0000	86.97
77.5	321,446		0.0000	1.0000	86.97
78.5	321,446		0.0000	1.0000	86.97

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ELECTRIC DIVISION

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	321,446		0.0000	1.0000	86.97
80.5	321,446		0.0000	1.0000	86.97
81.5	321,446		0.0000	1.0000	86.97
82.5	321,446		0.0000	1.0000	86.97
83.5	321,446		0.0000	1.0000	86.97
84.5	321,446		0.0000	1.0000	86.97
85.5	321,446		0.0000	1.0000	86.97
86.5	321,446		0.0000	1.0000	86.97
87.5	321,446		0.0000	1.0000	86.97
88.5	321,446	138,222	0.4300	0.5700	86.97
89.5	183,224		0.0000	1.0000	49.57
90.5	183,224		0.0000	1.0000	49.57
91.5					49.57

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ELECTRIC DIVISION

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,399,823		0.0000	1.0000	100.00
0.5	4,299,283	12,438	0.0029	0.9971	100.00
1.5	2,695,796	43	0.0000	1.0000	99.71
2.5	2,785,314	2,759	0.0010	0.9990	99.71
3.5	4,463,899	0	0.0000	1.0000	99.61
4.5	5,277,717		0.0000	1.0000	99.61
5.5	3,943,744	17,211	0.0044	0.9956	99.61
6.5	4,675,423	0	0.0000	1.0000	99.18
7.5	4,559,602		0.0000	1.0000	99.18
8.5	4,734,387	203,468	0.0430	0.9570	99.18
9.5	4,728,370		0.0000	1.0000	94.91
10.5	4,712,175		0.0000	1.0000	94.91
11.5	5,140,767		0.0000	1.0000	94.91
12.5	5,140,767	22,915	0.0045	0.9955	94.91
13.5	5,094,206		0.0000	1.0000	94.49
14.5	5,099,703		0.0000	1.0000	94.49
15.5	4,582,119	9,168	0.0020	0.9980	94.49
16.5	4,395,017	29,609	0.0067	0.9933	94.30
17.5	4,588,736	2,582	0.0006	0.9994	93.67
18.5	4,374,949	81,382	0.0186	0.9814	93.61
19.5	4,426,107	6,885	0.0016	0.9984	91.87
20.5	4,614,824	32	0.0000	1.0000	91.73
21.5	4,441,153	427	0.0001	0.9999	91.73
22.5	4,134,416	14,262	0.0034	0.9966	91.72
23.5	4,301,829	10,815	0.0025	0.9975	91.40
24.5	4,300,362	1,522	0.0004	0.9996	91.17
25.5	4,314,835	14,156	0.0033	0.9967	91.14
26.5	4,305,972	4,461	0.0010	0.9990	90.84
27.5	4,247,949	451	0.0001	0.9999	90.75
28.5	4,361,179		0.0000	1.0000	90.74
29.5	4,386,726		0.0000	1.0000	90.74
30.5	4,384,263	4,473	0.0010	0.9990	90.74
31.5	4,362,294	107	0.0000	1.0000	90.65
32.5	4,360,278	32,790	0.0075	0.9925	90.64
33.5	4,338,095	7,732	0.0018	0.9982	89.96
34.5	4,304,141		0.0000	1.0000	89.80
35.5	4,270,958		0.0000	1.0000	89.80
36.5	2,326,313	5,617	0.0024	0.9976	89.80
37.5	2,320,941	35,638	0.0154	0.9846	89.58
38.5	2,028,847		0.0000	1.0000	88.21

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,856,154	357	0.0002	0.9998	88.21
40.5	1,837,574	6,311	0.0034	0.9966	88.19
41.5	1,408,223	5,006	0.0036	0.9964	87.89
42.5	1,403,218	62	0.0000	1.0000	87.58
43.5	1,389,486	808	0.0006	0.9994	87.57
44.5	1,374,423	645	0.0005	0.9995	87.52
45.5	1,304,206	2,846	0.0022	0.9978	87.48
46.5	1,293,453		0.0000	1.0000	87.29
47.5	1,145,382		0.0000	1.0000	87.29
48.5	1,210,092	14,497	0.0120	0.9880	87.29
49.5	979,449	5,133	0.0052	0.9948	86.24
50.5	803,954	2,001	0.0025	0.9975	85.79
51.5	632,014		0.0000	1.0000	85.58
52.5	462,205	1,470	0.0032	0.9968	85.58
53.5	293,557		0.0000	1.0000	85.31
54.5	266,773	62	0.0002	0.9998	85.31
55.5	315,425		0.0000	1.0000	85.29
56.5	312,596	150	0.0005	0.9995	85.29
57.5	312,446		0.0000	1.0000	85.25
58.5	135,061		0.0000	1.0000	85.25
59.5	110,882		0.0000	1.0000	85.25
60.5	110,882		0.0000	1.0000	85.25
61.5	294,107		0.0000	1.0000	85.25
62.5	432,328		0.0000	1.0000	85.25
63.5	423,475	1,717	0.0041	0.9959	85.25
64.5	421,758		0.0000	1.0000	84.90
65.5	421,758		0.0000	1.0000	84.90
66.5	421,758		0.0000	1.0000	84.90
67.5	421,758		0.0000	1.0000	84.90
68.5	409,656		0.0000	1.0000	84.90
69.5	386,063		0.0000	1.0000	84.90
70.5	373,193		0.0000	1.0000	84.90
71.5	373,193		0.0000	1.0000	84.90
72.5	373,193		0.0000	1.0000	84.90
73.5	373,193		0.0000	1.0000	84.90
74.5	373,193		0.0000	1.0000	84.90
75.5	373,193		0.0000	1.0000	84.90
76.5	373,193		0.0000	1.0000	84.90
77.5	321,446		0.0000	1.0000	84.90
78.5	321,446		0.0000	1.0000	84.90

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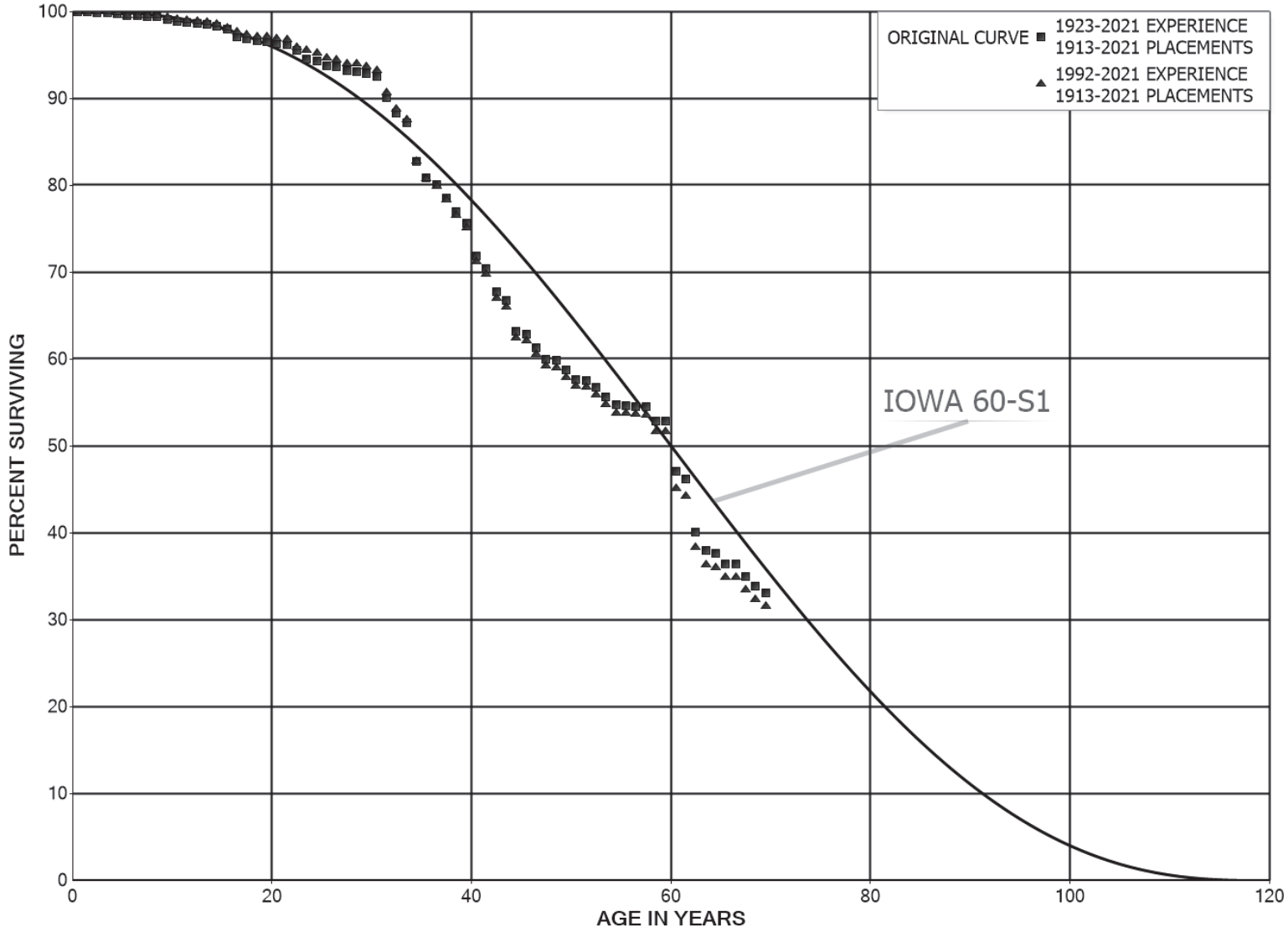
ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	321,446		0.0000	1.0000	84.90
80.5	321,446		0.0000	1.0000	84.90
81.5	321,446		0.0000	1.0000	84.90
82.5	321,446		0.0000	1.0000	84.90
83.5	321,446		0.0000	1.0000	84.90
84.5	321,446		0.0000	1.0000	84.90
85.5	321,446		0.0000	1.0000	84.90
86.5	321,446		0.0000	1.0000	84.90
87.5	321,446		0.0000	1.0000	84.90
88.5	321,446	138,222	0.4300	0.5700	84.90
89.5	183,224		0.0000	1.0000	48.39
90.5	183,224		0.0000	1.0000	48.39
91.5					48.39

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 353.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1923-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	535,343,569	4,542	0.0000	1.0000	100.00
0.5	492,961,928	290,287	0.0006	0.9994	100.00
1.5	482,058,342	282,774	0.0006	0.9994	99.94
2.5	451,995,603	170,230	0.0004	0.9996	99.88
3.5	424,806,944	492,882	0.0012	0.9988	99.84
4.5	414,062,341	888,527	0.0021	0.9979	99.73
5.5	375,509,106	91,169	0.0002	0.9998	99.51
6.5	350,738,308	170,958	0.0005	0.9995	99.49
7.5	332,366,250	247,205	0.0007	0.9993	99.44
8.5	325,546,423	1,051,344	0.0032	0.9968	99.37
9.5	316,786,572	714,752	0.0023	0.9977	99.05
10.5	304,205,353	397,270	0.0013	0.9987	98.82
11.5	277,644,591	315,517	0.0011	0.9989	98.69
12.5	270,841,313	233,524	0.0009	0.9991	98.58
13.5	227,096,358	465,567	0.0021	0.9979	98.50
14.5	218,221,603	663,619	0.0030	0.9970	98.30
15.5	208,256,164	1,923,759	0.0092	0.9908	98.00
16.5	173,566,786	544,294	0.0031	0.9969	97.09
17.5	161,908,910	261,418	0.0016	0.9984	96.79
18.5	146,164,876	157,354	0.0011	0.9989	96.63
19.5	138,793,180	394,309	0.0028	0.9972	96.53
20.5	130,585,297	138,136	0.0011	0.9989	96.25
21.5	125,089,869	903,300	0.0072	0.9928	96.15
22.5	117,772,812	1,191,799	0.0101	0.9899	95.46
23.5	114,230,206	309,774	0.0027	0.9973	94.49
24.5	112,001,890	581,315	0.0052	0.9948	94.23
25.5	106,708,488	200,116	0.0019	0.9981	93.74
26.5	105,801,106	482,916	0.0046	0.9954	93.57
27.5	103,234,524	48,460	0.0005	0.9995	93.14
28.5	101,713,035	291,240	0.0029	0.9971	93.10
29.5	99,730,643	382,135	0.0038	0.9962	92.83
30.5	98,352,246	2,521,605	0.0256	0.9744	92.48
31.5	94,887,132	1,945,921	0.0205	0.9795	90.10
32.5	91,111,307	1,125,146	0.0123	0.9877	88.26
33.5	88,949,945	4,502,446	0.0506	0.9494	87.17
34.5	83,757,614	1,963,525	0.0234	0.9766	82.75
35.5	81,649,162	804,827	0.0099	0.9901	80.81
36.5	66,547,889	1,215,552	0.0183	0.9817	80.02
37.5	62,187,736	1,299,953	0.0209	0.9791	78.56
38.5	55,759,247	931,544	0.0167	0.9833	76.91

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1923-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	52,756,582	2,612,699	0.0495	0.9505	75.63
40.5	48,938,448	979,375	0.0200	0.9800	71.88
41.5	43,444,338	1,686,713	0.0388	0.9612	70.45
42.5	41,730,985	605,483	0.0145	0.9855	67.71
43.5	40,961,209	2,148,176	0.0524	0.9476	66.73
44.5	38,350,505	231,053	0.0060	0.9940	63.23
45.5	32,719,309	790,658	0.0242	0.9758	62.85
46.5	31,775,585	698,880	0.0220	0.9780	61.33
47.5	28,304,354	90,520	0.0032	0.9968	59.98
48.5	27,444,647	505,475	0.0184	0.9816	59.79
49.5	23,341,031	436,819	0.0187	0.9813	58.69
50.5	20,143,322	42,829	0.0021	0.9979	57.59
51.5	16,728,980	223,790	0.0134	0.9866	57.47
52.5	15,012,967	277,106	0.0185	0.9815	56.70
53.5	11,762,527	199,686	0.0170	0.9830	55.65
54.5	9,508,682	7,702	0.0008	0.9992	54.71
55.5	9,264,290	20,176	0.0022	0.9978	54.66
56.5	8,839,170	10,444	0.0012	0.9988	54.54
57.5	8,347,154	257,090	0.0308	0.9692	54.48
58.5	6,346,615	1,293	0.0002	0.9998	52.80
59.5	6,310,120	687,458	0.1089	0.8911	52.79
60.5	5,207,323	98,192	0.0189	0.9811	47.04
61.5	4,881,186	645,620	0.1323	0.8677	46.15
62.5	3,923,611	208,607	0.0532	0.9468	40.05
63.5	3,655,720	33,165	0.0091	0.9909	37.92
64.5	3,403,058	102,854	0.0302	0.9698	37.57
65.5	3,187,910		0.0000	1.0000	36.44
66.5	3,184,115	130,989	0.0411	0.9589	36.44
67.5	2,887,694	91,702	0.0318	0.9682	34.94
68.5	2,452,967	59,006	0.0241	0.9759	33.83
69.5	1,804,886		0.0000	1.0000	33.02
70.5	1,055,049		0.0000	1.0000	33.02
71.5	987,329		0.0000	1.0000	33.02
72.5	703,405		0.0000	1.0000	33.02
73.5	626,391		0.0000	1.0000	33.02
74.5	418,523		0.0000	1.0000	33.02
75.5	418,523		0.0000	1.0000	33.02
76.5	417,068		0.0000	1.0000	33.02
77.5	412,738		0.0000	1.0000	33.02
78.5	411,512		0.0000	1.0000	33.02

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1923-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	411,512		0.0000	1.0000	33.02
80.5	392,680		0.0000	1.0000	33.02
81.5	391,245	20,824	0.0532	0.9468	33.02
82.5	353,652		0.0000	1.0000	31.26
83.5	340,688		0.0000	1.0000	31.26
84.5	340,651		0.0000	1.0000	31.26
85.5	340,575		0.0000	1.0000	31.26
86.5	340,575		0.0000	1.0000	31.26
87.5	340,074	33,451	0.0984	0.9016	31.26
88.5	340,074		0.0000	1.0000	28.18
89.5	327,156		0.0000	1.0000	28.18
90.5	228,773		0.0000	1.0000	28.18
91.5	134,415		0.0000	1.0000	28.18
92.5	57,402		0.0000	1.0000	28.18
93.5	57,402		0.0000	1.0000	28.18
94.5	57,402		0.0000	1.0000	28.18
95.5	57,402		0.0000	1.0000	28.18
96.5	56,398		0.0000	1.0000	28.18
97.5	54,366		0.0000	1.0000	28.18
98.5	54,366		0.0000	1.0000	28.18
99.5	54,366		0.0000	1.0000	28.18
100.5	53,475		0.0000	1.0000	28.18
101.5	51,667		0.0000	1.0000	28.18
102.5	51,667		0.0000	1.0000	28.18
103.5	48,571		0.0000	1.0000	28.18
104.5	48,571		0.0000	1.0000	28.18
105.5	47,742		0.0000	1.0000	28.18
106.5	47,270		0.0000	1.0000	28.18
107.5	47,270		0.0000	1.0000	28.18
108.5					28.18

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	400,261,855	4,433	0.0000	1.0000	100.00
0.5	358,930,067	12,366	0.0000	1.0000	100.00
1.5	348,334,260	95,705	0.0003	0.9997	100.00
2.5	323,122,806	53,263	0.0002	0.9998	99.97
3.5	299,678,080	446,622	0.0015	0.9985	99.95
4.5	289,305,389	797,357	0.0028	0.9972	99.80
5.5	251,030,203	48,671	0.0002	0.9998	99.53
6.5	268,416,292	58,256	0.0002	0.9998	99.51
7.5	253,477,068	80,093	0.0003	0.9997	99.49
8.5	252,040,114	339,935	0.0013	0.9987	99.46
9.5	248,021,541	680,085	0.0027	0.9973	99.32
10.5	235,780,818	311,174	0.0013	0.9987	99.05
11.5	213,811,197	243,668	0.0011	0.9989	98.92
12.5	207,106,701	155,166	0.0007	0.9993	98.81
13.5	163,833,046	341,141	0.0021	0.9979	98.73
14.5	156,682,286	653,233	0.0042	0.9958	98.53
15.5	157,061,791	844,530	0.0054	0.9946	98.11
16.5	123,611,426	418,212	0.0034	0.9966	97.59
17.5	115,978,307	237,918	0.0021	0.9979	97.26
18.5	100,986,855	41,550	0.0004	0.9996	97.06
19.5	102,364,633	222,738	0.0022	0.9978	97.02
20.5	98,059,322	133,127	0.0014	0.9986	96.81
21.5	99,215,156	890,456	0.0090	0.9910	96.68
22.5	94,669,180	349,555	0.0037	0.9963	95.81
23.5	96,132,461	296,831	0.0031	0.9969	95.45
24.5	97,221,843	520,126	0.0053	0.9947	95.16
25.5	92,343,896	196,179	0.0021	0.9979	94.65
26.5	92,507,053	480,703	0.0052	0.9948	94.45
27.5	90,426,506	48,452	0.0005	0.9995	93.96
28.5	91,616,616	291,240	0.0032	0.9968	93.91
29.5	89,670,499	378,553	0.0042	0.9958	93.61
30.5	90,437,303	2,513,287	0.0278	0.9722	93.21
31.5	87,296,020	1,865,336	0.0214	0.9786	90.62
32.5	84,719,364	1,112,319	0.0131	0.9869	88.69
33.5	82,695,518	4,502,334	0.0544	0.9456	87.52
34.5	78,165,395	1,962,091	0.0251	0.9749	82.76
35.5	76,348,058	803,105	0.0105	0.9895	80.68
36.5	61,260,679	1,215,300	0.0198	0.9802	79.83
37.5	57,541,655	1,299,953	0.0226	0.9774	78.25
38.5	52,128,411	931,194	0.0179	0.9821	76.48

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	50,331,203	2,611,847	0.0519	0.9481	75.11
40.5	46,779,072	978,797	0.0209	0.9791	71.22
41.5	41,360,587	1,671,872	0.0404	0.9596	69.73
42.5	39,945,999	556,149	0.0139	0.9861	66.91
43.5	39,577,707	2,137,765	0.0540	0.9460	65.98
44.5	37,257,955	205,880	0.0055	0.9945	62.41
45.5	31,651,984	790,658	0.0250	0.9750	62.07
46.5	30,709,714	696,605	0.0227	0.9773	60.52
47.5	27,245,090	90,520	0.0033	0.9967	59.14
48.5	26,386,607	483,141	0.0183	0.9817	58.95
49.5	22,305,835	414,483	0.0186	0.9814	57.87
50.5	19,151,434	36,807	0.0019	0.9981	56.79
51.5	15,744,720	223,790	0.0142	0.9858	56.68
52.5	14,055,920	277,106	0.0197	0.9803	55.88
53.5	10,818,445	199,686	0.0185	0.9815	54.78
54.5	8,564,636	7,702	0.0009	0.9991	53.77
55.5	8,320,321	20,176	0.0024	0.9976	53.72
56.5	7,895,201	10,444	0.0013	0.9987	53.59
57.5	7,403,686	256,835	0.0347	0.9653	53.52
58.5	5,403,402		0.0000	1.0000	51.66
59.5	5,382,580	687,388	0.1277	0.8723	51.66
60.5	4,933,604	98,192	0.0199	0.9801	45.06
61.5	4,726,092	624,941	0.1322	0.8678	44.17
62.5	3,866,209	208,607	0.0540	0.9460	38.33
63.5	3,598,318	33,165	0.0092	0.9908	36.26
64.5	3,345,656	102,854	0.0307	0.9693	35.92
65.5	3,130,508		0.0000	1.0000	34.82
66.5	3,127,717	130,989	0.0419	0.9581	34.82
67.5	2,833,328	91,702	0.0324	0.9676	33.36
68.5	2,398,601	59,006	0.0246	0.9754	32.28
69.5	1,750,520		0.0000	1.0000	31.49
70.5	1,001,574		0.0000	1.0000	31.49
71.5	935,662		0.0000	1.0000	31.49
72.5	651,738		0.0000	1.0000	31.49
73.5	577,819		0.0000	1.0000	31.49
74.5	369,952		0.0000	1.0000	31.49
75.5	370,781		0.0000	1.0000	31.49
76.5	369,799		0.0000	1.0000	31.49
77.5	365,468		0.0000	1.0000	31.49
78.5	411,512		0.0000	1.0000	31.49

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AMEREN MISSOURI
ELECTRIC DIVISION

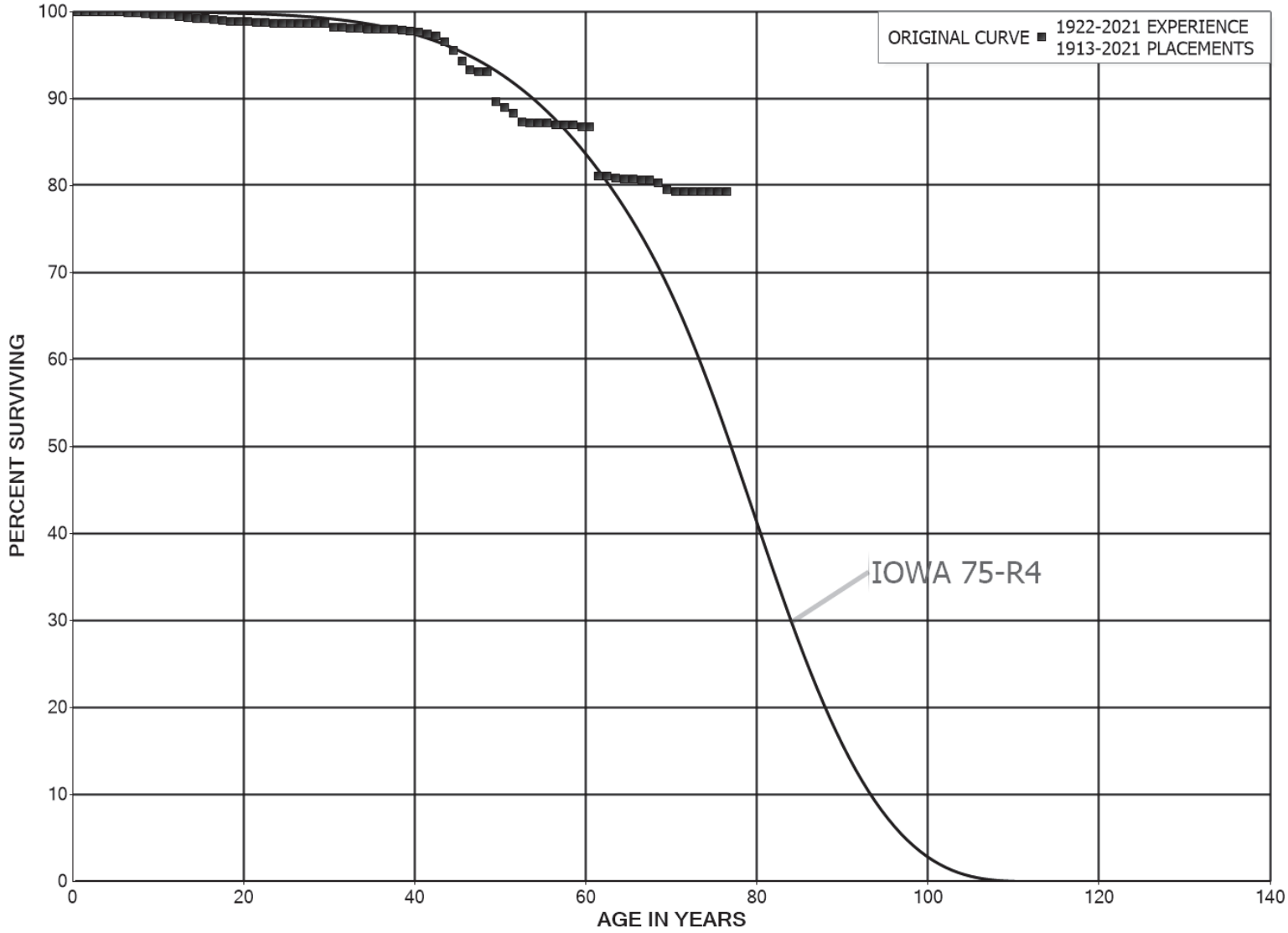
ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	411,512		0.0000	1.0000	31.49
80.5	392,680		0.0000	1.0000	31.49
81.5	391,245	20,824	0.0532	0.9468	31.49
82.5	353,652		0.0000	1.0000	29.81
83.5	340,688		0.0000	1.0000	29.81
84.5	340,651		0.0000	1.0000	29.81
85.5	340,575		0.0000	1.0000	29.81
86.5	340,575		0.0000	1.0000	29.81
87.5	340,074	33,451	0.0984	0.9016	29.81
88.5	340,074		0.0000	1.0000	26.88
89.5	327,156		0.0000	1.0000	26.88
90.5	228,773		0.0000	1.0000	26.88
91.5	134,415		0.0000	1.0000	26.88
92.5	57,402		0.0000	1.0000	26.88
93.5	57,402		0.0000	1.0000	26.88
94.5	57,402		0.0000	1.0000	26.88
95.5	57,402		0.0000	1.0000	26.88
96.5	56,398		0.0000	1.0000	26.88
97.5	54,366		0.0000	1.0000	26.88
98.5	54,366		0.0000	1.0000	26.88
99.5	54,366		0.0000	1.0000	26.88
100.5	53,475		0.0000	1.0000	26.88
101.5	51,667		0.0000	1.0000	26.88
102.5	51,667		0.0000	1.0000	26.88
103.5	48,571		0.0000	1.0000	26.88
104.5	48,571		0.0000	1.0000	26.88
105.5	47,742		0.0000	1.0000	26.88
106.5	47,270		0.0000	1.0000	26.88
107.5	47,270		0.0000	1.0000	26.88
108.5					26.88

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 354.00 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	115,415,678		0.0000	1.0000	100.00
0.5	110,316,559	2,141	0.0000	1.0000	100.00
1.5	110,753,890	1,540	0.0000	1.0000	100.00
2.5	110,463,573	1,750	0.0000	1.0000	100.00
3.5	91,325,127	3,279	0.0000	1.0000	100.00
4.5	90,763,607	6,791	0.0001	0.9999	99.99
5.5	90,867,483	110,675	0.0012	0.9988	99.98
6.5	90,724,343	59,167	0.0007	0.9993	99.86
7.5	90,557,173	76,651	0.0008	0.9992	99.80
8.5	90,752,990	57,035	0.0006	0.9994	99.71
9.5	90,688,826	18,535	0.0002	0.9998	99.65
10.5	89,773,307	55,039	0.0006	0.9994	99.63
11.5	74,647,507	148,229	0.0020	0.9980	99.57
12.5	74,090,330	28,767	0.0004	0.9996	99.37
13.5	73,999,111	96,554	0.0013	0.9987	99.33
14.5	73,905,557		0.0000	1.0000	99.20
15.5	70,725,645	101,735	0.0014	0.9986	99.20
16.5	70,623,910	67,268	0.0010	0.9990	99.06
17.5	70,556,642	77,554	0.0011	0.9989	98.97
18.5	77,038,332	14,544	0.0002	0.9998	98.86
19.5	76,989,167	35,665	0.0005	0.9995	98.84
20.5	77,850,486	12,788	0.0002	0.9998	98.79
21.5	76,788,284		0.0000	1.0000	98.78
22.5	74,145,505	84,843	0.0011	0.9989	98.78
23.5	74,060,662	29,907	0.0004	0.9996	98.66
24.5	73,897,347		0.0000	1.0000	98.62
25.5	73,480,976	17,860	0.0002	0.9998	98.62
26.5	71,590,480		0.0000	1.0000	98.60
27.5	70,930,713	142	0.0000	1.0000	98.60
28.5	64,378,455	3,659	0.0001	0.9999	98.60
29.5	64,355,189	241,162	0.0037	0.9963	98.59
30.5	64,108,623	58,018	0.0009	0.9991	98.22
31.5	64,043,369	41,723	0.0007	0.9993	98.14
32.5	63,924,452	17,176	0.0003	0.9997	98.07
33.5	63,842,784	38,429	0.0006	0.9994	98.04
34.5	63,365,046	12,005	0.0002	0.9998	97.99
35.5	63,318,332	31,186	0.0005	0.9995	97.97
36.5	48,941,293	442	0.0000	1.0000	97.92
37.5	48,491,244	56,871	0.0012	0.9988	97.92
38.5	48,396,389	14,274	0.0003	0.9997	97.80

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	46,832,652	50,951	0.0011	0.9989	97.77
40.5	46,530,744	143,354	0.0031	0.9969	97.67
41.5	43,489,336	103,185	0.0024	0.9976	97.37
42.5	43,323,683	293,949	0.0068	0.9932	97.14
43.5	42,832,082	434,907	0.0102	0.9898	96.48
44.5	42,113,405	547,486	0.0130	0.9870	95.50
45.5	37,495,291	390,592	0.0104	0.9896	94.26
46.5	36,856,424	61,723	0.0017	0.9983	93.27
47.5	34,561,407	19,010	0.0006	0.9994	93.12
48.5	32,859,998	1,231,777	0.0375	0.9625	93.07
49.5	31,756,525	205,357	0.0065	0.9935	89.58
50.5	29,412,413	223,119	0.0076	0.9924	89.00
51.5	24,693,001	301,024	0.0122	0.9878	88.32
52.5	22,435,109	14,614	0.0007	0.9993	87.25
53.5	18,713,773		0.0000	1.0000	87.19
54.5	17,273,068	5,198	0.0003	0.9997	87.19
55.5	16,178,220	34,154	0.0021	0.9979	87.16
56.5	12,709,301	192	0.0000	1.0000	86.98
57.5	11,368,444	10,523	0.0009	0.9991	86.98
58.5	9,210,790	16,553	0.0018	0.9982	86.90
59.5	9,152,052		0.0000	1.0000	86.74
60.5	8,805,153	574,541	0.0653	0.9347	86.74
61.5	7,113,185	4,976	0.0007	0.9993	81.08
62.5	7,073,565	13,957	0.0020	0.9980	81.03
63.5	6,043,162	10,974	0.0018	0.9982	80.87
64.5	3,798,666	1,963	0.0005	0.9995	80.72
65.5	3,851,038	760	0.0002	0.9998	80.68
66.5	3,726,408		0.0000	1.0000	80.66
67.5	3,595,512	16,535	0.0046	0.9954	80.66
68.5	4,863,467	50,091	0.0103	0.9897	80.29
69.5	4,644,371	9,473	0.0020	0.9980	79.46
70.5	2,883,820		0.0000	1.0000	79.30
71.5	2,171,562		0.0000	1.0000	79.30
72.5	2,171,562		0.0000	1.0000	79.30
73.5	2,171,562		0.0000	1.0000	79.30
74.5	2,171,562		0.0000	1.0000	79.30
75.5	2,171,562		0.0000	1.0000	79.30
76.5	1,746,687		0.0000	1.0000	79.30
77.5	1,746,687		0.0000	1.0000	79.30
78.5	1,746,687		0.0000	1.0000	79.30

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,746,687		0.0000	1.0000	79.30
80.5	1,746,687		0.0000	1.0000	79.30
81.5	1,746,687		0.0000	1.0000	79.30
82.5	1,746,687		0.0000	1.0000	79.30
83.5	1,746,687		0.0000	1.0000	79.30
84.5	1,746,687	31,771	0.0182	0.9818	79.30
85.5	1,714,917		0.0000	1.0000	77.86
86.5	1,714,917		0.0000	1.0000	77.86
87.5	1,714,917		0.0000	1.0000	77.86
88.5	1,714,917	5,150	0.0030	0.9970	77.86
89.5	1,709,767		0.0000	1.0000	77.62
90.5	1,094,032	1,187	0.0011	0.9989	77.62
91.5	1,092,845		0.0000	1.0000	77.54
92.5	859,742		0.0000	1.0000	77.54
93.5	859,742		0.0000	1.0000	77.54
94.5	859,742		0.0000	1.0000	77.54
95.5	859,742		0.0000	1.0000	77.54
96.5	584,532		0.0000	1.0000	77.54
97.5	584,532		0.0000	1.0000	77.54
98.5	584,532	677	0.0012	0.9988	77.54
99.5	583,855		0.0000	1.0000	77.45
100.5	583,855		0.0000	1.0000	77.45
101.5	583,855		0.0000	1.0000	77.45
102.5	583,855		0.0000	1.0000	77.45
103.5	583,855	8,041	0.0138	0.9862	77.45
104.5	575,814		0.0000	1.0000	76.38
105.5	575,814		0.0000	1.0000	76.38
106.5	575,814		0.0000	1.0000	76.38
107.5	1,574,204	386,878	0.2458	0.7542	76.38
108.5					57.61

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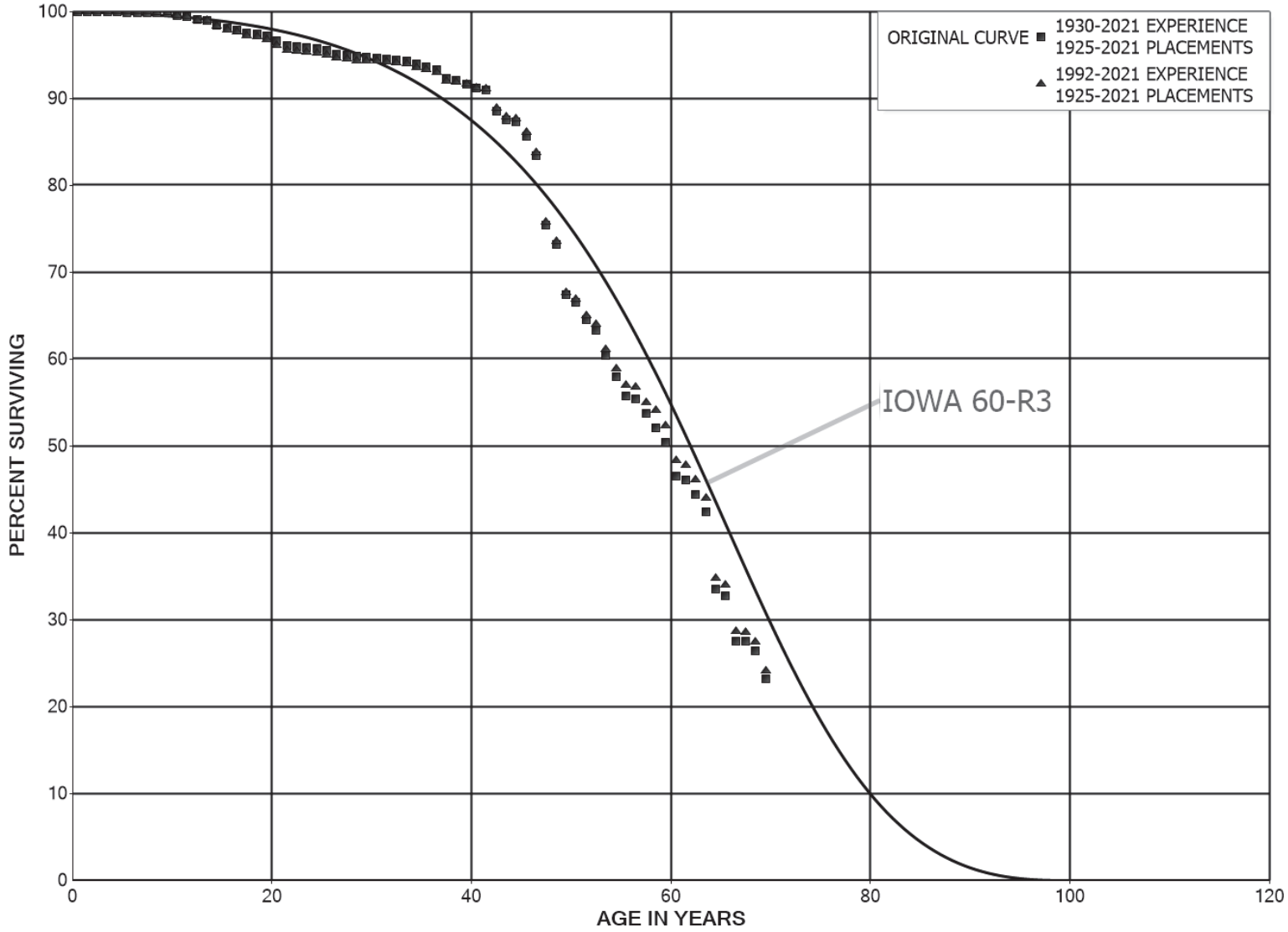
ELECTRIC DIVISION
ACCOUNT 355.00 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2021 EXPERIENCE BAND 1930-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	616,827,993	1,376	0.0000	1.0000	100.00
0.5	554,535,636	132,659	0.0002	0.9998	100.00
1.5	502,442,644	39,092	0.0001	0.9999	99.98
2.5	435,134,074	192,296	0.0004	0.9996	99.97
3.5	409,810,908	85,273	0.0002	0.9998	99.92
4.5	394,672,733	55,945	0.0001	0.9999	99.90
5.5	315,762,843	46,942	0.0001	0.9999	99.89
6.5	310,314,013	52,285	0.0002	0.9998	99.87
7.5	216,986,486	78,305	0.0004	0.9996	99.86
8.5	161,670,798	64,188	0.0004	0.9996	99.82
9.5	152,328,573	403,237	0.0026	0.9974	99.78
10.5	139,761,935	171,297	0.0012	0.9988	99.52
11.5	136,215,505	482,382	0.0035	0.9965	99.40
12.5	134,484,759	95,859	0.0007	0.9993	99.04
13.5	128,276,055	737,779	0.0058	0.9942	98.97
14.5	126,106,676	479,241	0.0038	0.9962	98.40
15.5	106,342,578	168,890	0.0016	0.9984	98.03
16.5	95,772,055	374,810	0.0039	0.9961	97.87
17.5	91,738,255	64,835	0.0007	0.9993	97.49
18.5	83,355,413	241,957	0.0029	0.9971	97.42
19.5	75,595,424	450,037	0.0060	0.9940	97.14
20.5	73,983,074	386,182	0.0052	0.9948	96.56
21.5	65,199,163	41,589	0.0006	0.9994	96.06
22.5	60,736,266	97,378	0.0016	0.9984	96.00
23.5	60,132,932	80,362	0.0013	0.9987	95.84
24.5	57,764,499	151,453	0.0026	0.9974	95.71
25.5	56,591,120	205,587	0.0036	0.9964	95.46
26.5	55,195,317	109,272	0.0020	0.9980	95.12
27.5	46,922,001	69,948	0.0015	0.9985	94.93
28.5	46,366,687	37,709	0.0008	0.9992	94.79
29.5	44,894,945	19,573	0.0004	0.9996	94.71
30.5	44,265,335	57,953	0.0013	0.9987	94.67
31.5	43,092,287	62,425	0.0014	0.9986	94.54
32.5	41,381,249	36,570	0.0009	0.9991	94.41
33.5	38,028,343	163,971	0.0043	0.9957	94.32
34.5	37,119,903	117,914	0.0032	0.9968	93.92
35.5	33,994,040	110,675	0.0033	0.9967	93.62
36.5	33,496,021	363,390	0.0108	0.9892	93.31
37.5	32,768,636	103,335	0.0032	0.9968	92.30
38.5	31,681,387	130,650	0.0041	0.9959	92.01

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2021 EXPERIENCE BAND 1930-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,289,714	146,465	0.0048	0.9952	91.63
40.5	30,048,690	73,763	0.0025	0.9975	91.19
41.5	29,111,290	782,435	0.0269	0.9731	90.96
42.5	25,114,667	289,174	0.0115	0.9885	88.52
43.5	24,680,652	70,406	0.0029	0.9971	87.50
44.5	24,457,866	444,585	0.0182	0.9818	87.25
45.5	22,548,956	606,748	0.0269	0.9731	85.66
46.5	21,859,382	2,076,136	0.0950	0.9050	83.36
47.5	16,177,567	480,472	0.0297	0.9703	75.44
48.5	13,611,433	1,087,640	0.0799	0.9201	73.20
49.5	10,421,648	128,165	0.0123	0.9877	67.35
50.5	9,539,623	283,165	0.0297	0.9703	66.52
51.5	8,334,578	163,953	0.0197	0.9803	64.55
52.5	6,686,648	308,056	0.0461	0.9539	63.28
53.5	5,577,001	218,411	0.0392	0.9608	60.36
54.5	3,835,345	151,894	0.0396	0.9604	58.00
55.5	3,604,248	16,766	0.0047	0.9953	55.70
56.5	2,991,067	93,601	0.0313	0.9687	55.44
57.5	2,887,214	87,524	0.0303	0.9697	53.71
58.5	2,388,018	76,928	0.0322	0.9678	52.08
59.5	2,326,369	177,471	0.0763	0.9237	50.40
60.5	2,113,002	24,299	0.0115	0.9885	46.56
61.5	1,778,840	61,780	0.0347	0.9653	46.02
62.5	1,687,310	78,406	0.0465	0.9535	44.42
63.5	1,596,922	333,433	0.2088	0.7912	42.36
64.5	893,900	20,401	0.0228	0.9772	33.52
65.5	772,619	122,911	0.1591	0.8409	32.75
66.5	644,163	1,563	0.0024	0.9976	27.54
67.5	642,600	24,034	0.0374	0.9626	27.47
68.5	466,278	57,720	0.1238	0.8762	26.45
69.5	44,847		0.0000	1.0000	23.17
70.5	43,863		0.0000	1.0000	23.17
71.5	43,785		0.0000	1.0000	23.17
72.5	42,666		0.0000	1.0000	23.17
73.5	42,666		0.0000	1.0000	23.17
74.5	42,613	799	0.0187	0.9813	23.17
75.5	41,814	126	0.0030	0.9970	22.74
76.5	466,110		0.0000	1.0000	22.67
77.5	466,110		0.0000	1.0000	22.67
78.5	465,625		0.0000	1.0000	22.67

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2021 EXPERIENCE BAND 1930-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	465,625		0.0000	1.0000	22.67
80.5	466,850	512	0.0011	0.9989	22.67
81.5	466,338		0.0000	1.0000	22.64
82.5	466,254		0.0000	1.0000	22.64
83.5	464,178	1,593	0.0034	0.9966	22.64
84.5	462,585	33	0.0001	0.9999	22.57
85.5	462,377		0.0000	1.0000	22.57
86.5	462,248		0.0000	1.0000	22.57
87.5	462,248		0.0000	1.0000	22.57
88.5	461,698		0.0000	1.0000	22.57
89.5	426,099		0.0000	1.0000	22.57
90.5	1,225		0.0000	1.0000	22.57
91.5	1,225		0.0000	1.0000	22.57
92.5	1,225		0.0000	1.0000	22.57
93.5	1,225	1,225	1.0000		22.57
94.5					

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	573,860,079	879	0.0000	1.0000	100.00
0.5	512,156,002	82,661	0.0002	0.9998	100.00
1.5	460,520,808	26,220	0.0001	0.9999	99.98
2.5	394,218,193	100,579	0.0003	0.9997	99.98
3.5	372,366,135	79,887	0.0002	0.9998	99.95
4.5	357,683,692	40,517	0.0001	0.9999	99.93
5.5	280,241,429	30,479	0.0001	0.9999	99.92
6.5	275,196,407	37,615	0.0001	0.9999	99.91
7.5	182,577,366	57,023	0.0003	0.9997	99.90
8.5	128,261,986	28,337	0.0002	0.9998	99.86
9.5	120,296,299	357,664	0.0030	0.9970	99.84
10.5	107,930,719	142,165	0.0013	0.9987	99.55
11.5	104,952,621	441,485	0.0042	0.9958	99.41
12.5	106,503,500	74,835	0.0007	0.9993	99.00
13.5	100,383,009	667,087	0.0066	0.9934	98.93
14.5	98,538,892	451,022	0.0046	0.9954	98.27
15.5	80,423,572	150,204	0.0019	0.9981	97.82
16.5	70,014,437	368,004	0.0053	0.9947	97.64
17.5	70,262,953	39,298	0.0006	0.9994	97.12
18.5	64,352,163	205,731	0.0032	0.9968	97.07
19.5	58,893,904	417,928	0.0071	0.9929	96.76
20.5	58,565,149	366,088	0.0063	0.9937	96.07
21.5	51,427,502	26,373	0.0005	0.9995	95.47
22.5	49,734,554	78,833	0.0016	0.9984	95.42
23.5	50,360,536	45,270	0.0009	0.9991	95.27
24.5	51,403,298	135,098	0.0026	0.9974	95.19
25.5	50,674,668	193,279	0.0038	0.9962	94.94
26.5	50,452,795	64,781	0.0013	0.9987	94.57
27.5	42,239,897	59,745	0.0014	0.9986	94.45
28.5	42,341,172	22,799	0.0005	0.9995	94.32
29.5	40,909,424	13,052	0.0003	0.9997	94.27
30.5	40,310,408	39,210	0.0010	0.9990	94.24
31.5	39,897,389	51,785	0.0013	0.9987	94.15
32.5	38,237,243	23,199	0.0006	0.9994	94.02
33.5	34,935,106	157,379	0.0045	0.9955	93.97
34.5	35,098,627	114,605	0.0033	0.9967	93.54
35.5	32,191,898	95,252	0.0030	0.9970	93.24
36.5	31,744,803	351,426	0.0111	0.9889	92.96
37.5	31,048,594	22,084	0.0007	0.9993	91.93
38.5	30,501,521	89,496	0.0029	0.9971	91.87

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,711,836	125,755	0.0042	0.9958	91.60
40.5	29,495,198	35,635	0.0012	0.9988	91.21
41.5	28,596,004	703,732	0.0246	0.9754	91.10
42.5	24,679,285	284,621	0.0115	0.9885	88.86
43.5	24,249,895	57,515	0.0024	0.9976	87.83
44.5	24,112,520	439,689	0.0182	0.9818	87.62
45.5	22,208,507	585,675	0.0264	0.9736	86.03
46.5	21,540,903	2,064,497	0.0958	0.9042	83.76
47.5	15,870,727	459,161	0.0289	0.9711	75.73
48.5	13,331,431	1,081,905	0.0812	0.9188	73.54
49.5	10,150,697	107,797	0.0106	0.9894	67.57
50.5	9,289,041	259,591	0.0279	0.9721	66.85
51.5	8,107,570	132,962	0.0164	0.9836	64.99
52.5	6,490,715	287,123	0.0442	0.9558	63.92
53.5	5,407,033	200,207	0.0370	0.9630	61.09
54.5	3,683,611	120,857	0.0328	0.9672	58.83
55.5	3,483,727	9,174	0.0026	0.9974	56.90
56.5	2,878,267	93,419	0.0325	0.9675	56.75
57.5	2,774,596	42,162	0.0152	0.9848	54.91
58.5	2,321,589	76,707	0.0330	0.9670	54.07
59.5	2,326,207	177,471	0.0763	0.9237	52.29
60.5	2,113,002	24,299	0.0115	0.9885	48.30
61.5	1,778,840	61,780	0.0347	0.9653	47.74
62.5	1,687,310	78,406	0.0465	0.9535	46.08
63.5	1,596,922	333,433	0.2088	0.7912	43.94
64.5	893,900	20,401	0.0228	0.9772	34.77
65.5	772,619	122,911	0.1591	0.8409	33.97
66.5	644,163	1,563	0.0024	0.9976	28.57
67.5	642,600	24,034	0.0374	0.9626	28.50
68.5	466,278	57,720	0.1238	0.8762	27.43
69.5	44,847		0.0000	1.0000	24.04
70.5	43,863		0.0000	1.0000	24.04
71.5	43,785		0.0000	1.0000	24.04
72.5	42,666		0.0000	1.0000	24.04
73.5	42,666		0.0000	1.0000	24.04
74.5	42,613	799	0.0187	0.9813	24.04
75.5	41,814	126	0.0030	0.9970	23.59
76.5	466,110		0.0000	1.0000	23.52
77.5	466,110		0.0000	1.0000	23.52
78.5	465,625		0.0000	1.0000	23.52

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AMEREN MISSOURI
ELECTRIC DIVISION

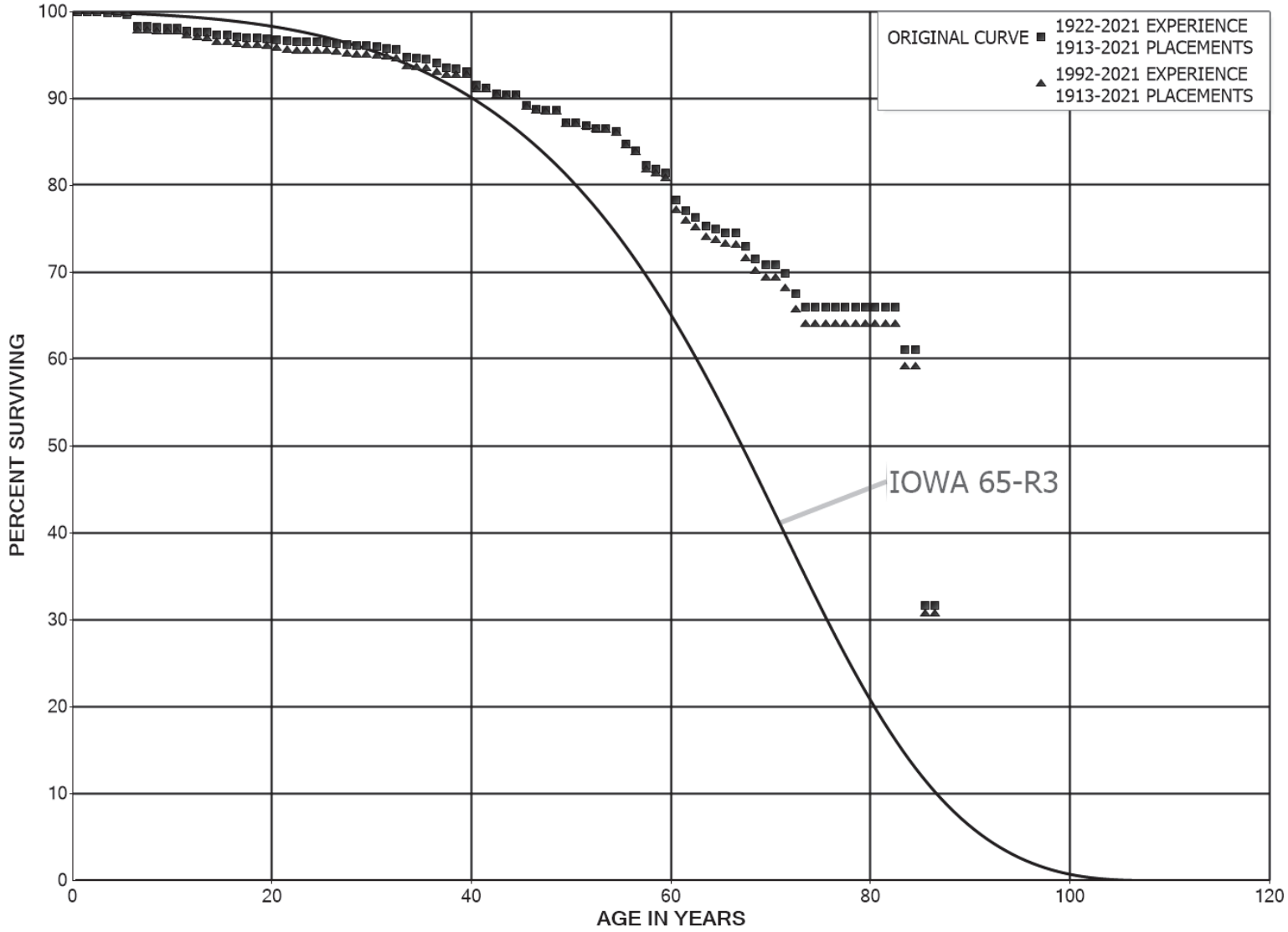
ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	465,625		0.0000	1.0000	23.52
80.5	466,850	512	0.0011	0.9989	23.52
81.5	466,338		0.0000	1.0000	23.49
82.5	466,254		0.0000	1.0000	23.49
83.5	464,178	1,593	0.0034	0.9966	23.49
84.5	462,585	33	0.0001	0.9999	23.41
85.5	462,377		0.0000	1.0000	23.41
86.5	462,248		0.0000	1.0000	23.41
87.5	462,248		0.0000	1.0000	23.41
88.5	461,698		0.0000	1.0000	23.41
89.5	426,099		0.0000	1.0000	23.41
90.5	1,225		0.0000	1.0000	23.41
91.5	1,225		0.0000	1.0000	23.41
92.5	1,225		0.0000	1.0000	23.41
93.5	1,225	1,225	1.0000		23.41
94.5					

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	389,642,194	3,962	0.0000	1.0000	100.00
0.5	353,388,224	185,088	0.0005	0.9995	100.00
1.5	336,078,057	150,719	0.0004	0.9996	99.95
2.5	294,416,875	75,657	0.0003	0.9997	99.90
3.5	276,105,755	255,017	0.0009	0.9991	99.88
4.5	247,548,360	378,823	0.0015	0.9985	99.78
5.5	200,700,586	2,637,513	0.0131	0.9869	99.63
6.5	196,387,287	24,103	0.0001	0.9999	98.32
7.5	172,192,467	173,618	0.0010	0.9990	98.31
8.5	167,557,553	194,944	0.0012	0.9988	98.21
9.5	166,270,391	50,170	0.0003	0.9997	98.10
10.5	147,527,500	491,554	0.0033	0.9967	98.07
11.5	144,004,383	158,786	0.0011	0.9989	97.74
12.5	140,608,160	89,778	0.0006	0.9994	97.63
13.5	130,549,508	372,043	0.0028	0.9972	97.57
14.5	129,873,747	58,902	0.0005	0.9995	97.29
15.5	109,591,626	193,876	0.0018	0.9982	97.25
16.5	106,486,784	72,266	0.0007	0.9993	97.08
17.5	105,548,155	70,237	0.0007	0.9993	97.01
18.5	102,112,119	119,107	0.0012	0.9988	96.95
19.5	99,499,382	105,410	0.0011	0.9989	96.83
20.5	98,238,461	116,876	0.0012	0.9988	96.73
21.5	94,263,451	89,399	0.0009	0.9991	96.61
22.5	87,329,163	26,828	0.0003	0.9997	96.52
23.5	85,580,181	31,862	0.0004	0.9996	96.49
24.5	85,201,115	8,372	0.0001	0.9999	96.46
25.5	85,079,436	111,570	0.0013	0.9987	96.45
26.5	80,908,597	141,906	0.0018	0.9982	96.32
27.5	80,498,093	59,361	0.0007	0.9993	96.15
28.5	75,834,805	19,170	0.0003	0.9997	96.08
29.5	74,448,567	113,856	0.0015	0.9985	96.06
30.5	74,490,039	124,946	0.0017	0.9983	95.91
31.5	73,840,619	100,156	0.0014	0.9986	95.75
32.5	72,635,048	669,781	0.0092	0.9908	95.62
33.5	73,000,288	63,680	0.0009	0.9991	94.74
34.5	72,774,541	140,155	0.0019	0.9981	94.66
35.5	71,731,429	339,961	0.0047	0.9953	94.47
36.5	58,354,383	323,800	0.0055	0.9945	94.03
37.5	59,968,389	68,784	0.0011	0.9989	93.50
38.5	59,748,658	185,196	0.0031	0.9969	93.40

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	58,395,324	1,001,538	0.0172	0.9828	93.11
40.5	57,331,207	226,259	0.0039	0.9961	91.51
41.5	56,403,459	374,546	0.0066	0.9934	91.15
42.5	54,684,405	98,357	0.0018	0.9982	90.54
43.5	54,224,296	9,674	0.0002	0.9998	90.38
44.5	54,002,580	728,659	0.0135	0.9865	90.36
45.5	49,321,605	244,354	0.0050	0.9950	89.15
46.5	49,435,744	35,331	0.0007	0.9993	88.70
47.5	47,638,068	33,467	0.0007	0.9993	88.64
48.5	44,129,355	672,350	0.0152	0.9848	88.58
49.5	42,237,898	39,523	0.0009	0.9991	87.23
50.5	38,848,176	117,172	0.0030	0.9970	87.15
51.5	34,183,687	129,121	0.0038	0.9962	86.88
52.5	29,310,857	24,989	0.0009	0.9991	86.56
53.5	21,542,786	82,613	0.0038	0.9962	86.48
54.5	15,070,769	241,491	0.0160	0.9840	86.15
55.5	13,956,961	129,088	0.0092	0.9908	84.77
56.5	11,889,742	247,271	0.0208	0.9792	83.99
57.5	10,776,808	59,010	0.0055	0.9945	82.24
58.5	7,784,656	41,470	0.0053	0.9947	81.79
59.5	7,508,510	286,955	0.0382	0.9618	81.35
60.5	7,148,405	106,170	0.0149	0.9851	78.24
61.5	5,693,257	56,304	0.0099	0.9901	77.08
62.5	5,611,498	79,308	0.0141	0.9859	76.32
63.5	5,337,199	18,695	0.0035	0.9965	75.24
64.5	3,576,783	22,279	0.0062	0.9938	74.98
65.5	2,960,845	1,757	0.0006	0.9994	74.51
66.5	2,927,607	61,715	0.0211	0.9789	74.47
67.5	2,865,892	53,812	0.0188	0.9812	72.90
68.5	2,373,639	21,161	0.0089	0.9911	71.53
69.5	1,657,491		0.0000	1.0000	70.89
70.5	1,874,434	29,287	0.0156	0.9844	70.89
71.5	1,730,765	55,389	0.0320	0.9680	69.78
72.5	1,669,559	38,042	0.0228	0.9772	67.55
73.5	1,624,674	46	0.0000	1.0000	66.01
74.5	1,624,628		0.0000	1.0000	66.01
75.5	1,624,628		0.0000	1.0000	66.01
76.5	1,616,557		0.0000	1.0000	66.01
77.5	1,616,528		0.0000	1.0000	66.01
78.5	1,615,325		0.0000	1.0000	66.01

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,615,325		0.0000	1.0000	66.01
80.5	1,615,325		0.0000	1.0000	66.01
81.5	1,615,325	27	0.0000	1.0000	66.01
82.5	1,614,142	122,029	0.0756	0.9244	66.01
83.5	1,488,118		0.0000	1.0000	61.02
84.5	1,488,118	717,192	0.4819	0.5181	61.02
85.5	770,926	1,046	0.0014	0.9986	31.61
86.5	769,880	54,757	0.0711	0.9289	31.57
87.5	715,123	121	0.0002	0.9998	29.32
88.5	714,671	90	0.0001	0.9999	29.32
89.5	354,942		0.0000	1.0000	29.31
90.5	296,395	27,782	0.0937	0.9063	29.31
91.5	268,613		0.0000	1.0000	26.57
92.5	224,770	3,657	0.0163	0.9837	26.57
93.5	220,630	8,848	0.0401	0.9599	26.13
94.5	211,782		0.0000	1.0000	25.09
95.5	211,782		0.0000	1.0000	25.09
96.5	202,147		0.0000	1.0000	25.09
97.5	202,128		0.0000	1.0000	25.09
98.5	202,128		0.0000	1.0000	25.09
99.5	202,128		0.0000	1.0000	25.09
100.5	202,128		0.0000	1.0000	25.09
101.5	202,128		0.0000	1.0000	25.09
102.5	202,128		0.0000	1.0000	25.09
103.5	202,128	129,686	0.6416	0.3584	25.09
104.5	72,441		0.0000	1.0000	8.99
105.5	72,441		0.0000	1.0000	8.99
106.5	72,441		0.0000	1.0000	8.99
107.5	72,441	36,299	0.5011	0.4989	8.99
108.5					4.49

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	317,060,566	33	0.0000	1.0000	100.00
0.5	280,930,428	5,629	0.0000	1.0000	100.00
1.5	264,770,066	94,786	0.0004	0.9996	100.00
2.5	223,280,901	34,976	0.0002	0.9998	99.96
3.5	205,485,224	250,998	0.0012	0.9988	99.95
4.5	177,192,806	249,554	0.0014	0.9986	99.82
5.5	130,654,890	2,592,822	0.0198	0.9802	99.68
6.5	139,982,835	8,144	0.0001	0.9999	97.71
7.5	115,898,327	73,700	0.0006	0.9994	97.70
8.5	111,354,565	22,403	0.0002	0.9998	97.64
9.5	110,316,593	6,594	0.0001	0.9999	97.62
10.5	91,633,139	455,145	0.0050	0.9950	97.61
11.5	88,854,839	140,003	0.0016	0.9984	97.13
12.5	86,852,482	77,166	0.0009	0.9991	96.97
13.5	76,874,018	352,570	0.0046	0.9954	96.89
14.5	76,468,679	42,916	0.0006	0.9994	96.44
15.5	60,126,646	149,944	0.0025	0.9975	96.39
16.5	57,168,500	43,716	0.0008	0.9992	96.15
17.5	58,069,970	17,506	0.0003	0.9997	96.08
18.5	58,080,743	94,642	0.0016	0.9984	96.05
19.5	57,556,376	94,520	0.0016	0.9984	95.89
20.5	59,502,482	108,716	0.0018	0.9982	95.73
21.5	61,176,119	76,003	0.0012	0.9988	95.56
22.5	58,220,503	20,829	0.0004	0.9996	95.44
23.5	63,995,899	3,598	0.0001	0.9999	95.41
24.5	71,112,963	6,654	0.0001	0.9999	95.40
25.5	72,409,780	101,950	0.0014	0.9986	95.39
26.5	68,544,131	134,592	0.0020	0.9980	95.26
27.5	69,305,325	55,890	0.0008	0.9992	95.07
28.5	68,006,530	16,045	0.0002	0.9998	94.99
29.5	66,859,576	83,294	0.0012	0.9988	94.97
30.5	67,043,865	122,510	0.0018	0.9982	94.85
31.5	67,896,017	87,054	0.0013	0.9987	94.68
32.5	66,737,880	667,581	0.0100	0.9900	94.56
33.5	67,307,320	59,110	0.0009	0.9991	93.61
34.5	69,315,003	140,055	0.0020	0.9980	93.53
35.5	68,722,659	324,503	0.0047	0.9953	93.34
36.5	55,469,303	180,193	0.0032	0.9968	92.90
37.5	57,274,685	9,412	0.0002	0.9998	92.60
38.5	57,583,037	22	0.0000	1.0000	92.58

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	56,446,552	1,000,314	0.0177	0.9823	92.58
40.5	55,473,707	1,406	0.0000	1.0000	90.94
41.5	54,951,040	373,089	0.0068	0.9932	90.94
42.5	53,239,074	96,338	0.0018	0.9982	90.32
43.5	52,780,985	9,151	0.0002	0.9998	90.16
44.5	52,584,801	720,297	0.0137	0.9863	90.14
45.5	47,912,188	238,986	0.0050	0.9950	88.91
46.5	48,098,349	31,128	0.0006	0.9994	88.46
47.5	46,305,358	21,121	0.0005	0.9995	88.41
48.5	42,810,349	668,390	0.0156	0.9844	88.37
49.5	40,923,614	36,899	0.0009	0.9991	86.99
50.5	37,536,898	80,759	0.0022	0.9978	86.91
51.5	32,909,017	126,185	0.0038	0.9962	86.72
52.5	28,040,353	20,578	0.0007	0.9993	86.39
53.5	20,276,693	77,166	0.0038	0.9962	86.33
54.5	13,833,877	240,490	0.0174	0.9826	86.00
55.5	12,721,763	124,634	0.0098	0.9902	84.50
56.5	10,660,202	246,236	0.0231	0.9769	83.67
57.5	9,548,521	56,223	0.0059	0.9941	81.74
58.5	6,559,484	40,812	0.0062	0.9938	81.26
59.5	6,285,552	286,955	0.0457	0.9543	80.76
60.5	6,695,039	106,170	0.0159	0.9841	77.07
61.5	5,239,891	56,304	0.0107	0.9893	75.85
62.5	5,353,538	79,308	0.0148	0.9852	75.03
63.5	5,109,099	18,695	0.0037	0.9963	73.92
64.5	3,352,371	22,154	0.0066	0.9934	73.65
65.5	2,736,558	1,757	0.0006	0.9994	73.16
66.5	2,716,612	61,715	0.0227	0.9773	73.12
67.5	2,663,764	53,812	0.0202	0.9798	71.45
68.5	2,171,511	21,161	0.0097	0.9903	70.01
69.5	1,455,364		0.0000	1.0000	69.33
70.5	1,672,306	29,287	0.0175	0.9825	69.33
71.5	1,528,637	55,389	0.0362	0.9638	68.11
72.5	1,467,431	38,042	0.0259	0.9741	65.65
73.5	1,422,546	46	0.0000	1.0000	63.94
74.5	1,422,501		0.0000	1.0000	63.94
75.5	1,422,501		0.0000	1.0000	63.94
76.5	1,414,430		0.0000	1.0000	63.94
77.5	1,414,400		0.0000	1.0000	63.94
78.5	1,615,325		0.0000	1.0000	63.94

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AMEREN MISSOURI
ELECTRIC DIVISION

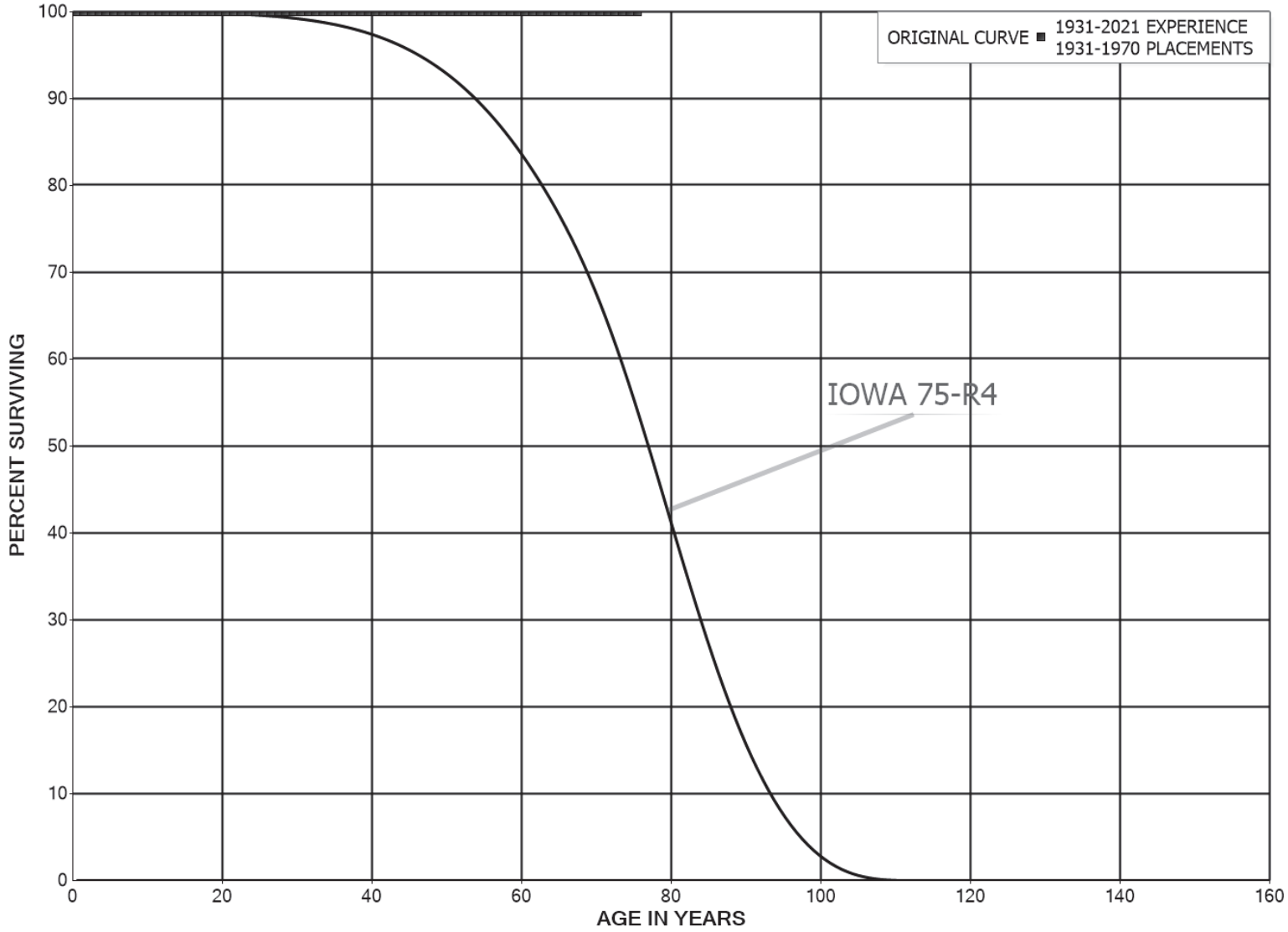
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,615,325		0.0000	1.0000	63.94
80.5	1,615,325		0.0000	1.0000	63.94
81.5	1,615,325	27	0.0000	1.0000	63.94
82.5	1,614,142	122,029	0.0756	0.9244	63.94
83.5	1,488,118		0.0000	1.0000	59.11
84.5	1,488,118	717,192	0.4819	0.5181	59.11
85.5	770,926	1,046	0.0014	0.9986	30.62
86.5	769,880	54,757	0.0711	0.9289	30.58
87.5	715,123	121	0.0002	0.9998	28.40
88.5	714,671	90	0.0001	0.9999	28.40
89.5	354,942		0.0000	1.0000	28.40
90.5	296,395	27,782	0.0937	0.9063	28.40
91.5	268,613		0.0000	1.0000	25.73
92.5	224,770	3,657	0.0163	0.9837	25.73
93.5	220,630	8,848	0.0401	0.9599	25.32
94.5	211,782		0.0000	1.0000	24.30
95.5	211,782		0.0000	1.0000	24.30
96.5	202,147		0.0000	1.0000	24.30
97.5	202,128		0.0000	1.0000	24.30
98.5	202,128		0.0000	1.0000	24.30
99.5	202,128		0.0000	1.0000	24.30
100.5	202,128		0.0000	1.0000	24.30
101.5	202,128		0.0000	1.0000	24.30
102.5	202,128		0.0000	1.0000	24.30
103.5	202,128	129,686	0.6416	0.3584	24.30
104.5	72,441		0.0000	1.0000	8.71
105.5	72,441		0.0000	1.0000	8.71
106.5	72,441		0.0000	1.0000	8.71
107.5	72,441	36,299	0.5011	0.4989	8.71
108.5					4.35

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 359.00 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-1970 EXPERIENCE BAND 1931-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	71,788		0.0000	1.0000	100.00
0.5	71,788		0.0000	1.0000	100.00
1.5	71,788		0.0000	1.0000	100.00
2.5	71,788		0.0000	1.0000	100.00
3.5	71,788		0.0000	1.0000	100.00
4.5	71,788		0.0000	1.0000	100.00
5.5	71,788		0.0000	1.0000	100.00
6.5	71,788		0.0000	1.0000	100.00
7.5	71,788		0.0000	1.0000	100.00
8.5	71,788		0.0000	1.0000	100.00
9.5	71,788		0.0000	1.0000	100.00
10.5	71,788		0.0000	1.0000	100.00
11.5	71,788		0.0000	1.0000	100.00
12.5	71,788		0.0000	1.0000	100.00
13.5	71,788		0.0000	1.0000	100.00
14.5	71,788		0.0000	1.0000	100.00
15.5	71,788		0.0000	1.0000	100.00
16.5	71,788		0.0000	1.0000	100.00
17.5	71,788		0.0000	1.0000	100.00
18.5	71,788		0.0000	1.0000	100.00
19.5	71,788		0.0000	1.0000	100.00
20.5	71,788		0.0000	1.0000	100.00
21.5	71,788		0.0000	1.0000	100.00
22.5	71,788		0.0000	1.0000	100.00
23.5	71,788		0.0000	1.0000	100.00
24.5	71,788		0.0000	1.0000	100.00
25.5	71,788		0.0000	1.0000	100.00
26.5	71,788		0.0000	1.0000	100.00
27.5	71,788		0.0000	1.0000	100.00
28.5	71,788		0.0000	1.0000	100.00
29.5	71,788		0.0000	1.0000	100.00
30.5	71,788		0.0000	1.0000	100.00
31.5	71,788		0.0000	1.0000	100.00
32.5	71,788		0.0000	1.0000	100.00
33.5	71,788		0.0000	1.0000	100.00
34.5	71,788		0.0000	1.0000	100.00
35.5	71,788		0.0000	1.0000	100.00
36.5	71,788		0.0000	1.0000	100.00
37.5	71,788		0.0000	1.0000	100.00
38.5	71,788		0.0000	1.0000	100.00

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-1970 EXPERIENCE BAND 1931-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	71,788		0.0000	1.0000	100.00
40.5	71,788		0.0000	1.0000	100.00
41.5	71,788		0.0000	1.0000	100.00
42.5	71,788		0.0000	1.0000	100.00
43.5	71,788		0.0000	1.0000	100.00
44.5	71,788		0.0000	1.0000	100.00
45.5	71,788		0.0000	1.0000	100.00
46.5	71,788		0.0000	1.0000	100.00
47.5	71,788		0.0000	1.0000	100.00
48.5	71,788		0.0000	1.0000	100.00
49.5	71,788		0.0000	1.0000	100.00
50.5	71,788		0.0000	1.0000	100.00
51.5	68,911		0.0000	1.0000	100.00
52.5	68,911		0.0000	1.0000	100.00
53.5	68,911		0.0000	1.0000	100.00
54.5	68,911		0.0000	1.0000	100.00
55.5	59,243		0.0000	1.0000	100.00
56.5	59,243		0.0000	1.0000	100.00
57.5	59,243		0.0000	1.0000	100.00
58.5	59,243		0.0000	1.0000	100.00
59.5	59,243		0.0000	1.0000	100.00
60.5	32,562		0.0000	1.0000	100.00
61.5	32,562		0.0000	1.0000	100.00
62.5	32,562		0.0000	1.0000	100.00
63.5	32,562		0.0000	1.0000	100.00
64.5	28,870		0.0000	1.0000	100.00
65.5	28,870		0.0000	1.0000	100.00
66.5	28,870		0.0000	1.0000	100.00
67.5	28,870		0.0000	1.0000	100.00
68.5	27,594		0.0000	1.0000	100.00
69.5	27,594		0.0000	1.0000	100.00
70.5	27,594		0.0000	1.0000	100.00
71.5	27,594		0.0000	1.0000	100.00
72.5	27,594		0.0000	1.0000	100.00
73.5	27,594		0.0000	1.0000	100.00
74.5	27,594		0.0000	1.0000	100.00
75.5	27,594		0.0000	1.0000	100.00
76.5	1,085		0.0000	1.0000	100.00
77.5	1,085		0.0000	1.0000	100.00
78.5	1,085		0.0000	1.0000	100.00

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-1970 EXPERIENCE BAND 1931-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,085		0.0000	1.0000	100.00
80.5	1,085		0.0000	1.0000	100.00
81.5	1,085		0.0000	1.0000	100.00
82.5	1,085		0.0000	1.0000	100.00
83.5	1,085		0.0000	1.0000	100.00
84.5	1,085		0.0000	1.0000	100.00
85.5	1,085		0.0000	1.0000	100.00
86.5	1,085		0.0000	1.0000	100.00
87.5	974		0.0000	1.0000	100.00
88.5	965		0.0000	1.0000	100.00
89.5	24		0.0000	1.0000	100.00
90.5					100.00

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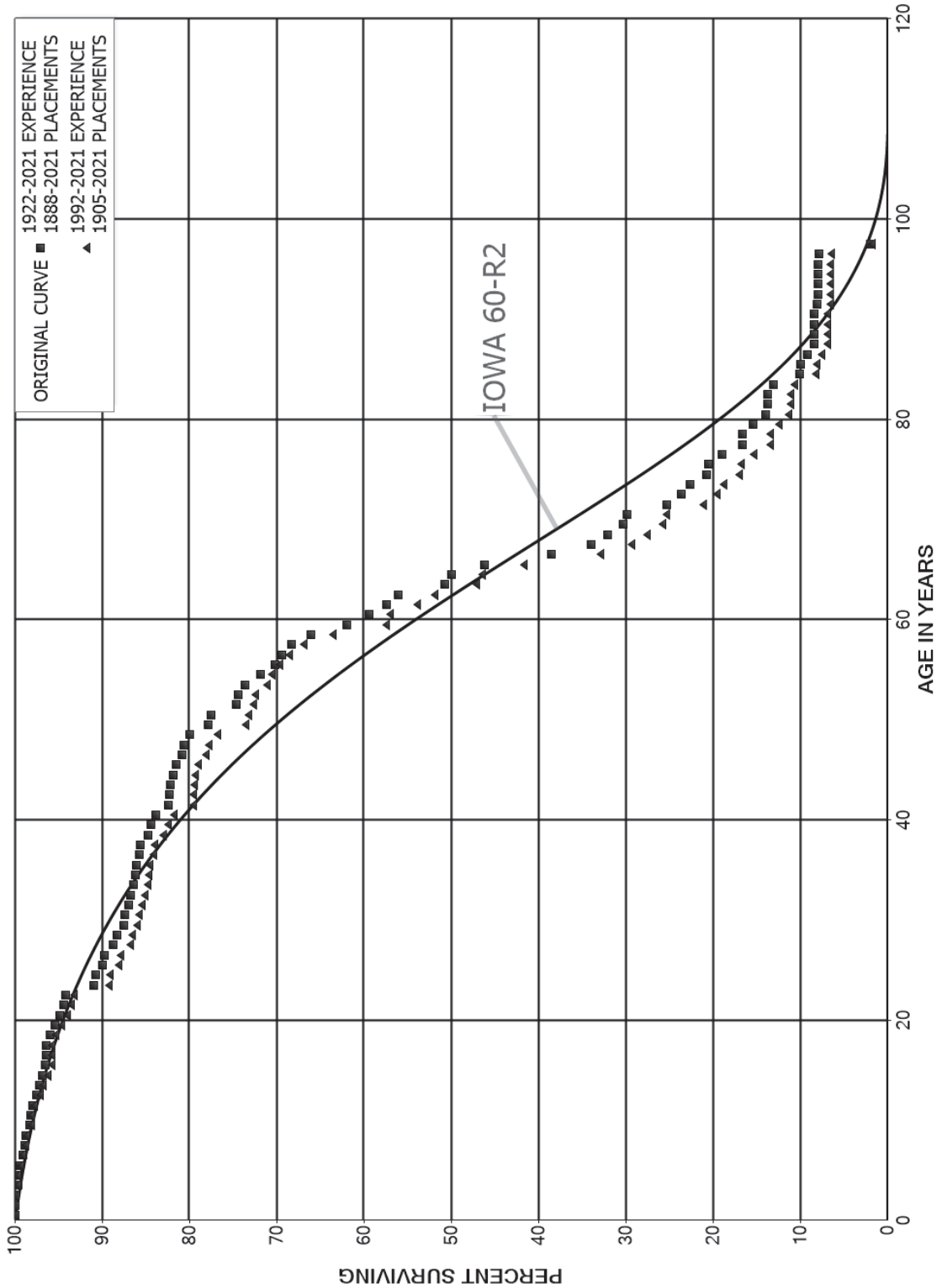
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1888-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,914,199	890	0.0000	1.0000	100.00
0.5	20,912,736	603	0.0000	1.0000	100.00
1.5	20,793,905	5,430	0.0003	0.9997	99.99
2.5	20,634,051	63,757	0.0031	0.9969	99.97
3.5	20,558,402	15,147	0.0007	0.9993	99.66
4.5	20,805,889	48,747	0.0023	0.9977	99.58
5.5	21,026,202	54,866	0.0026	0.9974	99.35
6.5	19,902,144	48,445	0.0024	0.9976	99.09
7.5	18,600,014	32,142	0.0017	0.9983	98.85
8.5	18,531,375	84,380	0.0046	0.9954	98.68
9.5	18,206,249	10,578	0.0006	0.9994	98.23
10.5	17,914,597	47,097	0.0026	0.9974	98.17
11.5	17,779,453	83,771	0.0047	0.9953	97.92
12.5	16,992,446	46,811	0.0028	0.9972	97.45
13.5	16,781,853	66,315	0.0040	0.9960	97.19
14.5	16,747,042	58,175	0.0035	0.9965	96.80
15.5	16,371,867	8,906	0.0005	0.9995	96.47
16.5	16,346,417	11,941	0.0007	0.9993	96.41
17.5	16,214,257	59,906	0.0037	0.9963	96.34
18.5	16,136,852	101,441	0.0063	0.9937	95.99
19.5	16,171,851	91,149	0.0056	0.9944	95.38
20.5	16,075,196	71,449	0.0044	0.9956	94.85
21.5	15,978,443	46,083	0.0029	0.9971	94.42
22.5	15,448,291	524,878	0.0340	0.9660	94.15
23.5	14,426,822	28,923	0.0020	0.9980	90.95
24.5	13,481,037	115,278	0.0086	0.9914	90.77
25.5	12,300,316	38,070	0.0031	0.9969	89.99
26.5	11,398,318	122,522	0.0107	0.9893	89.72
27.5	10,049,056	48,023	0.0048	0.9952	88.75
28.5	8,879,195	78,571	0.0088	0.9912	88.33
29.5	8,157,168	13,177	0.0016	0.9984	87.55
30.5	8,134,852	41,977	0.0052	0.9948	87.40
31.5	8,036,045	21,175	0.0026	0.9974	86.95
32.5	7,602,787	31,360	0.0041	0.9959	86.72
33.5	6,835,065	13,513	0.0020	0.9980	86.37
34.5	6,764,849	8,437	0.0012	0.9988	86.20
35.5	5,818,444	24,558	0.0042	0.9958	86.09
36.5	5,744,380	8,192	0.0014	0.9986	85.72
37.5	5,710,062	58,330	0.0102	0.9898	85.60
38.5	5,054,607	22,984	0.0045	0.9955	84.73

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,913,189	29,225	0.0059	0.9941	84.34
40.5	4,925,892	85,191	0.0173	0.9827	83.84
41.5	4,768,968	4,402	0.0009	0.9991	82.39
42.5	4,782,762	5,603	0.0012	0.9988	82.31
43.5	4,738,738	22,379	0.0047	0.9953	82.22
44.5	4,643,118	18,662	0.0040	0.9960	81.83
45.5	4,346,337	35,784	0.0082	0.9918	81.50
46.5	4,052,059	11,130	0.0027	0.9973	80.83
47.5	3,911,792	32,901	0.0084	0.9916	80.61
48.5	3,858,477	102,487	0.0266	0.9734	79.93
49.5	3,725,982	13,071	0.0035	0.9965	77.81
50.5	3,442,881	127,736	0.0371	0.9629	77.53
51.5	3,197,403	10,773	0.0034	0.9966	74.66
52.5	2,941,201	32,305	0.0110	0.9890	74.41
53.5	2,824,806	66,293	0.0235	0.9765	73.59
54.5	2,655,918	62,754	0.0236	0.9764	71.86
55.5	2,569,206	28,325	0.0110	0.9890	70.16
56.5	2,399,473	39,106	0.0163	0.9837	69.39
57.5	2,256,390	74,031	0.0328	0.9672	68.26
58.5	2,118,902	129,420	0.0611	0.9389	66.02
59.5	1,853,566	76,579	0.0413	0.9587	61.99
60.5	1,730,916	59,905	0.0346	0.9654	59.43
61.5	1,646,408	36,856	0.0224	0.9776	57.37
62.5	1,505,493	144,406	0.0959	0.9041	56.09
63.5	1,326,904	20,969	0.0158	0.9842	50.71
64.5	1,299,206	98,379	0.0757	0.9243	49.90
65.5	1,169,263	192,353	0.1645	0.8355	46.13
66.5	971,758	114,516	0.1178	0.8822	38.54
67.5	814,587	44,977	0.0552	0.9448	34.00
68.5	768,988	44,092	0.0573	0.9427	32.12
69.5	694,688	9,474	0.0136	0.9864	30.28
70.5	646,296	98,731	0.1528	0.8472	29.86
71.5	639,574	44,001	0.0688	0.9312	25.30
72.5	626,528	24,681	0.0394	0.9606	23.56
73.5	582,647	48,415	0.0831	0.9169	22.63
74.5	513,560	5,673	0.0110	0.9890	20.75
75.5	510,167	38,617	0.0757	0.9243	20.52
76.5	472,018	59,232	0.1255	0.8745	18.97
77.5	411,717		0.0000	1.0000	16.59
78.5	411,717	30,900	0.0751	0.9249	16.59

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1888-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	381,385	33,670	0.0883	0.9117	15.34
80.5	341,903	7,312	0.0214	0.9786	13.99
81.5	333,614	153	0.0005	0.9995	13.69
82.5	333,303	14,097	0.0423	0.9577	13.68
83.5	310,969	72,297	0.2325	0.7675	13.11
84.5	478,626	7,892	0.0165	0.9835	10.06
85.5	463,688	32,278	0.0696	0.9304	9.89
86.5	431,410	35,616	0.0826	0.9174	9.20
87.5	395,794	2,188	0.0055	0.9945	8.44
88.5	393,606		0.0000	1.0000	8.40
89.5	393,606		0.0000	1.0000	8.40
90.5	393,606	17,555	0.0446	0.9554	8.40
91.5	353,834	678	0.0019	0.9981	8.02
92.5	316,066	2,218	0.0070	0.9930	8.01
93.5	313,668	218	0.0007	0.9993	7.95
94.5	312,791		0.0000	1.0000	7.95
95.5	308,357	3,524	0.0114	0.9886	7.95
96.5	304,833	227,220	0.7454	0.2546	7.86
97.5	77,613		0.0000	1.0000	2.00
98.5	77,613		0.0000	1.0000	2.00
99.5	77,613		0.0000	1.0000	2.00
100.5	78,902	59,536	0.7546	0.2454	2.00
101.5	19,366		0.0000	1.0000	0.49
102.5	18,643		0.0000	1.0000	0.49
103.5	18,643		0.0000	1.0000	0.49
104.5	1,289		0.0000	1.0000	0.49
105.5	1,289		0.0000	1.0000	0.49
106.5	1,289		0.0000	1.0000	0.49
107.5	1,289		0.0000	1.0000	0.49
108.5	1,289		0.0000	1.0000	0.49
109.5	1,289		0.0000	1.0000	0.49
110.5	1,289		0.0000	1.0000	0.49
111.5	1,289		0.0000	1.0000	0.49
112.5	1,289		0.0000	1.0000	0.49
113.5	1,289		0.0000	1.0000	0.49
114.5	1,289		0.0000	1.0000	0.49
115.5	1,289		0.0000	1.0000	0.49
116.5					0.49

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,168,396	890	0.0001	0.9999	100.00
0.5	12,166,613	1	0.0000	1.0000	99.99
1.5	12,154,204	3,591	0.0003	0.9997	99.99
2.5	12,509,552	61,316	0.0049	0.9951	99.96
3.5	13,274,450	25	0.0000	1.0000	99.47
4.5	13,574,193	45,686	0.0034	0.9966	99.47
5.5	14,762,565	32,727	0.0022	0.9978	99.14
6.5	13,677,028	41,455	0.0030	0.9970	98.92
7.5	12,474,478	16,180	0.0013	0.9987	98.62
8.5	13,211,048	69,821	0.0053	0.9947	98.49
9.5	13,032,883	6,702	0.0005	0.9995	97.97
10.5	12,773,849	44,279	0.0035	0.9965	97.92
11.5	12,756,894	76,005	0.0060	0.9940	97.58
12.5	11,992,020	45,366	0.0038	0.9962	97.00
13.5	11,838,182	64,519	0.0055	0.9945	96.63
14.5	11,870,159	56,715	0.0048	0.9952	96.11
15.5	11,805,731	5,111	0.0004	0.9996	95.65
16.5	12,108,799	5,134	0.0004	0.9996	95.60
17.5	12,184,938	53,959	0.0044	0.9956	95.56
18.5	12,117,010	82,509	0.0068	0.9932	95.14
19.5	11,986,132	85,844	0.0072	0.9928	94.49
20.5	12,270,619	59,802	0.0049	0.9951	93.82
21.5	12,321,613	43,031	0.0035	0.9965	93.36
22.5	12,071,241	512,153	0.0424	0.9576	93.03
23.5	11,169,964	21,115	0.0019	0.9981	89.09
24.5	10,359,521	109,381	0.0106	0.9894	88.92
25.5	9,220,097	23,894	0.0026	0.9974	87.98
26.5	8,567,382	109,618	0.0128	0.9872	87.75
27.5	7,377,567	23,514	0.0032	0.9968	86.63
28.5	6,280,228	37,816	0.0060	0.9940	86.35
29.5	5,723,217	11,688	0.0020	0.9980	85.83
30.5	5,731,889	27,832	0.0049	0.9951	85.66
31.5	5,683,368	15,608	0.0027	0.9973	85.24
32.5	5,389,106	25,885	0.0048	0.9952	85.01
33.5	4,755,746	8,289	0.0017	0.9983	84.60
34.5	4,723,871	1,283	0.0003	0.9997	84.45
35.5	3,819,514	19,309	0.0051	0.9949	84.43
36.5	3,773,034	6,725	0.0018	0.9982	84.00
37.5	3,760,460	46,294	0.0123	0.9877	83.85
38.5	3,124,821	18,300	0.0059	0.9941	82.82

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AMEREN MISSOURI
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ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,030,905	26,275	0.0087	0.9913	82.33
40.5	3,130,475	83,360	0.0266	0.9734	81.62
41.5	2,998,412	3,992	0.0013	0.9987	79.45
42.5	3,131,475	2,656	0.0008	0.9992	79.34
43.5	3,128,196	2,383	0.0008	0.9992	79.27
44.5	3,131,590	16,446	0.0053	0.9947	79.21
45.5	2,844,576	32,375	0.0114	0.9886	78.80
46.5	2,558,432	10,000	0.0039	0.9961	77.90
47.5	2,430,959	30,072	0.0124	0.9876	77.60
48.5	2,401,898	100,646	0.0419	0.9581	76.64
49.5	2,342,061	11,474	0.0049	0.9951	73.43
50.5	2,118,045	15,097	0.0071	0.9929	73.07
51.5	2,005,604	7,729	0.0039	0.9961	72.54
52.5	1,788,705	31,529	0.0176	0.9824	72.26
53.5	1,693,604	15,108	0.0089	0.9911	70.99
54.5	1,722,598	20,524	0.0119	0.9881	70.36
55.5	1,770,266	28,111	0.0159	0.9841	69.52
56.5	1,619,669	39,065	0.0241	0.9759	68.42
57.5	1,478,440	74,030	0.0501	0.9499	66.77
58.5	1,342,283	129,137	0.0962	0.9038	63.42
59.5	1,090,246	9,703	0.0089	0.9911	57.32
60.5	1,091,019	59,905	0.0549	0.9451	56.81
61.5	1,022,434	36,732	0.0359	0.9641	53.69
62.5	933,931	87,183	0.0934	0.9066	51.76
63.5	942,482	13,731	0.0146	0.9854	46.93
64.5	964,913	98,379	0.1020	0.8980	46.25
65.5	901,045	192,215	0.2133	0.7867	41.53
66.5	768,144	82,727	0.1077	0.8923	32.67
67.5	682,507	42,215	0.0619	0.9381	29.15
68.5	666,114	42,464	0.0637	0.9363	27.35
69.5	617,766	9,474	0.0153	0.9847	25.61
70.5	579,582	98,731	0.1703	0.8297	25.21
71.5	576,114	41,783	0.0725	0.9275	20.92
72.5	566,134	23,974	0.0423	0.9577	19.40
73.5	522,961	48,415	0.0926	0.9074	18.58
74.5	454,024	5,673	0.0125	0.9875	16.86
75.5	450,632	38,617	0.0857	0.9143	16.65
76.5	472,018	59,232	0.1255	0.8745	15.22
77.5	411,717		0.0000	1.0000	13.31
78.5	411,717	30,900	0.0751	0.9249	13.31

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ELECTRIC DIVISION

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	381,385	33,670	0.0883	0.9117	12.31
80.5	341,903	7,312	0.0214	0.9786	11.23
81.5	333,614	153	0.0005	0.9995	10.99
82.5	333,303	14,097	0.0423	0.9577	10.98
83.5	310,969	72,297	0.2325	0.7675	10.52
84.5	478,626	7,892	0.0165	0.9835	8.07
85.5	463,688	32,278	0.0696	0.9304	7.94
86.5	431,410	35,616	0.0826	0.9174	7.39
87.5	395,794	2,188	0.0055	0.9945	6.78
88.5	393,606		0.0000	1.0000	6.74
89.5	393,606		0.0000	1.0000	6.74
90.5	393,606	17,555	0.0446	0.9554	6.74
91.5	353,834	678	0.0019	0.9981	6.44
92.5	316,066	2,218	0.0070	0.9930	6.43
93.5	313,668	218	0.0007	0.9993	6.38
94.5	312,791		0.0000	1.0000	6.38
95.5	308,357	3,524	0.0114	0.9886	6.38
96.5	304,833	227,220	0.7454	0.2546	6.30
97.5	77,613		0.0000	1.0000	1.60
98.5	77,613		0.0000	1.0000	1.60
99.5	77,613		0.0000	1.0000	1.60
100.5	78,902	59,536	0.7546	0.2454	1.60
101.5	19,366		0.0000	1.0000	0.39
102.5	18,643		0.0000	1.0000	0.39
103.5	18,643		0.0000	1.0000	0.39
104.5	1,289		0.0000	1.0000	0.39
105.5	1,289		0.0000	1.0000	0.39
106.5	1,289		0.0000	1.0000	0.39
107.5	1,289		0.0000	1.0000	0.39
108.5	1,289		0.0000	1.0000	0.39
109.5	1,289		0.0000	1.0000	0.39
110.5	1,289		0.0000	1.0000	0.39
111.5	1,289		0.0000	1.0000	0.39
112.5	1,289		0.0000	1.0000	0.39
113.5	1,289		0.0000	1.0000	0.39
114.5	1,289		0.0000	1.0000	0.39
115.5	1,289		0.0000	1.0000	0.39
116.5					0.39

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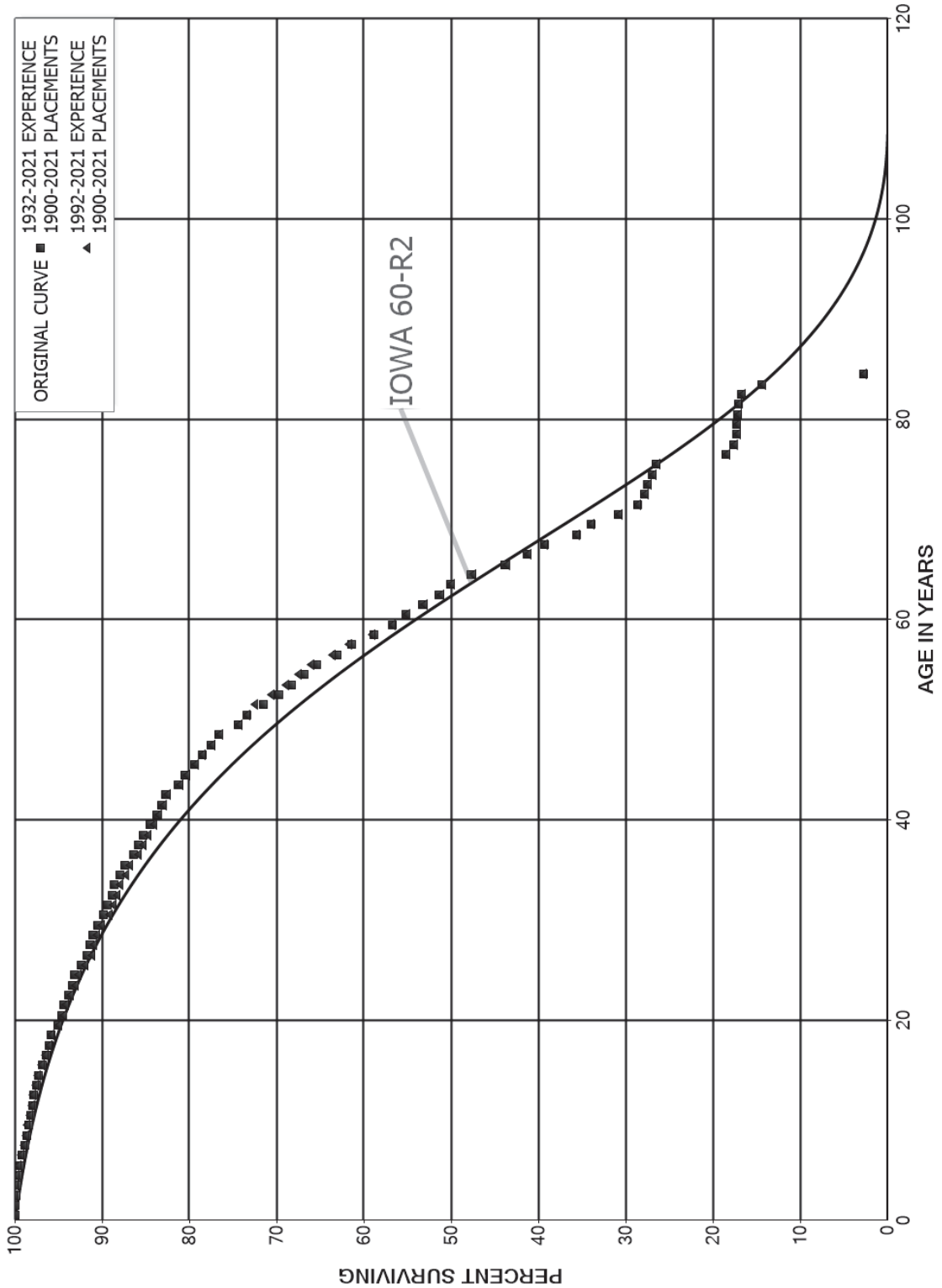
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1932-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,401,906,487	181,711	0.0001	0.9999	100.00
0.5	1,313,311,004	652,073	0.0005	0.9995	99.99
1.5	1,231,732,758	873,124	0.0007	0.9993	99.94
2.5	1,142,489,178	1,024,768	0.0009	0.9991	99.87
3.5	1,097,668,869	1,549,460	0.0014	0.9986	99.78
4.5	1,051,254,329	1,968,308	0.0019	0.9981	99.64
5.5	973,697,522	3,137,714	0.0032	0.9968	99.45
6.5	952,343,358	2,597,149	0.0027	0.9973	99.13
7.5	899,865,964	1,934,289	0.0021	0.9979	98.86
8.5	872,047,660	2,026,707	0.0023	0.9977	98.65
9.5	787,730,111	2,303,054	0.0029	0.9971	98.42
10.5	744,551,168	1,175,066	0.0016	0.9984	98.13
11.5	698,719,468	1,233,995	0.0018	0.9982	97.97
12.5	641,118,003	1,874,968	0.0029	0.9971	97.80
13.5	611,990,783	1,674,078	0.0027	0.9973	97.52
14.5	578,925,632	2,239,282	0.0039	0.9961	97.25
15.5	544,333,694	2,378,224	0.0044	0.9956	96.87
16.5	519,862,474	2,239,348	0.0043	0.9957	96.45
17.5	498,309,120	1,128,149	0.0023	0.9977	96.03
18.5	472,480,491	3,574,209	0.0076	0.9924	95.82
19.5	453,130,526	2,076,889	0.0046	0.9954	95.09
20.5	443,200,707	1,233,146	0.0028	0.9972	94.66
21.5	435,523,254	2,460,416	0.0056	0.9944	94.39
22.5	425,947,918	2,077,658	0.0049	0.9951	93.86
23.5	415,849,356	1,235,960	0.0030	0.9970	93.40
24.5	395,928,330	3,016,524	0.0076	0.9924	93.12
25.5	368,947,524	2,732,846	0.0074	0.9926	92.41
26.5	350,649,038	1,170,688	0.0033	0.9967	91.73
27.5	326,344,313	1,340,335	0.0041	0.9959	91.42
28.5	308,735,871	1,749,472	0.0057	0.9943	91.05
29.5	285,665,406	2,364,369	0.0083	0.9917	90.53
30.5	271,218,995	1,227,931	0.0045	0.9955	89.78
31.5	258,817,304	1,495,854	0.0058	0.9942	89.38
32.5	250,262,527	833,503	0.0033	0.9967	88.86
33.5	233,901,898	1,758,767	0.0075	0.9925	88.56
34.5	225,585,558	1,230,798	0.0055	0.9945	87.90
35.5	215,669,988	2,438,305	0.0113	0.9887	87.42
36.5	209,539,776	1,328,284	0.0063	0.9937	86.43
37.5	201,495,916	1,503,786	0.0075	0.9925	85.88
38.5	188,285,090	1,724,539	0.0092	0.9908	85.24

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AMEREN MISSOURI
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ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1932-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	179,025,698	1,522,815	0.0085	0.9915	84.46
40.5	170,505,494	1,094,954	0.0064	0.9936	83.74
41.5	165,370,725	995,650	0.0060	0.9940	83.20
42.5	157,043,334	2,725,932	0.0174	0.9826	82.70
43.5	149,675,076	1,441,809	0.0096	0.9904	81.27
44.5	144,038,220	1,906,331	0.0132	0.9868	80.48
45.5	136,198,516	1,547,910	0.0114	0.9886	79.42
46.5	125,892,731	1,610,713	0.0128	0.9872	78.52
47.5	117,109,626	1,407,395	0.0120	0.9880	77.51
48.5	111,534,603	3,221,316	0.0289	0.9711	76.58
49.5	103,735,948	1,318,823	0.0127	0.9873	74.37
50.5	96,346,258	2,460,068	0.0255	0.9745	73.42
51.5	86,780,387	2,183,735	0.0252	0.9748	71.55
52.5	76,980,627	1,673,726	0.0217	0.9783	69.75
53.5	68,605,064	1,416,173	0.0206	0.9794	68.23
54.5	60,576,448	1,287,552	0.0213	0.9787	66.82
55.5	55,596,103	1,943,322	0.0350	0.9650	65.40
56.5	48,681,396	1,340,487	0.0275	0.9725	63.12
57.5	42,558,699	1,742,322	0.0409	0.9591	61.38
58.5	37,745,473	1,383,154	0.0366	0.9634	58.87
59.5	34,196,982	943,467	0.0276	0.9724	56.71
60.5	31,180,960	1,052,926	0.0338	0.9662	55.14
61.5	27,486,377	955,616	0.0348	0.9652	53.28
62.5	23,703,067	607,958	0.0256	0.9744	51.43
63.5	21,420,353	1,020,098	0.0476	0.9524	50.11
64.5	17,501,039	1,410,548	0.0806	0.9194	47.72
65.5	13,962,370	832,756	0.0596	0.9404	43.88
66.5	12,249,192	596,222	0.0487	0.9513	41.26
67.5	10,145,108	943,519	0.0930	0.9070	39.25
68.5	8,793,232	409,461	0.0466	0.9534	35.60
69.5	7,557,747	702,859	0.0930	0.9070	33.94
70.5	5,818,756	404,359	0.0695	0.9305	30.79
71.5	5,018,021	146,634	0.0292	0.9708	28.65
72.5	4,388,543	53,412	0.0122	0.9878	27.81
73.5	4,092,287	74,555	0.0182	0.9818	27.47
74.5	3,926,694	61,450	0.0156	0.9844	26.97
75.5	3,819,887	1,163,968	0.3047	0.6953	26.55
76.5	2,673,873	126,700	0.0474	0.9526	18.46
77.5	2,547,140	36,326	0.0143	0.9857	17.58
78.5	2,491,894	4,007	0.0016	0.9984	17.33

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1932-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,448,289	22,893	0.0094	0.9906	17.31
80.5	2,341,898	5,350	0.0023	0.9977	17.14
81.5	2,305,153	56,871	0.0247	0.9753	17.11
82.5	2,214,324	301,531	0.1362	0.8638	16.68
83.5	1,809,975	1,470,432	0.8124	0.1876	14.41
84.5	321,759	23,691	0.0736	0.9264	2.70
85.5	291,366	23,310	0.0800	0.9200	2.50
86.5	262,418	873	0.0033	0.9967	2.30
87.5	258,764	15,335	0.0593	0.9407	2.30
88.5	239,050	19,380	0.0811	0.9189	2.16
89.5	210,469	29,085	0.1382	0.8618	1.99
90.5	170,970	7,181	0.0420	0.9580	1.71
91.5	144,608	1,041	0.0072	0.9928	1.64
92.5	138,313	9,533	0.0689	0.9311	1.63
93.5	127,479	2,989	0.0234	0.9766	1.52
94.5	124,320	5,492	0.0442	0.9558	1.48
95.5	108,064	9,715	0.0899	0.9101	1.41
96.5	90,852	68,285	0.7516	0.2484	1.29
97.5	22,567		0.0000	1.0000	0.32
98.5	22,567		0.0000	1.0000	0.32
99.5	22,567	3,457	0.1532	0.8468	0.32
100.5	19,110		0.0000	1.0000	0.27
101.5	19,110	7,319	0.3830	0.6170	0.27
102.5	11,790		0.0000	1.0000	0.17
103.5	9,380		0.0000	1.0000	0.17
104.5	7,741		0.0000	1.0000	0.17
105.5	7,741		0.0000	1.0000	0.17
106.5	7,741		0.0000	1.0000	0.17
107.5	7,741		0.0000	1.0000	0.17
108.5	7,741		0.0000	1.0000	0.17
109.5					0.17

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,093,029,910	155,865	0.0001	0.9999	100.00
0.5	1,018,800,588	422,219	0.0004	0.9996	99.99
1.5	947,573,064	497,112	0.0005	0.9995	99.94
2.5	866,645,928	513,965	0.0006	0.9994	99.89
3.5	838,768,230	791,218	0.0009	0.9991	99.83
4.5	800,148,982	1,501,836	0.0019	0.9981	99.74
5.5	730,946,349	2,826,431	0.0039	0.9961	99.55
6.5	713,735,734	2,060,850	0.0029	0.9971	99.17
7.5	668,783,424	1,541,866	0.0023	0.9977	98.88
8.5	654,833,135	1,201,876	0.0018	0.9982	98.65
9.5	581,490,134	1,886,647	0.0032	0.9968	98.47
10.5	546,195,916	804,798	0.0015	0.9985	98.15
11.5	506,412,384	793,503	0.0016	0.9984	98.01
12.5	457,458,752	1,390,229	0.0030	0.9970	97.85
13.5	434,159,589	1,093,081	0.0025	0.9975	97.56
14.5	407,189,306	1,902,079	0.0047	0.9953	97.31
15.5	380,587,678	1,856,750	0.0049	0.9951	96.86
16.5	366,057,223	1,803,216	0.0049	0.9951	96.38
17.5	354,347,874	776,047	0.0022	0.9978	95.91
18.5	334,266,500	3,184,417	0.0095	0.9905	95.70
19.5	320,808,317	1,725,506	0.0054	0.9946	94.79
20.5	319,431,852	716,318	0.0022	0.9978	94.28
21.5	320,897,209	2,080,170	0.0065	0.9935	94.07
22.5	321,859,968	1,717,353	0.0053	0.9947	93.46
23.5	320,828,438	999,636	0.0031	0.9969	92.96
24.5	309,583,295	2,818,347	0.0091	0.9909	92.67
25.5	288,917,656	2,398,284	0.0083	0.9917	91.82
26.5	278,618,820	842,864	0.0030	0.9970	91.06
27.5	260,813,930	951,634	0.0036	0.9964	90.79
28.5	248,464,815	1,466,100	0.0059	0.9941	90.45
29.5	229,251,502	2,136,009	0.0093	0.9907	89.92
30.5	219,274,095	1,057,468	0.0048	0.9952	89.08
31.5	211,831,513	1,059,468	0.0050	0.9950	88.65
32.5	207,602,823	757,354	0.0036	0.9964	88.21
33.5	194,156,182	1,609,863	0.0083	0.9917	87.89
34.5	190,740,385	1,017,769	0.0053	0.9947	87.16
35.5	185,765,051	2,037,261	0.0110	0.9890	86.69
36.5	182,444,989	1,113,205	0.0061	0.9939	85.74
37.5	177,276,345	1,275,926	0.0072	0.9928	85.22
38.5	165,309,763	1,331,854	0.0081	0.9919	84.61

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	158,174,310	1,096,871	0.0069	0.9931	83.93
40.5	153,846,151	891,772	0.0058	0.9942	83.34
41.5	150,030,333	887,986	0.0059	0.9941	82.86
42.5	144,843,805	2,459,022	0.0170	0.9830	82.37
43.5	138,887,630	1,366,695	0.0098	0.9902	80.97
44.5	133,661,472	1,649,705	0.0123	0.9877	80.17
45.5	126,173,950	1,346,591	0.0107	0.9893	79.19
46.5	116,376,043	1,547,818	0.0133	0.9867	78.34
47.5	107,671,779	1,245,967	0.0116	0.9884	77.30
48.5	102,377,222	2,948,296	0.0288	0.9712	76.40
49.5	95,367,004	1,150,030	0.0121	0.9879	74.20
50.5	88,481,404	1,088,956	0.0123	0.9877	73.31
51.5	80,498,697	2,128,805	0.0264	0.9736	72.41
52.5	70,977,519	1,632,902	0.0230	0.9770	70.49
53.5	63,952,409	1,351,242	0.0211	0.9789	68.87
54.5	56,639,973	1,246,348	0.0220	0.9780	67.41
55.5	52,044,222	1,927,519	0.0370	0.9630	65.93
56.5	45,209,375	1,321,329	0.0292	0.9708	63.49
57.5	39,124,975	1,702,377	0.0435	0.9565	61.63
58.5	34,376,008	1,339,048	0.0390	0.9610	58.95
59.5	30,888,210	897,775	0.0291	0.9709	56.66
60.5	28,335,717	1,051,363	0.0371	0.9629	55.01
61.5	26,323,141	945,504	0.0359	0.9641	52.97
62.5	22,668,020	562,576	0.0248	0.9752	51.07
63.5	20,641,103	1,009,685	0.0489	0.9511	49.80
64.5	16,774,207	1,380,752	0.0823	0.9177	47.36
65.5	13,362,131	752,241	0.0563	0.9437	43.46
66.5	11,803,177	517,057	0.0438	0.9562	41.02
67.5	9,923,355	943,519	0.0951	0.9049	39.22
68.5	8,642,972	409,461	0.0474	0.9526	35.49
69.5	7,424,635	698,995	0.0941	0.9059	33.81
70.5	5,696,204	404,359	0.0710	0.9290	30.63
71.5	4,899,056	146,634	0.0299	0.9701	28.45
72.5	4,275,069	53,412	0.0125	0.9875	27.60
73.5	3,990,022	74,555	0.0187	0.9813	27.26
74.5	3,897,810	61,450	0.0158	0.9842	26.75
75.5	3,791,002	1,163,968	0.3070	0.6930	26.33
76.5	2,647,618	126,700	0.0479	0.9521	18.24
77.5	2,520,886	36,326	0.0144	0.9856	17.37
78.5	2,465,639	4,007	0.0016	0.9984	17.12

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,437,095	22,893	0.0094	0.9906	17.09
80.5	2,338,960	5,350	0.0023	0.9977	16.93
81.5	2,302,215	56,871	0.0247	0.9753	16.89
82.5	2,211,940	301,531	0.1363	0.8637	16.47
83.5	1,807,591	1,470,432	0.8135	0.1865	14.23
84.5	319,375	23,691	0.0742	0.9258	2.65
85.5	290,083	23,310	0.0804	0.9196	2.46
86.5	261,501	873	0.0033	0.9967	2.26
87.5	257,847	15,335	0.0595	0.9405	2.25
88.5	238,133	19,380	0.0814	0.9186	2.12
89.5	209,552	29,085	0.1388	0.8612	1.95
90.5	170,053	7,181	0.0422	0.9578	1.68
91.5	144,608	1,041	0.0072	0.9928	1.60
92.5	138,313	9,533	0.0689	0.9311	1.59
93.5	127,479	2,989	0.0234	0.9766	1.48
94.5	124,320	5,492	0.0442	0.9558	1.45
95.5	108,064	9,715	0.0899	0.9101	1.38
96.5	90,852	68,285	0.7516	0.2484	1.26
97.5	22,567		0.0000	1.0000	0.31
98.5	22,567		0.0000	1.0000	0.31
99.5	22,567	3,457	0.1532	0.8468	0.31
100.5	19,110		0.0000	1.0000	0.27
101.5	19,110	7,319	0.3830	0.6170	0.27
102.5	11,790		0.0000	1.0000	0.16
103.5	9,380		0.0000	1.0000	0.16
104.5	7,741		0.0000	1.0000	0.16
105.5	7,741		0.0000	1.0000	0.16
106.5	7,741		0.0000	1.0000	0.16
107.5	7,741		0.0000	1.0000	0.16
108.5	7,741		0.0000	1.0000	0.16
109.5					0.16

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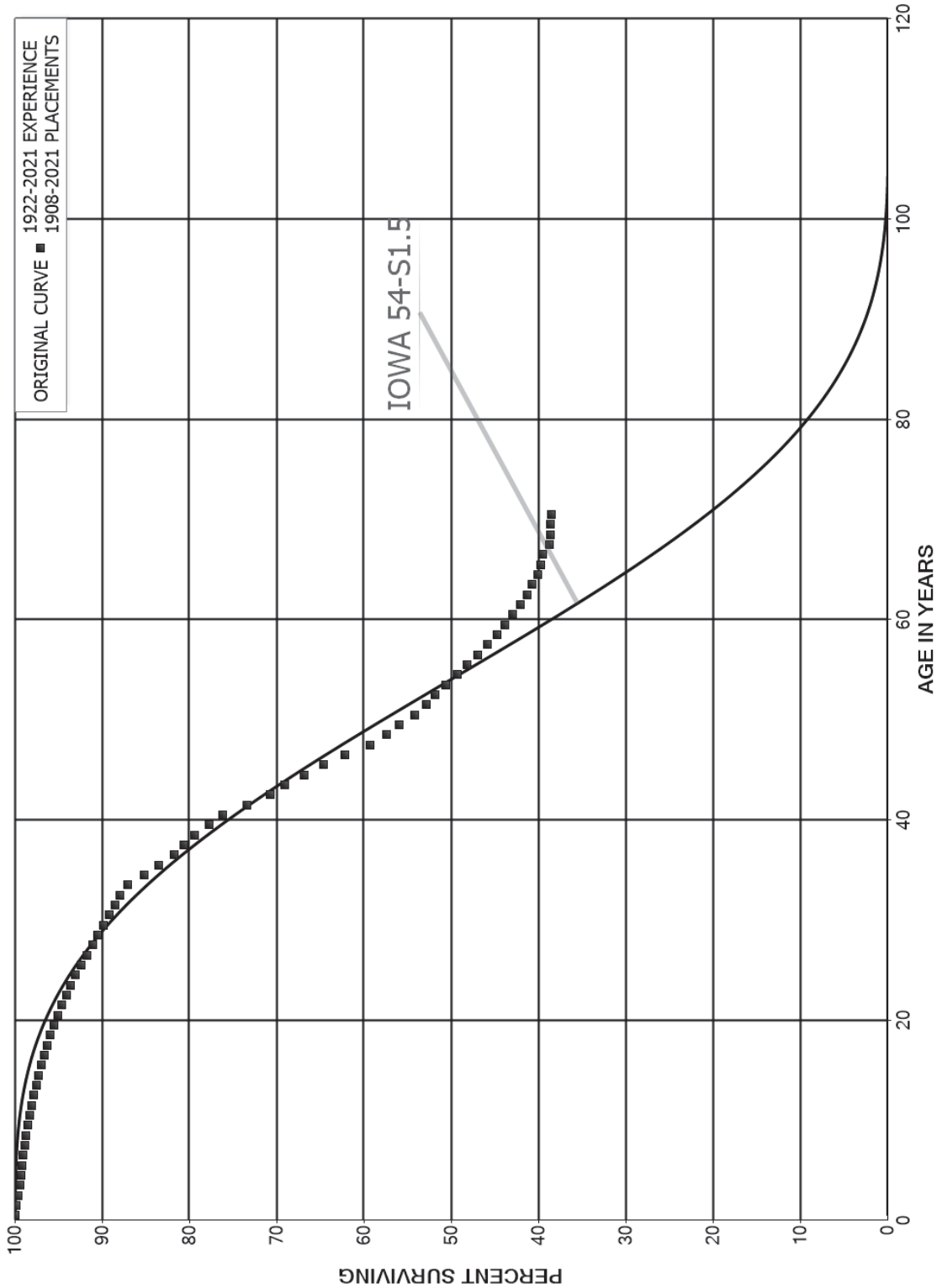
ELECTRIC DIVISION
ACCOUNT 364.00 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 364.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,495,498,721	501,819	0.0003	0.9997	100.00
0.5	1,430,270,126	2,055,178	0.0014	0.9986	99.97
1.5	1,361,748,927	3,189,543	0.0023	0.9977	99.82
2.5	1,284,657,761	2,500,784	0.0019	0.9981	99.59
3.5	1,242,634,143	1,345,799	0.0011	0.9989	99.40
4.5	1,198,684,863	1,648,668	0.0014	0.9986	99.29
5.5	1,146,340,391	1,546,668	0.0013	0.9987	99.15
6.5	1,103,804,057	1,680,158	0.0015	0.9985	99.02
7.5	1,065,909,504	1,897,489	0.0018	0.9982	98.87
8.5	1,019,226,939	2,018,054	0.0020	0.9980	98.69
9.5	985,559,981	2,279,728	0.0023	0.9977	98.50
10.5	944,796,380	2,160,695	0.0023	0.9977	98.27
11.5	907,935,318	2,194,986	0.0024	0.9976	98.04
12.5	828,639,845	2,123,196	0.0026	0.9974	97.81
13.5	769,092,397	2,372,841	0.0031	0.9969	97.55
14.5	739,669,145	2,235,220	0.0030	0.9970	97.25
15.5	688,897,333	2,363,783	0.0034	0.9966	96.96
16.5	658,322,331	2,295,998	0.0035	0.9965	96.63
17.5	632,564,020	2,448,091	0.0039	0.9961	96.29
18.5	602,599,034	2,384,440	0.0040	0.9960	95.92
19.5	577,528,948	2,696,015	0.0047	0.9953	95.54
20.5	549,179,590	2,764,092	0.0050	0.9950	95.09
21.5	526,881,092	3,012,629	0.0057	0.9943	94.61
22.5	504,494,068	2,371,832	0.0047	0.9953	94.07
23.5	484,487,445	2,804,841	0.0058	0.9942	93.63
24.5	457,556,581	3,453,430	0.0075	0.9925	93.09
25.5	433,578,782	3,177,938	0.0073	0.9927	92.39
26.5	410,177,826	2,962,111	0.0072	0.9928	91.71
27.5	386,497,646	2,471,905	0.0064	0.9936	91.05
28.5	370,116,718	2,634,394	0.0071	0.9929	90.46
29.5	342,929,184	2,292,730	0.0067	0.9933	89.82
30.5	324,139,307	2,462,364	0.0076	0.9924	89.22
31.5	302,790,573	2,194,064	0.0072	0.9928	88.54
32.5	281,235,713	2,756,006	0.0098	0.9902	87.90
33.5	260,412,145	5,584,489	0.0214	0.9786	87.04
34.5	239,043,138	4,727,168	0.0198	0.9802	85.17
35.5	218,591,396	4,476,806	0.0205	0.9795	83.49
36.5	200,063,994	2,960,833	0.0148	0.9852	81.78
37.5	181,537,283	2,634,052	0.0145	0.9855	80.57
38.5	165,582,033	3,449,490	0.0208	0.9792	79.40

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 364.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	151,326,351	3,084,795	0.0204	0.9796	77.74
40.5	138,293,714	5,044,334	0.0365	0.9635	76.16
41.5	121,194,077	4,405,757	0.0364	0.9636	73.38
42.5	106,809,278	2,557,145	0.0239	0.9761	70.71
43.5	97,065,506	3,132,175	0.0323	0.9677	69.02
44.5	87,131,907	2,810,070	0.0323	0.9677	66.79
45.5	78,009,428	2,944,607	0.0377	0.9623	64.64
46.5	69,687,507	3,317,471	0.0476	0.9524	62.20
47.5	61,827,084	1,964,741	0.0318	0.9682	59.24
48.5	55,851,421	1,396,328	0.0250	0.9750	57.36
49.5	49,446,730	1,562,178	0.0316	0.9684	55.92
50.5	43,536,753	1,050,370	0.0241	0.9759	54.16
51.5	37,977,952	745,942	0.0196	0.9804	52.85
52.5	31,779,814	731,231	0.0230	0.9770	51.81
53.5	28,482,121	729,483	0.0256	0.9744	50.62
54.5	25,167,164	601,012	0.0239	0.9761	49.32
55.5	22,839,088	565,353	0.0248	0.9752	48.14
56.5	19,420,051	448,747	0.0231	0.9769	46.95
57.5	15,785,443	383,782	0.0243	0.9757	45.87
58.5	12,775,928	257,109	0.0201	0.9799	44.75
59.5	10,103,557	207,363	0.0205	0.9795	43.85
60.5	7,996,284	158,248	0.0198	0.9802	42.95
61.5	6,010,829	111,744	0.0186	0.9814	42.10
62.5	4,359,166	59,965	0.0138	0.9862	41.32
63.5	3,067,374	49,753	0.0162	0.9838	40.75
64.5	2,322,693	23,756	0.0102	0.9898	40.09
65.5	1,785,489	8,844	0.0050	0.9950	39.68
66.5	1,519,326	28,146	0.0185	0.9815	39.48
67.5	1,480,180	3,369	0.0023	0.9977	38.75
68.5	1,437,614	1,370	0.0010	0.9990	38.66
69.5	1,380,905	2,697	0.0020	0.9980	38.63
70.5	703,736	29,843	0.0424	0.9576	38.55
71.5	469,725	2,342	0.0050	0.9950	36.92
72.5	435,437	4,024	0.0092	0.9908	36.73
73.5	376,365	238	0.0006	0.9994	36.39
74.5	299,692	51	0.0002	0.9998	36.37
75.5	273,230	26,293	0.0962	0.9038	36.36
76.5	260,266	4,784	0.0184	0.9816	32.86
77.5	223,139	92	0.0004	0.9996	32.26
78.5	213,045		0.0000	1.0000	32.25

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 364.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	199,664	39	0.0002	0.9998	32.25
80.5	191,841	22	0.0001	0.9999	32.24
81.5	184,599	418	0.0023	0.9977	32.24
82.5	175,160		0.0000	1.0000	32.16
83.5	160,705		0.0000	1.0000	32.16
84.5	88,056	16	0.0002	0.9998	32.16
85.5	83,993		0.0000	1.0000	32.16
86.5	83,454		0.0000	1.0000	32.16
87.5	80,127		0.0000	1.0000	32.16
88.5	77,869		0.0000	1.0000	32.16
89.5	77,814		0.0000	1.0000	32.16
90.5	75,362	402	0.0053	0.9947	32.16
91.5	69,975		0.0000	1.0000	31.99
92.5	69,975		0.0000	1.0000	31.99
93.5	69,600		0.0000	1.0000	31.99
94.5	69,600	279	0.0040	0.9960	31.99
95.5	69,321		0.0000	1.0000	31.86
96.5	56,968		0.0000	1.0000	31.86
97.5	56,931		0.0000	1.0000	31.86
98.5	56,931		0.0000	1.0000	31.86
99.5	56,931		0.0000	1.0000	31.86
100.5	56,931		0.0000	1.0000	31.86
101.5	56,931		0.0000	1.0000	31.86
102.5	56,931		0.0000	1.0000	31.86
103.5	56,931		0.0000	1.0000	31.86
104.5	56,931		0.0000	1.0000	31.86
105.5	56,931		0.0000	1.0000	31.86
106.5	56,651		0.0000	1.0000	31.86
107.5	56,651		0.0000	1.0000	31.86
108.5					31.86

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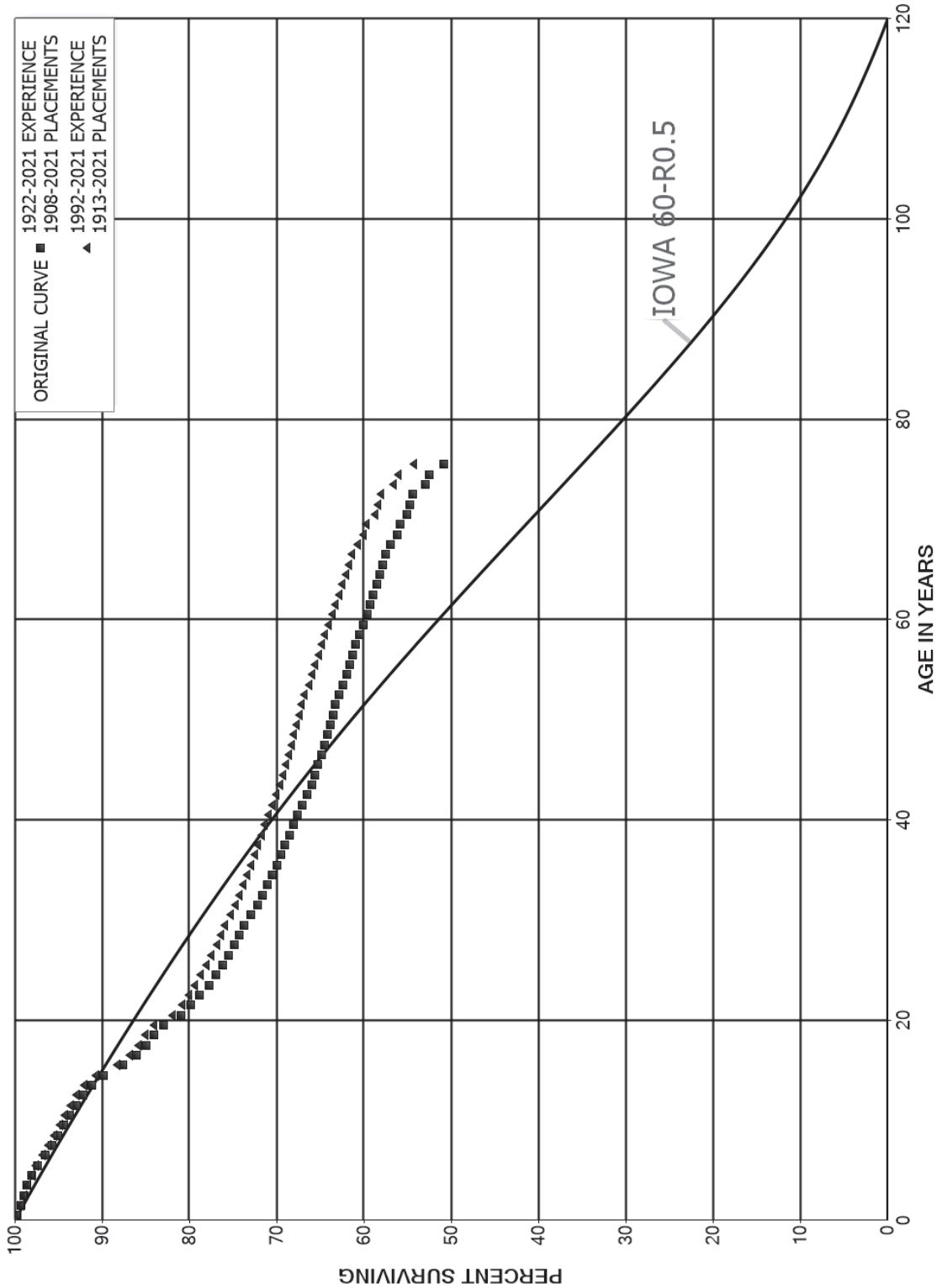
ELECTRIC DIVISION
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,832,253,481	5,048,339	0.0028	0.9972	100.00
0.5	1,713,945,670	6,625,068	0.0039	0.9961	99.72
1.5	1,621,370,907	5,881,225	0.0036	0.9964	99.34
2.5	1,532,985,726	6,018,454	0.0039	0.9961	98.98
3.5	1,481,300,929	8,107,135	0.0055	0.9945	98.59
4.5	1,426,866,856	9,758,165	0.0068	0.9932	98.05
5.5	1,368,073,747	12,102,266	0.0088	0.9912	97.38
6.5	1,314,098,271	10,437,112	0.0079	0.9921	96.52
7.5	1,261,492,099	9,382,585	0.0074	0.9926	95.75
8.5	1,202,628,808	8,285,794	0.0069	0.9931	95.04
9.5	1,152,943,004	7,812,832	0.0068	0.9932	94.38
10.5	1,093,119,951	8,810,729	0.0081	0.9919	93.75
11.5	1,033,558,780	9,489,783	0.0092	0.9908	92.99
12.5	951,880,862	10,178,061	0.0107	0.9893	92.14
13.5	857,598,619	12,872,877	0.0150	0.9850	91.15
14.5	814,920,150	20,085,814	0.0246	0.9754	89.78
15.5	738,536,685	12,783,167	0.0173	0.9827	87.57
16.5	695,238,090	8,599,143	0.0124	0.9876	86.05
17.5	658,881,070	6,931,843	0.0105	0.9895	84.99
18.5	620,525,437	8,860,561	0.0143	0.9857	84.10
19.5	587,710,357	13,596,656	0.0231	0.9769	82.89
20.5	548,962,524	7,694,758	0.0140	0.9860	80.98
21.5	520,494,897	6,486,070	0.0125	0.9875	79.84
22.5	497,325,668	6,978,041	0.0140	0.9860	78.85
23.5	472,406,611	4,683,318	0.0099	0.9901	77.74
24.5	441,711,866	4,306,680	0.0097	0.9903	76.97
25.5	416,519,051	3,653,035	0.0088	0.9912	76.22
26.5	390,117,561	3,488,882	0.0089	0.9911	75.55
27.5	367,843,855	2,906,327	0.0079	0.9921	74.88
28.5	349,391,850	2,812,072	0.0080	0.9920	74.28
29.5	325,778,382	3,323,871	0.0102	0.9898	73.69
30.5	307,197,558	3,127,742	0.0102	0.9898	72.93
31.5	288,043,651	2,314,691	0.0080	0.9920	72.19
32.5	267,178,213	1,975,732	0.0074	0.9926	71.61
33.5	247,615,488	1,965,836	0.0079	0.9921	71.08
34.5	231,125,249	1,833,158	0.0079	0.9921	70.52
35.5	214,399,830	1,466,952	0.0068	0.9932	69.96
36.5	201,555,175	1,332,303	0.0066	0.9934	69.48
37.5	189,544,833	1,474,535	0.0078	0.9922	69.02
38.5	177,510,122	1,067,578	0.0060	0.9940	68.48

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ELECTRIC DIVISION

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	166,758,968	1,188,448	0.0071	0.9929	68.07
40.5	156,515,143	1,319,019	0.0084	0.9916	67.59
41.5	144,996,507	1,108,352	0.0076	0.9924	67.02
42.5	135,314,842	1,031,144	0.0076	0.9924	66.50
43.5	126,175,713	684,811	0.0054	0.9946	66.00
44.5	118,737,105	732,078	0.0062	0.9938	65.64
45.5	111,139,628	668,075	0.0060	0.9940	65.23
46.5	104,716,970	490,068	0.0047	0.9953	64.84
47.5	97,031,172	526,653	0.0054	0.9946	64.54
48.5	89,634,374	438,543	0.0049	0.9951	64.19
49.5	83,343,369	412,014	0.0049	0.9951	63.87
50.5	77,070,268	381,680	0.0050	0.9950	63.56
51.5	71,344,741	412,037	0.0058	0.9942	63.24
52.5	65,133,228	495,855	0.0076	0.9924	62.88
53.5	59,228,363	396,706	0.0067	0.9933	62.40
54.5	54,353,411	319,781	0.0059	0.9941	61.98
55.5	48,774,300	285,808	0.0059	0.9941	61.62
56.5	44,068,416	242,906	0.0055	0.9945	61.26
57.5	40,494,458	274,363	0.0068	0.9932	60.92
58.5	37,869,914	278,189	0.0073	0.9927	60.51
59.5	34,838,887	229,114	0.0066	0.9934	60.06
60.5	31,829,850	198,627	0.0062	0.9938	59.67
61.5	28,958,799	187,456	0.0065	0.9935	59.29
62.5	25,982,723	156,577	0.0060	0.9940	58.91
63.5	23,094,404	164,558	0.0071	0.9929	58.56
64.5	19,984,421	104,561	0.0052	0.9948	58.14
65.5	16,271,885	91,537	0.0056	0.9944	57.83
66.5	12,927,587	138,854	0.0107	0.9893	57.51
67.5	10,894,156	129,100	0.0119	0.9881	56.89
68.5	9,242,345	55,996	0.0061	0.9939	56.22
69.5	7,744,309	118,222	0.0153	0.9847	55.88
70.5	5,914,496	34,709	0.0059	0.9941	55.02
71.5	4,592,908	26,835	0.0058	0.9942	54.70
72.5	3,565,106	90,559	0.0254	0.9746	54.38
73.5	2,601,828	23,318	0.0090	0.9910	53.00
74.5	2,143,667	69,734	0.0325	0.9675	52.52
75.5	1,820,628	14,838	0.0082	0.9918	50.82
76.5	1,710,573	8,728	0.0051	0.9949	50.40
77.5	1,571,657	6,349	0.0040	0.9960	50.14
78.5	1,499,874	7,200	0.0048	0.9952	49.94

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ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,290,276	4,686	0.0036	0.9964	49.70
80.5	1,108,771	5,116	0.0046	0.9954	49.52
81.5	891,587	3,918	0.0044	0.9956	49.29
82.5	827,869	57,731	0.0697	0.9303	49.08
83.5	512,735	2,721	0.0053	0.9947	45.65
84.5	206,113	1,842	0.0089	0.9911	45.41
85.5	101,531	2,034	0.0200	0.9800	45.01
86.5	86,497	877	0.0101	0.9899	44.10
87.5	74,191	376	0.0051	0.9949	43.66
88.5	69,016	330	0.0048	0.9952	43.44
89.5	56,714	430	0.0076	0.9924	43.23
90.5	30,800	744	0.0241	0.9759	42.90
91.5	29,722	300	0.0101	0.9899	41.86
92.5	28,635	61	0.0021	0.9979	41.44
93.5	27,803	126	0.0045	0.9955	41.35
94.5	25,679	265	0.0103	0.9897	41.17
95.5	23,568	40	0.0017	0.9983	40.74
96.5	17,461	1	0.0000	1.0000	40.67
97.5	17,321	241	0.0139	0.9861	40.67
98.5	13,254	443	0.0334	0.9666	40.11
99.5	11,570	61	0.0052	0.9948	38.77
100.5	11,489	22	0.0019	0.9981	38.56
101.5	11,070	43	0.0039	0.9961	38.49
102.5	2,572	20	0.0076	0.9924	38.34
103.5	1,433		0.0000	1.0000	38.04
104.5	1,433		0.0000	1.0000	38.04
105.5	1,433		0.0000	1.0000	38.04
106.5	1,433		0.0000	1.0000	38.04
107.5	1,433		0.0000	1.0000	38.04
108.5					38.04

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ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,380,232,605	4,888,922	0.0035	0.9965	100.00
0.5	1,280,817,977	6,102,572	0.0048	0.9952	99.65
1.5	1,209,307,533	4,515,922	0.0037	0.9963	99.17
2.5	1,147,623,726	4,227,729	0.0037	0.9963	98.80
3.5	1,121,898,467	4,974,521	0.0044	0.9956	98.44
4.5	1,090,010,604	5,851,099	0.0054	0.9946	98.00
5.5	1,055,321,863	8,425,535	0.0080	0.9920	97.47
6.5	1,021,444,555	7,156,384	0.0070	0.9930	96.70
7.5	986,918,564	6,798,975	0.0069	0.9931	96.02
8.5	944,013,046	6,339,461	0.0067	0.9933	95.36
9.5	908,912,364	5,723,672	0.0063	0.9937	94.72
10.5	862,645,586	5,770,181	0.0067	0.9933	94.12
11.5	819,013,263	5,991,668	0.0073	0.9927	93.49
12.5	751,570,529	6,683,656	0.0089	0.9911	92.81
13.5	670,538,340	9,759,404	0.0146	0.9854	91.98
14.5	639,360,944	17,195,417	0.0269	0.9731	90.64
15.5	574,326,425	9,638,874	0.0168	0.9832	88.20
16.5	541,345,768	6,006,332	0.0111	0.9889	86.72
17.5	516,165,788	4,790,848	0.0093	0.9907	85.76
18.5	487,894,247	6,124,107	0.0126	0.9874	84.97
19.5	465,071,827	11,615,204	0.0250	0.9750	83.90
20.5	435,136,217	5,629,407	0.0129	0.9871	81.80
21.5	415,315,255	4,041,387	0.0097	0.9903	80.75
22.5	401,806,388	3,667,048	0.0091	0.9909	79.96
23.5	386,895,009	2,981,955	0.0077	0.9923	79.23
24.5	363,523,158	3,127,452	0.0086	0.9914	78.62
25.5	346,024,513	2,597,397	0.0075	0.9925	77.94
26.5	326,210,878	2,585,584	0.0079	0.9921	77.36
27.5	309,139,653	1,850,755	0.0060	0.9940	76.75
28.5	295,003,350	1,843,744	0.0062	0.9938	76.29
29.5	275,696,468	2,245,995	0.0081	0.9919	75.81
30.5	261,496,598	1,977,859	0.0076	0.9924	75.19
31.5	247,054,592	1,425,659	0.0058	0.9942	74.62
32.5	230,473,027	1,349,736	0.0059	0.9941	74.19
33.5	214,796,654	1,369,035	0.0064	0.9936	73.76
34.5	202,358,042	1,251,503	0.0062	0.9938	73.29
35.5	190,286,039	1,048,478	0.0055	0.9945	72.83
36.5	181,518,409	953,481	0.0053	0.9947	72.43
37.5	172,220,523	996,616	0.0058	0.9942	72.05
38.5	162,599,705	774,046	0.0048	0.9952	71.64

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	153,832,520	876,484	0.0057	0.9943	71.29
40.5	145,995,701	1,016,627	0.0070	0.9930	70.89
41.5	136,424,467	855,287	0.0063	0.9937	70.39
42.5	128,342,831	787,001	0.0061	0.9939	69.95
43.5	120,709,113	548,946	0.0045	0.9955	69.52
44.5	114,248,115	614,250	0.0054	0.9946	69.21
45.5	107,080,496	548,298	0.0051	0.9949	68.84
46.5	100,914,270	379,306	0.0038	0.9962	68.48
47.5	93,488,586	432,991	0.0046	0.9954	68.23
48.5	86,280,009	350,283	0.0041	0.9959	67.91
49.5	80,301,378	356,161	0.0044	0.9956	67.63
50.5	74,411,491	335,445	0.0045	0.9955	67.33
51.5	69,147,723	354,147	0.0051	0.9949	67.03
52.5	63,215,486	434,035	0.0069	0.9931	66.69
53.5	57,757,293	357,545	0.0062	0.9938	66.23
54.5	53,389,224	285,825	0.0054	0.9946	65.82
55.5	48,013,524	269,181	0.0056	0.9944	65.47
56.5	43,427,232	228,273	0.0053	0.9947	65.10
57.5	39,968,268	256,551	0.0064	0.9936	64.76
58.5	37,432,857	251,114	0.0067	0.9933	64.34
59.5	34,531,246	218,465	0.0063	0.9937	63.91
60.5	31,633,062	186,157	0.0059	0.9941	63.51
61.5	28,847,263	174,241	0.0060	0.9940	63.13
62.5	25,888,632	144,818	0.0056	0.9944	62.75
63.5	23,053,246	163,782	0.0071	0.9929	62.40
64.5	19,946,565	102,382	0.0051	0.9949	61.96
65.5	16,238,263	88,523	0.0055	0.9945	61.64
66.5	12,903,311	138,689	0.0107	0.9893	61.30
67.5	10,870,216	129,100	0.0119	0.9881	60.64
68.5	9,223,136	55,996	0.0061	0.9939	59.92
69.5	7,726,655	118,214	0.0153	0.9847	59.56
70.5	5,896,875	34,709	0.0059	0.9941	58.65
71.5	4,575,750	26,835	0.0059	0.9941	58.30
72.5	3,558,005	90,559	0.0255	0.9745	57.96
73.5	2,599,764	23,318	0.0090	0.9910	56.49
74.5	2,141,712	69,733	0.0326	0.9674	55.98
75.5	1,819,121	14,789	0.0081	0.9919	54.16
76.5	1,709,139	8,728	0.0051	0.9949	53.72
77.5	1,570,223	6,349	0.0040	0.9960	53.44
78.5	1,499,874	7,200	0.0048	0.9952	53.23

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,290,276	4,686	0.0036	0.9964	52.97
80.5	1,108,771	5,116	0.0046	0.9954	52.78
81.5	891,587	3,918	0.0044	0.9956	52.54
82.5	827,869	57,731	0.0697	0.9303	52.30
83.5	512,735	2,721	0.0053	0.9947	48.66
84.5	206,113	1,842	0.0089	0.9911	48.40
85.5	101,531	2,034	0.0200	0.9800	47.97
86.5	86,497	877	0.0101	0.9899	47.00
87.5	74,191	376	0.0051	0.9949	46.53
88.5	69,016	330	0.0048	0.9952	46.29
89.5	56,714	430	0.0076	0.9924	46.07
90.5	30,800	744	0.0241	0.9759	45.72
91.5	29,722	300	0.0101	0.9899	44.62
92.5	28,635	61	0.0021	0.9979	44.17
93.5	27,803	126	0.0045	0.9955	44.07
94.5	25,679	265	0.0103	0.9897	43.88
95.5	23,568	40	0.0017	0.9983	43.42
96.5	17,461	1	0.0000	1.0000	43.35
97.5	17,321	241	0.0139	0.9861	43.35
98.5	13,254	443	0.0334	0.9666	42.74
99.5	11,570	61	0.0052	0.9948	41.31
100.5	11,489	22	0.0019	0.9981	41.10
101.5	11,070	43	0.0039	0.9961	41.02
102.5	2,572	20	0.0076	0.9924	40.86
103.5	1,433		0.0000	1.0000	40.55
104.5	1,433		0.0000	1.0000	40.55
105.5	1,433		0.0000	1.0000	40.55
106.5	1,433		0.0000	1.0000	40.55
107.5	1,433		0.0000	1.0000	40.55
108.5					40.55

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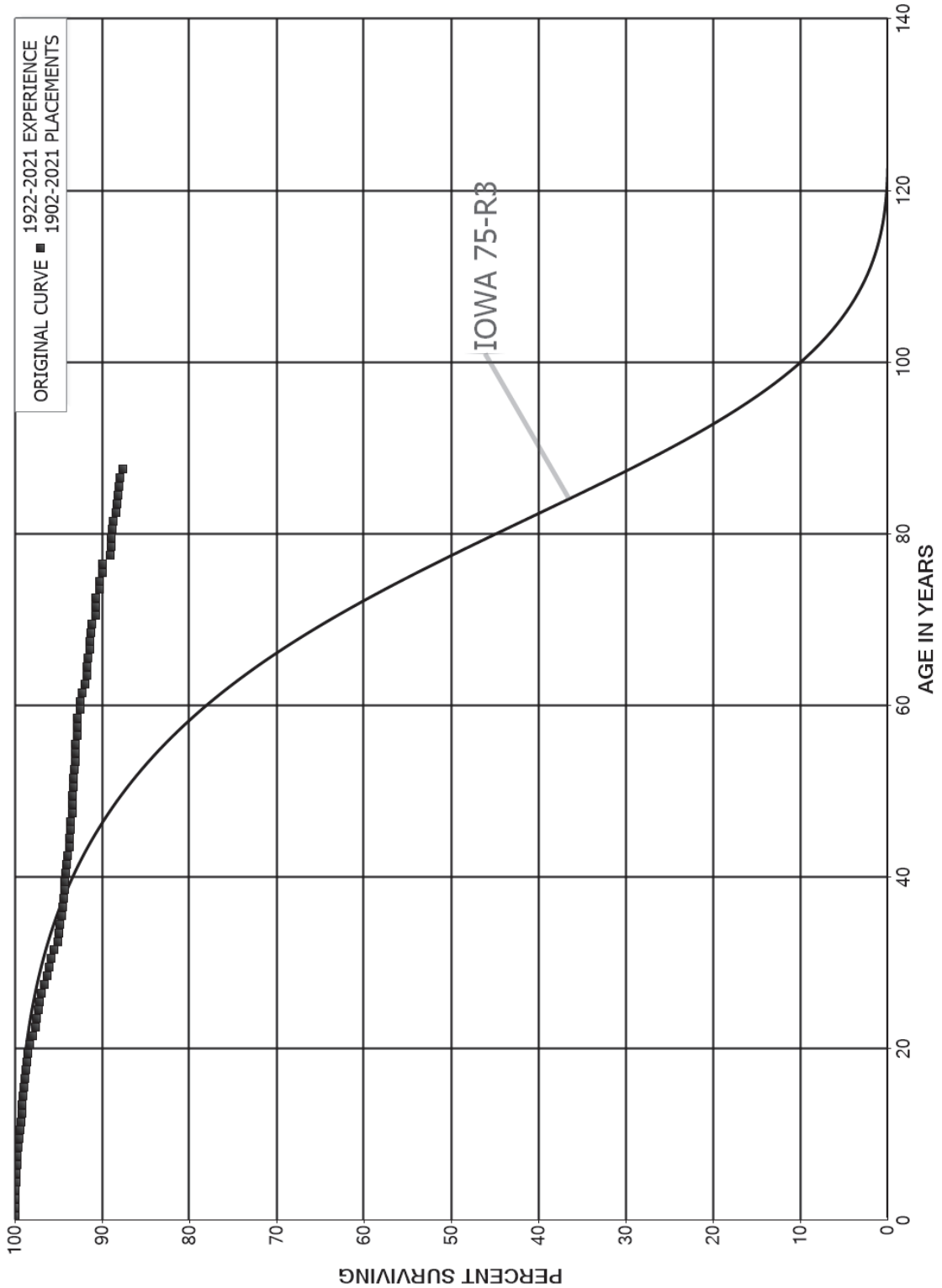
ACCOUNT 366.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	647,639,694	31,137	0.0000	1.0000	100.00
0.5	593,797,244	119,585	0.0002	0.9998	100.00
1.5	556,040,351	111,597	0.0002	0.9998	99.98
2.5	498,525,837	209,571	0.0004	0.9996	99.95
3.5	465,607,919	231,627	0.0005	0.9995	99.91
4.5	436,672,135	143,132	0.0003	0.9997	99.86
5.5	399,425,655	231,833	0.0006	0.9994	99.83
6.5	372,534,593	245,949	0.0007	0.9993	99.77
7.5	332,587,828	294,886	0.0009	0.9991	99.71
8.5	312,512,914	379,625	0.0012	0.9988	99.62
9.5	293,224,590	281,363	0.0010	0.9990	99.50
10.5	279,589,205	295,992	0.0011	0.9989	99.40
11.5	267,462,609	189,975	0.0007	0.9993	99.30
12.5	231,718,720	162,889	0.0007	0.9993	99.23
13.5	195,281,014	261,573	0.0013	0.9987	99.16
14.5	185,860,038	176,165	0.0009	0.9991	99.02
15.5	174,898,266	165,720	0.0009	0.9991	98.93
16.5	156,009,573	167,154	0.0011	0.9989	98.84
17.5	145,670,505	164,198	0.0011	0.9989	98.73
18.5	136,627,392	191,847	0.0014	0.9986	98.62
19.5	131,424,671	292,383	0.0022	0.9978	98.48
20.5	125,122,616	435,187	0.0035	0.9965	98.26
21.5	118,160,000	304,233	0.0026	0.9974	97.92
22.5	112,609,105	197,126	0.0018	0.9982	97.67
23.5	105,583,273	191,380	0.0018	0.9982	97.50
24.5	95,095,713	176,124	0.0019	0.9981	97.32
25.5	89,960,792	190,820	0.0021	0.9979	97.14
26.5	82,626,989	242,510	0.0029	0.9971	96.93
27.5	78,659,491	258,549	0.0033	0.9967	96.65
28.5	73,848,333	210,936	0.0029	0.9971	96.33
29.5	67,721,633	179,809	0.0027	0.9973	96.06
30.5	63,786,996	200,332	0.0031	0.9969	95.80
31.5	59,369,482	244,894	0.0041	0.9959	95.50
32.5	55,541,228	67,822	0.0012	0.9988	95.11
33.5	49,937,578	79,102	0.0016	0.9984	94.99
34.5	47,455,914	93,628	0.0020	0.9980	94.84
35.5	42,608,401	62,951	0.0015	0.9985	94.65
36.5	40,538,989	48,249	0.0012	0.9988	94.51
37.5	36,609,025	29,926	0.0008	0.9992	94.40
38.5	36,166,796	16,406	0.0005	0.9995	94.32

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,267,534	36,480	0.0010	0.9990	94.28
40.5	34,354,116	33,269	0.0010	0.9990	94.18
41.5	33,683,588	35,657	0.0011	0.9989	94.09
42.5	33,039,721	94,502	0.0029	0.9971	93.99
43.5	32,370,904	11,955	0.0004	0.9996	93.72
44.5	31,069,921	22,728	0.0007	0.9993	93.69
45.5	30,472,559	12,344	0.0004	0.9996	93.62
46.5	29,488,211	47,682	0.0016	0.9984	93.58
47.5	27,345,228	11,867	0.0004	0.9996	93.43
48.5	26,845,040	14,143	0.0005	0.9995	93.39
49.5	25,810,019	23,267	0.0009	0.9991	93.34
50.5	24,780,869	3,787	0.0002	0.9998	93.26
51.5	23,428,186	4,081	0.0002	0.9998	93.24
52.5	22,536,203	31,293	0.0014	0.9986	93.23
53.5	20,451,438	7,103	0.0003	0.9997	93.10
54.5	19,241,770	10,981	0.0006	0.9994	93.06
55.5	18,237,263	24,436	0.0013	0.9987	93.01
56.5	16,599,577	3,638	0.0002	0.9998	92.89
57.5	15,189,449	4,249	0.0003	0.9997	92.87
58.5	14,163,071	48,675	0.0034	0.9966	92.84
59.5	13,139,076	4,899	0.0004	0.9996	92.52
60.5	12,338,606	31,516	0.0026	0.9974	92.49
61.5	11,454,637	37,042	0.0032	0.9968	92.25
62.5	10,733,141	26,893	0.0025	0.9975	91.95
63.5	9,961,169	4,046	0.0004	0.9996	91.72
64.5	9,399,785	12,251	0.0013	0.9987	91.68
65.5	8,629,472	11,252	0.0013	0.9987	91.57
66.5	8,179,287	2,582	0.0003	0.9997	91.45
67.5	7,913,380	15,509	0.0020	0.9980	91.42
68.5	7,770,168	6,128	0.0008	0.9992	91.24
69.5	7,527,794	32,069	0.0043	0.9957	91.17
70.5	7,061,566	967	0.0001	0.9999	90.78
71.5	6,867,231	3,186	0.0005	0.9995	90.76
72.5	6,504,319	33,457	0.0051	0.9949	90.72
73.5	6,223,122	797	0.0001	0.9999	90.26
74.5	5,872,178	16,988	0.0029	0.9971	90.24
75.5	5,770,823	5,187	0.0009	0.9991	89.98
76.5	5,735,537	56,471	0.0098	0.9902	89.90
77.5	5,640,771	1,866	0.0003	0.9997	89.02
78.5	5,596,306	1,606	0.0003	0.9997	88.99

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AMEREN MISSOURI
ELECTRIC DIVISION

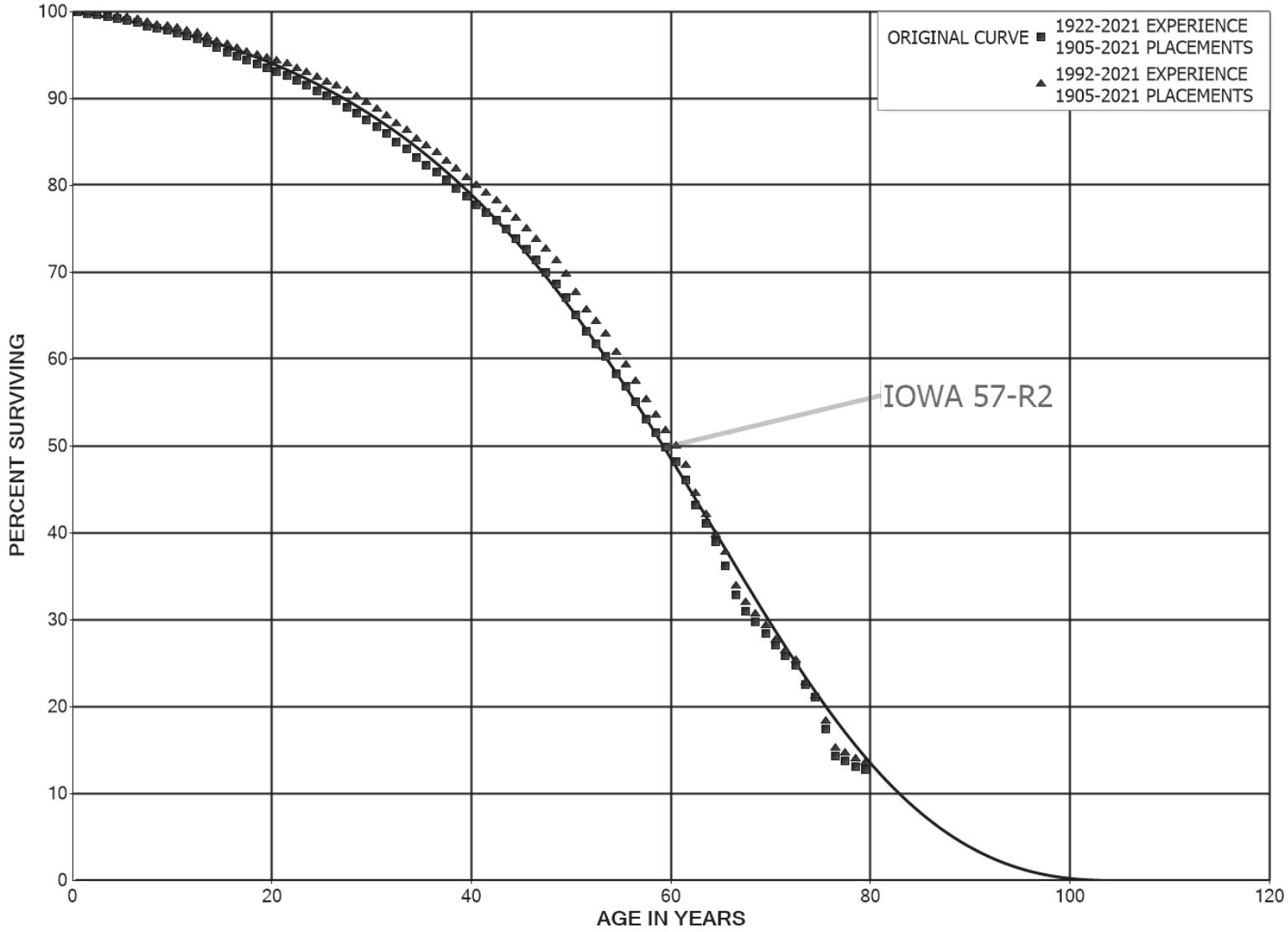
ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,390,820	7,133	0.0013	0.9987	88.96
80.5	5,026,616	8,228	0.0016	0.9984	88.84
81.5	4,900,013	15,697	0.0032	0.9968	88.70
82.5	4,781,116	6,545	0.0014	0.9986	88.42
83.5	4,660,089	5,761	0.0012	0.9988	88.29
84.5	4,389,522	6,791	0.0015	0.9985	88.18
85.5	4,203,163	6,939	0.0017	0.9983	88.05
86.5	4,179,805	12,909	0.0031	0.9969	87.90
87.5	4,150,955	1,677	0.0004	0.9996	87.63
88.5	4,116,010	1,285	0.0003	0.9997	87.60
89.5	4,060,940	1,802	0.0004	0.9996	87.57
90.5	3,860,648	8,011	0.0021	0.9979	87.53
91.5	3,696,944	3,062	0.0008	0.9992	87.35
92.5	3,126,268	1,486	0.0005	0.9995	87.28
93.5	2,705,936	2,257	0.0008	0.9992	87.23
94.5	2,568,679	2,909	0.0011	0.9989	87.16
95.5	2,525,996	631	0.0002	0.9998	87.06
96.5	2,483,011	1,557	0.0006	0.9994	87.04
97.5	2,470,888	1,255	0.0005	0.9995	86.99
98.5	2,462,498	6,770	0.0027	0.9973	86.94
99.5	2,450,390	1,323	0.0005	0.9995	86.70
100.5	2,439,897	1,428	0.0006	0.9994	86.66
101.5	2,431,622	3,394	0.0014	0.9986	86.61
102.5	2,426,409	1,358	0.0006	0.9994	86.49
103.5	2,422,998	4,592	0.0019	0.9981	86.44
104.5	2,298,653	426	0.0002	0.9998	86.27
105.5	2,209,161	50	0.0000	1.0000	86.26
106.5					86.26

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,139,662,120	316,565	0.0003	0.9997	100.00
0.5	1,050,650,889	2,036,767	0.0019	0.9981	99.97
1.5	976,740,018	2,006,038	0.0021	0.9979	99.78
2.5	898,130,145	1,884,725	0.0021	0.9979	99.57
3.5	848,893,168	1,355,908	0.0016	0.9984	99.36
4.5	807,392,445	1,793,238	0.0022	0.9978	99.21
5.5	766,779,284	1,645,060	0.0021	0.9979	98.99
6.5	737,891,578	3,373,899	0.0046	0.9954	98.77
7.5	698,601,994	2,031,253	0.0029	0.9971	98.32
8.5	675,845,208	1,727,968	0.0026	0.9974	98.04
9.5	644,111,263	1,825,295	0.0028	0.9972	97.78
10.5	619,108,020	2,098,191	0.0034	0.9966	97.51
11.5	597,275,411	2,199,372	0.0037	0.9963	97.18
12.5	556,022,376	2,701,353	0.0049	0.9951	96.82
13.5	508,605,668	2,741,853	0.0054	0.9946	96.35
14.5	492,342,850	2,526,651	0.0051	0.9949	95.83
15.5	464,044,945	2,456,933	0.0053	0.9947	95.34
16.5	439,746,916	2,145,988	0.0049	0.9951	94.83
17.5	421,970,054	1,940,469	0.0046	0.9954	94.37
18.5	403,250,627	1,714,841	0.0043	0.9957	93.94
19.5	388,768,572	1,956,085	0.0050	0.9950	93.54
20.5	373,137,570	1,870,087	0.0050	0.9950	93.07
21.5	356,439,165	2,021,244	0.0057	0.9943	92.60
22.5	338,703,827	2,069,569	0.0061	0.9939	92.07
23.5	319,563,951	2,178,023	0.0068	0.9932	91.51
24.5	295,399,822	1,824,058	0.0062	0.9938	90.89
25.5	275,447,033	1,760,240	0.0064	0.9936	90.33
26.5	256,518,644	2,396,680	0.0093	0.9907	89.75
27.5	236,506,705	1,756,560	0.0074	0.9926	88.91
28.5	219,495,868	1,865,000	0.0085	0.9915	88.25
29.5	203,937,996	1,806,534	0.0089	0.9911	87.50
30.5	190,391,662	1,835,296	0.0096	0.9904	86.73
31.5	175,584,336	1,843,726	0.0105	0.9895	85.89
32.5	159,987,932	1,565,317	0.0098	0.9902	84.99
33.5	145,179,108	1,694,564	0.0117	0.9883	84.16
34.5	131,597,834	1,354,980	0.0103	0.9897	83.17
35.5	119,311,242	1,122,932	0.0094	0.9906	82.32
36.5	108,928,656	1,213,829	0.0111	0.9889	81.54
37.5	101,708,469	1,243,524	0.0122	0.9878	80.63
38.5	94,681,830	1,112,311	0.0117	0.9883	79.65

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	88,428,053	1,055,248	0.0119	0.9881	78.71
40.5	81,723,822	958,357	0.0117	0.9883	77.77
41.5	77,829,514	946,864	0.0122	0.9878	76.86
42.5	69,111,282	933,946	0.0135	0.9865	75.93
43.5	60,970,233	866,033	0.0142	0.9858	74.90
44.5	54,051,593	885,329	0.0164	0.9836	73.84
45.5	50,864,162	875,405	0.0172	0.9828	72.63
46.5	42,038,797	841,821	0.0200	0.9800	71.38
47.5	38,209,553	704,287	0.0184	0.9816	69.95
48.5	33,976,362	771,633	0.0227	0.9773	68.66
49.5	30,134,503	915,461	0.0304	0.9696	67.10
50.5	26,669,964	779,733	0.0292	0.9708	65.06
51.5	24,162,585	542,178	0.0224	0.9776	63.16
52.5	22,387,824	528,403	0.0236	0.9764	61.74
53.5	20,095,578	649,002	0.0323	0.9677	60.28
54.5	18,350,117	486,868	0.0265	0.9735	58.34
55.5	16,802,092	524,454	0.0312	0.9688	56.79
56.5	15,107,049	525,523	0.0348	0.9652	55.02
57.5	13,526,204	403,832	0.0299	0.9701	53.10
58.5	12,296,491	412,730	0.0336	0.9664	51.52
59.5	11,226,749	368,935	0.0329	0.9671	49.79
60.5	10,206,823	440,579	0.0432	0.9568	48.15
61.5	9,080,188	566,892	0.0624	0.9376	46.07
62.5	7,996,466	385,908	0.0483	0.9517	43.20
63.5	7,079,511	377,282	0.0533	0.9467	41.11
64.5	5,993,397	428,598	0.0715	0.9285	38.92
65.5	4,760,018	441,813	0.0928	0.9072	36.14
66.5	4,142,516	238,163	0.0575	0.9425	32.78
67.5	3,741,669	145,529	0.0389	0.9611	30.90
68.5	3,361,408	143,570	0.0427	0.9573	29.70
69.5	3,063,871	149,857	0.0489	0.9511	28.43
70.5	2,765,695	120,003	0.0434	0.9566	27.04
71.5	2,450,612	103,582	0.0423	0.9577	25.87
72.5	2,242,319	209,844	0.0936	0.9064	24.77
73.5	2,002,217	120,220	0.0600	0.9400	22.45
74.5	1,704,751	301,407	0.1768	0.8232	21.11
75.5	1,443,782	258,537	0.1791	0.8209	17.37
76.5	1,264,921	44,117	0.0349	0.9651	14.26
77.5	1,184,058	58,423	0.0493	0.9507	13.77
78.5	1,108,643	34,599	0.0312	0.9688	13.09

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	992,220	44,428	0.0448	0.9552	12.68
80.5	868,723	37,198	0.0428	0.9572	12.11
81.5	702,840	41,864	0.0596	0.9404	11.59
82.5	585,643	29,266	0.0500	0.9500	10.90
83.5	530,804	47,848	0.0901	0.9099	10.36
84.5	428,641	7,326	0.0171	0.9829	9.42
85.5	406,357	12,346	0.0304	0.9696	9.26
86.5	394,683	1,906	0.0048	0.9952	8.98
87.5	378,920	1,446	0.0038	0.9962	8.94
88.5	359,024	2,865	0.0080	0.9920	8.90
89.5	320,824	2,718	0.0085	0.9915	8.83
90.5	296,120	2,475	0.0084	0.9916	8.76
91.5	185,619	2,161	0.0116	0.9884	8.68
92.5	164,292	3,546	0.0216	0.9784	8.58
93.5	141,599	1,198	0.0085	0.9915	8.40
94.5	125,341	766	0.0061	0.9939	8.33
95.5	110,609	564	0.0051	0.9949	8.28
96.5	83,513	1,270	0.0152	0.9848	8.23
97.5	75,434	269	0.0036	0.9964	8.11
98.5	70,540	658	0.0093	0.9907	8.08
99.5	69,017		0.0000	1.0000	8.00
100.5	68,320	314	0.0046	0.9954	8.00
101.5	63,639		0.0000	1.0000	7.97
102.5	62,379		0.0000	1.0000	7.97
103.5	62,094		0.0000	1.0000	7.97
104.5	23,739		0.0000	1.0000	7.97
105.5	23,739		0.0000	1.0000	7.97
106.5					7.97

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	907,332,869	200,349	0.0002	0.9998	100.00
0.5	831,466,849	1,390,865	0.0017	0.9983	99.98
1.5	772,908,223	966,147	0.0013	0.9987	99.81
2.5	710,669,281	949,617	0.0013	0.9987	99.69
3.5	677,106,291	808,659	0.0012	0.9988	99.55
4.5	648,727,305	1,038,708	0.0016	0.9984	99.43
5.5	620,996,350	1,040,736	0.0017	0.9983	99.27
6.5	602,361,721	2,554,250	0.0042	0.9958	99.11
7.5	570,951,274	1,447,521	0.0025	0.9975	98.69
8.5	555,427,015	1,025,462	0.0018	0.9982	98.44
9.5	530,357,625	1,133,649	0.0021	0.9979	98.26
10.5	512,705,759	1,470,103	0.0029	0.9971	98.05
11.5	495,219,515	1,467,243	0.0030	0.9970	97.76
12.5	463,843,421	2,080,290	0.0045	0.9955	97.48
13.5	425,623,919	2,102,514	0.0049	0.9951	97.04
14.5	417,365,205	1,861,038	0.0045	0.9955	96.56
15.5	392,856,054	1,762,866	0.0045	0.9955	96.13
16.5	378,635,416	1,520,341	0.0040	0.9960	95.70
17.5	365,809,563	1,351,677	0.0037	0.9963	95.31
18.5	352,189,495	1,146,291	0.0033	0.9967	94.96
19.5	342,367,449	1,270,479	0.0037	0.9963	94.65
20.5	331,100,775	1,391,936	0.0042	0.9958	94.30
21.5	317,962,026	1,610,484	0.0051	0.9949	93.90
22.5	303,099,089	1,550,689	0.0051	0.9949	93.43
23.5	287,561,991	1,807,021	0.0063	0.9937	92.95
24.5	265,633,232	1,404,296	0.0053	0.9947	92.37
25.5	247,644,711	1,303,571	0.0053	0.9947	91.88
26.5	230,881,733	1,548,707	0.0067	0.9933	91.39
27.5	213,289,540	1,468,226	0.0069	0.9931	90.78
28.5	197,886,974	1,514,500	0.0077	0.9923	90.16
29.5	183,782,099	1,492,005	0.0081	0.9919	89.47
30.5	171,683,138	1,572,556	0.0092	0.9908	88.74
31.5	158,277,436	1,468,918	0.0093	0.9907	87.93
32.5	143,870,796	1,307,433	0.0091	0.9909	87.11
33.5	130,323,310	1,507,150	0.0116	0.9884	86.32
34.5	118,183,384	1,184,834	0.0100	0.9900	85.32
35.5	107,706,853	1,001,824	0.0093	0.9907	84.47
36.5	98,192,184	1,078,476	0.0110	0.9890	83.68
37.5	91,629,118	1,084,065	0.0118	0.9882	82.76
38.5	85,288,330	976,930	0.0115	0.9885	81.78

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	79,631,014	901,521	0.0113	0.9887	80.84
40.5	73,471,851	833,491	0.0113	0.9887	79.93
41.5	70,379,241	784,954	0.0112	0.9888	79.02
42.5	62,335,035	780,830	0.0125	0.9875	78.14
43.5	54,875,355	716,932	0.0131	0.9869	77.16
44.5	48,721,701	774,994	0.0159	0.9841	76.15
45.5	45,740,412	726,239	0.0159	0.9841	74.94
46.5	37,101,048	595,170	0.0160	0.9840	73.75
47.5	33,628,776	595,105	0.0177	0.9823	72.57
48.5	29,559,336	631,431	0.0214	0.9786	71.29
49.5	26,121,079	794,057	0.0304	0.9696	69.76
50.5	23,135,739	677,229	0.0293	0.9707	67.64
51.5	20,941,511	455,081	0.0217	0.9783	65.66
52.5	19,441,550	436,651	0.0225	0.9775	64.24
53.5	17,326,608	572,607	0.0330	0.9670	62.79
54.5	15,945,341	364,594	0.0229	0.9771	60.72
55.5	14,590,295	482,242	0.0331	0.9669	59.33
56.5	12,987,790	474,538	0.0365	0.9635	57.37
57.5	11,490,442	358,213	0.0312	0.9688	55.27
58.5	10,338,228	347,415	0.0336	0.9664	53.55
59.5	9,409,700	328,169	0.0349	0.9651	51.75
60.5	8,612,202	390,145	0.0453	0.9547	49.94
61.5	7,776,923	526,128	0.0677	0.9323	47.68
62.5	6,828,109	364,608	0.0534	0.9466	44.46
63.5	6,012,568	344,611	0.0573	0.9427	42.08
64.5	5,018,429	239,318	0.0477	0.9523	39.67
65.5	4,032,924	418,498	0.1038	0.8962	37.78
66.5	3,512,220	201,285	0.0573	0.9427	33.86
67.5	3,200,635	129,687	0.0405	0.9595	31.92
68.5	2,877,712	129,656	0.0451	0.9549	30.62
69.5	2,616,430	143,207	0.0547	0.9453	29.24
70.5	2,342,652	103,306	0.0441	0.9559	27.64
71.5	2,055,310	89,105	0.0434	0.9566	26.43
72.5	1,890,420	193,751	0.1025	0.8975	25.28
73.5	1,672,207	111,666	0.0668	0.9332	22.69
74.5	1,458,130	200,988	0.1378	0.8622	21.17
75.5	1,300,363	217,757	0.1675	0.8325	18.26
76.5	1,253,532	44,117	0.0352	0.9648	15.20
77.5	1,172,669	56,948	0.0486	0.9514	14.66
78.5	1,098,729	34,599	0.0315	0.9685	13.95

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	982,306	36,882	0.0375	0.9625	13.51
80.5	866,355	35,442	0.0409	0.9591	13.00
81.5	702,228	41,864	0.0596	0.9404	12.47
82.5	585,031	29,266	0.0500	0.9500	11.73
83.5	530,192	47,848	0.0902	0.9098	11.14
84.5	428,029	6,917	0.0162	0.9838	10.14
85.5	406,154	12,346	0.0304	0.9696	9.97
86.5	394,683	1,906	0.0048	0.9952	9.67
87.5	378,920	1,446	0.0038	0.9962	9.62
88.5	359,024	2,865	0.0080	0.9920	9.59
89.5	320,824	2,718	0.0085	0.9915	9.51
90.5	296,120	2,475	0.0084	0.9916	9.43
91.5	185,619	2,161	0.0116	0.9884	9.35
92.5	164,292	3,546	0.0216	0.9784	9.24
93.5	141,599	1,198	0.0085	0.9915	9.04
94.5	125,341	766	0.0061	0.9939	8.97
95.5	110,609	564	0.0051	0.9949	8.91
96.5	83,513	1,270	0.0152	0.9848	8.87
97.5	75,434	269	0.0036	0.9964	8.73
98.5	70,540	658	0.0093	0.9907	8.70
99.5	69,017		0.0000	1.0000	8.62
100.5	68,320	314	0.0046	0.9954	8.62
101.5	63,639		0.0000	1.0000	8.58
102.5	62,379		0.0000	1.0000	8.58
103.5	62,094		0.0000	1.0000	8.58
104.5	23,739		0.0000	1.0000	8.58
105.5	23,739		0.0000	1.0000	8.58
106.5					8.58

AMEREN MISSOURI
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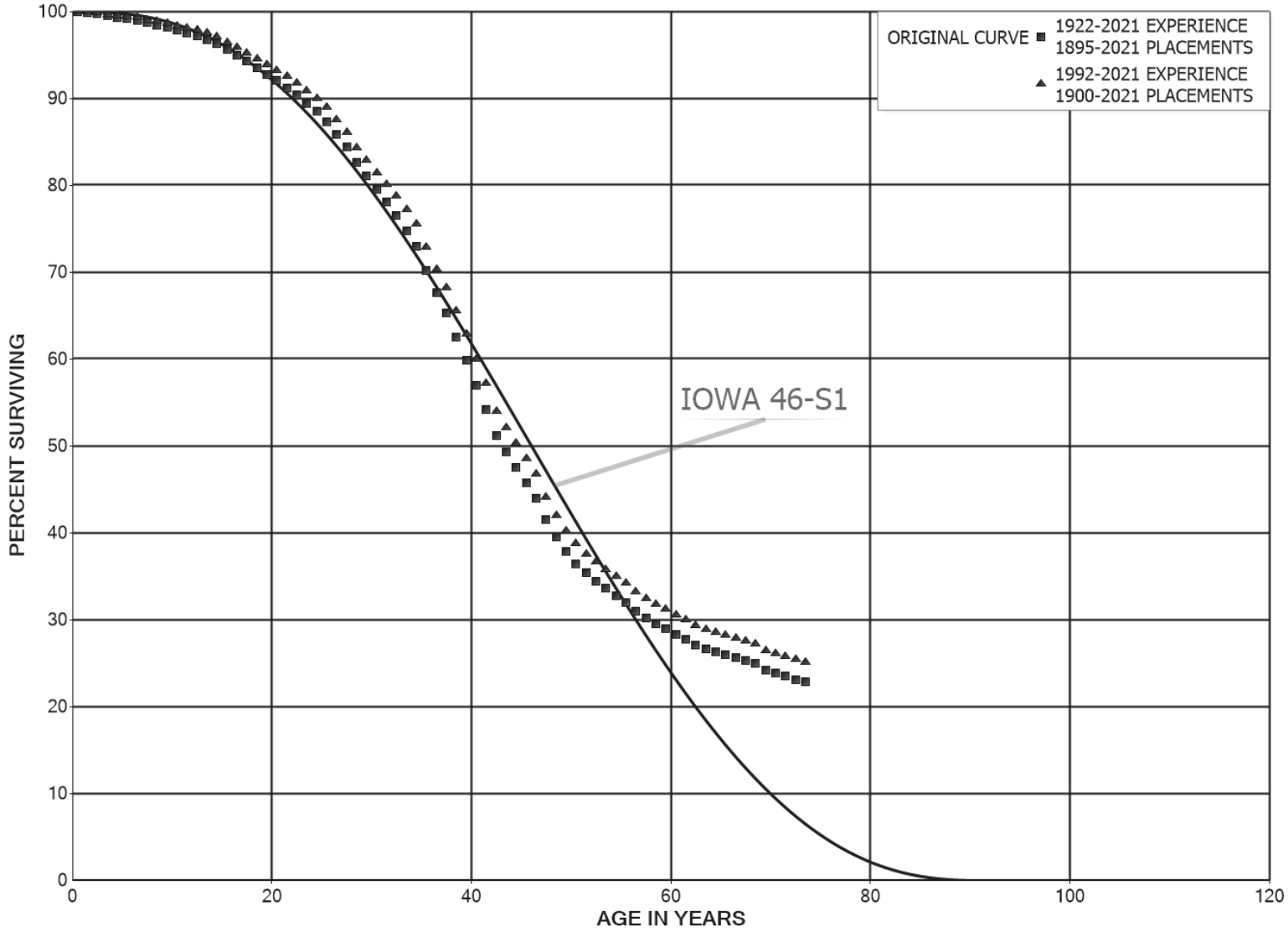
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	688,791,216	281,027	0.0004	0.9996	100.00
0.5	656,111,555	584,406	0.0009	0.9991	99.96
1.5	635,246,869	902,875	0.0014	0.9986	99.87
2.5	619,565,633	1,212,410	0.0020	0.9980	99.73
3.5	601,410,207	1,166,957	0.0019	0.9981	99.53
4.5	585,584,414	1,054,285	0.0018	0.9982	99.34
5.5	570,294,431	1,079,557	0.0019	0.9981	99.16
6.5	551,413,723	1,589,628	0.0029	0.9971	98.97
7.5	533,934,562	1,389,479	0.0026	0.9974	98.69
8.5	515,846,813	1,220,863	0.0024	0.9976	98.43
9.5	499,566,762	1,768,537	0.0035	0.9965	98.20
10.5	483,068,903	1,623,647	0.0034	0.9966	97.85
11.5	471,537,995	1,598,944	0.0034	0.9966	97.52
12.5	455,627,046	2,037,574	0.0045	0.9955	97.19
13.5	429,948,766	2,235,013	0.0052	0.9948	96.76
14.5	407,788,011	2,626,364	0.0064	0.9936	96.25
15.5	389,191,407	2,707,274	0.0070	0.9930	95.63
16.5	373,055,885	2,804,905	0.0075	0.9925	94.97
17.5	359,238,697	2,820,958	0.0079	0.9921	94.25
18.5	344,805,382	2,776,133	0.0081	0.9919	93.51
19.5	333,398,896	2,693,523	0.0081	0.9919	92.76
20.5	318,003,161	2,787,001	0.0088	0.9912	92.01
21.5	303,448,475	2,710,589	0.0089	0.9911	91.21
22.5	291,041,329	3,076,424	0.0106	0.9894	90.39
23.5	278,150,874	3,044,935	0.0109	0.9891	89.44
24.5	260,690,628	3,557,375	0.0136	0.9864	88.46
25.5	244,191,647	4,033,449	0.0165	0.9835	87.25
26.5	229,712,367	3,867,080	0.0168	0.9832	85.81
27.5	216,442,162	4,467,764	0.0206	0.9794	84.36
28.5	203,200,633	3,803,228	0.0187	0.9813	82.62
29.5	191,395,359	3,663,448	0.0191	0.9809	81.08
30.5	180,129,841	3,425,384	0.0190	0.9810	79.52
31.5	169,240,984	3,300,947	0.0195	0.9805	78.01
32.5	158,775,932	3,633,089	0.0229	0.9771	76.49
33.5	148,852,882	3,609,469	0.0242	0.9758	74.74
34.5	138,451,975	5,179,617	0.0374	0.9626	72.93
35.5	125,780,693	4,695,198	0.0373	0.9627	70.20
36.5	114,302,942	3,850,641	0.0337	0.9663	67.58
37.5	101,781,159	4,335,987	0.0426	0.9574	65.30
38.5	93,969,413	4,109,879	0.0437	0.9563	62.52

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	85,787,309	4,100,087	0.0478	0.9522	59.79
40.5	77,953,289	3,714,971	0.0477	0.9523	56.93
41.5	70,728,442	3,988,432	0.0564	0.9436	54.22
42.5	62,077,713	2,298,250	0.0370	0.9630	51.16
43.5	55,120,440	1,961,440	0.0356	0.9644	49.26
44.5	49,473,770	1,832,003	0.0370	0.9630	47.51
45.5	45,086,949	1,751,517	0.0388	0.9612	45.75
46.5	41,666,975	2,357,135	0.0566	0.9434	43.97
47.5	36,400,852	1,719,428	0.0472	0.9528	41.49
48.5	32,140,234	1,406,294	0.0438	0.9562	39.53
49.5	28,587,849	1,028,451	0.0360	0.9640	37.80
50.5	25,202,239	754,817	0.0300	0.9700	36.44
51.5	22,526,431	601,727	0.0267	0.9733	35.35
52.5	20,076,368	485,537	0.0242	0.9758	34.40
53.5	17,772,180	419,012	0.0236	0.9764	33.57
54.5	14,913,962	379,815	0.0255	0.9745	32.78
55.5	12,961,366	408,371	0.0315	0.9685	31.94
56.5	11,800,618	295,171	0.0250	0.9750	30.94
57.5	10,463,931	224,081	0.0214	0.9786	30.16
58.5	9,574,503	187,797	0.0196	0.9804	29.52
59.5	8,865,362	193,299	0.0218	0.9782	28.94
60.5	8,314,041	186,294	0.0224	0.9776	28.31
61.5	7,579,726	165,618	0.0219	0.9781	27.67
62.5	7,036,841	107,714	0.0153	0.9847	27.07
63.5	6,494,043	99,898	0.0154	0.9846	26.65
64.5	5,657,623	64,747	0.0114	0.9886	26.24
65.5	4,428,230	55,823	0.0126	0.9874	25.94
66.5	3,021,221	44,352	0.0147	0.9853	25.62
67.5	2,539,883	28,841	0.0114	0.9886	25.24
68.5	2,209,894	67,744	0.0307	0.9693	24.95
69.5	2,057,175	34,242	0.0166	0.9834	24.19
70.5	1,986,664	26,505	0.0133	0.9867	23.79
71.5	1,925,450	29,418	0.0153	0.9847	23.47
72.5	1,851,914	20,606	0.0111	0.9889	23.11
73.5	1,524,488	11,282	0.0074	0.9926	22.85
74.5	1,422,583	8,544	0.0060	0.9940	22.68
75.5	1,378,180	9,815	0.0071	0.9929	22.55
76.5	1,358,113	10,460	0.0077	0.9923	22.39
77.5	1,345,651	18,275	0.0136	0.9864	22.22
78.5	1,329,811	25,039	0.0188	0.9812	21.91

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,292,987	3,981	0.0031	0.9969	21.50
80.5	1,266,028	44,509	0.0352	0.9648	21.43
81.5	657,709	27,921	0.0425	0.9575	20.68
82.5	227,208	5,515	0.0243	0.9757	19.80
83.5	215,110	4,277	0.0199	0.9801	19.32
84.5	184,207	849	0.0046	0.9954	18.94
85.5	168,662	141	0.0008	0.9992	18.85
86.5	168,351	868	0.0052	0.9948	18.84
87.5	161,642		0.0000	1.0000	18.74
88.5	156,036		0.0000	1.0000	18.74
89.5	148,302	1,051	0.0071	0.9929	18.74
90.5	145,127	187	0.0013	0.9987	18.61
91.5	140,564		0.0000	1.0000	18.58
92.5	124,285	1,151	0.0093	0.9907	18.58
93.5	96,214	401	0.0042	0.9958	18.41
94.5	90,888	291	0.0032	0.9968	18.33
95.5	106,224	24,602	0.2316	0.7684	18.27
96.5	55,014	291	0.0053	0.9947	14.04
97.5	53,694	92	0.0017	0.9983	13.97
98.5	48,131		0.0000	1.0000	13.94
99.5	47,046		0.0000	1.0000	13.94
100.5	45,692	64	0.0014	0.9986	13.94
101.5	36,942	211	0.0057	0.9943	13.92
102.5	31,921		0.0000	1.0000	13.84
103.5	24,547		0.0000	1.0000	13.84
104.5	23,965		0.0000	1.0000	13.84
105.5	21,140		0.0000	1.0000	13.84
106.5	19,398		0.0000	1.0000	13.84
107.5	16,733		0.0000	1.0000	13.84
108.5	9,924		0.0000	1.0000	13.84
109.5	8,173		0.0000	1.0000	13.84
110.5	7,678		0.0000	1.0000	13.84
111.5	7,407		0.0000	1.0000	13.84
112.5	4,749		0.0000	1.0000	13.84
113.5	4,428		0.0000	1.0000	13.84
114.5	4,086		0.0000	1.0000	13.84
115.5	2,797		0.0000	1.0000	13.84
116.5	1,890		0.0000	1.0000	13.84
117.5	1,239		0.0000	1.0000	13.84
118.5	699		0.0000	1.0000	13.84

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	395		0.0000	1.0000	13.84
120.5	215		0.0000	1.0000	13.84
121.5					13.84

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	449,324,612	76,822	0.0002	0.9998	100.00
0.5	425,757,086	208,347	0.0005	0.9995	99.98
1.5	414,627,582	424,344	0.0010	0.9990	99.93
2.5	408,636,466	742,192	0.0018	0.9982	99.83
3.5	399,376,443	672,111	0.0017	0.9983	99.65
4.5	393,342,935	511,156	0.0013	0.9987	99.48
5.5	389,737,935	390,178	0.0010	0.9990	99.35
6.5	381,361,406	1,025,354	0.0027	0.9973	99.25
7.5	376,435,856	753,743	0.0020	0.9980	98.99
8.5	363,842,512	621,309	0.0017	0.9983	98.79
9.5	353,704,103	1,121,783	0.0032	0.9968	98.62
10.5	343,323,212	908,706	0.0026	0.9974	98.31
11.5	337,507,355	796,963	0.0024	0.9976	98.05
12.5	331,354,069	1,231,646	0.0037	0.9963	97.82
13.5	315,419,280	1,410,197	0.0045	0.9955	97.45
14.5	300,928,907	1,761,490	0.0059	0.9941	97.02
15.5	289,072,009	1,936,321	0.0067	0.9933	96.45
16.5	277,151,382	1,903,143	0.0069	0.9931	95.80
17.5	270,506,229	1,772,818	0.0066	0.9934	95.14
18.5	262,726,850	1,857,323	0.0071	0.9929	94.52
19.5	256,682,998	1,784,753	0.0070	0.9930	93.85
20.5	247,170,244	1,908,572	0.0077	0.9923	93.20
21.5	238,465,737	1,867,848	0.0078	0.9922	92.48
22.5	231,607,276	2,197,564	0.0095	0.9905	91.76
23.5	223,663,989	2,223,627	0.0099	0.9901	90.89
24.5	211,485,259	2,545,351	0.0120	0.9880	89.98
25.5	200,005,381	3,212,223	0.0161	0.9839	88.90
26.5	188,928,123	3,016,411	0.0160	0.9840	87.47
27.5	179,175,253	3,669,711	0.0205	0.9795	86.07
28.5	168,788,779	2,902,551	0.0172	0.9828	84.31
29.5	159,943,425	2,773,709	0.0173	0.9827	82.86
30.5	151,361,222	2,545,264	0.0168	0.9832	81.42
31.5	143,539,609	2,387,066	0.0166	0.9834	80.06
32.5	135,770,599	2,668,714	0.0197	0.9803	78.72
33.5	127,915,866	2,752,825	0.0215	0.9785	77.18
34.5	120,783,696	4,252,680	0.0352	0.9648	75.52
35.5	111,799,040	3,893,423	0.0348	0.9652	72.86
36.5	104,370,627	3,143,806	0.0301	0.9699	70.32
37.5	93,839,187	3,784,638	0.0403	0.9597	68.20
38.5	87,140,867	3,555,424	0.0408	0.9592	65.45

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	79,851,991	3,573,515	0.0448	0.9552	62.78
40.5	72,771,963	3,328,765	0.0457	0.9543	59.97
41.5	66,048,589	3,734,844	0.0565	0.9435	57.23
42.5	57,808,850	2,068,427	0.0358	0.9642	53.99
43.5	51,481,986	1,755,219	0.0341	0.9659	52.06
44.5	46,219,175	1,666,053	0.0360	0.9640	50.29
45.5	42,107,697	1,531,063	0.0364	0.9636	48.47
46.5	38,944,646	2,186,457	0.0561	0.9439	46.71
47.5	33,871,045	1,616,790	0.0477	0.9523	44.09
48.5	29,721,241	1,312,707	0.0442	0.9558	41.98
49.5	26,279,953	950,761	0.0362	0.9638	40.13
50.5	23,017,188	685,800	0.0298	0.9702	38.68
51.5	21,168,964	540,227	0.0255	0.9745	37.52
52.5	19,283,336	439,251	0.0228	0.9772	36.57
53.5	17,038,781	370,993	0.0218	0.9782	35.73
54.5	14,297,746	327,913	0.0229	0.9771	34.96
55.5	12,423,415	359,463	0.0289	0.9711	34.15
56.5	11,313,948	270,407	0.0239	0.9761	33.17
57.5	10,014,516	203,710	0.0203	0.9797	32.37
58.5	9,153,374	161,134	0.0176	0.9824	31.71
59.5	8,480,412	172,899	0.0204	0.9796	31.16
60.5	7,954,739	163,801	0.0206	0.9794	30.52
61.5	7,261,620	149,649	0.0206	0.9794	29.89
62.5	6,765,107	94,039	0.0139	0.9861	29.28
63.5	6,276,179	85,543	0.0136	0.9864	28.87
64.5	5,464,083	54,423	0.0100	0.9900	28.48
65.5	4,259,476	49,665	0.0117	0.9883	28.19
66.5	2,890,834	39,102	0.0135	0.9865	27.86
67.5	2,418,178	23,718	0.0098	0.9902	27.49
68.5	2,100,019	60,888	0.0290	0.9710	27.22
69.5	1,957,235	30,299	0.0155	0.9845	26.43
70.5	1,893,467	23,031	0.0122	0.9878	26.02
71.5	1,851,564	24,910	0.0135	0.9865	25.70
72.5	1,789,537	17,889	0.0100	0.9900	25.36
73.5	1,474,859	9,003	0.0061	0.9939	25.10
74.5	1,376,366	7,046	0.0051	0.9949	24.95
75.5	1,341,837	6,285	0.0047	0.9953	24.82
76.5	1,328,584	9,953	0.0075	0.9925	24.71
77.5	1,321,688	17,393	0.0132	0.9868	24.52
78.5	1,316,528	24,257	0.0184	0.9816	24.20

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,282,236	3,613	0.0028	0.9972	23.75
80.5	1,256,140	44,509	0.0354	0.9646	23.69
81.5	648,092	26,893	0.0415	0.9585	22.85
82.5	221,278	5,260	0.0238	0.9762	21.90
83.5	209,755	3,787	0.0181	0.9819	21.38
84.5	179,684	849	0.0047	0.9953	20.99
85.5	165,428	141	0.0008	0.9992	20.89
86.5	166,024	682	0.0041	0.9959	20.87
87.5	160,152		0.0000	1.0000	20.79
88.5	155,087		0.0000	1.0000	20.79
89.5	147,656	987	0.0067	0.9933	20.79
90.5	144,724		0.0000	1.0000	20.65
91.5	140,564		0.0000	1.0000	20.65
92.5	124,285	1,151	0.0093	0.9907	20.65
93.5	96,214	401	0.0042	0.9958	20.46
94.5	90,888	291	0.0032	0.9968	20.37
95.5	106,224	24,602	0.2316	0.7684	20.31
96.5	55,014	291	0.0053	0.9947	15.60
97.5	53,694	92	0.0017	0.9983	15.52
98.5	48,131		0.0000	1.0000	15.50
99.5	47,046		0.0000	1.0000	15.50
100.5	45,692	64	0.0014	0.9986	15.50
101.5	36,942	211	0.0057	0.9943	15.47
102.5	31,921		0.0000	1.0000	15.39
103.5	24,547		0.0000	1.0000	15.39
104.5	23,965		0.0000	1.0000	15.39
105.5	21,140		0.0000	1.0000	15.39
106.5	19,398		0.0000	1.0000	15.39
107.5	16,733		0.0000	1.0000	15.39
108.5	9,924		0.0000	1.0000	15.39
109.5	8,173		0.0000	1.0000	15.39
110.5	7,678		0.0000	1.0000	15.39
111.5	7,407		0.0000	1.0000	15.39
112.5	4,749		0.0000	1.0000	15.39
113.5	4,428		0.0000	1.0000	15.39
114.5	4,086		0.0000	1.0000	15.39
115.5	2,797		0.0000	1.0000	15.39
116.5	1,890		0.0000	1.0000	15.39
117.5	1,239		0.0000	1.0000	15.39
118.5	699		0.0000	1.0000	15.39

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AMEREN MISSOURI
ELECTRIC DIVISION

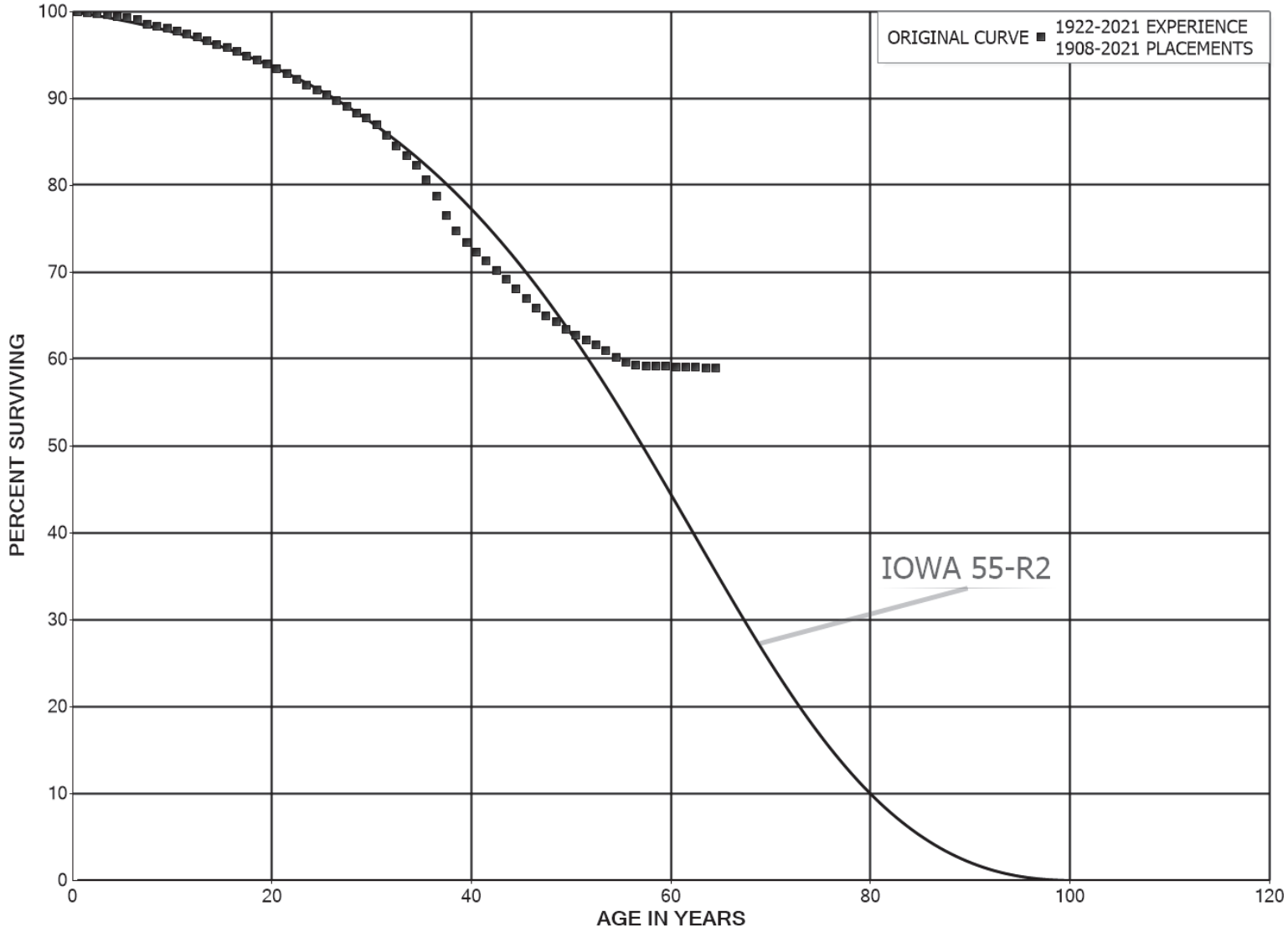
ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	395		0.0000	1.0000	15.39
120.5	215		0.0000	1.0000	15.39
121.5					15.39

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 369.10 OVERHEAD SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	251,998,408	213,445	0.0008	0.9992	100.00
0.5	243,032,560	285,185	0.0012	0.9988	99.92
1.5	235,212,304	272,769	0.0012	0.9988	99.80
2.5	228,035,377	254,913	0.0011	0.9989	99.68
3.5	222,576,612	336,114	0.0015	0.9985	99.57
4.5	217,540,194	320,292	0.0015	0.9985	99.42
5.5	211,382,887	519,482	0.0025	0.9975	99.27
6.5	206,993,494	1,001,069	0.0048	0.9952	99.03
7.5	202,066,464	568,633	0.0028	0.9972	98.55
8.5	194,920,144	502,119	0.0026	0.9974	98.27
9.5	191,439,125	510,786	0.0027	0.9973	98.02
10.5	183,501,070	705,498	0.0038	0.9962	97.76
11.5	178,783,083	555,908	0.0031	0.9969	97.38
12.5	171,352,711	727,659	0.0042	0.9958	97.08
13.5	162,129,310	750,080	0.0046	0.9954	96.67
14.5	153,478,004	674,108	0.0044	0.9956	96.22
15.5	139,470,324	619,937	0.0044	0.9956	95.80
16.5	134,715,563	709,210	0.0053	0.9947	95.37
17.5	130,185,806	603,688	0.0046	0.9954	94.87
18.5	125,566,646	653,373	0.0052	0.9948	94.43
19.5	121,975,001	665,660	0.0055	0.9945	93.94
20.5	117,658,713	693,570	0.0059	0.9941	93.43
21.5	113,753,931	801,502	0.0070	0.9930	92.88
22.5	109,471,315	846,060	0.0077	0.9923	92.22
23.5	104,766,357	645,795	0.0062	0.9938	91.51
24.5	98,954,491	634,062	0.0064	0.9936	90.94
25.5	94,033,562	660,142	0.0070	0.9930	90.36
26.5	88,632,544	706,596	0.0080	0.9920	89.73
27.5	86,804,719	669,376	0.0077	0.9923	89.01
28.5	81,649,485	577,863	0.0071	0.9929	88.33
29.5	77,635,821	659,766	0.0085	0.9915	87.70
30.5	73,164,843	1,031,482	0.0141	0.9859	86.96
31.5	68,086,867	968,884	0.0142	0.9858	85.73
32.5	63,124,163	826,009	0.0131	0.9869	84.51
33.5	58,359,731	813,327	0.0139	0.9861	83.40
34.5	53,623,078	1,037,427	0.0193	0.9807	82.24
35.5	49,070,389	1,155,162	0.0235	0.9765	80.65
36.5	43,966,873	1,247,106	0.0284	0.9716	78.75
37.5	39,382,001	925,994	0.0235	0.9765	76.52
38.5	35,601,328	614,076	0.0172	0.9828	74.72

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,288,957	503,162	0.0156	0.9844	73.43
40.5	29,137,687	420,980	0.0144	0.9856	72.29
41.5	26,105,892	374,748	0.0144	0.9856	71.24
42.5	23,512,471	351,066	0.0149	0.9851	70.22
43.5	21,101,385	326,793	0.0155	0.9845	69.17
44.5	19,059,292	327,601	0.0172	0.9828	68.10
45.5	16,816,293	280,661	0.0167	0.9833	66.93
46.5	14,663,052	187,790	0.0128	0.9872	65.81
47.5	12,950,568	145,761	0.0113	0.9887	64.97
48.5	11,086,893	145,581	0.0131	0.9869	64.24
49.5	9,547,115	101,935	0.0107	0.9893	63.39
50.5	7,990,803	73,696	0.0092	0.9908	62.72
51.5	7,003,864	56,755	0.0081	0.9919	62.14
52.5	6,044,566	70,418	0.0116	0.9884	61.64
53.5	5,059,313	57,152	0.0113	0.9887	60.92
54.5	4,245,547	45,650	0.0108	0.9892	60.23
55.5	3,353,321	17,108	0.0051	0.9949	59.58
56.5	2,786,704	3,633	0.0013	0.9987	59.28
57.5	2,727,270	2,251	0.0008	0.9992	59.20
58.5	2,679,576	1,362	0.0005	0.9995	59.15
59.5	2,601,142	1,486	0.0006	0.9994	59.12
60.5	2,534,540	1,443	0.0006	0.9994	59.09
61.5	2,389,554	1,339	0.0006	0.9994	59.05
62.5	2,322,105	1,294	0.0006	0.9994	59.02
63.5	2,240,103	1,205	0.0005	0.9995	58.99
64.5	2,188,131	708	0.0003	0.9997	58.96
65.5	2,120,168	933	0.0004	0.9996	58.94
66.5	2,044,293	38	0.0000	1.0000	58.91
67.5	1,819,143	45	0.0000	1.0000	58.91
68.5	1,616,765	54	0.0000	1.0000	58.91
69.5	1,394,100	412	0.0003	0.9997	58.91
70.5	1,250,512	45	0.0000	1.0000	58.89
71.5	1,147,753	61	0.0001	0.9999	58.89
72.5	1,052,002	74	0.0001	0.9999	58.88
73.5	950,711	47	0.0000	1.0000	58.88
74.5	843,544	147	0.0002	0.9998	58.88
75.5	800,431	339	0.0004	0.9996	58.87
76.5	757,309	118	0.0002	0.9998	58.84
77.5	704,538	102	0.0001	0.9999	58.83
78.5	627,768	117	0.0002	0.9998	58.82

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AMEREN MISSOURI
ELECTRIC DIVISION

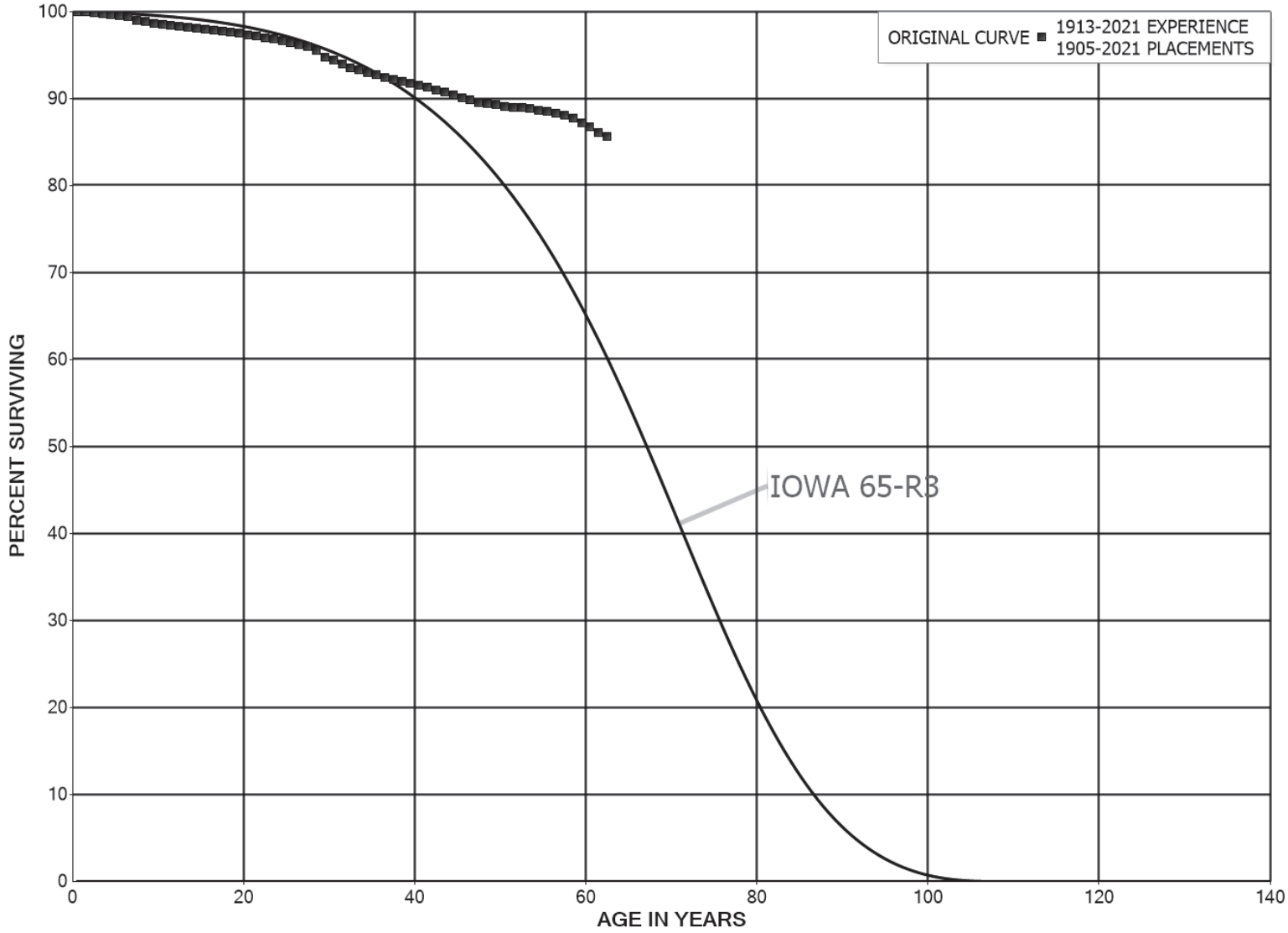
ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	549,622	46	0.0001	0.9999	58.81
80.5	430,203	27	0.0001	0.9999	58.81
81.5	320,280	49	0.0002	0.9998	58.80
82.5	272,766	7	0.0000	1.0000	58.80
83.5	256,058	12	0.0000	1.0000	58.79
84.5	194,748	5	0.0000	1.0000	58.79
85.5	182,338	1	0.0000	1.0000	58.79
86.5	169,811	1	0.0000	1.0000	58.79
87.5	157,484	1	0.0000	1.0000	58.79
88.5	145,857	3	0.0000	1.0000	58.79
89.5	130,233	0	0.0000	1.0000	58.79
90.5	100,380		0.0000	1.0000	58.79
91.5	61,755		0.0000	1.0000	58.79
92.5	30,970		0.0000	1.0000	58.79
93.5	26,498		0.0000	1.0000	58.79
94.5	22,598		0.0000	1.0000	58.79
95.5	19,727		0.0000	1.0000	58.79
96.5	3,215		0.0000	1.0000	58.79
97.5	3,084		0.0000	1.0000	58.79
98.5	1,011		0.0000	1.0000	58.79
99.5	727		0.0000	1.0000	58.79
100.5	527		0.0000	1.0000	58.79
101.5	330		0.0000	1.0000	58.79
102.5					58.79

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 369.20 UNDERGROUND SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2021 EXPERIENCE BAND 1913-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	196,369,808	24,357	0.0001	0.9999	100.00
0.5	193,650,220	162,166	0.0008	0.9992	99.99
1.5	187,294,154	122,068	0.0007	0.9993	99.90
2.5	181,137,735	180,005	0.0010	0.9990	99.84
3.5	175,010,369	154,005	0.0009	0.9991	99.74
4.5	169,872,523	201,967	0.0012	0.9988	99.65
5.5	164,091,977	159,674	0.0010	0.9990	99.53
6.5	159,127,017	816,651	0.0051	0.9949	99.44
7.5	156,944,739	175,118	0.0011	0.9989	98.93
8.5	153,290,582	317,946	0.0021	0.9979	98.82
9.5	149,714,771	203,393	0.0014	0.9986	98.61
10.5	145,875,234	140,220	0.0010	0.9990	98.48
11.5	141,815,921	187,253	0.0013	0.9987	98.38
12.5	137,570,486	131,461	0.0010	0.9990	98.25
13.5	130,606,925	190,802	0.0015	0.9985	98.16
14.5	128,067,349	130,748	0.0010	0.9990	98.01
15.5	121,791,173	138,175	0.0011	0.9989	97.91
16.5	117,295,199	137,995	0.0012	0.9988	97.80
17.5	112,013,389	118,533	0.0011	0.9989	97.69
18.5	107,060,690	143,284	0.0013	0.9987	97.59
19.5	103,187,721	147,575	0.0014	0.9986	97.45
20.5	100,175,450	180,225	0.0018	0.9982	97.32
21.5	96,761,165	195,782	0.0020	0.9980	97.14
22.5	92,546,201	155,183	0.0017	0.9983	96.94
23.5	89,745,200	180,761	0.0020	0.9980	96.78
24.5	85,773,154	142,751	0.0017	0.9983	96.59
25.5	81,297,553	188,160	0.0023	0.9977	96.43
26.5	76,894,561	208,844	0.0027	0.9973	96.20
27.5	72,055,273	348,209	0.0048	0.9952	95.94
28.5	67,926,920	502,879	0.0074	0.9926	95.48
29.5	63,646,244	261,290	0.0041	0.9959	94.77
30.5	60,541,496	304,121	0.0050	0.9950	94.38
31.5	57,595,769	213,401	0.0037	0.9963	93.91
32.5	55,607,144	164,762	0.0030	0.9970	93.56
33.5	53,533,118	185,047	0.0035	0.9965	93.28
34.5	51,456,989	156,083	0.0030	0.9970	92.96
35.5	48,125,531	123,114	0.0026	0.9974	92.68
36.5	45,344,196	108,089	0.0024	0.9976	92.44
37.5	41,711,774	105,531	0.0025	0.9975	92.22
38.5	37,324,497	93,046	0.0025	0.9975	91.99

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021 EXPERIENCE BAND 1913-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,116,888	94,898	0.0027	0.9973	91.76
40.5	32,417,757	90,949	0.0028	0.9972	91.51
41.5	29,558,960	88,665	0.0030	0.9970	91.25
42.5	25,630,804	84,267	0.0033	0.9967	90.98
43.5	21,208,578	71,679	0.0034	0.9966	90.68
44.5	17,752,379	63,349	0.0036	0.9964	90.37
45.5	15,055,909	41,969	0.0028	0.9972	90.05
46.5	12,959,694	35,764	0.0028	0.9972	89.80
47.5	10,658,729	21,167	0.0020	0.9980	89.55
48.5	8,399,131	12,534	0.0015	0.9985	89.37
49.5	6,734,581	10,886	0.0016	0.9984	89.24
50.5	5,487,789	6,112	0.0011	0.9989	89.10
51.5	4,959,121	4,709	0.0009	0.9991	89.00
52.5	4,374,845	4,101	0.0009	0.9991	88.91
53.5	3,689,479	6,773	0.0018	0.9982	88.83
54.5	3,261,285	7,074	0.0022	0.9978	88.67
55.5	2,579,120	6,171	0.0024	0.9976	88.47
56.5	1,823,660	4,286	0.0024	0.9976	88.26
57.5	1,517,670	6,191	0.0041	0.9959	88.06
58.5	1,356,177	7,946	0.0059	0.9941	87.70
59.5	1,254,146	7,243	0.0058	0.9942	87.18
60.5	1,162,617	7,707	0.0066	0.9934	86.68
61.5	1,078,242	6,220	0.0058	0.9942	86.10
62.5	989,822	2,929	0.0030	0.9970	85.61
63.5	917,361	4,257	0.0046	0.9954	85.35
64.5	833,451	1,771	0.0021	0.9979	84.96
65.5	773,749	2,621	0.0034	0.9966	84.78
66.5	670,197	2,951	0.0044	0.9956	84.49
67.5	615,103	617	0.0010	0.9990	84.12
68.5	572,501	1,910	0.0033	0.9967	84.03
69.5	526,352	1,336	0.0025	0.9975	83.75
70.5	495,133	3,925	0.0079	0.9921	83.54
71.5	460,095	2,089	0.0045	0.9955	82.88
72.5	421,050	1,675	0.0040	0.9960	82.50
73.5	385,150	607	0.0016	0.9984	82.17
74.5	355,915	5,224	0.0147	0.9853	82.04
75.5	325,135	326	0.0010	0.9990	80.84
76.5	310,852	1,283	0.0041	0.9959	80.76
77.5	303,107	227	0.0007	0.9993	80.43
78.5	297,842	208	0.0007	0.9993	80.37

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2021 EXPERIENCE BAND 1913-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	284,654	195	0.0007	0.9993	80.31
80.5	269,250	1,070	0.0040	0.9960	80.26
81.5	246,228	83	0.0003	0.9997	79.94
82.5	230,757	176	0.0008	0.9992	79.91
83.5	223,936	427	0.0019	0.9981	79.85
84.5	204,618	1,071	0.0052	0.9948	79.70
85.5	188,651	306	0.0016	0.9984	79.28
86.5	180,918	262	0.0014	0.9986	79.15
87.5	173,270	1,369	0.0079	0.9921	79.04
88.5	162,415	749	0.0046	0.9954	78.41
89.5	154,423	132	0.0009	0.9991	78.05
90.5	139,827	59	0.0004	0.9996	77.98
91.5	119,851	158	0.0013	0.9987	77.95
92.5	99,029	78	0.0008	0.9992	77.85
93.5	76,583		0.0000	1.0000	77.79
94.5	66,197	42	0.0006	0.9994	77.79
95.5	53,910		0.0000	1.0000	77.74
96.5	45,604		0.0000	1.0000	77.74
97.5	43,358		0.0000	1.0000	77.74
98.5	40,793		0.0000	1.0000	77.74
99.5	37,524		0.0000	1.0000	77.74
100.5	33,983		0.0000	1.0000	77.74
101.5	30,074		0.0000	1.0000	77.74
102.5	27,742		0.0000	1.0000	77.74
103.5	25,700		0.0000	1.0000	77.74
104.5	17,816		0.0000	1.0000	77.74
105.5	15,792		0.0000	1.0000	77.74
106.5	469		0.0000	1.0000	77.74
107.5	469		0.0000	1.0000	77.74
108.5	469		0.0000	1.0000	77.74
109.5	469		0.0000	1.0000	77.74
110.5					77.74

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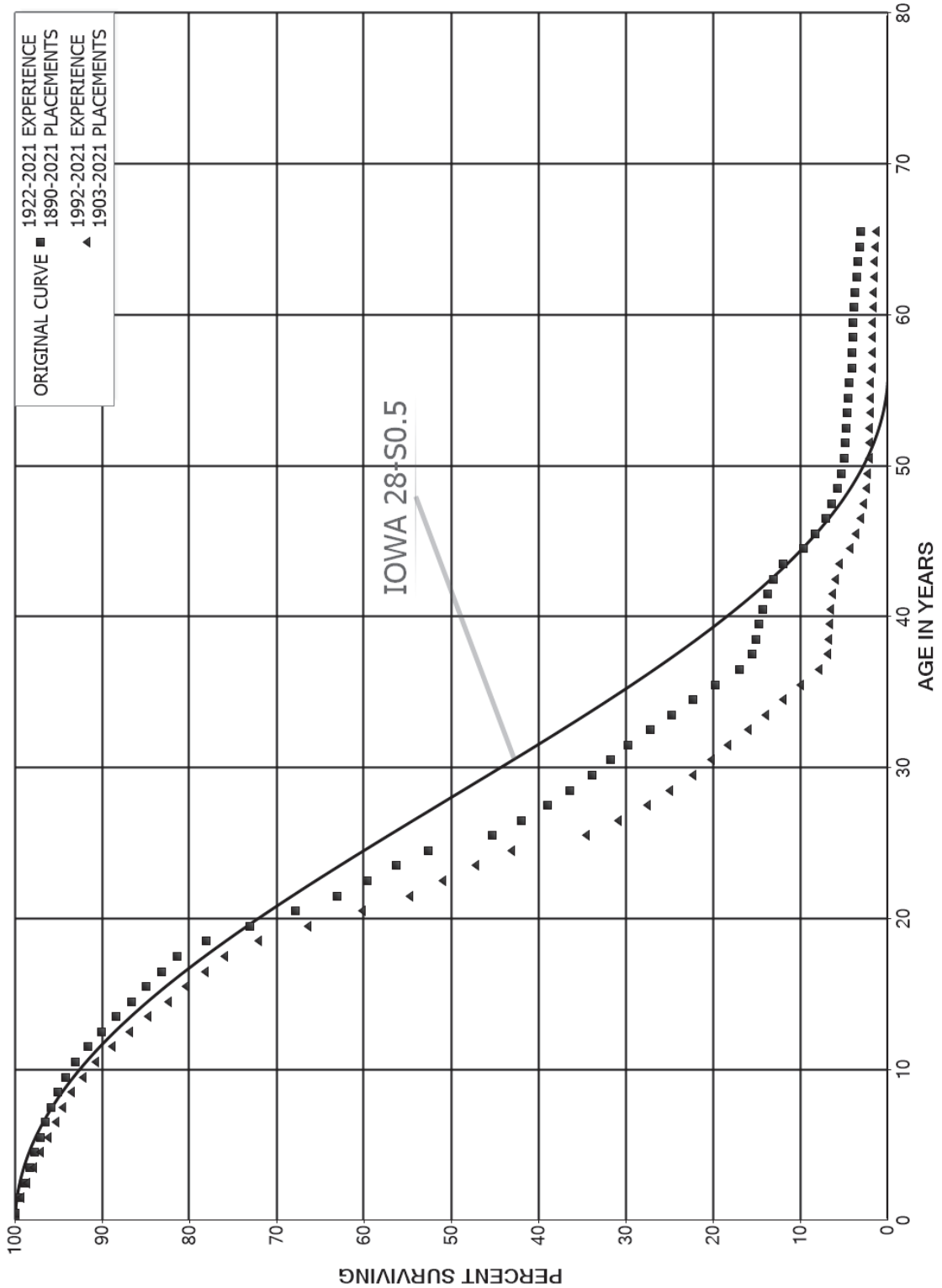
ELECTRIC DIVISION
ACCOUNT 370.00 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	220,554,483	72,214	0.0003	0.9997	100.00
0.5	219,580,727	1,174,227	0.0053	0.9947	99.97
1.5	213,067,340	1,274,583	0.0060	0.9940	99.43
2.5	209,970,763	1,217,814	0.0058	0.9942	98.84
3.5	205,253,275	1,168,971	0.0057	0.9943	98.26
4.5	201,013,365	1,278,845	0.0064	0.9936	97.70
5.5	197,156,995	1,236,541	0.0063	0.9937	97.08
6.5	194,069,148	1,181,898	0.0061	0.9939	96.47
7.5	190,588,978	1,557,831	0.0082	0.9918	95.89
8.5	187,901,671	1,868,002	0.0099	0.9901	95.10
9.5	183,990,946	2,112,856	0.0115	0.9885	94.16
10.5	179,945,930	2,723,229	0.0151	0.9849	93.08
11.5	174,111,882	3,102,598	0.0178	0.9822	91.67
12.5	166,259,006	3,027,946	0.0182	0.9818	90.03
13.5	161,795,602	3,357,874	0.0208	0.9792	88.39
14.5	156,265,282	2,830,602	0.0181	0.9819	86.56
15.5	150,667,584	3,259,606	0.0216	0.9784	84.99
16.5	145,775,254	3,086,670	0.0212	0.9788	83.15
17.5	141,526,812	5,800,623	0.0410	0.9590	81.39
18.5	133,784,494	8,623,869	0.0645	0.9355	78.06
19.5	118,289,649	8,444,034	0.0714	0.9286	73.03
20.5	109,573,275	7,683,386	0.0701	0.9299	67.81
21.5	98,128,971	5,330,699	0.0543	0.9457	63.06
22.5	89,407,723	5,091,357	0.0569	0.9431	59.63
23.5	80,969,509	5,291,228	0.0653	0.9347	56.24
24.5	72,420,398	10,029,164	0.1385	0.8615	52.56
25.5	59,429,945	4,340,329	0.0730	0.9270	45.28
26.5	53,215,021	3,849,010	0.0723	0.9277	41.98
27.5	47,915,315	3,091,899	0.0645	0.9355	38.94
28.5	43,740,478	3,094,110	0.0707	0.9293	36.43
29.5	39,498,571	2,454,701	0.0621	0.9379	33.85
30.5	36,043,682	2,293,359	0.0636	0.9364	31.75
31.5	32,797,329	2,864,101	0.0873	0.9127	29.73
32.5	29,186,160	2,555,772	0.0876	0.9124	27.13
33.5	25,998,409	2,557,438	0.0984	0.9016	24.75
34.5	22,899,601	2,654,918	0.1159	0.8841	22.32
35.5	19,654,249	2,741,067	0.1395	0.8605	19.73
36.5	16,485,971	1,424,900	0.0864	0.9136	16.98
37.5	14,885,881	391,416	0.0263	0.9737	15.51
38.5	14,371,458	395,600	0.0275	0.9725	15.10

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,811,886	413,991	0.0300	0.9700	14.69
40.5	13,212,746	448,948	0.0340	0.9660	14.25
41.5	12,554,736	636,327	0.0507	0.9493	13.76
42.5	11,738,279	995,748	0.0848	0.9152	13.07
43.5	10,544,517	2,056,091	0.1950	0.8050	11.96
44.5	8,485,537	1,143,752	0.1348	0.8652	9.63
45.5	7,129,558	1,057,156	0.1483	0.8517	8.33
46.5	5,832,760	607,927	0.1042	0.8958	7.09
47.5	5,218,075	543,754	0.1042	0.8958	6.35
48.5	4,505,159	279,183	0.0620	0.9380	5.69
49.5	4,066,236	300,173	0.0738	0.9262	5.34
50.5	3,713,160	111,184	0.0299	0.9701	4.95
51.5	3,456,278	52,827	0.0153	0.9847	4.80
52.5	3,236,643	42,931	0.0133	0.9867	4.72
53.5	2,999,205	100,633	0.0336	0.9664	4.66
54.5	2,754,816	48,073	0.0175	0.9825	4.50
55.5	2,565,260	193,438	0.0754	0.9246	4.43
56.5	2,376,967	30,940	0.0130	0.9870	4.09
57.5	2,253,980	20,372	0.0090	0.9910	4.04
58.5	2,129,544	58,268	0.0274	0.9726	4.00
59.5	1,945,950	44,799	0.0230	0.9770	3.89
60.5	1,696,709	43,507	0.0256	0.9744	3.80
61.5	1,689,713	98,056	0.0580	0.9420	3.71
62.5	1,453,103	56,354	0.0388	0.9612	3.49
63.5	1,252,387	47,174	0.0377	0.9623	3.36
64.5	1,101,734	72,846	0.0661	0.9339	3.23
65.5	927,790	33,064	0.0356	0.9644	3.02
66.5	827,023	14,212	0.0172	0.9828	2.91
67.5	748,178	12,879	0.0172	0.9828	2.86
68.5	666,027	13,919	0.0209	0.9791	2.81
69.5	597,458	9,157	0.0153	0.9847	2.75
70.5	544,450	6,330	0.0116	0.9884	2.71
71.5	502,742	6,215	0.0124	0.9876	2.68
72.5	448,942	11,584	0.0258	0.9742	2.64
73.5	393,336	13,418	0.0341	0.9659	2.58
74.5	330,381	9,105	0.0276	0.9724	2.49
75.5	290,517	6,186	0.0213	0.9787	2.42
76.5	276,231	4,700	0.0170	0.9830	2.37
77.5	247,803	17,198	0.0694	0.9306	2.33
78.5	223,175	2,315	0.0104	0.9896	2.17

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	212,726	1,609	0.0076	0.9924	2.14
80.5	136,087	6,547	0.0481	0.9519	2.13
81.5	105,599	1,976	0.0187	0.9813	2.02
82.5	238,355	150,807	0.6327	0.3673	1.99
83.5	223,295	149,556	0.6698	0.3302	0.73
84.5	198,422	151,271	0.7624	0.2376	0.24
85.5	191,259	149,442	0.7814	0.2186	0.06
86.5	187,252	150,541	0.8039	0.1961	0.01
87.5	34,357	3,807	0.1108	0.8892	0.00
88.5	28,779	2,951	0.1025	0.8975	0.00
89.5	23,213	392	0.0169	0.9831	0.00
90.5	19,510	401	0.0205	0.9795	0.00
91.5	15,323	384	0.0251	0.9749	0.00
92.5	13,983	336	0.0240	0.9760	0.00
93.5	11,587	768	0.0663	0.9337	0.00
94.5	8,838	295	0.0333	0.9667	0.00
95.5	8,127	241	0.0296	0.9704	0.00
96.5	5,000	280	0.0560	0.9440	0.00
97.5	3,815	67	0.0176	0.9824	0.00
98.5	2,921		0.0000	1.0000	0.00
99.5	2,921		0.0000	1.0000	0.00
100.5	600		0.0000	1.0000	0.00
101.5	192		0.0000	1.0000	0.00
102.5	23		0.0000	1.0000	0.00
103.5	23		0.0000	1.0000	0.00
104.5	23		0.0000	1.0000	0.00
105.5	23		0.0000	1.0000	0.00
106.5	23		0.0000	1.0000	0.00
107.5	23		0.0000	1.0000	0.00
108.5					0.00

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	124,497,218	25,992	0.0002	0.9998	100.00
0.5	126,592,159	982,608	0.0078	0.9922	99.98
1.5	123,687,087	816,213	0.0066	0.9934	99.20
2.5	124,712,806	1,021,907	0.0082	0.9918	98.55
3.5	123,004,932	982,643	0.0080	0.9920	97.74
4.5	122,068,772	1,132,191	0.0093	0.9907	96.96
5.5	122,691,318	1,082,885	0.0088	0.9912	96.06
6.5	123,185,838	1,008,836	0.0082	0.9918	95.21
7.5	123,921,292	1,388,277	0.0112	0.9888	94.43
8.5	124,948,781	1,711,390	0.0137	0.9863	93.38
9.5	123,285,479	1,936,127	0.0157	0.9843	92.10
10.5	122,049,255	2,519,194	0.0206	0.9794	90.65
11.5	118,716,831	2,791,157	0.0235	0.9765	88.78
12.5	113,902,038	2,715,699	0.0238	0.9762	86.69
13.5	112,558,716	3,120,534	0.0277	0.9723	84.62
14.5	108,986,100	2,591,446	0.0238	0.9762	82.28
15.5	105,248,517	3,019,345	0.0287	0.9713	80.32
16.5	102,229,773	2,795,319	0.0273	0.9727	78.02
17.5	104,259,353	5,370,194	0.0515	0.9485	75.88
18.5	98,742,370	7,877,267	0.0798	0.9202	71.98
19.5	85,658,908	7,942,791	0.0927	0.9073	66.23
20.5	79,146,454	7,174,775	0.0907	0.9093	60.09
21.5	69,241,050	4,871,312	0.0704	0.9296	54.64
22.5	62,297,962	4,592,434	0.0737	0.9263	50.80
23.5	55,478,981	4,859,888	0.0876	0.9124	47.06
24.5	48,413,417	9,581,219	0.1979	0.8021	42.93
25.5	37,038,910	3,953,197	0.1067	0.8933	34.44
26.5	32,513,812	3,515,587	0.1081	0.8919	30.76
27.5	28,721,362	2,776,771	0.0967	0.9033	27.44
28.5	26,150,904	2,806,390	0.1073	0.8927	24.78
29.5	23,525,041	2,189,448	0.0931	0.9069	22.12
30.5	21,800,447	2,029,750	0.0931	0.9069	20.06
31.5	20,239,162	2,567,555	0.1269	0.8731	18.20
32.5	18,141,253	2,294,887	0.1265	0.8735	15.89
33.5	15,794,261	2,296,565	0.1454	0.8546	13.88
34.5	13,911,275	2,422,667	0.1742	0.8258	11.86
35.5	11,815,752	2,521,639	0.2134	0.7866	9.79
36.5	9,695,284	1,204,843	0.1243	0.8757	7.70
37.5	9,248,992	156,298	0.0169	0.9831	6.75
38.5	9,468,659	174,860	0.0185	0.9815	6.63

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,659,158	199,638	0.0207	0.9793	6.51
40.5	9,692,026	268,767	0.0277	0.9723	6.38
41.5	9,605,528	486,824	0.0507	0.9493	6.20
42.5	9,363,055	866,613	0.0926	0.9074	5.88
43.5	8,762,931	1,948,898	0.2224	0.7776	5.34
44.5	7,065,069	1,046,443	0.1481	0.8519	4.15
45.5	5,919,422	968,014	0.1635	0.8365	3.54
46.5	4,780,940	540,452	0.1130	0.8870	2.96
47.5	4,270,418	487,467	0.1141	0.8859	2.62
48.5	3,640,664	218,073	0.0599	0.9401	2.32
49.5	3,329,274	280,140	0.0841	0.9159	2.19
50.5	3,136,499	97,413	0.0311	0.9689	2.00
51.5	3,007,816	42,814	0.0142	0.9858	1.94
52.5	2,856,215	34,142	0.0120	0.9880	1.91
53.5	2,682,764	92,201	0.0344	0.9656	1.89
54.5	2,551,052	42,945	0.0168	0.9832	1.82
55.5	2,381,318	187,038	0.0785	0.9215	1.79
56.5	2,207,801	26,232	0.0119	0.9881	1.65
57.5	2,100,529	17,136	0.0082	0.9918	1.63
58.5	1,984,996	56,095	0.0283	0.9717	1.62
59.5	1,813,455	43,240	0.0238	0.9762	1.57
60.5	1,574,658	42,831	0.0272	0.9728	1.54
61.5	1,579,025	97,055	0.0615	0.9385	1.49
62.5	1,354,071	55,059	0.0407	0.9593	1.40
63.5	1,162,542	45,788	0.0394	0.9606	1.35
64.5	1,020,795	72,142	0.0707	0.9293	1.29
65.5	853,733	32,466	0.0380	0.9620	1.20
66.5	761,052	13,711	0.0180	0.9820	1.16
67.5	690,540	12,317	0.0178	0.9822	1.13
68.5	615,444	13,663	0.0222	0.9778	1.11
69.5	548,728	8,894	0.0162	0.9838	1.09
70.5	503,827	6,206	0.0123	0.9877	1.07
71.5	473,503	5,882	0.0124	0.9876	1.06
72.5	422,714	11,425	0.0270	0.9730	1.05
73.5	368,357	13,092	0.0355	0.9645	1.02
74.5	310,232	9,105	0.0293	0.9707	0.98
75.5	273,223	6,052	0.0221	0.9779	0.95
76.5	259,469	4,625	0.0178	0.9822	0.93
77.5	231,878	16,875	0.0728	0.9272	0.91
78.5	212,019	2,315	0.0109	0.9891	0.85

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AMEREN MISSOURI
ELECTRIC DIVISION

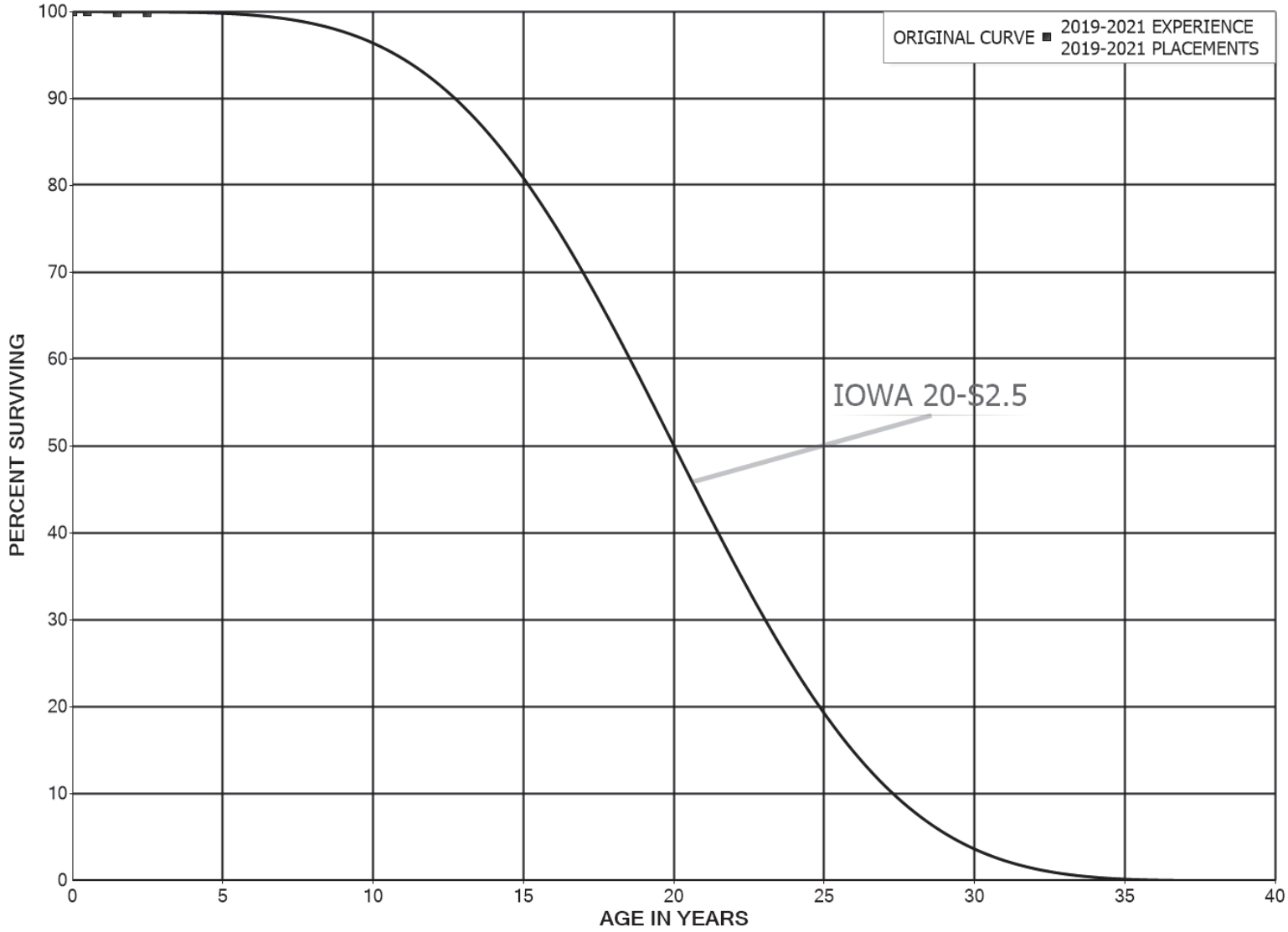
ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	203,196	1,609	0.0079	0.9921	0.84
80.5	128,053	6,533	0.0510	0.9490	0.83
81.5	98,230	1,976	0.0201	0.9799	0.79
82.5	232,247	150,807	0.6493	0.3507	0.77
83.5	217,537	149,556	0.6875	0.3125	0.27
84.5	193,340	151,271	0.7824	0.2176	0.08
85.5	189,119	149,442	0.7902	0.2098	0.02
86.5	187,018	150,541	0.8050	0.1950	0.00
87.5	34,123	3,807	0.1116	0.8884	0.00
88.5	28,779	2,951	0.1025	0.8975	0.00
89.5	23,213	392	0.0169	0.9831	0.00
90.5	19,510	401	0.0205	0.9795	0.00
91.5	15,323	384	0.0251	0.9749	0.00
92.5	13,983	336	0.0240	0.9760	0.00
93.5	11,587	768	0.0663	0.9337	0.00
94.5	8,838	295	0.0333	0.9667	0.00
95.5	8,127	241	0.0296	0.9704	0.00
96.5	5,000	280	0.0560	0.9440	0.00
97.5	3,815	67	0.0176	0.9824	0.00
98.5	2,921		0.0000	1.0000	0.00
99.5	2,921		0.0000	1.0000	0.00
100.5	600		0.0000	1.0000	0.00
101.5	192		0.0000	1.0000	0.00
102.5	23		0.0000	1.0000	0.00
103.5	23		0.0000	1.0000	0.00
104.5	23		0.0000	1.0000	0.00
105.5	23		0.0000	1.0000	0.00
106.5	23		0.0000	1.0000	0.00
107.5	23		0.0000	1.0000	0.00
108.5					0.00

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 370.10 METERS - AMI
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

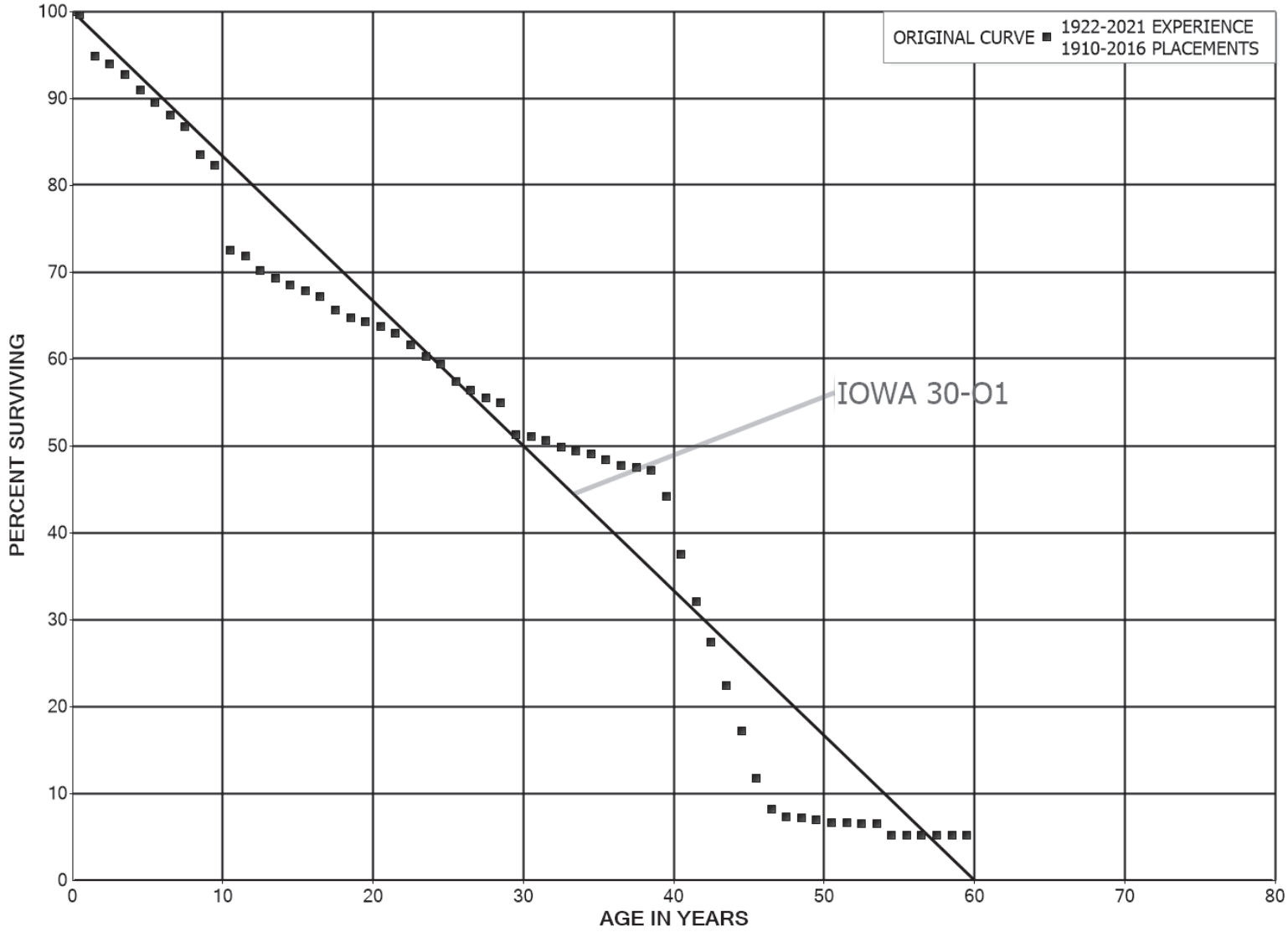
ACCOUNT 370.10 METERS - AMI

ORIGINAL LIFE TABLE

PLACEMENT BAND 2019-2021 EXPERIENCE BAND 2019-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	110,537,377	1,886	0.0000	1.0000	100.00
0.5	49,465,703	57,899	0.0012	0.9988	100.00
1.5	85,878		0.0000	1.0000	99.88
2.5					99.88

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ELECTRIC DIVISION

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2016 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,850,867	6,264	0.0034	0.9966	100.00
0.5	1,845,065	88,810	0.0481	0.9519	99.66
1.5	1,756,603	18,018	0.0103	0.9897	94.86
2.5	1,738,585	21,428	0.0123	0.9877	93.89
3.5	1,717,157	32,438	0.0189	0.9811	92.73
4.5	1,684,719	27,407	0.0163	0.9837	90.98
5.5	1,574,837	25,492	0.0162	0.9838	89.50
6.5	1,549,994	24,252	0.0156	0.9844	88.05
7.5	1,525,742	54,899	0.0360	0.9640	86.68
8.5	1,482,654	23,042	0.0155	0.9845	83.56
9.5	1,459,612	173,133	0.1186	0.8814	82.26
10.5	1,286,895	11,602	0.0090	0.9910	72.50
11.5	1,275,801	29,063	0.0228	0.9772	71.85
12.5	1,246,738	15,669	0.0126	0.9874	70.21
13.5	1,231,069	14,534	0.0118	0.9882	69.33
14.5	1,216,535	11,143	0.0092	0.9908	68.51
15.5	1,205,392	13,308	0.0110	0.9890	67.88
16.5	1,192,084	26,488	0.0222	0.9778	67.13
17.5	1,165,596	15,626	0.0134	0.9866	65.64
18.5	1,149,970	7,744	0.0067	0.9933	64.76
19.5	1,142,226	10,560	0.0092	0.9908	64.33
20.5	1,131,666	14,547	0.0129	0.9871	63.73
21.5	1,117,119	23,814	0.0213	0.9787	62.91
22.5	1,093,305	22,417	0.0205	0.9795	61.57
23.5	1,070,888	15,815	0.0148	0.9852	60.31
24.5	1,041,654	35,572	0.0341	0.9659	59.42
25.5	1,006,082	17,974	0.0179	0.9821	57.39
26.5	988,108	14,249	0.0144	0.9856	56.36
27.5	973,859	11,405	0.0117	0.9883	55.55
28.5	962,454	62,787	0.0652	0.9348	54.90
29.5	899,667	4,814	0.0054	0.9946	51.32
30.5	894,853	8,279	0.0093	0.9907	51.04
31.5	886,574	12,224	0.0138	0.9862	50.57
32.5	874,350	9,192	0.0105	0.9895	49.87
33.5	865,158	5,943	0.0069	0.9931	49.35
34.5	859,215	10,159	0.0118	0.9882	49.01
35.5	849,056	12,100	0.0143	0.9857	48.43
36.5	836,237	3,477	0.0042	0.9958	47.74
37.5	768,946	5,220	0.0068	0.9932	47.54
38.5	763,726	49,846	0.0653	0.9347	47.22

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2016 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	713,880	106,479	0.1492	0.8508	44.14
40.5	607,401	88,699	0.1460	0.8540	37.55
41.5	518,702	76,161	0.1468	0.8532	32.07
42.5	442,541	80,435	0.1818	0.8182	27.36
43.5	362,106	84,253	0.2327	0.7673	22.39
44.5	277,805	88,884	0.3199	0.6801	17.18
45.5	185,606	54,957	0.2961	0.7039	11.68
46.5	130,649	15,177	0.1162	0.8838	8.22
47.5	115,472	1,832	0.0159	0.9841	7.27
48.5	111,487	3,779	0.0339	0.9661	7.15
49.5	107,708	4,561	0.0423	0.9577	6.91
50.5	97,566		0.0000	1.0000	6.62
51.5	91,280	1,320	0.0145	0.9855	6.62
52.5	82,093		0.0000	1.0000	6.52
53.5	69,736	14,243	0.2042	0.7958	6.52
54.5	50,361		0.0000	1.0000	5.19
55.5	47,824		0.0000	1.0000	5.19
56.5	42,660		0.0000	1.0000	5.19
57.5	40,145		0.0000	1.0000	5.19
58.5	23,093		0.0000	1.0000	5.19
59.5	19,010		0.0000	1.0000	5.19
60.5	18,310	713	0.0389	0.9611	5.19
61.5	16,849	1,493	0.0886	0.9114	4.99
62.5	13,075		0.0000	1.0000	4.55
63.5	12,801		0.0000	1.0000	4.55
64.5	7,839		0.0000	1.0000	4.55
65.5	7,515		0.0000	1.0000	4.55
66.5	7,515		0.0000	1.0000	4.55
67.5	6,819	3,915	0.5741	0.4259	4.55
68.5	1,928		0.0000	1.0000	1.94
69.5	1,928		0.0000	1.0000	1.94
70.5	1,928	318	0.1649	0.8351	1.94
71.5	878		0.0000	1.0000	1.62
72.5	878		0.0000	1.0000	1.62
73.5	878		0.0000	1.0000	1.62
74.5	878		0.0000	1.0000	1.62
75.5	14		0.0000	1.0000	1.62
76.5	14		0.0000	1.0000	1.62
77.5	14		0.0000	1.0000	1.62
78.5	14		0.0000	1.0000	1.62

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2016 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	14		0.0000	1.0000	1.62
80.5	14		0.0000	1.0000	1.62
81.5	14		0.0000	1.0000	1.62
82.5	14		0.0000	1.0000	1.62
83.5	14		0.0000	1.0000	1.62
84.5					1.62

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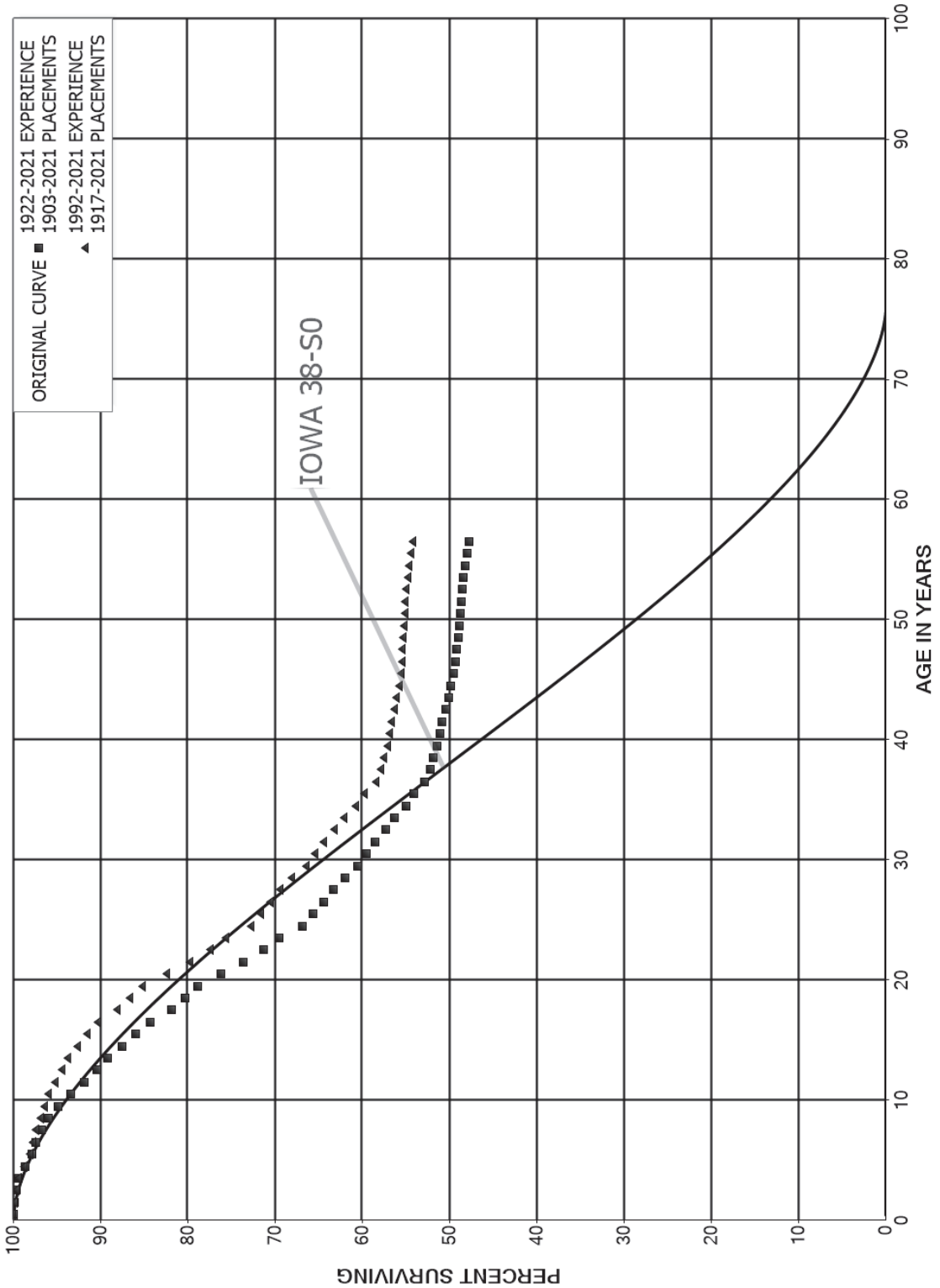
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1903-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	256,655,358	94,273	0.0004	0.9996	100.00
0.5	238,712,928	344,775	0.0014	0.9986	99.96
1.5	220,768,095	566,381	0.0026	0.9974	99.82
2.5	208,106,222	430,480	0.0021	0.9979	99.56
3.5	192,043,176	1,329,501	0.0069	0.9931	99.36
4.5	174,606,623	1,392,221	0.0080	0.9920	98.67
5.5	163,707,469	838,862	0.0051	0.9949	97.88
6.5	157,511,899	990,182	0.0063	0.9937	97.38
7.5	153,483,550	1,358,822	0.0089	0.9911	96.77
8.5	149,040,685	1,747,832	0.0117	0.9883	95.91
9.5	144,620,960	2,197,598	0.0152	0.9848	94.79
10.5	139,116,403	2,230,124	0.0160	0.9840	93.35
11.5	134,018,200	2,059,245	0.0154	0.9846	91.85
12.5	127,663,922	1,811,368	0.0142	0.9858	90.44
13.5	120,346,705	2,181,355	0.0181	0.9819	89.16
14.5	116,404,468	2,156,169	0.0185	0.9815	87.54
15.5	110,156,955	2,032,526	0.0185	0.9815	85.92
16.5	104,960,686	3,130,986	0.0298	0.9702	84.33
17.5	99,163,384	1,912,050	0.0193	0.9807	81.82
18.5	94,324,741	1,624,514	0.0172	0.9828	80.24
19.5	89,624,815	3,052,506	0.0341	0.9659	78.86
20.5	83,960,245	2,819,143	0.0336	0.9664	76.17
21.5	78,102,973	2,428,395	0.0311	0.9689	73.61
22.5	72,274,283	1,823,179	0.0252	0.9748	71.33
23.5	66,817,983	2,603,039	0.0390	0.9610	69.53
24.5	60,381,284	1,073,106	0.0178	0.9822	66.82
25.5	56,136,049	1,014,945	0.0181	0.9819	65.63
26.5	51,583,475	936,135	0.0181	0.9819	64.44
27.5	48,521,101	980,982	0.0202	0.9798	63.27
28.5	45,277,909	1,121,554	0.0248	0.9752	61.99
29.5	42,049,990	696,697	0.0166	0.9834	60.46
30.5	39,727,017	655,783	0.0165	0.9835	59.46
31.5	36,873,263	741,527	0.0201	0.9799	58.48
32.5	33,677,766	623,273	0.0185	0.9815	57.30
33.5	31,132,078	691,021	0.0222	0.9778	56.24
34.5	28,532,606	493,559	0.0173	0.9827	54.99
35.5	26,177,873	591,920	0.0226	0.9774	54.04
36.5	23,655,778	266,082	0.0112	0.9888	52.82
37.5	21,456,231	165,489	0.0077	0.9923	52.22
38.5	19,328,068	150,459	0.0078	0.9922	51.82

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,387,104	107,661	0.0062	0.9938	51.42
40.5	15,568,548	96,826	0.0062	0.9938	51.10
41.5	13,953,297	112,844	0.0081	0.9919	50.78
42.5	12,390,781	67,797	0.0055	0.9945	50.37
43.5	11,127,783	68,494	0.0062	0.9938	50.10
44.5	10,196,704	59,075	0.0058	0.9942	49.79
45.5	9,163,767	30,735	0.0034	0.9966	49.50
46.5	8,091,331	28,172	0.0035	0.9965	49.33
47.5	6,838,687	22,857	0.0033	0.9967	49.16
48.5	5,649,656	14,662	0.0026	0.9974	49.00
49.5	4,485,123	11,301	0.0025	0.9975	48.87
50.5	3,534,676	10,079	0.0029	0.9971	48.75
51.5	2,733,057	6,128	0.0022	0.9978	48.61
52.5	2,285,702	6,705	0.0029	0.9971	48.50
53.5	1,876,154	7,161	0.0038	0.9962	48.36
54.5	1,494,605	7,215	0.0048	0.9952	48.17
55.5	1,226,774	6,482	0.0053	0.9947	47.94
56.5	1,009,644	2,756	0.0027	0.9973	47.69
57.5	915,748	4,907	0.0054	0.9946	47.56
58.5	798,478	3,243	0.0041	0.9959	47.30
59.5	682,177	6,617	0.0097	0.9903	47.11
60.5	648,176	3,619	0.0056	0.9944	46.65
61.5	633,117	548	0.0009	0.9991	46.39
62.5	601,948	333	0.0006	0.9994	46.35
63.5	571,843	3,378	0.0059	0.9941	46.33
64.5	550,667	3,479	0.0063	0.9937	46.05
65.5	535,582	1,813	0.0034	0.9966	45.76
66.5	493,521	11,339	0.0230	0.9770	45.61
67.5	397,232	3,147	0.0079	0.9921	44.56
68.5	271,833	5,205	0.0191	0.9809	44.20
69.5	202,872	18,008	0.0888	0.9112	43.36
70.5	123,451	14,437	0.1169	0.8831	39.51
71.5	87,581	19,486	0.2225	0.7775	34.89
72.5	77,680	7,873	0.1013	0.8987	27.13
73.5	68,945	1,518	0.0220	0.9780	24.38
74.5	66,965	12,637	0.1887	0.8113	23.84
75.5	49,917	3,481	0.0697	0.9303	19.34
76.5	46,166	1,976	0.0428	0.9572	17.99
77.5	43,820	142	0.0032	0.9968	17.22
78.5	39,893	3,932	0.0986	0.9014	17.17

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1903-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	67,106	35,109	0.5232	0.4768	15.47
80.5	31,845	1,991	0.0625	0.9375	7.38
81.5	29,576	1,813	0.0613	0.9387	6.92
82.5	27,487	1,958	0.0712	0.9288	6.49
83.5	24,860	1,170	0.0470	0.9530	6.03
84.5	17,979	1,658	0.0922	0.9078	5.75
85.5	16,187	1,824	0.1127	0.8873	5.22
86.5	14,349	2,084	0.1453	0.8547	4.63
87.5	12,265	2,211	0.1803	0.8197	3.96
88.5	10,053	2,288	0.2276	0.7724	3.24
89.5	7,765	2,931	0.3775	0.6225	2.51
90.5	4,834	2,327	0.4814	0.5186	1.56
91.5	2,507	1,648	0.6573	0.3427	0.81
92.5	859	649	0.7556	0.2444	0.28
93.5	209	64	0.3047	0.6953	0.07
94.5	145		0.0000	1.0000	0.05
95.5	145		0.0000	1.0000	0.05
96.5	145		0.0000	1.0000	0.05
97.5	145		0.0000	1.0000	0.05
98.5					0.05

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	184,832,738	82,835	0.0004	0.9996	100.00
0.5	169,725,436	325,214	0.0019	0.9981	99.96
1.5	155,239,265	449,577	0.0029	0.9971	99.76
2.5	146,098,160	296,385	0.0020	0.9980	99.47
3.5	132,873,603	941,145	0.0071	0.9929	99.27
4.5	118,501,230	813,517	0.0069	0.9931	98.57
5.5	110,718,277	327,315	0.0030	0.9970	97.89
6.5	107,758,038	365,070	0.0034	0.9966	97.60
7.5	106,881,651	542,638	0.0051	0.9949	97.27
8.5	105,835,775	511,455	0.0048	0.9952	96.78
9.5	105,051,137	568,459	0.0054	0.9946	96.31
10.5	104,101,068	769,904	0.0074	0.9926	95.79
11.5	103,035,959	843,668	0.0082	0.9918	95.08
12.5	100,526,814	738,102	0.0073	0.9927	94.30
13.5	96,472,677	1,194,871	0.0124	0.9876	93.61
14.5	95,306,365	1,106,887	0.0116	0.9884	92.45
15.5	91,764,510	1,200,151	0.0131	0.9869	91.38
16.5	88,963,601	2,164,741	0.0243	0.9757	90.18
17.5	85,684,849	1,453,175	0.0170	0.9830	87.99
18.5	82,634,408	1,356,039	0.0164	0.9836	86.50
19.5	79,941,925	2,585,574	0.0323	0.9677	85.08
20.5	76,109,607	2,513,955	0.0330	0.9670	82.32
21.5	71,785,538	2,118,670	0.0295	0.9705	79.61
22.5	67,008,006	1,515,896	0.0226	0.9774	77.26
23.5	62,505,974	2,422,188	0.0388	0.9612	75.51
24.5	56,784,255	859,213	0.0151	0.9849	72.58
25.5	53,180,039	827,029	0.0156	0.9844	71.48
26.5	49,072,674	764,717	0.0156	0.9844	70.37
27.5	46,392,457	893,129	0.0193	0.9807	69.28
28.5	43,399,468	1,069,210	0.0246	0.9754	67.94
29.5	40,349,565	625,921	0.0155	0.9845	66.27
30.5	38,239,185	591,053	0.0155	0.9845	65.24
31.5	35,482,074	673,342	0.0190	0.9810	64.23
32.5	32,394,795	551,647	0.0170	0.9830	63.01
33.5	29,960,543	625,289	0.0209	0.9791	61.94
34.5	27,454,185	449,488	0.0164	0.9836	60.65
35.5	25,169,532	555,580	0.0221	0.9779	59.65
36.5	22,737,019	234,502	0.0103	0.9897	58.34
37.5	20,662,964	137,314	0.0066	0.9934	57.74
38.5	18,707,011	131,027	0.0070	0.9930	57.35

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ELECTRIC DIVISION

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,853,706	76,690	0.0046	0.9954	56.95
40.5	15,158,747	60,515	0.0040	0.9960	56.69
41.5	13,620,957	70,167	0.0052	0.9948	56.47
42.5	12,137,006	51,777	0.0043	0.9957	56.17
43.5	10,891,447	56,472	0.0052	0.9948	55.93
44.5	9,973,676	44,547	0.0045	0.9955	55.64
45.5	8,960,456	13,385	0.0015	0.9985	55.40
46.5	7,907,018	11,578	0.0015	0.9985	55.31
47.5	6,671,809	10,695	0.0016	0.9984	55.23
48.5	5,496,038	6,748	0.0012	0.9988	55.14
49.5	4,343,575	5,957	0.0014	0.9986	55.08
50.5	3,404,342	6,512	0.0019	0.9981	55.00
51.5	2,610,054	4,439	0.0017	0.9983	54.90
52.5	2,164,859	6,379	0.0029	0.9971	54.80
53.5	1,756,460	5,511	0.0031	0.9969	54.64
54.5	1,380,535	4,809	0.0035	0.9965	54.47
55.5	1,117,487	5,651	0.0051	0.9949	54.28
56.5	902,622	2,564	0.0028	0.9972	54.00
57.5	815,905	4,492	0.0055	0.9945	53.85
58.5	701,580	2,769	0.0039	0.9961	53.55
59.5	589,892	5,692	0.0096	0.9904	53.34
60.5	560,150	3,593	0.0064	0.9936	52.83
61.5	546,025	432	0.0008	0.9992	52.49
62.5	523,667	225	0.0004	0.9996	52.45
63.5	497,536	2,314	0.0047	0.9953	52.43
64.5	488,486	2,585	0.0053	0.9947	52.18
65.5	482,196	1,675	0.0035	0.9965	51.91
66.5	467,046	7,437	0.0159	0.9841	51.73
67.5	380,807	2,981	0.0078	0.9922	50.90
68.5	262,021	4,630	0.0177	0.9823	50.50
69.5	195,820	18,008	0.0920	0.9080	49.61
70.5	117,173	14,437	0.1232	0.8768	45.05
71.5	81,303	19,483	0.2396	0.7604	39.50
72.5	71,405	7,873	0.1103	0.8897	30.03
73.5	62,670	1,518	0.0242	0.9758	26.72
74.5	66,965	12,637	0.1887	0.8113	26.07
75.5	49,917	3,481	0.0697	0.9303	21.15
76.5	46,166	1,976	0.0428	0.9572	19.68
77.5	43,820	142	0.0032	0.9968	18.84
78.5	39,893	3,932	0.0986	0.9014	18.78

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ELECTRIC DIVISION

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	67,106	35,109	0.5232	0.4768	16.92
80.5	31,845	1,991	0.0625	0.9375	8.07
81.5	29,576	1,813	0.0613	0.9387	7.57
82.5	27,487	1,958	0.0712	0.9288	7.10
83.5	24,860	1,170	0.0470	0.9530	6.60
84.5	17,979	1,658	0.0922	0.9078	6.29
85.5	16,187	1,824	0.1127	0.8873	5.71
86.5	14,349	2,084	0.1453	0.8547	5.06
87.5	12,265	2,211	0.1803	0.8197	4.33
88.5	10,053	2,288	0.2276	0.7724	3.55
89.5	7,765	2,931	0.3775	0.6225	2.74
90.5	4,834	2,327	0.4814	0.5186	1.71
91.5	2,507	1,648	0.6573	0.3427	0.88
92.5	859	649	0.7556	0.2444	0.30
93.5	209	64	0.3047	0.6953	0.07
94.5	145		0.0000	1.0000	0.05
95.5	145		0.0000	1.0000	0.05
96.5	145		0.0000	1.0000	0.05
97.5	145		0.0000	1.0000	0.05
98.5					0.05

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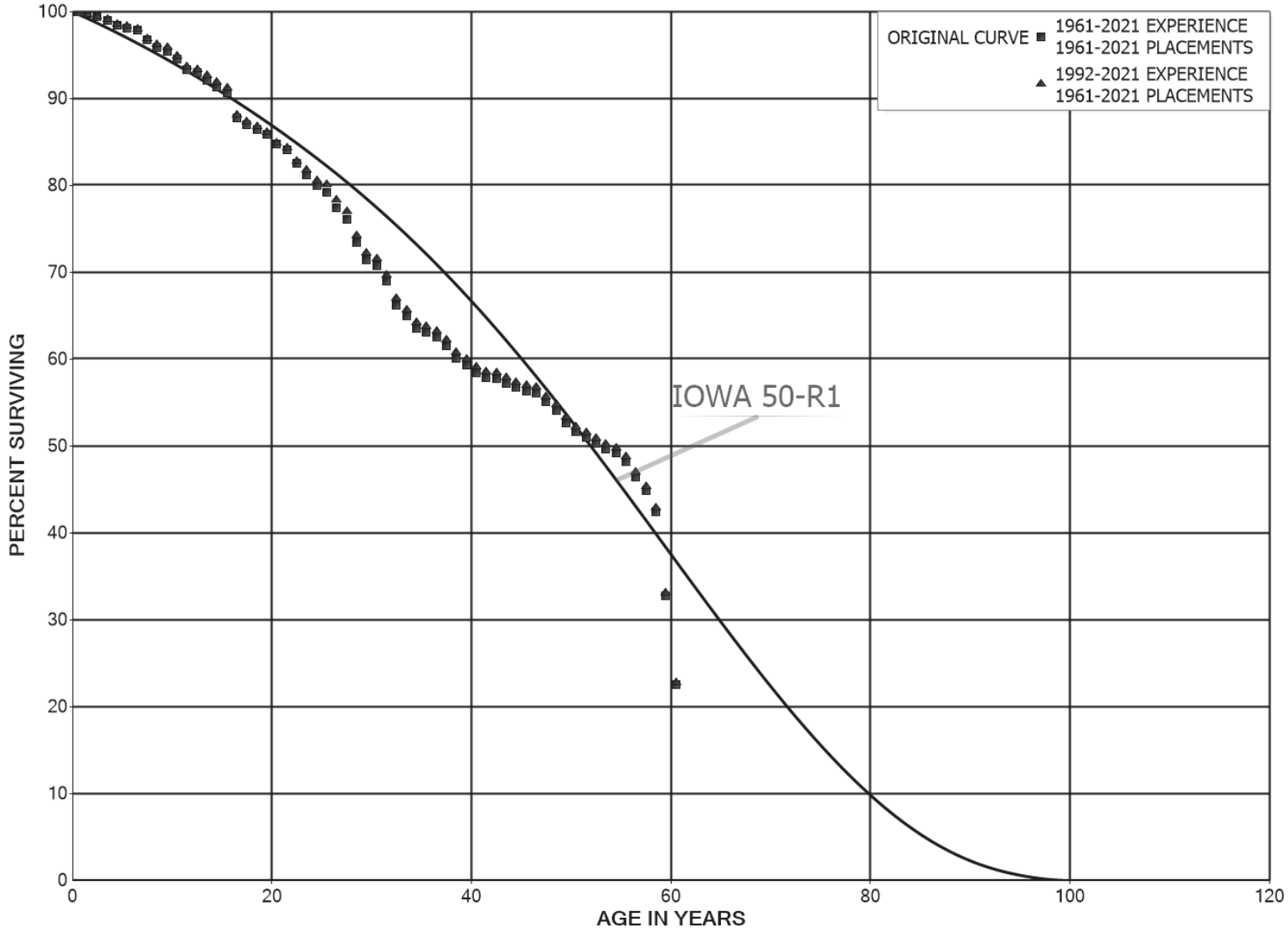
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - LARGE STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - LARGE STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2021 EXPERIENCE BAND 1961-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	434,892,675	9,692	0.0000	1.0000	100.00
0.5	402,621,793	1,233,683	0.0031	0.9969	100.00
1.5	347,855,280	1,000,660	0.0029	0.9971	99.69
2.5	319,470,821	1,590,999	0.0050	0.9950	99.40
3.5	298,469,777	1,664,262	0.0056	0.9944	98.91
4.5	278,189,634	703,879	0.0025	0.9975	98.36
5.5	260,189,468	807,739	0.0031	0.9969	98.11
6.5	254,102,953	2,698,131	0.0106	0.9894	97.80
7.5	236,450,345	2,353,950	0.0100	0.9900	96.77
8.5	231,463,141	877,464	0.0038	0.9962	95.80
9.5	226,887,177	2,172,538	0.0096	0.9904	95.44
10.5	217,514,109	2,840,903	0.0131	0.9869	94.53
11.5	205,608,509	772,421	0.0038	0.9962	93.29
12.5	193,042,368	1,741,434	0.0090	0.9910	92.94
13.5	180,500,983	1,584,932	0.0088	0.9912	92.10
14.5	172,802,669	1,371,492	0.0079	0.9921	91.29
15.5	166,115,321	5,116,794	0.0308	0.9692	90.57
16.5	151,843,337	1,412,162	0.0093	0.9907	87.78
17.5	148,562,780	939,376	0.0063	0.9937	86.96
18.5	146,407,583	1,045,958	0.0071	0.9929	86.41
19.5	143,442,686	1,870,552	0.0130	0.9870	85.80
20.5	139,608,381	934,601	0.0067	0.9933	84.68
21.5	138,355,307	2,565,303	0.0185	0.9815	84.11
22.5	134,871,172	2,332,056	0.0173	0.9827	82.55
23.5	132,089,011	1,857,581	0.0141	0.9859	81.12
24.5	128,759,153	1,383,216	0.0107	0.9893	79.98
25.5	123,226,158	2,767,055	0.0225	0.9775	79.12
26.5	118,164,811	1,954,788	0.0165	0.9835	77.35
27.5	113,772,346	4,011,214	0.0353	0.9647	76.07
28.5	103,787,920	2,834,851	0.0273	0.9727	73.38
29.5	80,717,022	745,263	0.0092	0.9908	71.38
30.5	76,969,988	1,972,666	0.0256	0.9744	70.72
31.5	62,415,619	2,458,039	0.0394	0.9606	68.91
32.5	31,956,529	600,800	0.0188	0.9812	66.20
33.5	30,544,065	672,832	0.0220	0.9780	64.95
34.5	25,046,217	179,246	0.0072	0.9928	63.52
35.5	24,361,298	207,530	0.0085	0.9915	63.07
36.5	21,858,093	374,781	0.0171	0.9829	62.53
37.5	20,493,968	451,084	0.0220	0.9780	61.46
38.5	18,550,385	236,241	0.0127	0.9873	60.10

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ELECTRIC DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2021 EXPERIENCE BAND 1961-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,836,651	272,215	0.0153	0.9847	59.34
40.5	15,987,513	163,254	0.0102	0.9898	58.43
41.5	15,676,788	26,380	0.0017	0.9983	57.84
42.5	14,097,618	137,689	0.0098	0.9902	57.74
43.5	13,130,374	109,804	0.0084	0.9916	57.17
44.5	11,850,355	77,467	0.0065	0.9935	56.70
45.5	11,335,452	48,857	0.0043	0.9957	56.33
46.5	10,694,546	200,797	0.0188	0.9812	56.08
47.5	10,338,402	171,656	0.0166	0.9834	55.03
48.5	9,885,431	266,937	0.0270	0.9730	54.12
49.5	9,522,817	188,544	0.0198	0.9802	52.65
50.5	8,630,293	110,937	0.0129	0.9871	51.61
51.5	8,246,114	111,916	0.0136	0.9864	50.95
52.5	6,955,395	81,775	0.0118	0.9882	50.26
53.5	6,817,787	70,479	0.0103	0.9897	49.67
54.5	6,368,287	125,353	0.0197	0.9803	49.15
55.5	2,791,105	101,307	0.0363	0.9637	48.19
56.5	2,396,995	85,499	0.0357	0.9643	46.44
57.5	1,244,957	67,445	0.0542	0.9458	44.78
58.5	1,135,229	259,513	0.2286	0.7714	42.35
59.5	16,607	5,157	0.3105	0.6895	32.67
60.5					22.53

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ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - LARGE STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	331,705,828	3,996	0.0000	1.0000	100.00
0.5	305,471,699	1,037,972	0.0034	0.9966	100.00
1.5	266,652,913	611,375	0.0023	0.9977	99.66
2.5	271,571,436	999,907	0.0037	0.9963	99.43
3.5	252,262,321	1,359,051	0.0054	0.9946	99.06
4.5	238,253,199	660,096	0.0028	0.9972	98.53
5.5	221,050,036	586,404	0.0027	0.9973	98.26
6.5	218,802,692	2,557,666	0.0117	0.9883	98.00
7.5	202,842,939	1,443,948	0.0071	0.9929	96.85
8.5	201,279,702	754,791	0.0037	0.9963	96.16
9.5	197,892,843	1,916,997	0.0097	0.9903	95.80
10.5	192,013,943	2,516,643	0.0131	0.9869	94.87
11.5	180,998,325	655,684	0.0036	0.9964	93.63
12.5	171,143,173	1,234,144	0.0072	0.9928	93.29
13.5	160,569,205	1,309,637	0.0082	0.9918	92.62
14.5	154,830,145	1,229,794	0.0079	0.9921	91.86
15.5	148,932,749	4,983,231	0.0335	0.9665	91.13
16.5	135,373,164	1,169,156	0.0086	0.9914	88.08
17.5	132,695,175	899,834	0.0068	0.9932	87.32
18.5	131,049,164	1,002,548	0.0077	0.9923	86.73
19.5	128,782,464	1,829,882	0.0142	0.9858	86.07
20.5	126,049,908	763,834	0.0061	0.9939	84.84
21.5	125,289,935	2,335,002	0.0186	0.9814	84.33
22.5	123,351,543	1,563,717	0.0127	0.9873	82.76
23.5	121,454,573	1,760,285	0.0145	0.9855	81.71
24.5	119,511,694	637,416	0.0053	0.9947	80.53
25.5	118,852,470	2,750,784	0.0231	0.9769	80.10
26.5	114,232,470	1,915,484	0.0168	0.9832	78.24
27.5	111,497,482	3,981,669	0.0357	0.9643	76.93
28.5	101,704,310	2,763,940	0.0272	0.9728	74.18
29.5	80,480,734	741,754	0.0092	0.9908	72.17
30.5	76,969,988	1,972,666	0.0256	0.9744	71.50
31.5	62,415,619	2,458,039	0.0394	0.9606	69.67
32.5	31,956,529	600,800	0.0188	0.9812	66.93
33.5	30,544,065	672,832	0.0220	0.9780	65.67
34.5	25,046,217	179,246	0.0072	0.9928	64.22
35.5	24,361,298	207,530	0.0085	0.9915	63.76
36.5	21,858,093	374,781	0.0171	0.9829	63.22
37.5	20,493,968	451,084	0.0220	0.9780	62.13
38.5	18,550,385	236,241	0.0127	0.9873	60.77

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AMEREN MISSOURI
ELECTRIC DIVISION

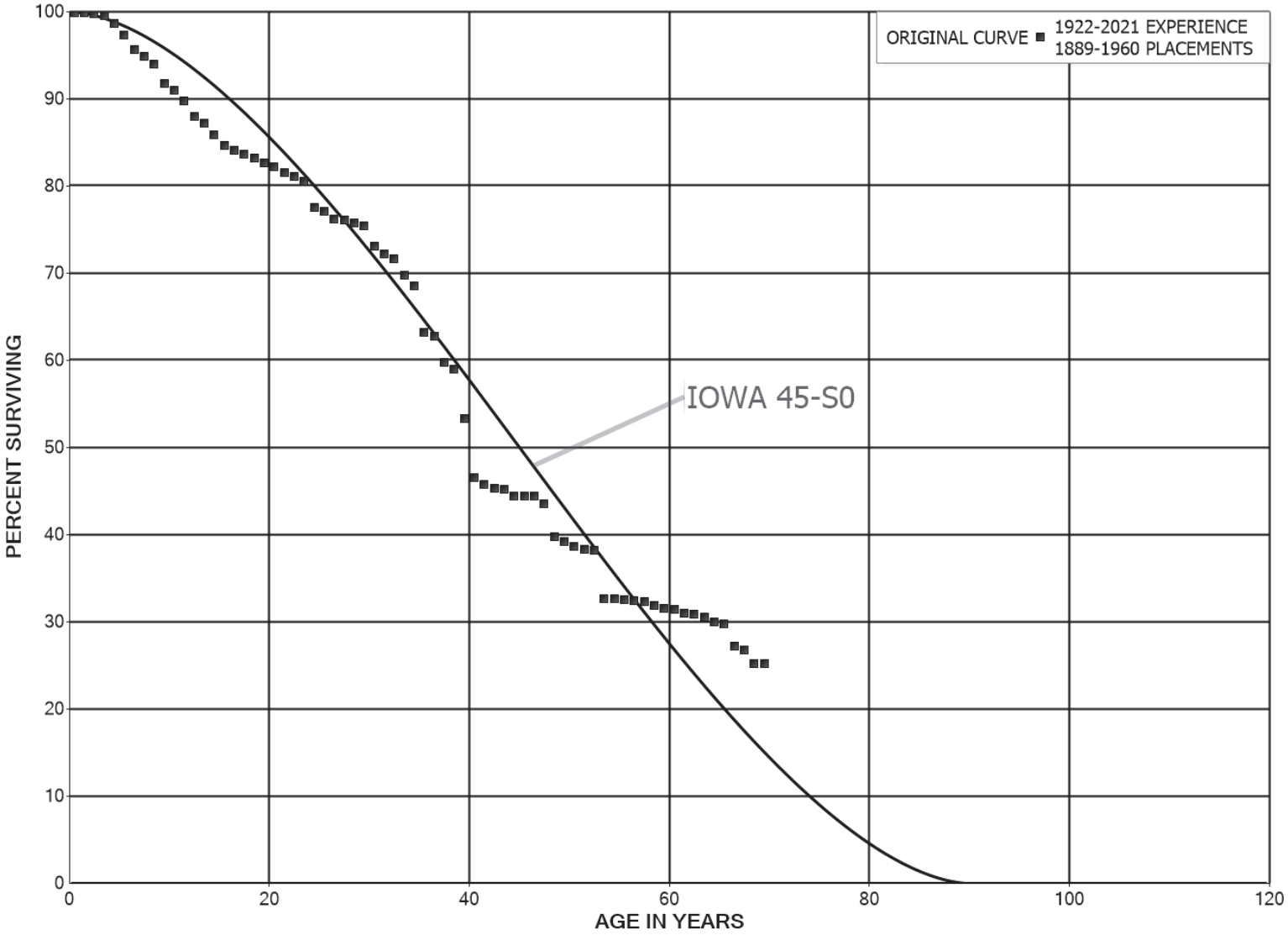
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - LARGE STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,836,651	272,215	0.0153	0.9847	59.99
40.5	15,987,513	163,254	0.0102	0.9898	59.08
41.5	15,676,788	26,380	0.0017	0.9983	58.47
42.5	14,097,618	137,689	0.0098	0.9902	58.38
43.5	13,130,374	109,804	0.0084	0.9916	57.81
44.5	11,850,355	77,467	0.0065	0.9935	57.32
45.5	11,335,452	48,857	0.0043	0.9957	56.95
46.5	10,694,546	200,797	0.0188	0.9812	56.70
47.5	10,338,402	171,656	0.0166	0.9834	55.64
48.5	9,885,431	266,937	0.0270	0.9730	54.71
49.5	9,522,817	188,544	0.0198	0.9802	53.24
50.5	8,630,293	110,937	0.0129	0.9871	52.18
51.5	8,246,114	111,916	0.0136	0.9864	51.51
52.5	6,955,395	81,775	0.0118	0.9882	50.81
53.5	6,817,787	70,479	0.0103	0.9897	50.21
54.5	6,368,287	125,353	0.0197	0.9803	49.70
55.5	2,791,105	101,307	0.0363	0.9637	48.72
56.5	2,396,995	85,499	0.0357	0.9643	46.95
57.5	1,244,957	67,445	0.0542	0.9458	45.27
58.5	1,135,229	259,513	0.2286	0.7714	42.82
59.5	16,607	5,157	0.3105	0.6895	33.03
60.5					22.77

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS STRUCTURES - OLD
ORIGINAL AND SMOOTH SURVIVOR CURVES



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ELECTRIC DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS STRUCTURES - OLD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1889-1960 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,208,453	21,566	0.0015	0.9985	100.00
0.5	14,189,864	6,596	0.0005	0.9995	99.85
1.5	14,196,672	9,802	0.0007	0.9993	99.80
2.5	14,196,938	29,325	0.0021	0.9979	99.73
3.5	14,167,716	137,443	0.0097	0.9903	99.53
4.5	14,130,090	181,611	0.0129	0.9871	98.56
5.5	13,949,541	243,984	0.0175	0.9825	97.29
6.5	13,741,766	108,201	0.0079	0.9921	95.59
7.5	13,633,565	122,743	0.0090	0.9910	94.84
8.5	14,362,152	342,489	0.0238	0.9762	93.99
9.5	14,020,301	113,137	0.0081	0.9919	91.75
10.5	13,907,493	195,708	0.0141	0.9859	91.00
11.5	13,714,770	269,124	0.0196	0.9804	89.72
12.5	13,445,934	128,657	0.0096	0.9904	87.96
13.5	13,317,277	195,170	0.0147	0.9853	87.12
14.5	13,122,685	192,133	0.0146	0.9854	85.84
15.5	12,930,552	78,393	0.0061	0.9939	84.59
16.5	12,852,159	75,800	0.0059	0.9941	84.08
17.5	12,777,777	65,039	0.0051	0.9949	83.58
18.5	12,712,738	74,930	0.0059	0.9941	83.15
19.5	12,637,808	78,281	0.0062	0.9938	82.66
20.5	12,559,527	100,400	0.0080	0.9920	82.15
21.5	12,534,333	68,540	0.0055	0.9945	81.50
22.5	12,608,462	85,160	0.0068	0.9932	81.05
23.5	12,523,302	462,116	0.0369	0.9631	80.50
24.5	12,061,186	80,097	0.0066	0.9934	77.53
25.5	11,981,089	126,117	0.0105	0.9895	77.02
26.5	11,854,972	26,600	0.0022	0.9978	76.21
27.5	11,828,372	45,024	0.0038	0.9962	76.03
28.5	11,783,348	51,829	0.0044	0.9956	75.75
29.5	11,731,519	367,695	0.0313	0.9687	75.41
30.5	11,363,824	130,585	0.0115	0.9885	73.05
31.5	11,233,239	99,410	0.0088	0.9912	72.21
32.5	11,136,731	287,823	0.0258	0.9742	71.57
33.5	10,848,908	193,596	0.0178	0.9822	69.72
34.5	10,655,312	831,011	0.0780	0.9220	68.48
35.5	9,824,301	71,474	0.0073	0.9927	63.14
36.5	9,752,827	455,018	0.0467	0.9533	62.68
37.5	9,297,809	122,784	0.0132	0.9868	59.75
38.5	9,175,025	878,449	0.0957	0.9043	58.96

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ELECTRIC DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS STRUCTURES - OLD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-1960 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,296,576	1,060,686	0.1278	0.8722	53.32
40.5	7,235,890	112,422	0.0155	0.9845	46.50
41.5	7,153,017	84,494	0.0118	0.9882	45.78
42.5	7,052,836	11,821	0.0017	0.9983	45.24
43.5	6,971,894	113,859	0.0163	0.9837	45.16
44.5	6,930,314	5,133	0.0007	0.9993	44.42
45.5	6,925,182	4,902	0.0007	0.9993	44.39
46.5	6,997,064	141,464	0.0202	0.9798	44.36
47.5	6,778,815	580,665	0.0857	0.9143	43.46
48.5	6,196,988	80,884	0.0131	0.9869	39.74
49.5	6,116,037	87,035	0.0142	0.9858	39.22
50.5	6,025,603	61,835	0.0103	0.9897	38.66
51.5	5,958,985	13,861	0.0023	0.9977	38.27
52.5	5,945,124	859,316	0.1445	0.8555	38.18
53.5	5,085,808	4,768	0.0009	0.9991	32.66
54.5	5,081,040	26,280	0.0052	0.9948	32.63
55.5	5,054,760	9,182	0.0018	0.9982	32.46
56.5	5,044,958	14,331	0.0028	0.9972	32.40
57.5	5,029,631	76,555	0.0152	0.9848	32.31
58.5	4,953,076	52,145	0.0105	0.9895	31.82
59.5	4,899,267	7,969	0.0016	0.9984	31.48
60.5	4,890,316	68,660	0.0140	0.9860	31.43
61.5	4,731,020	20,286	0.0043	0.9957	30.99
62.5	4,379,043	44,435	0.0101	0.9899	30.86
63.5	4,039,610	82,113	0.0203	0.9797	30.54
64.5	3,829,815	26,347	0.0069	0.9931	29.92
65.5	2,881,003	250,465	0.0869	0.9131	29.72
66.5	2,543,420	38,416	0.0151	0.9849	27.13
67.5	2,340,983	138,346	0.0591	0.9409	26.72
68.5	2,199,816		0.0000	1.0000	25.14
69.5	853,316	1,654	0.0019	0.9981	25.14
70.5	848,751	1,066	0.0013	0.9987	25.10
71.5	891,636		0.0000	1.0000	25.06
72.5	894,343	167,523	0.1873	0.8127	25.06
73.5	699,490	125,034	0.1787	0.8213	20.37
74.5	514,779	5,486	0.0107	0.9893	16.73
75.5	509,039		0.0000	1.0000	16.55
76.5	507,005		0.0000	1.0000	16.55
77.5	502,696		0.0000	1.0000	16.55
78.5	493,452	241	0.0005	0.9995	16.55

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS STRUCTURES - OLD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1889-1960 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	487,279	718	0.0015	0.9985	16.54
80.5	481,044	68,012	0.1414	0.8586	16.52
81.5	398,519	20,110	0.0505	0.9495	14.18
82.5	376,530		0.0000	1.0000	13.47
83.5	373,936	3,339	0.0089	0.9911	13.47
84.5	334,446		0.0000	1.0000	13.35
85.5	332,987		0.0000	1.0000	13.35
86.5	331,190		0.0000	1.0000	13.35
87.5	331,190		0.0000	1.0000	13.35
88.5	330,884		0.0000	1.0000	13.35
89.5	330,611		0.0000	1.0000	13.35
90.5	326,506		0.0000	1.0000	13.35
91.5	123,277		0.0000	1.0000	13.35
92.5	106,491		0.0000	1.0000	13.35
93.5	106,491		0.0000	1.0000	13.35
94.5	106,491		0.0000	1.0000	13.35
95.5	106,491		0.0000	1.0000	13.35
96.5	106,491		0.0000	1.0000	13.35
97.5	105,322	11,073	0.1051	0.8949	13.35
98.5	94,249		0.0000	1.0000	11.94
99.5	94,249		0.0000	1.0000	11.94
100.5	93,727		0.0000	1.0000	11.94
101.5	93,727		0.0000	1.0000	11.94
102.5	93,727		0.0000	1.0000	11.94
103.5	93,727		0.0000	1.0000	11.94
104.5	5,620		0.0000	1.0000	11.94
105.5	5,620		0.0000	1.0000	11.94
106.5	5,620		0.0000	1.0000	11.94
107.5	5,620		0.0000	1.0000	11.94
108.5	2,985		0.0000	1.0000	11.94
109.5	2,985		0.0000	1.0000	11.94
110.5	2,985		0.0000	1.0000	11.94
111.5					11.94

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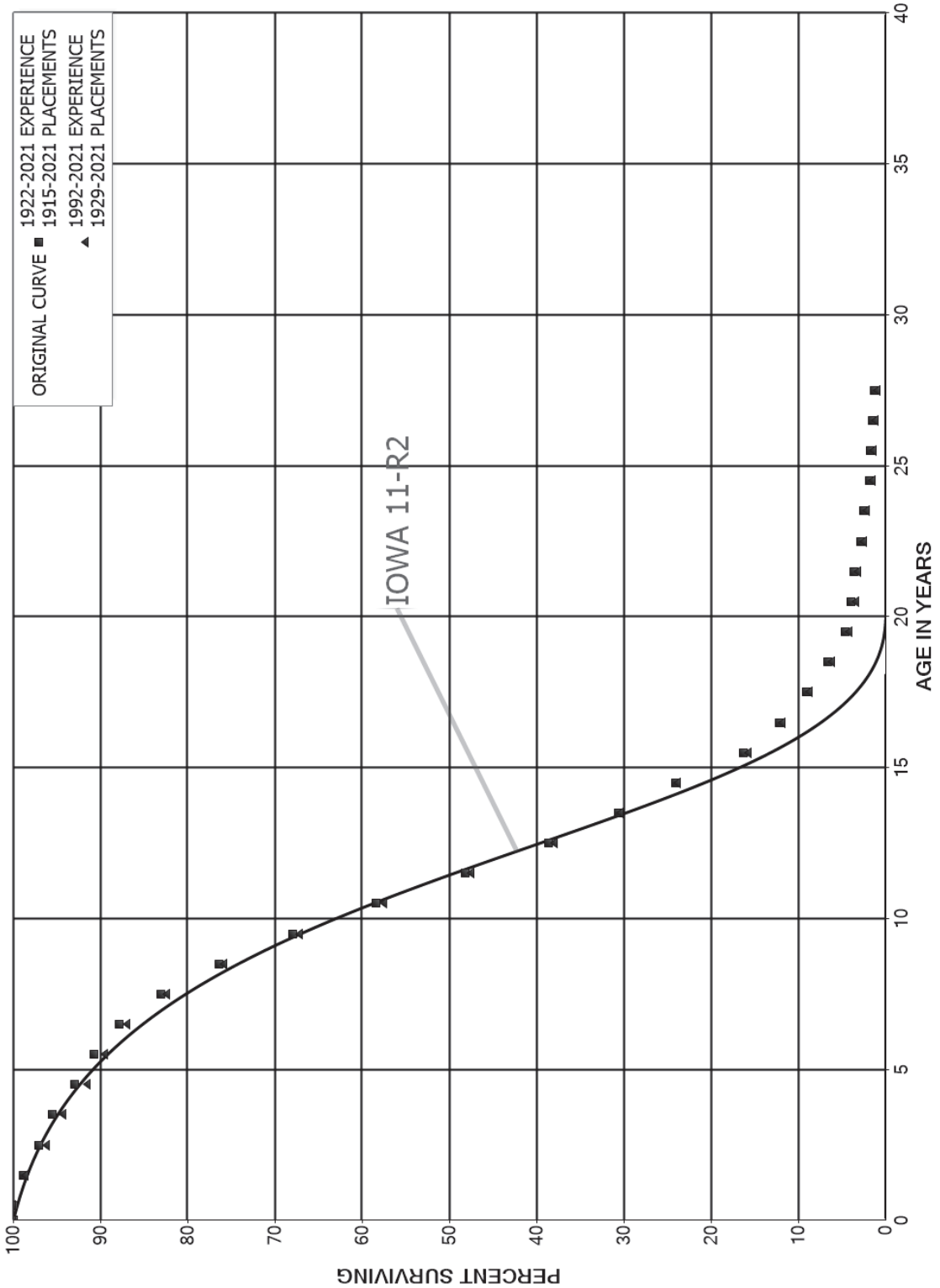
ACCOUNT 392.00 TRANSPORTATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	423,240,104	16,185	0.0000	1.0000	100.00
0.5	403,022,491	4,475,536	0.0111	0.9889	100.00
1.5	374,474,823	6,846,705	0.0183	0.9817	98.89
2.5	355,751,430	5,763,022	0.0162	0.9838	97.08
3.5	338,785,593	9,036,307	0.0267	0.9733	95.51
4.5	317,700,544	7,739,050	0.0244	0.9756	92.96
5.5	297,880,504	9,473,579	0.0318	0.9682	90.69
6.5	276,824,557	14,993,101	0.0542	0.9458	87.81
7.5	251,523,682	20,009,575	0.0796	0.9204	83.05
8.5	220,377,416	24,577,070	0.1115	0.8885	76.45
9.5	183,732,487	25,761,867	0.1402	0.8598	67.92
10.5	142,974,692	24,905,475	0.1742	0.8258	58.40
11.5	108,932,957	21,733,167	0.1995	0.8005	48.22
12.5	81,694,677	16,870,772	0.2065	0.7935	38.60
13.5	63,953,298	13,718,215	0.2145	0.7855	30.63
14.5	46,018,029	14,872,498	0.3232	0.6768	24.06
15.5	30,306,895	7,610,563	0.2511	0.7489	16.28
16.5	21,231,754	5,369,607	0.2529	0.7471	12.20
17.5	15,401,185	4,254,039	0.2762	0.7238	9.11
18.5	11,454,760	3,401,256	0.2969	0.7031	6.59
19.5	7,601,785	1,222,510	0.1608	0.8392	4.64
20.5	6,357,105	534,345	0.0841	0.9159	3.89
21.5	5,752,731	1,152,414	0.2003	0.7997	3.56
22.5	4,617,319	496,193	0.1075	0.8925	2.85
23.5	4,035,502	1,080,442	0.2677	0.7323	2.54
24.5	2,920,926	266,121	0.0911	0.9089	1.86
25.5	2,593,593	256,810	0.0990	0.9010	1.69
26.5	2,122,842	353,558	0.1665	0.8335	1.53
27.5	1,677,909	240,990	0.1436	0.8564	1.27
28.5	1,437,893	122,302	0.0851	0.9149	1.09
29.5	1,069,342	178,862	0.1673	0.8327	1.00
30.5	809,197	100,091	0.1237	0.8763	0.83
31.5	718,707	115,548	0.1608	0.8392	0.73
32.5	573,868	119,877	0.2089	0.7911	0.61
33.5	461,284	74,563	0.1616	0.8384	0.48
34.5	415,947	98,329	0.2364	0.7636	0.40
35.5	317,618	37,557	0.1182	0.8818	0.31
36.5	284,038	37,001	0.1303	0.8697	0.27
37.5	261,351	37,489	0.1434	0.8566	0.24
38.5	237,692	89,646	0.3772	0.6228	0.20

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ELECTRIC DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	148,047	9,678	0.0654	0.9346	0.13
40.5	138,368	29,817	0.2155	0.7845	0.12
41.5	102,671	8,542	0.0832	0.9168	0.09
42.5	104,655	26,543	0.2536	0.7464	0.08
43.5	72,232	14,259	0.1974	0.8026	0.06
44.5	59,882	12,524	0.2091	0.7909	0.05
45.5	47,358	15,490	0.3271	0.6729	0.04
46.5	33,777	4,432	0.1312	0.8688	0.03
47.5	29,345	5,069	0.1727	0.8273	0.02
48.5	24,276	155	0.0064	0.9936	0.02
49.5	24,121	1,038	0.0430	0.9570	0.02
50.5	23,083	3,294	0.1427	0.8573	0.02
51.5	19,789	3,276	0.1656	0.8344	0.02
52.5	16,513	6,580	0.3985	0.6015	0.01
53.5	11,839	1,177	0.0994	0.9006	0.01
54.5	10,662	643	0.0603	0.9397	0.01
55.5	10,019	1,809	0.1806	0.8194	0.01
56.5	8,210	1,837	0.2238	0.7762	0.01
57.5	18,542		0.0000	1.0000	0.00
58.5	18,542	2,582	0.1393	0.8607	0.00
59.5	15,960	63	0.0039	0.9961	0.00
60.5	15,897	1,177	0.0740	0.9260	0.00
61.5	14,720		0.0000	1.0000	0.00
62.5	14,720	13,037	0.8857	0.1143	0.00
63.5	1,683		0.0000	1.0000	0.00
64.5	1,683		0.0000	1.0000	0.00
65.5	1,683		0.0000	1.0000	0.00
66.5	1,683		0.0000	1.0000	0.00
67.5	1,683		0.0000	1.0000	0.00
68.5	1,683		0.0000	1.0000	0.00
69.5	1,683		0.0000	1.0000	0.00
70.5	1,683		0.0000	1.0000	0.00
71.5	1,683		0.0000	1.0000	0.00
72.5	1,683		0.0000	1.0000	0.00
73.5	1,683		0.0000	1.0000	0.00
74.5	1,683		0.0000	1.0000	0.00
75.5	1,683		0.0000	1.0000	0.00
76.5	1,683		0.0000	1.0000	0.00
77.5	1,683		0.0000	1.0000	0.00
78.5	1,683		0.0000	1.0000	0.00

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,683		0.0000	1.0000	0.00
80.5	1,683		0.0000	1.0000	0.00
81.5	1,683		0.0000	1.0000	0.00
82.5	1,683		0.0000	1.0000	0.00
83.5	1,683		0.0000	1.0000	0.00
84.5	1,683		0.0000	1.0000	0.00
85.5	1,683		0.0000	1.0000	0.00
86.5	1,683		0.0000	1.0000	0.00
87.5	1,683		0.0000	1.0000	0.00
88.5	1,683		0.0000	1.0000	0.00
89.5	1,683		0.0000	1.0000	0.00
90.5	1,683		0.0000	1.0000	0.00
91.5	1,683		0.0000	1.0000	0.00
92.5					0.00

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	296,706,070		0.0000	1.0000	100.00
0.5	288,097,156	4,377,125	0.0152	0.9848	100.00
1.5	270,346,802	6,669,579	0.0247	0.9753	98.48
2.5	262,700,580	5,137,230	0.0196	0.9804	96.05
3.5	257,829,282	7,584,403	0.0294	0.9706	94.17
4.5	249,829,981	5,505,206	0.0220	0.9780	91.40
5.5	239,305,324	6,721,531	0.0281	0.9719	89.39
6.5	230,380,125	12,153,542	0.0528	0.9472	86.88
7.5	214,332,057	17,084,439	0.0797	0.9203	82.29
8.5	191,053,112	21,764,018	0.1139	0.8861	75.73
9.5	162,338,513	23,385,759	0.1441	0.8559	67.11
10.5	128,080,877	22,445,041	0.1752	0.8248	57.44
11.5	97,173,191	19,592,191	0.2016	0.7984	47.37
12.5	73,084,469	14,512,812	0.1986	0.8014	37.82
13.5	57,937,548	12,549,258	0.2166	0.7834	30.31
14.5	41,230,754	14,061,085	0.3410	0.6590	23.75
15.5	26,601,310	6,758,762	0.2541	0.7459	15.65
16.5	18,517,574	4,843,089	0.2615	0.7385	11.67
17.5	13,382,836	4,024,130	0.3007	0.6993	8.62
18.5	9,730,871	3,248,920	0.3339	0.6661	6.03
19.5	6,152,006	1,068,498	0.1737	0.8263	4.02
20.5	5,092,084	460,062	0.0903	0.9097	3.32
21.5	4,778,535	1,062,750	0.2224	0.7776	3.02
22.5	3,792,114	481,774	0.1270	0.8730	2.35
23.5	3,332,188	1,054,116	0.3163	0.6837	2.05
24.5	2,257,279	246,983	0.1094	0.8906	1.40
25.5	2,016,501	236,302	0.1172	0.8828	1.25
26.5	1,662,449	336,296	0.2023	0.7977	1.10
27.5	1,270,479	212,954	0.1676	0.8324	0.88
28.5	1,068,570	108,771	0.1018	0.8982	0.73
29.5	739,565	154,916	0.2095	0.7905	0.66
30.5	508,754	79,678	0.1566	0.8434	0.52
31.5	493,996	100,626	0.2037	0.7963	0.44
32.5	408,713	114,386	0.2799	0.7201	0.35
33.5	319,396	61,267	0.1918	0.8082	0.25
34.5	294,233	92,424	0.3141	0.6859	0.20
35.5	205,864	33,406	0.1623	0.8377	0.14
36.5	182,318	32,948	0.1807	0.8193	0.12
37.5	169,997	31,744	0.1867	0.8133	0.10
38.5	155,153	82,891	0.5343	0.4657	0.08

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	76,256	7,856	0.1030	0.8970	0.04
40.5	70,470	23,379	0.3318	0.6682	0.03
41.5	41,211	8,239	0.1999	0.8001	0.02
42.5	62,891	26,308	0.4183	0.5817	0.02
43.5	39,052	14,081	0.3606	0.6394	0.01
44.5	39,079	12,524	0.3205	0.6795	0.01
45.5	38,190	15,490	0.4056	0.5944	0.00
46.5	24,609	4,432	0.1801	0.8199	0.00
47.5	20,177	5,069	0.2512	0.7488	0.00
48.5	15,108	155	0.0103	0.9897	0.00
49.5	15,700	747	0.0476	0.9524	0.00
50.5	18,247	3,294	0.1805	0.8195	0.00
51.5	14,953	3,276	0.2191	0.7809	0.00
52.5	11,676	6,580	0.5635	0.4365	0.00
53.5	7,003	1,177	0.1681	0.8319	0.00
54.5	6,879	643	0.0935	0.9065	0.00
55.5	6,236	1,809	0.2901	0.7099	0.00
56.5	4,427	958	0.2165	0.7835	0.00
57.5	15,638		0.0000	1.0000	0.00
58.5	15,638	2,291	0.1465	0.8535	0.00
59.5	13,347		0.0000	1.0000	0.00
60.5	13,347	1,177	0.0882	0.9118	0.00
61.5	12,170		0.0000	1.0000	0.00
62.5	14,720	13,037	0.8857	0.1143	0.00
63.5	1,683		0.0000	1.0000	0.00
64.5	1,683		0.0000	1.0000	0.00
65.5	1,683		0.0000	1.0000	0.00
66.5	1,683		0.0000	1.0000	0.00
67.5	1,683		0.0000	1.0000	0.00
68.5	1,683		0.0000	1.0000	0.00
69.5	1,683		0.0000	1.0000	0.00
70.5	1,683		0.0000	1.0000	0.00
71.5	1,683		0.0000	1.0000	0.00
72.5	1,683		0.0000	1.0000	0.00
73.5	1,683		0.0000	1.0000	0.00
74.5	1,683		0.0000	1.0000	0.00
75.5	1,683		0.0000	1.0000	0.00
76.5	1,683		0.0000	1.0000	0.00
77.5	1,683		0.0000	1.0000	0.00
78.5	1,683		0.0000	1.0000	0.00

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AMEREN MISSOURI
ELECTRIC DIVISION

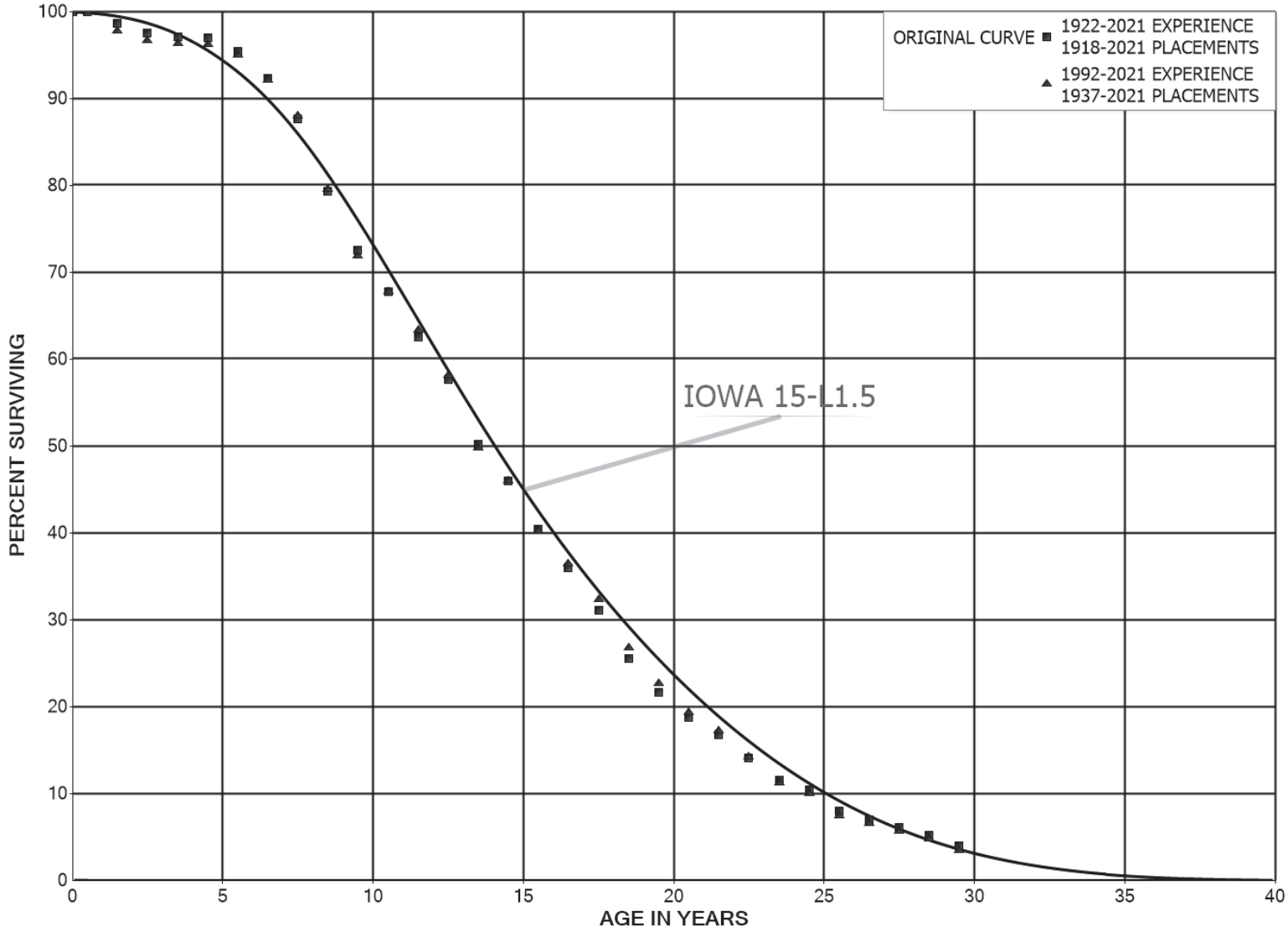
ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,683		0.0000	1.0000	0.00
80.5	1,683		0.0000	1.0000	0.00
81.5	1,683		0.0000	1.0000	0.00
82.5	1,683		0.0000	1.0000	0.00
83.5	1,683		0.0000	1.0000	0.00
84.5	1,683		0.0000	1.0000	0.00
85.5	1,683		0.0000	1.0000	0.00
86.5	1,683		0.0000	1.0000	0.00
87.5	1,683		0.0000	1.0000	0.00
88.5	1,683		0.0000	1.0000	0.00
89.5	1,683		0.0000	1.0000	0.00
90.5	1,683		0.0000	1.0000	0.00
91.5	1,683		0.0000	1.0000	0.00
92.5					0.00

AMEREN MISSOURI
ELECTRIC DIVISION
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	44,219,825		0.0000	1.0000	100.00
0.5	41,771,690	586,976	0.0141	0.9859	100.00
1.5	42,215,236	450,750	0.0107	0.9893	98.59
2.5	39,106,169	189,684	0.0049	0.9951	97.54
3.5	37,900,860	37,845	0.0010	0.9990	97.07
4.5	36,689,587	608,289	0.0166	0.9834	96.97
5.5	35,142,781	1,120,062	0.0319	0.9681	95.36
6.5	33,122,893	1,692,183	0.0511	0.9489	92.32
7.5	30,713,741	2,919,837	0.0951	0.9049	87.61
8.5	26,759,377	2,275,579	0.0850	0.9150	79.28
9.5	22,941,757	1,510,175	0.0658	0.9342	72.54
10.5	21,154,468	1,645,084	0.0778	0.9222	67.76
11.5	18,502,052	1,445,292	0.0781	0.9219	62.49
12.5	16,640,368	2,143,285	0.1288	0.8712	57.61
13.5	14,002,753	1,189,603	0.0850	0.9150	50.19
14.5	12,273,545	1,476,630	0.1203	0.8797	45.93
15.5	10,386,602	1,142,870	0.1100	0.8900	40.40
16.5	9,152,271	1,241,099	0.1356	0.8644	35.96
17.5	7,267,566	1,297,501	0.1785	0.8215	31.08
18.5	5,466,599	844,024	0.1544	0.8456	25.53
19.5	4,530,038	594,344	0.1312	0.8688	21.59
20.5	3,644,351	398,040	0.1092	0.8908	18.76
21.5	3,284,759	518,722	0.1579	0.8421	16.71
22.5	2,762,585	513,604	0.1859	0.8141	14.07
23.5	2,239,643	214,159	0.0956	0.9044	11.45
24.5	1,998,522	468,137	0.2342	0.7658	10.36
25.5	1,525,614	190,590	0.1249	0.8751	7.93
26.5	1,273,141	153,560	0.1206	0.8794	6.94
27.5	1,047,263	156,043	0.1490	0.8510	6.10
28.5	839,235	194,917	0.2323	0.7677	5.19
29.5	641,583	43,726	0.0682	0.9318	3.99
30.5	569,200	18,736	0.0329	0.9671	3.72
31.5	540,862	23,259	0.0430	0.9570	3.59
32.5	503,115	25,422	0.0505	0.9495	3.44
33.5	445,725	47,171	0.1058	0.8942	3.27
34.5	369,327	50,396	0.1365	0.8635	2.92
35.5	318,931	42,922	0.1346	0.8654	2.52
36.5	270,493	38,861	0.1437	0.8563	2.18
37.5	207,390	68,731	0.3314	0.6686	1.87
38.5	125,459	14,954	0.1192	0.8808	1.25

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ELECTRIC DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2021 EXPERIENCE BAND 1922-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	90,682	7,185	0.0792	0.9208	1.10
40.5	83,497	6,468	0.0775	0.9225	1.01
41.5	77,029	5,075	0.0659	0.9341	0.93
42.5	69,161	23,033	0.3330	0.6670	0.87
43.5	41,107	0	0.0000	1.0000	0.58
44.5	41,107	3,566	0.0867	0.9133	0.58
45.5	37,541	219	0.0058	0.9942	0.53
46.5	37,322	11,743	0.3146	0.6854	0.53
47.5	25,579	2,068	0.0808	0.9192	0.36
48.5	8,132	0	0.0000	1.0000	0.33
49.5	8,132		0.0000	1.0000	0.33
50.5	8,132		0.0000	1.0000	0.33
51.5	8,132		0.0000	1.0000	0.33
52.5	8,132	7,210	0.8866	0.1134	0.33
53.5	922	247	0.2679	0.7321	0.04
54.5	675		0.0000	1.0000	0.03
55.5	675		0.0000	1.0000	0.03
56.5	675		0.0000	1.0000	0.03
57.5	675		0.0000	1.0000	0.03
58.5	675		0.0000	1.0000	0.03
59.5	675		0.0000	1.0000	0.03
60.5	675	675	1.0000		0.03
61.5					

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,457,461		0.0000	1.0000	100.00
0.5	25,120,808	573,215	0.0228	0.9772	100.00
1.5	26,590,192	292,785	0.0110	0.9890	97.72
2.5	25,068,354	101,269	0.0040	0.9960	96.64
3.5	26,420,145	7,943	0.0003	0.9997	96.25
4.5	26,181,436	362,413	0.0138	0.9862	96.22
5.5	25,582,781	766,606	0.0300	0.9700	94.89
6.5	24,275,368	1,085,046	0.0447	0.9553	92.05
7.5	22,669,722	2,185,190	0.0964	0.9036	87.93
8.5	19,950,519	1,913,764	0.0959	0.9041	79.46
9.5	16,855,292	977,088	0.0580	0.9420	71.84
10.5	16,054,034	1,049,854	0.0654	0.9346	67.67
11.5	14,307,500	1,173,848	0.0820	0.9180	63.25
12.5	13,045,883	1,868,193	0.1432	0.8568	58.06
13.5	11,021,186	852,189	0.0773	0.9227	49.74
14.5	9,734,206	1,223,816	0.1257	0.8743	45.90
15.5	8,136,735	760,636	0.0935	0.9065	40.13
16.5	7,323,866	814,535	0.1112	0.8888	36.38
17.5	5,912,328	1,032,875	0.1747	0.8253	32.33
18.5	4,485,949	680,614	0.1517	0.8483	26.68
19.5	3,756,160	551,826	0.1469	0.8531	22.63
20.5	3,005,370	329,294	0.1096	0.8904	19.31
21.5	2,738,335	482,964	0.1764	0.8236	17.19
22.5	2,252,718	481,818	0.2139	0.7861	14.16
23.5	1,761,563	183,874	0.1044	0.8956	11.13
24.5	1,626,368	424,433	0.2610	0.7390	9.97
25.5	1,218,788	138,847	0.1139	0.8861	7.37
26.5	1,059,358	143,220	0.1352	0.8648	6.53
27.5	896,151	150,726	0.1682	0.8318	5.65
28.5	693,898	190,428	0.2744	0.7256	4.70
29.5	500,735	43,684	0.0872	0.9128	3.41
30.5	429,956	2,419	0.0056	0.9944	3.11
31.5	417,935	14,531	0.0348	0.9652	3.09
32.5	414,120	3,614	0.0087	0.9913	2.99
33.5	384,631	17,229	0.0448	0.9552	2.96
34.5	338,175	48,245	0.1427	0.8573	2.83
35.5	289,930	33,864	0.1168	0.8832	2.42
36.5	250,550	34,911	0.1393	0.8607	2.14
37.5	191,397	68,417	0.3575	0.6425	1.84
38.5	109,780	14,227	0.1296	0.8704	1.18

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2021 EXPERIENCE BAND 1992-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	75,730	7,185	0.0949	0.9051	1.03
40.5	68,545	6,468	0.0944	0.9056	0.93
41.5	62,077	5,075	0.0817	0.9183	0.84
42.5	54,209	23,033	0.4249	0.5751	0.78
43.5	26,155	0	0.0000	1.0000	0.45
44.5	26,155	3,566	0.1363	0.8637	0.45
45.5	22,837	0	0.0000	1.0000	0.39
46.5	22,837		0.0000	1.0000	0.39
47.5	22,837	248	0.0109	0.9891	0.39
48.5	7,210	0	0.0000	1.0000	0.38
49.5	7,457		0.0000	1.0000	0.38
50.5	7,457		0.0000	1.0000	0.38
51.5	7,457		0.0000	1.0000	0.38
52.5	7,457	7,210	0.9669	0.0331	0.38
53.5	247	247	1.0000		0.01
54.5	675		0.0000	1.0000	
55.5	675		0.0000		
56.5	675		0.0000		
57.5	675		0.0000		
58.5	675		0.0000		
59.5	675		0.0000		
60.5	675	675	1.0000		
61.5					

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PART VIII. NET SALVAGE STATISTICS

AMEREN MISSOURI

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2021

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	TERMINAL RETIREMENTS NET SALVAGE ($)	TERMINAL RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)=(3)/(2)	(5)	(6)	(7)=(5)x(6)	(8)=(3)+(7)	(9)=(2)+(5)	(10)=(8)/(9)
STEAM PRODUCTION PLANT										
	MERAMEC									
311.00	STRUCTURES AND IMPROVEMENTS	51,983,341	0	0	-	(20)	-	-	51,983,341	0
312.00	BOILER PLANT EQUIPMENT	446,796,377	0	0	-	(25)	-	-	446,796,377	0
314.00	TURBOGENERATOR UNITS	112,768,611	0	0	-	(10)	-	-	112,768,611	0
315.00	ACCESSORY ELECTRIC EQUIPMENT	60,517,766	0	0	-	(15)	-	-	60,517,766	0
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	10,653,354	0	0	-	(2)	-	-	10,653,354	0
	TOTAL MERAMEC	682,719,448	-	0	-		-	-	682,719,448	0
	SIOUX									
311.00	STRUCTURES AND IMPROVEMENTS	65,030,496	0	0	1,750,455	(20)	350,091	350,091	66,780,950	(1)
312.00	BOILER PLANT EQUIPMENT	999,439,097	0	0	70,764,074	(25)	17,691,018	17,691,018	1,070,203,171	(2)
314.00	TURBOGENERATOR UNITS	162,627,010	0	0	10,286,854	(10)	1,028,685	1,028,685	172,913,864	(1)
315.00	ACCESSORY ELECTRIC EQUIPMENT	135,776,926	0	0	5,694,327	(15)	854,149	854,149	141,471,253	(1)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	14,612,502	0	0	2,099,097	(2)	41,982	41,982	16,711,600	0
	TOTAL SIOUX	1,377,486,032	-	0	90,594,807		19,965,926	19,965,926	1,468,080,838	(1)
	LABADIE									
311.00	STRUCTURES AND IMPROVEMENTS	125,185,791	0	0	9,873,273	(20)	1,974,655	1,974,655	135,059,064	(1)
312.00	BOILER PLANT EQUIPMENT	896,870,666	0	0	214,967,908	(25)	53,741,977	53,741,977	1,111,838,573	(5)
314.00	TURBOGENERATOR UNITS	214,796,686	0	0	57,247,976	(10)	5,724,798	5,724,798	272,044,662	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	114,113,665	0	0	19,268,923	(15)	2,890,338	2,890,338	133,382,588	(2)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12,593,513	0	0	8,409,237	(2)	168,185	168,185	21,002,750	(1)
	TOTAL LABADIE	1,363,560,321	-	0	309,767,316		64,499,952	64,499,952	1,673,327,637	(4)
	RUSH ISLAND									
311.00	STRUCTURES AND IMPROVEMENTS	97,822,525	0	0	6,600,447	(20)	1,320,089	1,320,089	104,422,972	(1)
312.00	BOILER PLANT EQUIPMENT	458,500,450	0	0	93,182,419	(25)	23,295,605	23,295,605	551,682,869	(4)
314.00	TURBOGENERATOR UNITS	143,047,909	0	0	30,796,796	(10)	3,079,680	3,079,680	173,844,705	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	59,882,987	0	0	7,693,525	(15)	1,154,029	1,154,029	67,576,512	(2)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12,140,333	0	0	5,319,039	(2)	106,381	106,381	17,459,372	(1)
	TOTAL RUSH ISLAND	771,394,204	-	0	143,592,226		28,955,783	28,955,783	914,986,429	(3)
	COMMON									
311.00	STRUCTURES AND IMPROVEMENTS	1,927,839	0	0	48,606	(20)	9,721	9,721	1,976,445	0
312.00	BOILER PLANT EQUIPMENT	33,841,011	0	0	2,554,099	(25)	638,525	638,525	36,395,109	(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,972,500	0	0	157,474	(15)	23,621	23,621	3,129,975	(1)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	14,290	0	0	3,042	(2)	61	61	17,331	0
	TOTAL COMMON	38,755,640	-	0	2,763,220		671,928	671,928	41,518,860	(2)
	TOTAL STEAM PRODUCTION PLANT	4,233,915,645	-		546,717,568		114,093,589	114,093,589	4,780,633,213	
NUCLEAR PRODUCTION PLANT										
	CALLAWAY									
321.00	STRUCTURES AND IMPROVEMENTS	884,364,798	0	0	101,352,980	(10)	10,135,298	10,135,298	985,717,778	(1)
322.00	REACTOR PLANT EQUIPMENT	962,698,280	0	0	401,711,436	(10)	40,171,144	40,171,144	1,364,409,717	(3)
323.00	TURBOGENERATOR UNITS	334,911,607	0	0	206,393,801	(10)	20,639,380	20,639,380	541,305,408	(4)
324.00	ACCESSORY ELECTRIC EQUIPMENT	266,812,198	0	0	41,475,287	(5)	2,073,764	2,073,764	308,287,484	(1)
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	92,152,226	0	0	70,844,203	0	-	-	162,996,429	0
	TOTAL CALLAWAY	2,540,939,110	-	0	821,777,706		73,019,586	73,019,586	3,362,716,816	(2)
	TOTAL NUCLEAR PRODUCTION PLANT	6,774,854,755	-		1,368,495,275		187,113,175	187,113,175	8,143,350,029	
HYDRO PRODUCTION PLANT										
	OSAGE									
331.00	STRUCTURES AND IMPROVEMENTS	10,243,400	0	0	905,870	(20)	181,174	181,174	11,149,270	(2)
332.00	RESERVOIRS, DAMS AND WATERWAYS	83,510,431	0	0	2,943,119	(20)	588,624	588,624	86,453,550	(1)
333.00	WATER WHEELS, TURBINES AND GENERATORS	58,452,685	0	0	7,826,448	(60)	4,695,869	4,695,869	66,279,132	(7)
334.00	ACCESSORY ELECTRIC EQUIPMENT	26,567,909	0	0	4,181,669	(5)	209,083	209,083	30,749,578	(1)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,278,447	0	0	746,832	0	-	-	3,025,278	0
336.00	ROADS, RAILROADS AND BRIDGES	24,675	0	0	52,770	0	-	-	77,445	0
	TOTAL OSAGE	181,077,546	-	0	16,656,708		5,674,750	5,674,750	197,734,254	(3)

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AMEREN MISSOURI

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2021

ACCOUNT		TERMINAL RETIREMENTS RETIREMENTS ($)	TERMINAL RETIREMENTS NET SALVAGE ($)	TERMINAL RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS ($)	INTERIM RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS NET SALVAGE ($)	TOTAL NET SALVAGE ($)	TOTAL RETIREMENTS	ESTIMATED NET SALVAGE (%)
(1)		(2)	(3)	(4)=(3)/(2)	(5)	(6)	(7)=(5)x(6)	(8)=(3)+(7)	(9)=(2)+(5)	(10)=(8)/(9)
	KEOKUK									
331.00	STRUCTURES AND IMPROVEMENTS	12,342,998	0	0	1,481,716	(20)	296,343	296,343	13,824,714	(2)
332.00	RESERVOIRS, DAMS AND WATERWAYS	29,604,327	0	0	1,819,736	(20)	363,947	363,947	31,424,063	(1)
333.00	WATER WHEELS, TURBINES AND GENERATORS	128,592,871	0	0	23,033,078	(60)	13,819,847	13,819,847	151,625,949	(9)
334.00	ACCESSORY ELECTRIC EQUIPMENT	16,265,401	0	0	4,564,696	(5)	228,235	228,235	20,830,097	(1)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	2,877,195	0	0	1,639,335	0	-	-	4,516,529	0
336.00	ROADS, RAILROADS AND BRIDGES	46,780	0	0	68,146	0	-	-	114,926	0
	TOTAL KEOKUK	189,729,572	-	0	32,606,707		14,708,372	14,708,372	222,336,279	(7)
	TAUM SAUK									
331.00	STRUCTURES AND IMPROVEMENTS	18,618,801	0	0	5,815,440	(20)	1,163,088	1,163,088	24,434,241	(5)
332.00	RESERVOIRS, DAMS AND WATERWAYS	10,244,796	0	0	2,096,574	(20)	419,315	419,315	12,341,370	(3)
333.00	WATER WHEELS, TURBINES AND GENERATORS	69,223,328	0	0	43,240,046	(60)	25,944,028	25,944,028	112,463,374	(23)
334.00	ACCESSORY ELECTRIC EQUIPMENT	5,544,625	0	0	8,428,027	(5)	421,401	421,401	13,972,652	(3)
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,312,128	0	0	3,800,283	0	-	-	5,112,411	0
336.00	ROADS, RAILROADS AND BRIDGES	49,241	0	0	183,511	0	-	-	232,752	0
	TOTAL TAUM SAUK	104,992,918	-	0	63,563,881		27,947,832	27,947,832	168,556,800	(17)
	TOTAL HYDRO PRODUCTION PLANT	475,800,036	-		112,827,296		48,330,954	48,330,954	588,627,333	
	OTHER PRODUCTION PLANT									
	HIGH PRAIRIE WIND FARM									
341.40	STRUCTURES AND IMPROVEMENTS	38,164,170	0	0	3,222,857	(5)	161,143	161,143	41,387,027	0
344.40	GENERATORS	416,098,729	0	0	104,240,504	(5)	5,212,025	5,212,025	520,339,232	(1)
345.40	ACCESSORY ELECTRIC EQUIPMENT	60,195,223	0	0	15,039,132	(5)	751,957	751,957	75,234,355	(1)
346.40	MISCELLANEOUS POWER PLANT EQUIPMENT	5,349	0	0	1,878	0	-	-	7,227	0
	TOTAL HIGH PRAIRIE	514,463,471	-	0	122,504,371		6,125,125	6,125,125	636,967,841	(1)
	ATCHISON WIND FARM									
341.40	STRUCTURES AND IMPROVEMENTS	29,174,032	0	0	2,494,271	(5)	124,714	124,714	31,668,303	0
344.40	GENERATORS	340,648,850	0	0	86,094,321	(5)	4,304,716	4,304,716	426,743,171	(1)
345.40	ACCESSORY ELECTRIC EQUIPMENT	41,941,023	0	0	10,600,018	(5)	530,001	530,001	52,541,041	(1)
346.40	MISCELLANEOUS POWER PLANT EQUIPMENT	179	0	0	74	0	-	-	254	0
	TOTAL HIGH PRAIRIE	411,764,084	-	0	99,188,685		4,959,431	4,959,431	510,952,769	(1)
	TOTAL OTHER PRODUCTION PLANT	**926,227,554**	**-**		**221,693,056**		**11,084,555**	**11,084,555**	**1,147,920,610**	

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	158,115	26,361	17		0	26,361-	17-
1962	8,208	3,355	41	1,571	19	1,784-	22-
1963	75,119	8,613	11	525	1	8,088-	11-
1964	36,871	3,019	8	1,212	3	1,807-	5-
1965	179,096	5,263	3	70	0	5,193-	3-
1966	97,418	623	1		0	623-	1-
1967	8,852		0	4	0	4	0
1968	24,113		0		0		0
1969	782		0		0		0
1970	5,733		0		0		0
1971	673,801	8,645	1	100	0	8,545-	1-
1972	55,662	145	0		0	145-	0
1973	737,544	2,476	0		0	2,476-	0
1974	6,975	85	1	4,000	57	3,915	56
1975	7,604		0		0		0
1976	407,611		0	42-	0	42-	0
1977	9,942,839	6,816	0	15,590	0	8,774	0
1978	24,722	191,899	776		0	191,899-	776-
1979	1,385,722	192,983	14	323,439	23	130,456	9
1980	266,373	41,065	15		0	41,065-	15-
1981	252,970	3,514	1	540	0	2,974-	1-
1982	102,634	9,725	9		0	9,725-	9-
1983	117,038	9,900	8		0	9,900-	8-
1984	835,443	35,290	4	18,000	2	17,290-	2-
1985	87,658	26,325	30		0	26,325-	30-
1986	121,145	36,381	30		0	36,381-	30-
1987	305,838	89,865	29		0	89,865-	29-
1988	210,494	85,578	41		0	85,578-	41-
1989	215,590	63,130	29		0	63,130-	29-
1990	142,830	124,651	87		0	124,651-	87-
1991	697,158	43,286	6		0	43,286-	6-
1992	215,079	47,904	22		0	47,904-	22-
1993	398,308	66,935	17		0	66,935-	17-
1994	304,710	50,471	17		0	50,471-	17-
1995	626,185	87,350	14		0	87,350-	14-
1996	492,928	93,472	19		0	93,472-	19-
1997	541,448	60,431	11		0	60,431-	11-
1998	865,751	44,452	5		0	44,452-	5-
1999	396,944	2,500	1		0	2,500-	1-
2000	557,248	5,197	1		0	5,197-	1-
2001	1,924,522-	73,965	4-		0	73,965-	4
2002	1,127,607		0		0		0

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	170,650	12,848	8		0	12,848-	8-
2004	335,179	87,747	26		0	87,747-	26-
2005	259,134	20,212	8		0	20,212-	8-
2006							
2007	223,142	51,778	23		0	51,778-	23-
2008	624,960		0		0		0
2009	1,192,441	353,044	30		0	353,044-	30-
2010	283,506	104,018	37		0	104,018-	37-
2011	395,618	112,649	28		0	112,649-	28-
2012	442,707	261,251	59		0	261,251-	59-
2013	4,319,910	204,995	5		0	204,995-	5-
2014	1,052,519	306,738	29	4,240	0	302,498-	29-
2015	149,156	65,490	44		0	65,490-	44-
2016	1,929,108	529,546	27	9,050	0	520,496-	27-
2017	636,276	301,564	47		0	301,564-	47-
2018	1,705,149	276,523	16		0	276,523-	16-
2019	679,059	428,605	63		0	428,605-	63-
2020	1,601,077	662,233	41		0	662,233-	41-
2021	841,320	1,734,331	206		0	1,734,331-	206-
TOTAL	37,634,555	7,065,241	19	378,299	1	6,686,942-	18-
THREE-YEAR MOVING AVERAGES							
61-63	80,481	12,776	16	699	1	12,078-	15-
62-64	40,066	4,996	12	1,103	3	3,893-	10-
63-65	97,029	5,632	6	602	1	5,029-	5-
64-66	104,462	2,968	3	427	0	2,541-	2-
65-67	95,122	1,962	2	25	0	1,937-	2-
66-68	43,461	208	0	1	0	206-	0
67-69	11,249		0	1	0	1	0
68-70	10,209		0		0		0
69-71	226,772	2,882	1	33	0	2,848-	1-
70-72	245,065	2,930	1	33	0	2,897-	1-
71-73	489,002	3,755	1	33	0	3,722-	1-
72-74	266,727	902	0	1,333	0	431	0
73-75	250,708	854	0	1,333	1	480	0
74-76	140,730	28	0	1,319	1	1,291	1
75-77	3,452,685	2,272	0	5,183	0	2,911	0
76-78	3,458,391	66,238	2	5,183	0	61,056-	2-
77-79	3,784,428	130,566	3	113,010	3	17,556-	0
78-80	558,939	141,982	25	107,813	19	34,169-	6-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	635,022	79,187	12	107,993	17	28,806	5
80-82	207,326	18,101	9	180	0	17,921-	9-
81-83	157,547	7,713	5	180	0	7,533-	5-
82-84	351,705	18,305	5	6,000	2	12,305-	3-
83-85	346,713	23,838	7	6,000	2	17,838-	5-
84-86	348,082	32,665	9	6,000	2	26,665-	8-
85-87	171,547	50,857	30		0	50,857-	30-
86-88	212,492	70,608	33		0	70,608-	33-
87-89	243,974	79,524	33		0	79,524-	33-
88-90	189,638	91,120	48		0	91,120-	48-
89-91	351,859	77,022	22		0	77,022-	22-
90-92	351,689	71,947	20		0	71,947-	20-
91-93	436,848	52,708	12		0	52,708-	12-
92-94	306,032	55,103	18		0	55,103-	18-
93-95	443,068	68,252	15		0	68,252-	15-
94-96	474,608	77,098	16		0	77,098-	16-
95-97	553,520	80,418	15		0	80,418-	15-
96-98	633,376	66,118	10		0	66,118-	10-
97-99	601,381	35,794	6		0	35,794-	6-
98-00	606,648	17,383	3		0	17,383-	3-
99-01	323,443-	27,221	8-		0	27,221-	8
00-02	79,889-	26,387	33-		0	26,387-	33
01-03	208,755-	28,938	14-		0	28,938-	14
02-04	544,479	33,531	6		0	33,531-	6-
03-05	254,988	40,269	16		0	40,269-	16-
04-06	198,104	35,986	18		0	35,986-	18-
05-07	160,759	23,997	15		0	23,997-	15-
06-08	282,701	17,259	6		0	17,259-	6-
07-09	680,181	134,941	20		0	134,941-	20-
08-10	700,302	152,354	22		0	152,354-	22-
09-11	623,855	189,904	30		0	189,904-	30-
10-12	373,944	159,306	43		0	159,306-	43-
11-13	1,719,411	192,965	11		0	192,965-	11-
12-14	1,938,378	257,661	13	1,413	0	256,248-	13-
13-15	1,840,528	192,408	10	1,413	0	190,994-	10-
14-16	1,043,594	300,591	29	4,430	0	296,161-	28-
15-17	904,847	298,867	33	3,017	0	295,850-	33-
16-18	1,423,511	369,211	26	3,017	0	366,194-	26-
17-19	1,006,828	335,564	33		0	335,564-	33-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	1,328,428	455,787	34		0	455,787-	34-
19-21	1,040,485	941,723	91		0	941,723-	91-
FIVE-YEAR AVERAGE							
17-21	1,092,576	680,651	62		0	680,651-	62-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	161,374	60,011	37	19,540	12	40,471-	25-
1962	125,055	50,122	40	24,665	20	25,457-	20-
1963	86,958	12,010	14	3,310	4	8,700-	10-
1964	394,609	38,340	10	74-	0	38,414-	10-
1965	1,446,360	34,756	2	2,610	0	32,146-	2-
1966	130,916	10,398	8	5,900	5	4,498-	3-
1967	158,570	16,216	10	393-	0	16,609-	10-
1968	489,335	3,807	1		0	3,807-	1-
1969	363,773	24,327	7	4,619	1	19,708-	5-
1970	235,831	9,100	4	3,986-	2-	13,086-	6-
1971	893,195	7,863	1	17,973	2	10,110	1
1972	1,830,014	66,575	4	1,155	0	65,420-	4-
1973	4,865,126	189,147	4	39,571	1	149,576-	3-
1974	92,093	8,180	9	9,962	11	1,782	2
1975	107,347	3,198	3	71,790	67	68,592	64
1976	11,407,815	49,611	0	258	0	49,353-	0
1977	533,415	84,223	16	17,576	3	66,647-	12-
1978	411,563	133,151	32	44,672	11	88,479-	21-
1979	3,371,760	73,139	2	336,947	10	263,808	8
1980	391,191	174,054	44	31,381	8	142,673-	36-
1981	3,414,799	122,811	4	36,307	1	86,504-	3-
1982	2,707,874	1,750,327	65	85,167	3	1,665,160-	61-
1983	1,198,554	85,193	7	20-	0	85,213-	7-
1984	507,365	77,543	15	8,896	2	68,647-	14-
1985	684,582	1,061,206	155		0	1,061,206-	155-
1986	1,745,193	391,335	22		0	391,335-	22-
1987	1,841,435	37,881	2	42,800	2	4,919	0
1988	1,256,972	20,131	2	9,500	1	10,631-	1-
1989	1,613,621	159,469	10	81,111	5	78,358-	5-
1990	2,905,298	496,949	17	50,000	2	446,949-	15-
1991	2,716,811	634,819	23	63,362	2	571,457-	21-
1992	1,772,075	1,768,224	100	5,182	0	1,763,042-	99-
1993	9,781,616	1,861,786	19	36,425	0	1,825,361-	19-
1994	10,331,916	3,081,510	30	7,809	0	3,073,701-	30-
1995	13,134,123	5,961,347	45	17,661	0	5,943,686-	45-
1996	25,216,177	5,568,913	22	48,074	0	5,520,839-	22-
1997	27,077,292	1,279,181	5	120,071	0	1,159,110-	4-
1998	2,933,811	394,063	13	108,853	4	285,210-	10-
1999	8,834,694	1,583,410	18	96,376	1	1,487,034-	17-
2000	8,544,480	5,530,456	65	31,775	0	5,498,681-	64-
2001	15,430,338	7,526,545	49	65,328	0	7,461,217-	48-
2002	9,369,678	6,229,896	66	5,502	0	6,224,393-	66-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	22,542,670	6,631,431	29	169,692	1	6,461,739-	29-
2004	43,340,848	14,295,080	33	61,144	0	14,233,936-	33-
2005	13,276,784	4,185,438	32	159,498	1	4,025,940-	30-
2006	5,151,378	1,966,601	38	1,106,778	21	859,823-	17-
2007	5,491,989	5,410,720	99	363,993	7	5,046,727-	92-
2008	45,316,068	2,290,021	5	823,500	2	1,466,522-	3-
2009	10,885,714	1,771,423	16	53,356	0	1,718,067-	16-
2010	31,179,333	3,788,329	12	697,290	2	3,091,039-	10-
2011	10,236,904	6,222,721	61	238,614	2	5,984,108-	58-
2012	25,572,245	18,604,860	73	1,355,924	5	17,248,935-	67-
2013	43,946,814	1,718,353	4	328,788	1	1,389,565-	3-
2014	30,120,801	3,777,043	13	345,437	1	3,431,606-	11-
2015	12,586,031	1,511,884	12	114,287	1	1,397,597-	11-
2016	27,925,207	10,112,894	36	469,042	2	9,643,852-	35-
2017	10,931,403	1,147,266	10	1,127,999	10	19,267-	0
2018	42,785,603	9,899,570	23	162,218	0	9,737,352-	23-
2019	30,608,986	10,175,781	33	88,656	0	10,087,124-	33-
2020	45,896,974	5,740,716	13	830,675	2	4,910,041-	11-
2021	26,732,123	33,920,481	127	119,071	0	33,801,410-	126-
TOTAL	665,042,879	189,841,836	29	10,163,618	2	179,678,218-	27-
THREE-YEAR MOVING AVERAGES							
61-63	124,462	40,714	33	15,838	13	24,876-	20-
62-64	202,207	33,491	17	9,300	5	24,190-	12-
63-65	642,642	28,369	4	1,949	0	26,420-	4-
64-66	657,295	27,831	4	2,812	0	25,019-	4-
65-67	578,615	20,457	4	2,706	0	17,751-	3-
66-68	259,607	10,140	4	1,836	1	8,305-	3-
67-69	337,226	14,783	4	1,409	0	13,375-	4-
68-70	362,980	12,411	3	211	0	12,200-	3-
69-71	497,600	13,763	3	6,202	1	7,561-	2-
70-72	986,347	27,846	3	5,047	1	22,799-	2-
71-73	2,529,445	87,862	3	19,566	1	68,295-	3-
72-74	2,262,411	87,967	4	16,896	1	71,071-	3-
73-75	1,688,189	66,842	4	40,441	2	26,401-	2-
74-76	3,869,085	20,330	1	27,337	1	7,007	0
75-77	4,016,192	45,677	1	29,875	1	15,803-	0
76-78	4,117,598	88,995	2	20,835	1	68,160-	2-
77-79	1,438,913	96,838	7	133,065	9	36,227	3
78-80	1,391,505	126,781	9	137,667	10	10,885	1

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	2,392,583	123,335	5	134,878	6	11,544	0
80-82	2,171,288	682,397	31	50,952	2	631,446-	29-
81-83	2,440,409	652,777	27	40,485	2	612,292-	25-
82-84	1,471,264	637,688	43	31,348	2	606,340-	41-
83-85	796,834	407,981	51	2,959	0	405,022-	51-
84-86	979,047	510,028	52	2,965	0	507,063-	52-
85-87	1,423,737	496,807	35	14,267	1	482,541-	34-
86-88	1,614,533	149,782	9	17,433	1	132,349-	8-
87-89	1,570,676	72,494	5	44,470	3	28,023-	2-
88-90	1,925,297	225,516	12	46,870	2	178,646-	9-
89-91	2,411,910	430,412	18	64,824	3	365,588-	15-
90-92	2,464,728	966,664	39	39,515	2	927,149-	38-
91-93	4,756,834	1,421,610	30	34,990	1	1,386,620-	29-
92-94	7,295,202	2,237,173	31	16,472	0	2,220,701-	30-
93-95	11,082,552	3,634,881	33	20,632	0	3,614,249-	33-
94-96	16,227,405	4,870,590	30	24,515	0	4,846,075-	30-
95-97	21,809,197	4,269,814	20	61,935	0	4,207,878-	19-
96-98	18,409,093	2,414,052	13	92,333	1	2,321,720-	13-
97-99	12,948,599	1,085,551	8	108,433	1	977,118-	8-
98-00	6,770,995	2,502,643	37	79,001	1	2,423,642-	36-
99-01	10,936,504	4,880,137	45	64,493	1	4,815,644-	44-
00-02	11,114,832	6,428,966	58	34,202	0	6,394,764-	58-
01-03	15,780,895	6,795,957	43	80,174	1	6,715,783-	43-
02-04	25,084,399	9,052,136	36	78,780	0	8,973,356-	36-
03-05	26,386,767	8,370,650	32	130,112	0	8,240,538-	31-
04-06	20,589,670	6,815,707	33	442,474	2	6,373,233-	31-
05-07	7,973,384	3,854,253	48	543,423	7	3,310,830-	42-
06-08	18,653,145	3,222,448	17	764,757	4	2,457,691-	13-
07-09	20,564,590	3,157,388	15	413,616	2	2,743,772-	13-
08-10	29,127,038	2,616,591	9	524,715	2	2,091,876-	7-
09-11	17,433,984	3,927,491	23	329,753	2	3,597,738-	21-
10-12	22,329,494	9,538,636	43	763,943	3	8,774,694-	39-
11-13	26,585,321	8,848,645	33	641,108	2	8,207,536-	31-
12-14	33,213,287	8,033,419	24	676,716	2	7,356,702-	22-
13-15	28,884,548	2,335,760	8	262,837	1	2,072,923-	7-
14-16	23,544,013	5,133,940	22	309,589	1	4,824,352-	20-
15-17	17,147,547	4,257,348	25	570,443	3	3,686,905-	22-
16-18	27,214,071	7,053,243	26	586,419	2	6,466,824-	24-
17-19	28,108,664	7,074,206	25	459,624	2	6,614,581-	24-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	39,763,854	8,605,356	22	360,516	1	8,244,839-	21-
19-21	34,412,694	16,612,326	48	346,134	1	16,266,192-	47-
FIVE-YEAR AVERAGE							
17-21	31,391,018	12,176,763	39	465,724	1	11,711,039-	37-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 312.03 BOILER PLANT EQUIPMENT - ALUMINUM COAL CARS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1994				93,721		93,721	
1995	2,468,135		0	1,910,907	77	1,910,907	77
1996							
1997	607,989		0	485,793	80	485,793	80
1998	917,936		0	724,141	79	724,141	79
1999	1,029,485		0	163,066	16	163,066	16
2000							
2001							
2002	1,601,256		0	1,398,854	87	1,398,854	87
2003	282,856		0	1,125,480	398	1,125,480	398
2004	54,040-		0	1,966,248		1,966,248	
2005	3,209,484		0	269,683	8	269,683	8
2006	478,727		0	875,701	183	875,701	183
2007	633,964		0		0		0
2008	780,879		0	546,307	70	546,307	70
2009							
2010	700,045		0		0		0
2011	1,997,976		0		0		0
2012							
2013	1,295,514		0	91,146	7	91,146	7
2014	52,247		0		0		0
2015							
2016							
2017							
2018							
2019	1,267,523		0	932,314	74	932,314	74
2020							
2021	61,410		0		0		0
TOTAL	17,331,385		0	10,583,360	61	10,583,360	61
THREE-YEAR MOVING AVERAGES							
94-96	822,712		0	668,209	81	668,209	81
95-97	1,025,375		0	798,900	78	798,900	78
96-98	508,642		0	403,311	79	403,311	79
97-99	851,803		0	457,667	54	457,667	54
98-00	649,140		0	295,736	46	295,736	46
99-01	343,162		0	54,355	16	54,355	16
00-02	533,752		0	466,285	87	466,285	87
01-03	628,037		0	841,445	134	841,445	134
02-04	610,024		0	1,496,861	245	1,496,861	245

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 312.03 BOILER PLANT EQUIPMENT - ALUMINUM COAL CARS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	1,146,100		0	1,120,470	98	1,120,470	98
04-06	1,211,390		0	1,037,210	86	1,037,210	86
05-07	1,440,725		0	381,794	27	381,794	27
06-08	631,190		0	474,002	75	474,002	75
07-09	471,614		0	182,102	39	182,102	39
08-10	493,641		0	182,102	37	182,102	37
09-11	899,340		0		0		0
10-12	899,340		0		0		0
11-13	1,097,830		0	30,382	3	30,382	3
12-14	449,254		0	30,382	7	30,382	7
13-15	449,254		0	30,382	7	30,382	7
14-16	17,416		0		0		0
15-17							
16-18							
17-19	422,508		0	310,771	74	310,771	74
18-20	422,508		0	310,771	74	310,771	74
19-21	442,978		0	310,771	70	310,771	70
FIVE-YEAR AVERAGE							
17-21	265,787		0	186,463	70	186,463	70

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	4,863		0	9	0	9	0
1962		1,126				1,126-	
1963	41,724		0		0		0
1964	1,254	984	78		0	984-	78-
1965	30,873	93	0	406	1	313	1
1966	22,803		0		0		0
1967	2,331	438	19		0	438-	19-
1968		856				856-	
1969	30,027	407	1		0	407-	1-
1970	4,647	75	2	3,252	70	3,177	68
1971	1,404,626	32	0		0	32-	0
1972	8,286		0		0		0
1973	1,454,591		0		0		0
1974	235,684	244	0		0	244-	0
1975							
1976	6,302,767		0		0		0
1977							
1978	24,146		0		0		0
1979				198,439		198,439	
1980		1,104				1,104-	
1981	35,886		0		0		0
1982	179,581	23,900	13		0	23,900-	13-
1983	69,244	2,684	4		0	2,684-	4-
1984	4,084,661	321,720	8	11,480	0	310,240-	8-
1985	2,263	37,579		109,000		71,421	
1986	3,846,169	310,078	8	760,000	20	449,922	12
1987	88,706		0	5,000-	6-	5,000-	6-
1988	36,828	442	1	36,500	99	36,058	98
1989	24,520	4,055	17		0	4,055-	17-
1990	163,775	61,058	37	500	0	60,558-	37-
1991	197,708	32,183	16		0	32,183-	16-
1992	56,496	1,658	3		0	1,658-	3-
1993	699,027	25,558	4		0	25,558-	4-
1994	1,323,278	223,391	17		0	223,391-	17-
1995	836,640	91,012	11		0	91,012-	11-
1996	824,384	135,332	16	513,719	62	378,387	46
1997	1,670,807	214,024	13	517,906	31	303,882	18
1998	2,559,028	1,113	0		0	1,113-	0
1999	5,113,337	89,863	2		0	89,863-	2-
2000	2,707,377	757,789	28	222,990	8	534,799-	20-
2001	7,248,523	292,956	4	2,198,673	30	1,905,717	26
2002	8,816,460	4,381,180	50	406,877	5	3,974,303-	45-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	20,941,174	1,167,576	6		0	1,167,576-	6-
2004	2,751,291	950,373	35		0	950,373-	35-
2005	13,680,872	920,981	7	101,587	1	819,394-	6-
2006	2,670,747	600,648	22		0	600,648-	22-
2007	62,452	576	1	6,698	11	6,121	10
2008	5,908,047	819,262	14	6,698-	0	825,960-	14-
2009	90,657	668,323	737		0	668,323-	737-
2010	4,649,281	259,270	6	2,358	0	256,912-	6-
2011	4,772,530	514,189	11	33,432	1	480,756-	10-
2012	5,863,610	1,974,899	34	300,000	5	1,674,899-	29-
2013	21,691,202	454,712	2	24,968	0	429,744-	2-
2014	4,560,840	455,362	10	41,055	1	414,306-	9-
2015	2,366,677	988,090	42		0	988,090-	42-
2016	3,707,139	691,253	19		0	691,253-	19-
2017	1,831,863	2,494,426	136		0	2,494,426-	136-
2018	1,727,103	682,725	40	46,628	3	636,096-	37-
2019	3,193,582	1,622,755	51	416,000	13	1,206,755-	38-
2020	4,370,752	747,640	17	19,582	0	728,058-	17-
2021	1,237,044	742,656	60		0	742,656-	60-
TOTAL	156,230,184	23,768,651	15	5,960,362	4	17,808,289-	11-
THREE-YEAR MOVING AVERAGES							
61-63	15,529	375	2	3	0	372-	2-
62-64	14,326	703	5		0	703-	5-
63-65	24,617	359	1	135	1	224-	1-
64-66	18,310	359	2	135	1	224-	1-
65-67	18,669	177	1	135	1	42-	0
66-68	8,378	431	5		0	431-	5-
67-69	10,786	567	5		0	567-	5-
68-70	11,558	446	4	1,084	9	638	6
69-71	479,767	171	0	1,084	0	913	0
70-72	472,520	36	0	1,084	0	1,048	0
71-73	955,834	11	0		0	11-	0
72-74	566,187	81	0		0	81-	0
73-75	563,425	81	0		0	81-	0
74-76	2,179,484	81	0		0	81-	0
75-77	2,100,922		0		0		0
76-78	2,108,971		0		0		0
77-79	8,049		0	66,146	822	66,146	822
78-80	8,049	368	5	66,146	822	65,778	817

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	11,962	368	3	66,146	553	65,778	550
80-82	71,822	8,335	12		0	8,335-	12-
81-83	94,904	8,861	9		0	8,861-	9-
82-84	1,444,495	116,101	8	3,827	0	112,275-	8-
83-85	1,385,389	120,661	9	40,160	3	80,501-	6-
84-86	2,644,364	223,126	8	293,493	11	70,368	3
85-87	1,312,379	115,886	9	288,000	22	172,114	13
86-88	1,323,901	103,507	8	263,833	20	160,327	12
87-89	50,018	1,499	3	10,500	21	9,001	18
88-90	75,041	21,852	29	12,333	16	9,518-	13-
89-91	128,668	32,432	25	167	0	32,265-	25-
90-92	139,326	31,633	23	167	0	31,466-	23-
91-93	317,744	19,800	6		0	19,800-	6-
92-94	692,934	83,536	12		0	83,536-	12-
93-95	952,982	113,320	12		0	113,320-	12-
94-96	994,767	149,912	15	171,240	17	21,328	2
95-97	1,110,610	146,789	13	343,875	31	197,086	18
96-98	1,684,740	116,823	7	343,875	20	227,052	13
97-99	3,114,391	101,667	3	172,635	6	70,969	2
98-00	3,459,914	282,922	8	74,330	2	208,592-	6-
99-01	5,023,079	380,203	8	807,221	16	427,018	9
00-02	6,257,453	1,810,642	29	942,847	15	867,795-	14-
01-03	12,335,386	1,947,237	16	868,517	7	1,078,721-	9-
02-04	10,836,308	2,166,376	20	135,626	1	2,030,751-	19-
03-05	12,457,779	1,012,977	8	33,862	0	979,114-	8-
04-06	6,367,637	824,001	13	33,862	1	790,139-	12-
05-07	5,471,357	507,402	9	36,095	1	471,307-	9-
06-08	2,880,415	473,496	16		0	473,496-	16-
07-09	2,020,385	496,054	25		0	496,054-	25-
08-10	3,549,328	582,285	16	1,447-	0	583,732-	16-
09-11	3,170,823	480,594	15	11,930	0	468,664-	15-
10-12	5,095,140	916,119	18	111,930	2	804,189-	16-
11-13	10,775,781	981,267	9	119,467	1	861,800-	8-
12-14	10,705,217	961,658	9	122,008	1	839,650-	8-
13-15	9,539,573	632,721	7	22,008	0	610,713-	6-
14-16	3,544,886	711,568	20	13,685	0	697,883-	20-
15-17	2,635,226	1,391,256	53		0	1,391,256-	53-
16-18	2,422,035	1,289,468	53	15,543	1	1,273,925-	53-
17-19	2,250,849	1,599,969	71	154,209	7	1,445,759-	64-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	3,097,146	1,017,707	33	160,737	5	856,970-	28-
19-21	2,933,793	1,037,684	35	145,194	5	892,490-	30-
FIVE-YEAR AVERAGE							
17-21	2,472,069	1,258,040	51	96,442	4	1,161,598-	47-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	18,579	2,842	15	1,279	7	1,563-	8-
1962	8,953	1,182	13	3,302	37	2,120	24
1963	34,270	64	0		0	64-	0
1964	26,392	3,345	13	1,713	6	1,632-	6-
1965	6,717	702	10	1,098	16	396	6
1966	40,451	1,792	4		0	1,792-	4-
1967	177,380	3,235	2	57	0	3,178-	2-
1968	68,607	352	1		0	352-	1-
1969	41,332	175	0		0	175-	0
1970	3,499	78	2	5,582	160	5,504	157
1971	653,621	121	0	28,666	4	28,545	4
1972	14,660	76	1		0	76-	1-
1973	331,953	4,571	1		0	4,571-	1-
1974	92,002	885	1	2,245	2	1,360	1
1975	24,141		0		0		0
1976	531,535	881	0		0	881-	0
1977	4,448,067	2,184	0	700	0	1,484-	0
1978		61				61-	
1979	108,402	1,885	2	156,019	144	154,134	142
1980	25,237	928	4	1,586	6	658	3
1981	30,984	175	1	1,882	6	1,707	6
1982	3,849		0		0		0
1983	155,150	1,482	1		0	1,482-	1-
1984		1,030				1,030-	
1985	21,451	2,121	10	3,180	15	1,059	5
1986				4,012		4,012	
1987	684,684	7,054	1		0	7,054-	1-
1988	137,511	12,338	9		0	12,338-	9-
1989		44,328				44,328-	
1990	387,712	291,171	75		0	291,171-	75-
1991	130,876	119,722	91		0	119,722-	91-
1992	134,973		0	500	0	500	0
1993	100,435	20,763	21		0	20,763-	21-
1994	599,154	53,500	9	1,435	0	52,065-	9-
1995	91,612		0		0		0
1996	1,103,783	169,951	15	41,200	4	128,751-	12-
1997	1,217,979	176,708	15		0	176,708-	15-
1998	976,741	68,108	7	158,762	16	90,654	9
1999	292,464	62,315	21	38,980	13	23,335-	8-
2000	2,072,315	75,000	4	425-	0	75,425-	4-
2001	246,376	35,500	14		0	35,500-	14-
2002	1,348,269	695,350	52		0	695,350-	52-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	1,143,929	138,889-	12-		0	138,889	12
2004	1,287,754	315,751	25		0	315,751-	25-
2005	2,688,588	122,492	5	4,200	0	118,292-	4-
2006	2,209,803	184,615	8	420,000	19	235,385	11
2007	199,831	11,500	6		0	11,500-	6-
2008	722,902	130,670	18		0	130,670-	18-
2009	193,612	83,301	43		0	83,301-	43-
2010	450,708	188,342	42		0	188,342-	42-
2011	641,236	111,307	17		0	111,307-	17-
2012	1,310,079	119,552	9		0	119,552-	9-
2013	5,550,067	58,638	1	12,689	0	45,949-	1-
2014	1,987,699	242,466	12	8,427	0	234,039-	12-
2015	366,091	70,177	19	4,557	1	65,619-	18-
2016	668,763	356,952	53	3,950	1	353,002-	53-
2017	3,554,639	367,565	10	263,018	7	104,547-	3-
2018	748,563	196,185	26		0	196,185-	26-
2019	2,435,900	145,222	6	32,000	1	113,222-	5-
2020	407,101	124,683	31		0	124,683-	31-
2021	1,028,267	351,479	34	291,000	28	60,479-	6-
TOTAL	43,987,647	4,903,981	11	1,491,614	3	3,412,368-	8-
THREE-YEAR MOVING AVERAGES							
61-63	20,601	1,363	7	1,527	7	164	1
62-64	23,205	1,530	7	1,672	7	141	1
63-65	22,460	1,370	6	937	4	433-	2-
64-66	24,520	1,946	8	937	4	1,009-	4-
65-67	74,849	1,910	3	385	1	1,525-	2-
66-68	95,479	1,793	2	19	0	1,774-	2-
67-69	95,773	1,254	1	19	0	1,235-	1-
68-70	37,813	202	1	1,861	5	1,659	4
69-71	232,817	125	0	11,416	5	11,291	5
70-72	223,927	92	0	11,416	5	11,324	5
71-73	333,411	1,589	0	9,555	3	7,966	2
72-74	146,205	1,844	1	748	1	1,096-	1-
73-75	149,365	1,819	1	748	1	1,070-	1-
74-76	215,893	589	0	748	0	160	0
75-77	1,667,914	1,022	0	233	0	788-	0
76-78	1,659,867	1,042	0	233	0	809-	0
77-79	1,518,823	1,377	0	52,240	3	50,863	3
78-80	44,546	958	2	52,535	118	51,577	116

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	54,874	996	2	53,162	97	52,166	95
80-82	20,023	368	2	1,156	6	788	4
81-83	63,328	552	1	627	1	75	0
82-84	53,000	837	2		0	837-	2-
83-85	58,867	1,544	3	1,060	2	484-	1-
84-86	7,150	1,050	15	2,397	34	1,347	19
85-87	235,378	3,058	1	2,397	1	661-	0
86-88	274,065	6,464	2	1,337	0	5,127-	2-
87-89	274,065	21,240	8		0	21,240-	8-
88-90	175,074	115,946	66		0	115,946-	66-
89-91	172,863	151,740	88		0	151,740-	88-
90-92	217,854	136,964	63	167	0	136,798-	63-
91-93	122,095	46,828	38	167	0	46,662-	38-
92-94	278,187	24,754	9	645	0	24,109-	9-
93-95	263,734	24,754	9	478	0	24,276-	9-
94-96	598,183	74,484	12	14,212	2	60,272-	10-
95-97	804,458	115,553	14	13,733	2	101,820-	13-
96-98	1,099,501	138,256	13	66,654	6	71,602-	7-
97-99	829,061	102,377	12	65,914	8	36,463-	4-
98-00	1,113,840	68,474	6	65,772	6	2,702-	0
99-01	870,385	57,605	7	12,852	1	44,753-	5-
00-02	1,222,320	268,617	22	142-	0	268,758-	22-
01-03	912,858	197,320	22		0	197,320-	22-
02-04	1,259,984	290,737	23		0	290,737-	23-
03-05	1,706,757	99,784	6	1,400	0	98,384-	6-
04-06	2,062,048	207,619	10	141,400	7	66,219-	3-
05-07	1,699,407	106,202	6	141,400	8	35,198	2
06-08	1,044,178	108,928	10	140,000	13	31,072	3
07-09	372,115	75,157	20		0	75,157-	20-
08-10	455,740	134,104	29		0	134,104-	29-
09-11	428,519	127,650	30		0	127,650-	30-
10-12	800,674	139,733	17		0	139,733-	17-
11-13	2,500,461	96,499	4	4,230	0	92,269-	4-
12-14	2,949,282	140,219	5	7,039	0	133,180-	5-
13-15	2,634,619	123,760	5	8,558	0	115,203-	4-
14-16	1,007,518	223,198	22	5,645	1	217,554-	22-
15-17	1,529,831	264,898	17	90,508	6	174,390-	11-
16-18	1,657,322	306,901	19	88,989	5	217,911-	13-
17-19	2,246,367	236,324	11	98,339	4	137,985-	6-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	1,197,188	155,363	13	10,667	1	144,696-	12-
19-21	1,290,423	207,128	16	107,667	8	99,461-	8-
FIVE-YEAR AVERAGE							
17-21	1,634,894	237,027	14	117,204	7	119,823-	7-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	10,072	3,165	31		0	3,165-	31-
1962	49,183	20	0	1,385	3	1,365	3
1963	6,429		0	488	8	488	8
1964	1,760-	240	14-	3,637	207-	3,397	193-
1965	17,978	103	1	1,047	6	944	5
1966	14,032	210	1	476	3	266	2
1967	12,704		0	1,235	10	1,235	10
1968	7,343		0	506	7	506	7
1969	16,744		0	6,000	36	6,000	36
1970	9,072		0	15	0	15	0
1971	67,075	32	0	647	1	615	1
1972	20,038	4,273	21	3,700	18	573-	3-
1973	108,468	2,387	2	3,178	3	791	1
1974	54,026		0	816	2	816	2
1975	61,302		0	1,943-	3-	1,943-	3-
1976	127,839		0	17,352	14	17,352	14
1977	542,296	1,052	0	1,987	0	935	0
1978	59,136	611	1	7,400	13	6,789	11
1979	10,313	116	1	39,578	384	39,462	383
1980	39,248	335	1	2,745	7	2,410	6
1981	58,875	466	1	1,000	2	534	1
1982	103,999	5,476	5	1,005	1	4,471-	4-
1983	44,542	652	1	6,460	15	5,808	13
1984	151,227	9,141	6	9	0	9,132-	6-
1985	82,252	1,395-	2-	250	0	1,645	2
1986	67,005	6,461	10	6,596	10	135	0
1987	128,692	247	0	2,880	2	2,633	2
1988	70,369		0	4,800	7	4,800	7
1989	101,385		0		0		0
1990	169,010	122	0	1,550	1	1,428	1
1991	292,146	14,352	5	1,235	0	13,117-	4-
1992	114,691	2,782	2	26,030	23	23,248	20
1993	509,127	4,975	1	4,350	1	625-	0
1994	135,117		0	10,335	8	10,335	8
1995	284,280	10,181	4	1,079-	0	11,260-	4-
1996	418,208	3,874	1	3,972	1	98	0
1997	90,075	26,800	30	6,285	7	20,515-	23-
1998	239,376		0	6,415	3	6,415	3
1999	50,108		0	125	0	125	0
2000	423,031	2,609	1		0	2,609-	1-
2001	633,917	18,792	3		0	18,792-	3-
2002	951,956	2,054	0		0	2,054-	0

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	2,110,830		0		0		0
2004	389,224		0		0		0
2005	164,358	2,361	1	520	0	1,841-	1-
2006	139,560		0		0		0
2007	329,201	23,908	7	8,902	3	15,006-	5-
2008	481,362		0	64,769	13	64,769	13
2009	607,623		0	16,180	3	16,180	3
2010	117,785		0	2,133	2	2,133	2
2011	258,869		0		0		0
2012	60,182		0		0		0
2013	7,748,493	63,222	1	16,918	0	46,304-	1-
2014	1,242,923		0	10,000	1	10,000	1
2015	3,713,831	30,714	1	14,000	0	16,714-	0
2016	701,461	8,692	1	17,300	2	8,608	1
2017	288,058	28,112	10	12,100	4	16,012-	6-
2018	653,319	6,993	1	7,000	1	7	0
2019	399,245	10,414	3	10,150	3	264-	0
2020	388,611	135,222	35	33,418	9	101,804-	26-
2021	756,852	40,567	5	49,741	7	9,174	1
TOTAL	26,902,714	470,337	2	435,598	2	34,739-	0
THREE-YEAR MOVING AVERAGES							
61-63	21,895	1,062	5	624	3	437-	2-
62-64	17,951	87	0	1,837	10	1,750	10
63-65	7,549	114	2	1,724	23	1,610	21
64-66	10,083	184	2	1,720	17	1,536	15
65-67	14,905	104	1	919	6	815	5
66-68	11,360	70	1	739	7	669	6
67-69	12,264		0	2,580	21	2,580	21
68-70	11,053		0	2,174	20	2,174	20
69-71	30,964	11	0	2,221	7	2,210	7
70-72	32,062	1,435	4	1,454	5	19	0
71-73	65,194	2,231	3	2,508	4	278	0
72-74	60,844	2,220	4	2,565	4	345	1
73-75	74,599	796	1	684	1	112-	0
74-76	81,056		0	5,408	7	5,408	7
75-77	243,812	351	0	5,799	2	5,448	2
76-78	243,090	554	0	8,913	4	8,359	3
77-79	203,915	593	0	16,322	8	15,729	8
78-80	36,232	354	1	16,574	46	16,220	45

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	36,145	306	1	14,441	40	14,135	39
80-82	67,374	2,092	3	1,583	2	509-	1-
81-83	69,139	2,198	3	2,822	4	624	1
82-84	99,923	5,090	5	2,491	2	2,598-	3-
83-85	92,674	2,799	3	2,240	2	560-	1-
84-86	100,161	4,736	5	2,285	2	2,451-	2-
85-87	92,650	1,771	2	3,242	3	1,471	2
86-88	88,689	2,236	3	4,759	5	2,523	3
87-89	100,149	82	0	2,560	3	2,478	2
88-90	113,588	41	0	2,117	2	2,076	2
89-91	187,514	4,825	3	928	0	3,896-	2-
90-92	191,949	5,752	3	9,605	5	3,853	2
91-93	305,321	7,370	2	10,538	3	3,169	1
92-94	252,978	2,586	1	13,572	5	10,986	4
93-95	309,508	5,052	2	4,535	1	517-	0
94-96	279,202	4,685	2	4,409	2	276-	0
95-97	264,188	13,618	5	3,059	1	10,559-	4-
96-98	249,220	10,225	4	5,557	2	4,667-	2-
97-99	126,520	8,933	7	4,275	3	4,658-	4-
98-00	237,505	870	0	2,180	1	1,310	1
99-01	369,019	7,134	2	42	0	7,092-	2-
00-02	669,635	7,818	1		0	7,818-	1-
01-03	1,232,234	6,949	1		0	6,949-	1-
02-04	1,150,670	685	0		0	685-	0
03-05	888,137	787	0	173	0	614-	0
04-06	231,047	787	0	173	0	614-	0
05-07	211,040	8,756	4	3,141	1	5,616-	3-
06-08	316,708	7,969	3	24,557	8	16,588	5
07-09	472,729	7,969	2	29,950	6	21,981	5
08-10	402,257		0	27,694	7	27,694	7
09-11	328,092		0	6,104	2	6,104	2
10-12	145,612		0	711	0	711	0
11-13	2,689,181	21,074	1	5,639	0	15,435-	1-
12-14	3,017,200	21,074	1	8,973	0	12,101-	0
13-15	4,235,082	31,312	1	13,639	0	17,673-	0
14-16	1,886,072	13,135	1	13,767	1	631	0
15-17	1,567,784	22,506	1	14,467	1	8,039-	1-
16-18	547,613	14,599	3	12,133	2	2,465-	0
17-19	446,874	15,173	3	9,750	2	5,423-	1-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	480,392	50,876	11	16,856	4	34,020-	7-
19-21	514,903	62,068	12	31,103	6	30,964-	6-
FIVE-YEAR AVERAGE							
17-21	497,217	44,261	9	22,482	5	21,780-	4-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 321.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	162,017		0	217	0	217	0
1987	16,057,130		0	77,176	0	77,176	0
1988	2,519,652		0		0		0
1989	3,965	13,040	329		0	13,040-	329-
1990		750				750-	
1991	296,660-	50,586	17-	7,283	2-	43,303-	15
1992	17,391	39,758-	229-		0	39,758	229
1993	538,616	6,816	1	3,800	1	3,016-	1-
1994	267,431	22,710	8		0	22,710-	8-
1995	2,895,254	538	0	620	0	82	0
1996	148,605	16,497	11		0	16,497-	11-
1997	974,791	1,527	0		0	1,527-	0
1998	26,409	4,679	18		0	4,679-	18-
1999	597,413		0		0		0
2000	202,913	2,885	1		0	2,885-	1-
2001	226,179	259,372	115		0	259,372-	115-
2002	638,930	9,938	2		0	9,938-	2-
2003	4,246,850	7,689	0		0	7,689-	0
2004	2,975,858		0		0		0
2005	373,905		0		0		0
2006	522,227	32,889	6		0	32,889-	6-
2007							
2008	437,029	472,540	108		0	472,540-	108-
2009	2,222,973	358,170	16		0	358,170-	16-
2010	574,836	191,496	33		0	191,496-	33-
2011	531,320	140,385	26		0	140,385-	26-
2012	585,018	735,458	126		0	735,458-	126-
2013	5,726,597	147,790	3		0	147,790-	3-
2014	1,184,096	148,500	13		0	148,500-	13-
2015	91,435	299,365	327		0	299,365-	327-
2016	7,177,195	1,019,283	14		0	1,019,283-	14-
2017	2,385,628	529,479	22		0	529,479-	22-
2018	2,306,716	227,948	10		0	227,948-	10-
2019	2,474,024	729,972	30		0	729,972-	30-
2020	957,164	296,383	31		0	296,383-	31-
2021	927,552	198,711	21		0	198,711-	21-
TOTAL	60,680,460	5,885,639	10	89,096	0	5,796,543-	10-
THREE-YEAR MOVING AVERAGES							
86-88	6,246,266		0	25,798	0	25,798	0

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 321.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	6,193,582	4,347	0	25,725	0	21,379	0
88-90	841,206	4,597	1		0	4,597-	1-
89-91	97,565-	21,459	22-	2,428	2-	19,031-	20
90-92	93,090-	3,859	4-	2,428	3-	1,432-	2
91-93	86,449	5,881	7	3,694	4	2,187-	3-
92-94	274,479	3,411-	1-	1,267	0	4,677	2
93-95	1,233,767	10,021	1	1,473	0	8,548-	1-
94-96	1,103,763	13,248	1	207	0	13,042-	1-
95-97	1,339,550	6,187	0	207	0	5,981-	0
96-98	383,268	7,568	2		0	7,568-	2-
97-99	532,871	2,069	0		0	2,069-	0
98-00	275,578	2,521	1		0	2,521-	1-
99-01	342,168	87,419	26		0	87,419-	26-
00-02	356,007	90,732	25		0	90,732-	25-
01-03	1,703,986	92,333	5		0	92,333-	5-
02-04	2,620,546	5,876	0		0	5,876-	0
03-05	2,532,205	2,563	0		0	2,563-	0
04-06	1,290,663	10,963	1		0	10,963-	1-
05-07	298,711	10,963	4		0	10,963-	4-
06-08	319,752	168,477	53		0	168,477-	53-
07-09	886,667	276,904	31		0	276,904-	31-
08-10	1,078,280	340,736	32		0	340,736-	32-
09-11	1,109,710	230,017	21		0	230,017-	21-
10-12	563,725	355,780	63		0	355,780-	63-
11-13	2,280,978	341,211	15		0	341,211-	15-
12-14	2,498,570	343,916	14		0	343,916-	14-
13-15	2,334,043	198,552	9		0	198,552-	9-
14-16	2,817,575	489,050	17		0	489,050-	17-
15-17	3,218,086	616,043	19		0	616,043-	19-
16-18	3,956,513	592,237	15		0	592,237-	15-
17-19	2,388,789	495,800	21		0	495,800-	21-
18-20	1,912,635	418,101	22		0	418,101-	22-
19-21	1,452,914	408,355	28		0	408,355-	28-
FIVE-YEAR AVERAGE							
17-21	1,810,217	396,498	22		0	396,498-	22-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 322.00 REACTOR PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	703,574		0	46,165	7	46,165	7
1987	50,287		0	3,566-	7-	3,566-	7-
1988	88,564		0	2,987	3	2,987	3
1989	5,718,710	4,752	0		0	4,752-	0
1990	22,113,084	72,976	0	920,743	4	847,767	4
1991	2,359,537-	148,881	6-	32,492	1-	116,389-	5
1992	866,903	20,626	2	55,000	6	34,374	4
1993	7,241,874	1,472	0	920,743	13	919,271	13
1994	606,659	142,856	24		0	142,856-	24-
1995	8,353,069	2,501	0	920,743	11	918,242	11
1996	4,980,949	5,931	0	920,743	18	914,812	18
1997	1,872,682	563	0		0	563-	0
1998	4,494,693	173,811	4	600,000	13	426,189	9
1999	10,022,229		0		0		0
2000	1,020,773		0		0		0
2001	36,000	3,959,146			0	3,959,146-	
2002	108,296	257,138	237		0	257,138-	237-
2003	4,457,806	1,095,464	25	21,516	0	1,073,948-	24-
2004	2,504,869	1,882,711	75	1,574-	0	1,884,285-	75-
2005	86,158,846	27,062,919	31		0	27,062,919-	31-
2006	681,656	7,560	1		0	7,560-	1-
2007	201,774	12,039	6		0	12,039-	6-
2008	16,595,412	1,586,929	10		0	1,586,929-	10-
2009	3,789,015	190,039	5	2,762,229	73	2,572,190	68
2010	1,283,895	85,697	7		0	85,697-	7-
2011	1,745,925	1,196,742	69		0	1,196,742-	69-
2012	321,354	1,391,351	433	324,774	101	1,066,577-	332-
2013	17,972,312	246,494	1	121,117	1	125,378-	1-
2014	21,108,235	3,518,606	17	3,600	0	3,515,006-	17-
2015	298,380	177,822	60		0	177,822-	60-
2016	6,611,871	474,333	7		0	474,333-	7-
2017	7,347,632	468,237	6	5,750	0	462,487-	6-
2018	20,844	148,183	711		0	148,183-	711-
2019	2,975,329	252,719	8	228,835	8	23,885-	1-
2020	825,341	449,958	55	459,483	56	9,524	1
2021	13,854,926	2,264,314	16	378,055	3	1,886,259-	14-
TOTAL	254,674,231	47,302,773	19	8,719,835	3	38,582,938-	15-
THREE-YEAR MOVING AVERAGES							
86-88	280,808		0	15,195	5	15,195	5

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 322.00 REACTOR PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	1,952,520	1,584	0	193-	0	1,777-	0
88-90	9,306,786	25,909	0	307,910	3	282,001	3
89-91	8,490,752	75,536	1	317,745	4	242,209	3
90-92	6,873,483	80,828	1	336,078	5	255,251	4
91-93	1,916,413	56,993	3	336,078	18	279,085	15
92-94	2,905,145	54,985	2	325,248	11	270,263	9
93-95	5,400,534	48,943	1	613,829	11	564,886	10
94-96	4,646,892	50,429	1	613,829	13	563,399	12
95-97	5,068,900	2,998	0	613,829	12	610,830	12
96-98	3,782,775	60,102	2	506,914	13	446,813	12
97-99	5,463,201	58,125	1	200,000	4	141,875	3
98-00	5,179,232	57,937	1	200,000	4	142,063	3
99-01	3,693,001	1,319,715	36		0	1,319,715-	36-
00-02	388,356	1,405,428	362		0	1,405,428-	362-
01-03	1,534,034	1,770,583	115	7,172	0	1,763,411-	115-
02-04	2,356,990	1,078,438	46	6,647	0	1,071,790-	45-
03-05	31,040,507	10,013,698	32	6,647	0	10,007,051-	32-
04-06	29,781,790	9,651,063	32	525-	0	9,651,588-	32-
05-07	29,014,092	9,027,506	31		0	9,027,506-	31-
06-08	5,826,280	535,509	9		0	535,509-	9-
07-09	6,862,067	596,336	9	920,743	13	324,407	5
08-10	7,222,774	620,888	9	920,743	13	299,855	4
09-11	2,272,945	490,826	22	920,743	41	429,917	19
10-12	1,117,058	891,263	80	108,258	10	783,005-	70-
11-13	6,679,864	944,862	14	148,630	2	796,232-	12-
12-14	13,133,967	1,718,817	13	149,830	1	1,568,987-	12-
13-15	13,126,309	1,314,308	10	41,572	0	1,272,735-	10-
14-16	9,339,495	1,390,254	15	1,200	0	1,389,054-	15-
15-17	4,752,628	373,464	8	1,917	0	371,548-	8-
16-18	4,660,116	363,585	8	1,917	0	361,668-	8-
17-19	3,447,935	289,713	8	78,195	2	211,518-	6-
18-20	1,273,838	283,620	22	229,439	18	54,181-	4-
19-21	5,885,199	988,997	17	355,457	6	633,540-	11-
FIVE-YEAR AVERAGE							
17-21	5,004,815	716,682	14	214,424	4	502,258-	10-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 323.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	137,027		0		0		0
1987							
1988	75,669		0		0		0
1989		1,003				1,003-	
1990	51,568		0		0		0
1991	1,589,733		0		0		0
1992	58,788		0		0		0
1993	336,676		0		0		0
1994	363,809		0		0		0
1995	479,949	5,631	1		0	5,631-	1-
1996	1,080,535	1,899	0	1,486	0	413-	0
1997		258-		2,404		2,662	
1998	569,952		0		0		0
1999	1,209,226		0		0		0
2000	44,906		0		0		0
2001		1,573,569				1,573,569-	
2002	1,573,936	4,745	0		0	4,745-	0
2003	161,513	6,541	4		0	6,541-	4-
2004	6,132,718	10,000	0		0	10,000-	0
2005	42,743,577		0		0		0
2006	1,110,507	814,042	73		0	814,042-	73-
2007		421,341		374,809		46,532-	
2008	11,154,798	478,676	4		0	478,676-	4-
2009	7,531,966	2,677,227	36		0	2,677,227-	36-
2010	1,908,976	20,794	1		0	20,794-	1-
2011	330,731	263,590	80		0	263,590-	80-
2012	605,785	203,248	34		0	203,248-	34-
2013	21,610,793	1,038,301	5	641,053	3	397,249-	2-
2014	2,645,174	27,725	1		0	27,725-	1-
2015	663,514	340,988	51		0	340,988-	51-
2016	3,911,028	616,422	16		0	616,422-	16-
2017	6,895,370	3,537,783	51		0	3,537,783-	51-
2018	2,020,349	120,286	6	461,170	23	340,883	17
2019	2,317,217	378,544	16	7,844	0	370,700-	16-
2020	1,540,035	1,081,842	70		0	1,081,842-	70-
2021	31,227,114	4,961,735	16		0	4,961,735-	16-
TOTAL	152,082,937	18,585,674	12	1,488,765	1	17,096,909-	11-
THREE-YEAR MOVING AVERAGES							
86-88	70,899		0		0		0

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 323.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	25,223	334	1		0	334-	1-
88-90	42,412	334	1		0	334-	1-
89-91	547,100	334	0		0	334-	0
90-92	566,696		0		0		0
91-93	661,732		0		0		0
92-94	253,091		0		0		0
93-95	393,478	1,877	0		0	1,877-	0
94-96	641,431	2,510	0	495	0	2,015-	0
95-97	520,161	2,424	0	1,297	0	1,127-	0
96-98	550,162	547	0	1,297	0	750	0
97-99	593,059	86-	0	801	0	887	0
98-00	608,028		0		0		0
99-01	418,044	524,523	125		0	524,523-	125-
00-02	539,614	526,105	97		0	526,105-	97-
01-03	578,483	528,285	91		0	528,285-	91-
02-04	2,622,722	7,095	0		0	7,095-	0
03-05	16,345,936	5,514	0		0	5,514-	0
04-06	16,662,267	274,681	2		0	274,681-	2-
05-07	14,618,028	411,794	3	124,936	1	286,858-	2-
06-08	4,088,435	571,353	14	124,936	3	446,416-	11-
07-09	6,228,921	1,192,414	19	124,936	2	1,067,478-	17-
08-10	6,865,247	1,058,899	15		0	1,058,899-	15-
09-11	3,257,224	987,204	30		0	987,204-	30-
10-12	948,497	162,544	17		0	162,544-	17-
11-13	7,515,769	501,713	7	213,684	3	288,029-	4-
12-14	8,287,250	423,091	5	213,684	3	209,407-	3-
13-15	8,306,494	469,005	6	213,684	3	255,321-	3-
14-16	2,406,572	328,378	14		0	328,378-	14-
15-17	3,823,304	1,498,398	39		0	1,498,398-	39-
16-18	4,275,582	1,424,830	33	153,723	4	1,271,107-	30-
17-19	3,744,312	1,345,538	36	156,338	4	1,189,200-	32-
18-20	1,959,200	526,891	27	156,338	8	370,553-	19-
19-21	11,694,789	2,140,707	18	2,615	0	2,138,093-	18-
FIVE-YEAR AVERAGE							
17-21	8,800,017	2,016,038	23	93,803	1	1,922,236-	22-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 324.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	28,255		0	50,776	180	50,776	180
1987							
1988							
1989							
1990	37,743		0		0		0
1991	97,940		0		0		0
1992				3,100		3,100	
1993	66,079		0		0		0
1994							
1995	3,511,301		0		0		0
1996	86,005		0	15,100	18	15,100	18
1997							
1998							
1999	342,690		0		0		0
2000	1,374	3,129	228	12,080-	879-	15,209-	
2001	1,374-	52,200			0	52,200-	
2002							
2003	1,324,979		0	7,333	1	7,333	1
2004	679,462		0		0		0
2005							
2006							
2007				10,000		10,000	
2008	10,127	56,206	555		0	56,206-	555-
2009	158,805		0		0		0
2010	205,875	41,200	20	8,286	4	32,914-	16-
2011	93,577		0		0		0
2012	319,771	172,224	54		0	172,224-	54-
2013	6,676,712	571,945	9		0	571,945-	9-
2014	698,599	27,897	4		0	27,897-	4-
2015	627,879	73,808	12	29,632	5	44,175-	7-
2016	3,693,092	104,549	3		0	104,549-	3-
2017	2,169,500	203,271	9		0	203,271-	9-
2018	886,001		0		0		0
2019	819,789	286,597	35	54,255	7	232,343-	28-
2020		71,407				71,407-	
2021	1,876,521	160,283	9	8,495	0	151,788-	8-
TOTAL	24,410,704	1,824,716	7	174,898	1	1,649,818-	7-
THREE-YEAR MOVING AVERAGES							
86-88	9,418		0	16,925	180	16,925	180

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 324.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89							
88-90	12,581		0		0		0
89-91	45,228		0		0		0
90-92	45,228		0	1,033	2	1,033	2
91-93	54,673		0	1,033	2	1,033	2
92-94	22,026		0	1,033	5	1,033	5
93-95	1,192,460		0		0		0
94-96	1,199,102		0	5,033	0	5,033	0
95-97	1,199,102		0	5,033	0	5,033	0
96-98	28,668		0	5,033	18	5,033	18
97-99	114,230		0		0		0
98-00	114,688	1,043	1	4,027-	4-	5,070-	4-
99-01	114,230	18,443	16	4,027-	4-	22,470-	20-
00-02		18,443		4,027-		22,470-	
01-03	441,202	17,400	4	2,444	1	14,956-	3-
02-04	668,147		0	2,444	0	2,444	0
03-05	668,147		0	2,444	0	2,444	0
04-06	226,487		0		0		0
05-07				3,333		3,333	
06-08	3,376	18,735	555	3,333	99	15,402-	456-
07-09	56,311	18,735	33	3,333	6	15,402-	27-
08-10	124,936	32,469	26	2,762	2	29,707-	24-
09-11	152,752	13,733	9	2,762	2	10,971-	7-
10-12	206,408	71,141	34	2,762	1	68,379-	33-
11-13	2,363,353	248,056	10		0	248,056-	10-
12-14	2,565,027	257,355	10		0	257,355-	10-
13-15	2,667,730	224,550	8	9,877	0	214,672-	8-
14-16	1,673,190	68,751	4	9,877	1	58,874-	4-
15-17	2,163,491	127,209	6	9,877	0	117,332-	5-
16-18	2,249,531	102,606	5		0	102,606-	5-
17-19	1,291,764	163,289	13	18,085	1	145,204-	11-
18-20	568,597	119,335	21	18,085	3	101,250-	18-
19-21	898,770	172,762	19	20,917	2	151,846-	17-
FIVE-YEAR AVERAGE							
17-21	1,150,362	144,312	13	12,550	1	131,762-	11-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 325.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	823,268	6,923	1	441	0	6,482-	1-
1987	105,139		0	3,569	3	3,569	3
1988	1,272,483		0	48,003	4	48,003	4
1989	566,235		0	24,550	4	24,550	4
1990	11,658,124		0	13,652	0	13,652	0
1991	806,042		0	43,998	5	43,998	5
1992	1,466,400-	3,230	0	67,209	5-	63,979	4-
1993	1,252,774		0	3,542	0	3,542	0
1994	2,060,573		0	79,692	4	79,692	4
1995	1,567,235		0	37,626-	2-	37,626-	2-
1996	5,228,747		0	52,403	1	52,403	1
1997	1,867,508		0	187,842	10	187,842	10
1998	1,170,100		0	3,520	0	3,520	0
1999	5,356,015		0	7,703	0	7,703	0
2000	588,454		0	18,658	3	18,658	3
2001	1,515,006	103,929	7	5,220	0	98,709-	7-
2002	855,191		0	8,080	1	8,080	1
2003	3,639,865		0	3,425	0	3,425	0
2004	854,475		0		0		0
2005	2,146,228		0	1,000	0	1,000	0
2006	683,738	34,528	5	2,027	0	32,501-	5-
2007	109,960		0	38,000	35	38,000	35
2008	9,568,168	12,994	0		0	12,994-	0
2009	3,584,962	5,000	0		0	5,000-	0
2010	423,460	28,000	7	13,103	3	14,897-	4-
2011	848,943		0		0		0
2012	293,557	20,663	7	63,750	22	43,087	15
2013	18,614,766		0	39,256	0	39,256	0
2014	2,728,818		0		0		0
2015	387,059		0		0		0
2016	2,009,118		0		0		0
2017	44,815	8,080	18		0	8,080-	18-
2018							
2019	197,547	750	0		0	750-	0
2020	1,109,430	100	0		0	100-	0
2021	367,965		0		0		0
TOTAL	82,839,369	224,197	0	691,018	1	466,821	1
THREE-YEAR MOVING AVERAGES							
86-88	733,630	2,308	0	17,338	2	15,030	2

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 325.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	647,952		0	25,374	4	25,374	4
88-90	4,498,947		0	28,735	1	28,735	1
89-91	4,343,467		0	27,400	1	27,400	1
90-92	3,665,922	1,077	0	41,620	1	40,543	1
91-93	197,472	1,077	1	38,250	19	37,173	19
92-94	615,649	1,077	0	50,148	8	49,071	8
93-95	1,626,861		0	15,203	1	15,203	1
94-96	2,952,185		0	31,490	1	31,490	1
95-97	2,887,830		0	67,540	2	67,540	2
96-98	2,755,452		0	81,255	3	81,255	3
97-99	2,797,874		0	66,355	2	66,355	2
98-00	2,371,523		0	9,960	0	9,960	0
99-01	2,486,492	34,643	1	10,527	0	24,116-	1-
00-02	986,217	34,643	4	10,653	1	23,990-	2-
01-03	2,003,354	34,643	2	5,575	0	29,068-	1-
02-04	1,783,177		0	3,835	0	3,835	0
03-05	2,213,523		0	1,475	0	1,475	0
04-06	1,228,147	11,509	1	1,009	0	10,500-	1-
05-07	979,975	11,509	1	13,676	1	2,166	0
06-08	3,453,955	15,841	0	13,342	0	2,498-	0
07-09	4,421,030	5,998	0	12,667	0	6,669	0
08-10	4,525,530	15,331	0	4,368	0	10,964-	0
09-11	1,619,122	11,000	1	4,368	0	6,632-	0
10-12	521,987	16,221	3	25,618	5	9,397	2
11-13	6,585,755	6,888	0	34,335	1	27,448	0
12-14	7,212,380	6,888	0	34,335	0	27,448	0
13-15	7,243,547		0	13,085	0	13,085	0
14-16	1,708,332		0		0		0
15-17	813,664	2,693	0		0	2,693-	0
16-18	684,644	2,693	0		0	2,693-	0
17-19	80,787	2,943	4		0	2,943-	4-
18-20	435,659	283	0		0	283-	0
19-21	558,314	283	0		0	283-	0
FIVE-YEAR AVERAGE							
17-21	343,952	1,786	1		0	1,786-	1-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	4,378	648	15	33-	1-	681-	16-
1962	6,737	1,300	19		0	1,300-	19-
1963	1,136	664	58		0	664-	58-
1964	2,431	217	9	16	1	201-	8-
1965	8,931	256	3	141	2	115-	1-
1966	4,957	114	2		0	114-	2-
1967	6-	75		120		45	750-
1968	468		0	36	8	36	8
1969	1,402		0	280	20	280	20
1970	16,902	44	0		0	44-	0
1971	186	1,974			0	1,974-	
1972	1,698	634	37		0	634-	37-
1973	1,070		0	205	19	205	19
1974	5,624	3,602	64		0	3,602-	64-
1975							
1976	179	427	239	15	8	412-	230-
1977	9,680	805	8		0	805-	8-
1978							
1979							
1980	734		0		0		0
1981	3,829	5,568	145		0	5,568-	145-
1982	22,706	15,417	68		0	15,417-	68-
1983	4,447		0		0		0
1984	418		0		0		0
1985	3,833	922	24		0	922-	24-
1986	7,936	235	3		0	235-	3-
1987	3,063		0		0		0
1988	2,295		0		0		0
1989	2,862	3,289	115		0	3,289-	115-
1990	10,341	2,400	23		0	2,400-	23-
1991	4,159	344	8		0	344-	8-
1992	46,213		0		0		0
1993	133,990		0	510	0	510	0
1994	33,075	645	2	12	0	633-	2-
1995	837		0		0		0
1996	2,578		0		0		0
1997	19,299		0		0		0
1998				20		20	
1999	25,978		0		0		0
2000	46,218	2,042	4	319	1	1,723-	4-
2001	10,802		0		0		0
2002	105,083	12,294	12		0	12,294-	12-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003							
2004	119,259	24,740	21		0	24,740-	21-
2005	5,776	62,177		1,000	17	61,177-	
2006	87,526	115,937	132		0	115,937-	132-
2007			0	9,000		9,000	
2008		58,609				58,609-	
2009	18,403	1,506-	8-		0	1,506	8
2010	84,865		0		0		0
2011	19,428		0		0		0
2012	66,639		0		0		0
2013	1,007,382	15,026	1		0	15,026-	1-
2014	317,267	116,874	37		0	116,874-	37-
2015	5	28,800-			0	28,800	
2016	126,648		0		0		0
2017		50,000				50,000-	
2018	63,354	116,130	183		0	116,130-	183-
2019	51,172	468	1		0	468-	1-
2020	4,460	152,679			0	152,679-	
2021	390,230	249,228	64		0	249,228-	64-
TOTAL	2,918,883	985,477	34	11,641	0	973,836-	33-
THREE-YEAR MOVING AVERAGES							
61-63	4,084	871	21	11-	0	882-	22-
62-64	3,435	727	21	5	0	722-	21-
63-65	4,166	379	9	52	1	327-	8-
64-66	5,440	196	4	52	1	143-	3-
65-67	4,627	148	3	87	2	61-	1-
66-68	1,806	63	3	52	3	11-	1-
67-69	621	25	4	145	23	120	19
68-70	6,257	15	0	105	2	91	1
69-71	6,163	673	11	93	2	579-	9-
70-72	6,262	884	14		0	884-	14-
71-73	985	869	88	68	7	801-	81-
72-74	2,797	1,412	50	68	2	1,344-	48-
73-75	2,231	1,201	54	68	3	1,132-	51-
74-76	1,934	1,343	69	5	0	1,338-	69-
75-77	3,286	411	12	5	0	406-	12-
76-78	3,286	411	12	5	0	406-	12-
77-79	3,227	268	8		0	268-	8-
78-80	245		0		0		0

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	1,521	1,856	122		0	1,856-	122-
80-82	9,090	6,995	77		0	6,995-	77-
81-83	10,327	6,995	68		0	6,995-	68-
82-84	9,190	5,139	56		0	5,139-	56-
83-85	2,899	307	11		0	307-	11-
84-86	4,062	386	9		0	386-	9-
85-87	4,944	386	8		0	386-	8-
86-88	4,431	78	2		0	78-	2-
87-89	2,740	1,096	40		0	1,096-	40-
88-90	5,166	1,896	37		0	1,896-	37-
89-91	5,787	2,011	35		0	2,011-	35-
90-92	20,238	915	5		0	915-	5-
91-93	61,454	115	0	170	0	55	0
92-94	71,093	215	0	174	0	41-	0
93-95	55,967	215	0	174	0	41-	0
94-96	12,163	215	2	4	0	211-	2-
95-97	7,571		0		0		0
96-98	7,292		0	7	0	7	0
97-99	15,092		0	7	0	7	0
98-00	24,065	681	3	113	0	568-	2-
99-01	27,666	681	2	106	0	574-	2-
00-02	54,035	4,779	9	106	0	4,672-	9-
01-03	38,629	4,098	11		0	4,098-	11-
02-04	74,781	12,345	17		0	12,345-	17-
03-05	41,678	28,972	70	333	1	28,639-	69-
04-06	70,854	67,618	95	333	0	67,284-	95-
05-07	31,101	59,371	191	3,333	11	56,038-	180-
06-08	29,176	58,182	199	3,000	10	55,182-	189-
07-09	6,134	19,035	310	3,000	49	16,035-	261-
08-10	34,423	19,035	55		0	19,035-	55-
09-11	40,899	502-	1-		0	502	1
10-12	56,977		0		0		0
11-13	364,483	5,008	1		0	5,008-	1-
12-14	463,762	43,966	9		0	43,966-	9-
13-15	441,551	34,366	8		0	34,366-	8-
14-16	147,973	29,358	20		0	29,358-	20-
15-17	42,218	7,067	17		0	7,067-	17-
16-18	63,334	55,377	87		0	55,377-	87-
17-19	38,175	55,533	145		0	55,533-	145-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	39,662	89,759	226		0	89,759-	226-
19-21	148,621	134,125	90		0	134,125-	90-
FIVE-YEAR AVERAGE							
17-21	101,843	113,701	112		0	113,701-	112-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	16,720		0	463	3	463	3
1962	4,225	315	7	574	14	259	6
1963	3,574		0	35	1	35	1
1964	6,288		0	290	5	290	5
1965	196		0		0		0
1966	22,503		0		0		0
1967							
1968	3,118	361	12	144	5	217-	7-
1969	3,478	236	7	179	5	57-	2-
1970	9,540		0	925	10	925	10
1971	8,942	10,409	116		0	10,409-	116-
1972	24,893	1,818	7		0	1,818-	7-
1973	23,212	1,272	5	1,589	7	317	1
1974				25		25	
1975							
1976	35,739	3,430	10	4,280	12	850	2
1977		4,062		150		3,912-	
1978	44,396	12,007	27	4,977	11	7,030-	16-
1979				250-		250-	
1980		72,690				72,690-	
1981	72,797		0		0		0
1982	2,130-	741	35-	725	34-	16-	1
1983							
1984							
1985							
1986	63,902		0	13,256	21	13,256	21
1987	2,190	978	45		0	978-	45-
1988							
1989		2,220				2,220-	
1990	46,111	14,000	30		0	14,000-	30-
1991	113,466	51,065	45		0	51,065-	45-
1992		4,005				4,005-	
1993	57,200		0		0		0
1994	37,747-		0		0		0
1995	61,478		0		0		0
1996	26,577		0	1,000	4	1,000	4
1997	41,920		0		0		0
1998	44,636		0		0		0
1999	5,410		0		0		0
2000				477		477	
2001	1,293		0		0		0
2002							

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003							
2004	22,642		0		0		0
2005	29,356		0		0		0
2006	252,915		0		0		0
2007	210,333		0		0		0
2008	395,827-		0		0		0
2009							
2010	24,025		0		0		0
2011							
2012	107,481		0		0		0
2013	598,573		0		0		0
2014	24,500	46,504	190		0	46,504-	190-
2015	1		0		0		0
2016	161,797	15,358	9		0	15,358-	9-
2017	39,784	41,974	106		0	41,974-	106-
2018							
2019	85,787	25,000	29		0	25,000-	29-
2020	38,983	113,720	292		0	113,720-	292-
2021	8,218	2,967-	36-		0	2,967	36
TOTAL	1,912,495	419,198	22	28,839	2	390,359-	20-
THREE-YEAR MOVING AVERAGES							
61-63	8,173	105	1	357	4	252	3
62-64	4,696	105	2	300	6	195	4
63-65	3,353		0	108	3	108	3
64-66	9,662		0	97	1	97	1
65-67	7,566		0		0		0
66-68	8,540	120	1	48	1	72-	1-
67-69	2,199	199	9	108	5	91-	4-
68-70	5,379	199	4	416	8	217	4
69-71	7,320	3,548	48	368	5	3,180-	43-
70-72	14,458	4,076	28	308	2	3,767-	26-
71-73	19,016	4,500	24	530	3	3,970-	21-
72-74	16,035	1,030	6	538	3	492-	3-
73-75	7,737	424	5	538	7	114	1
74-76	11,913	1,143	10	1,435	12	292	2
75-77	11,913	2,497	21	1,477	12	1,021-	9-
76-78	26,712	6,500	24	3,136	12	3,364-	13-
77-79	14,799	5,356	36	1,626	11	3,731-	25-
78-80	14,799	28,232	191	1,576	11	26,657-	180-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	24,266	24,230	100	83-	0	24,313-	100-
80-82	23,556	24,477	104	242	1	24,235-	103-
81-83	23,556	247	1	242	1	5-	0
82-84	710-	247	35-	242	34-	5-	1
83-85							
84-86	21,301		0	4,419	21	4,419	21
85-87	22,031	326	1	4,419	20	4,093	19
86-88	22,031	326	1	4,419	20	4,093	19
87-89	730	1,066	146		0	1,066-	146-
88-90	15,370	5,407	35		0	5,407-	35-
89-91	53,192	22,428	42		0	22,428-	42-
90-92	53,192	23,023	43		0	23,023-	43-
91-93	56,889	18,357	32		0	18,357-	32-
92-94	6,484	1,335	21		0	1,335-	21-
93-95	26,977		0		0		0
94-96	16,769		0	333	2	333	2
95-97	43,325		0	333	1	333	1
96-98	37,711		0	333	1	333	1
97-99	30,655		0		0		0
98-00	16,682		0	159	1	159	1
99-01	2,234		0	159	7	159	7
00-02	431		0	159	37	159	37
01-03	431		0		0		0
02-04	7,547		0		0		0
03-05	17,333		0		0		0
04-06	101,638		0		0		0
05-07	164,202		0		0		0
06-08	22,474		0		0		0
07-09	61,831-		0		0		0
08-10	123,934-		0		0		0
09-11	8,008		0		0		0
10-12	43,835		0		0		0
11-13	235,351		0		0		0
12-14	243,518	15,501	6		0	15,501-	6-
13-15	207,691	15,501	7		0	15,501-	7-
14-16	62,099	20,621	33		0	20,621-	33-
15-17	67,194	19,111	28		0	19,111-	28-
16-18	67,194	19,111	28		0	19,111-	28-
17-19	41,857	22,325	53		0	22,325-	53-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	41,590	46,240	111		0	46,240-	111-
19-21	44,329	45,251	102		0	45,251-	102-
FIVE-YEAR AVERAGE							
17-21	34,554	35,545	103		0	35,545-	103-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961		46				46-	
1962							
1963							
1964	7,406	267	4		0	267-	4-
1965							
1966	1,481-		0		0		0
1967							
1968							
1969							
1970							
1971	3,350		0		0		0
1972	698-		0	20	3-	20	3-
1973							
1974							
1975							
1976							
1977							
1978							
1979	564	301	53		0	301-	53-
1980							
1981							
1982	5,325	709	13		0	709-	13-
1983							
1984		192				192-	
1985							
1986							
1987							
1988							
1989							
1990	4,869		0		0		0
1991	27,297	68,529	251		0	68,529-	251-
1992	54,735	30,355	55	61	0	30,294-	55-
1993	201,751		0	1,500	1	1,500	1
1994	201,617	158,250	78		0	158,250-	78-
1995	28,938		0		0		0
1996	19,919		0		0		0
1997	642		0		0		0
1998	109,983	546,343	497		0	546,343-	497-
1999	3,052,696	424,374-	14-		0	424,374	14
2000							
2001	41,090	1,075,430			0	1,075,430-	
2002	304,500	1,045,311	343	2,894	1	1,042,417-	342-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	168,765	513,448	304		0	513,448-	304-
2004	1,187,517	222,819	19		0	222,819-	19-
2005	123,581	81,527	66		0	81,527-	66-
2006	90,043		0	1,725	2	1,725	2
2007		500,000				500,000-	
2008		934,669				934,669-	
2009	893,327	334,759	37	6,538	1	328,221-	37-
2010	567,487	789,626	139		0	789,626-	139-
2011	39,163	351,561	898	2,238	6	349,323-	892-
2012	768,089	509,544	66	63,140	8	446,404-	58-
2013	1,123,855		0	5,570	0	5,570	0
2014	1,242,864	303,973	24	1,685	0	302,288-	24-
2015	1,474,124	179,339	12	11,459	1	167,880-	11-
2016	474,241	951,636	201	2,120	0	949,516-	200-
2017	561,008	166,124	30	1,903	0	164,221-	29-
2018	1,188,529	3,510,576	295	5,930	0	3,504,647-	295-
2019	822,913	1,769,435	215	1,106	0	1,768,330-	215-
2020	454,159	184,439	41	5,029	1	179,409-	40-
2021	2,342,421	3,592,134	153	4,138	0	3,587,996-	153-
TOTAL	17,584,590	17,396,969	99	117,057	1	17,279,912-	98-
THREE-YEAR MOVING AVERAGES							
61-63		15				15-	
62-64	2,469	89	4		0	89-	4-
63-65	2,469	89	4		0	89-	4-
64-66	1,975	89	5		0	89-	5-
65-67	494-		0		0		0
66-68	494-		0		0		0
67-69							
68-70							
69-71	1,117		0		0		0
70-72	884		0	7	1	7	1
71-73	884		0	7	1	7	1
72-74	233-		0	7	3-	7	3-
73-75							
74-76							
75-77							
76-78							
77-79	188	100	53		0	100-	53-
78-80	188	100	53		0	100-	53-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	188	100	53		0	100-	53-
80-82	1,775	236	13		0	236-	13-
81-83	1,775	236	13		0	236-	13-
82-84	1,775	300	17		0	300-	17-
83-85		64				64-	
84-86		64				64-	
85-87							
86-88							
87-89							
88-90	1,623		0		0		0
89-91	10,722	22,843	213		0	22,843-	213-
90-92	28,967	32,961	114	20	0	32,941-	114-
91-93	94,594	32,961	35	520	1	32,441-	34-
92-94	152,701	62,868	41	520	0	62,348-	41-
93-95	144,102	52,750	37	500	0	52,250-	36-
94-96	83,491	52,750	63		0	52,750-	63-
95-97	16,500		0		0		0
96-98	43,515	182,114	419		0	182,114-	419-
97-99	1,054,440	40,656	4		0	40,656-	4-
98-00	1,054,226	40,656	4		0	40,656-	4-
99-01	1,031,262	217,019	21		0	217,019-	21-
00-02	115,197	706,914	614	965	1	705,949-	613-
01-03	171,452	878,063	512	965	1	877,098-	512-
02-04	553,594	593,860	107	965	0	592,895-	107-
03-05	493,287	272,598	55		0	272,598-	55-
04-06	467,047	101,449	22	575	0	100,874-	22-
05-07	71,208	193,842	272	575	1	193,267-	271-
06-08	30,014	478,223		575	2	477,648-	
07-09	297,776	589,809	198	2,179	1	587,630-	197-
08-10	486,938	686,351	141	2,179	0	684,172-	141-
09-11	499,992	491,982	98	2,925	1	489,057-	98-
10-12	458,246	550,244	120	21,793	5	528,451-	115-
11-13	643,702	287,035	45	23,649	4	263,386-	41-
12-14	1,044,936	271,172	26	23,465	2	247,707-	24-
13-15	1,280,281	161,104	13	6,238	0	154,866-	12-
14-16	1,063,743	478,316	45	5,088	0	473,228-	44-
15-17	836,458	432,366	52	5,161	1	427,206-	51-
16-18	741,259	1,542,779	208	3,317	0	1,539,461-	208-
17-19	857,483	1,815,379	212	2,979	0	1,812,399-	211-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	821,867	1,821,483	222	4,022	0	1,817,462-	221-
19-21	1,206,498	1,848,669	153	3,424	0	1,845,245-	153-
FIVE-YEAR AVERAGE							
17-21	1,073,806	1,844,542	172	3,621	0	1,840,920-	171-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	822	200	24		0	200-	24-
1962	14,314		0	108-	1-	108-	1-
1963				15		15	
1964	239		0		0		0
1965							
1966	1,294	47	4	7	1	40-	3-
1967							
1968	613	368	60		0	368-	60-
1969				1,198		1,198	
1970	1,132	513	45		0	513-	45-
1971							
1972	9,511-		0	3,505	37-	3,505	37-
1973							
1974	8,259	217	3	60	1	157-	2-
1975							
1976	821	540	66		0	540-	66-
1977	8,449	1,029	12	570	7	459-	5-
1978	5,063	455-	9-		0	455	9
1979	16,959	5,812	34	1,050	6	4,762-	28-
1980							
1981							
1982		7,972				7,972-	
1983	4,920	10,978	223		0	10,978-	223-
1984	38,307	6,260	16		0	6,260-	16-
1985	386		0	559	145	559	145
1986							
1987	86,761		0		0		0
1988	32,653	349	1		0	349-	1-
1989	7,688	966	13		0	966-	13-
1990	36,080	1,850	5		0	1,850-	5-
1991	106,170		0		0		0
1992	5,781		0		0		0
1993	79,831		0		0		0
1994							
1995	174,281		0	2,500	1	2,500	1
1996	119,800		0	52	0	52	0
1997							
1998	163,886		0		0		0
1999							
2000							
2001	204,085		0		0		0
2002	57,662		0		0		0

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	1,140,000	24,750	2		0	24,750-	2-
2004	98,590	27,000	27		0	27,000-	27-
2005	114,103	89,300	78		0	89,300-	78-
2006							
2007							
2008	55,542		0		0		0
2009	118,037	55,000	47		0	55,000-	47-
2010	148,592		0		0		0
2011				92,943		92,943	
2012	709,139		0		0		0
2013	2,570,705	17,516	1	130,000	5	112,484	4
2014	186,734	2,000	1	102,331	55	100,331	54
2015	10		0		0		0
2016	196,217		0	6,490	3	6,490	3
2017	417,232	109,166	26	45,536	11	63,630-	15-
2018	21,454	60,445	282	1,276	6	59,169-	276-
2019		20,740				20,740-	
2020	2	3,766			0	3,766-	
2021	6,090		0		0		0
TOTAL	6,949,193	446,329	6	387,984	6	58,344-	1-
THREE-YEAR MOVING AVERAGES							
61-63	5,045	67	1	31-	1-	98-	2-
62-64	4,851		0	31-	1-	31-	1-
63-65	80		0	5	6	5	6
64-66	511	16	3	2	0	13-	3-
65-67	431	16	4	2	1	13-	3-
66-68	636	138	22	2	0	136-	21-
67-69	204	123	60	399	195	277	135
68-70	582	294	50	399	69	106	18
69-71	377	171	45	399	106	228	61
70-72	2,793-	171	6-	1,168	42-	997	36-
71-73	3,170-		0	1,168	37-	1,168	37-
72-74	417-	72	17-	1,188	285-	1,116	267-
73-75	2,753	72	3	20	1	52-	2-
74-76	3,027	252	8	20	1	232-	8-
75-77	3,090	523	17	190	6	333-	11-
76-78	4,778	371	8	190	4	181-	4-
77-79	10,157	2,129	21	540	5	1,589-	16-
78-80	7,341	1,786	24	350	5	1,436-	20-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	5,653	1,937	34	350	6	1,587-	28-
80-82		2,657				2,657-	
81-83	1,640	6,317	385		0	6,317-	385-
82-84	14,409	8,403	58		0	8,403-	58-
83-85	14,538	5,746	40	186	1	5,560-	38-
84-86	12,898	2,087	16	186	1	1,900-	15-
85-87	29,049		0	186	1	186	1
86-88	39,805	116	0		0	116-	0
87-89	42,367	438	1		0	438-	1-
88-90	25,474	1,055	4		0	1,055-	4-
89-91	49,979	939	2		0	939-	2-
90-92	49,344	617	1		0	617-	1-
91-93	63,927		0		0		0
92-94	28,537		0		0		0
93-95	84,704		0	833	1	833	1
94-96	98,027		0	851	1	851	1
95-97	98,027		0	851	1	851	1
96-98	94,562		0	17	0	17	0
97-99	54,629		0		0		0
98-00	54,629		0		0		0
99-01	68,028		0		0		0
00-02	87,249		0		0		0
01-03	467,249	8,250	2		0	8,250-	2-
02-04	432,084	17,250	4		0	17,250-	4-
03-05	450,898	47,017	10		0	47,017-	10-
04-06	70,898	38,767	55		0	38,767-	55-
05-07	38,034	29,767	78		0	29,767-	78-
06-08	18,514		0		0		0
07-09	57,860	18,333	32		0	18,333-	32-
08-10	107,390	18,333	17		0	18,333-	17-
09-11	88,876	18,333	21	30,981	35	12,648	14
10-12	285,910		0	30,981	11	30,981	11
11-13	1,093,281	5,839	1	74,314	7	68,476	6
12-14	1,155,526	6,505	1	77,444	7	70,938	6
13-15	919,150	6,505	1	77,444	8	70,938	8
14-16	127,654	667	1	36,274	28	35,607	28
15-17	204,486	36,389	18	17,342	8	19,047-	9-
16-18	211,634	56,537	27	17,767	8	38,770-	18-
17-19	146,229	63,450	43	15,604	11	47,846-	33-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	7,152	28,317	396	425	6	27,892-	390-
19-21	2,031	8,169	402		0	8,169-	402-
FIVE-YEAR AVERAGE							
17-21	88,955	38,823	44	9,362	11	29,461-	33-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	4,218		0	663	16	663	16
1962	5,841-	108	2-	540	9-	432	7-
1963	4,240		0	685	16	685	16
1964	9,814		0	50	1	50	1
1965	3,721	123	3	992	27	869	23
1966	4,960	115	2	618	12	503	10
1967	6,622		0	1,815	27	1,815	27
1968	1,243		0	69	6	69	6
1969	4,638		0	817	18	817	18
1970	1,053		0		0		0
1971	3,391		0	1,320	39	1,320	39
1972	7,389		0	961	13	961	13
1973	2,579	1,476	57		0	1,476-	57-
1974	1,254		0		0		0
1975	5,398		0	1,632	30	1,632	30
1976	2,640		0		0		0
1977	2,478		0	936	38	936	38
1978	10,876		0	778	7	778	7
1979	9,774	75	1	957	10	882	9
1980	1,285		0		0		0
1981	2,393		0		0		0
1982	11,642		0		0		0
1983	18,688		0		0		0
1984	5,866		0		0		0
1985	2,350		0		0		0
1986	9,489	793	8		0	793-	8-
1987	7,913	1,447	18		0	1,447-	18-
1988	6,036	737	12		0	737-	12-
1989	2,961		0		0		0
1990	20,779		0	975	5	975	5
1991	43,168		0	157	0	157	0
1992	3,179		0	5,330	168	5,330	168
1993	35,567		0		0		0
1994	37,974		0	232	1	232	1
1995	6,681		0		0		0
1996	6,334		0	174	3	174	3
1997							
1998	20,518		0	400	2	400	2
1999							
2000	99,724		0		0		0
2001	10,263		0		0		0
2002	43,068		0		0		0

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	30,044		0		0		0
2004	70,199		0		0		0
2005	9,437		0		0		0
2006	6,784		0		0		0
2007	54,761		0		0		0
2008	19,059		0		0		0
2009	15,686	48,095	307		0	48,095-	307-
2010	109,942	3,874-	4-	5,000	5	8,874	8
2011		4,471				4,471-	
2012	113,424		0	744	1	744	1
2013	658,009		0	6,975	1	6,975	1
2014	272,764		0		0		0
2015	47,016		0		0		0
2016							
2017	101,899		0	3,000	3	3,000	3
2018	132,153		0	18,595	14	18,595	14
2019	72,028		0	15,500	22	15,500	22
2020	73,040		0	6,259	9	6,259	9
2021	96,970		0	30,000	31	30,000	31
TOTAL	2,359,540	53,566	2	106,174	4	52,608	2
THREE-YEAR MOVING AVERAGES							
61-63	872	36	4	629	72	593	68
62-64	2,738	36	1	425	16	389	14
63-65	5,925	41	1	576	10	535	9
64-66	6,165	79	1	553	9	474	8
65-67	5,101	79	2	1,142	22	1,062	21
66-68	4,275	38	1	834	20	796	19
67-69	4,168		0	900	22	900	22
68-70	2,311		0	295	13	295	13
69-71	3,027		0	712	24	712	24
70-72	3,944		0	760	19	760	19
71-73	4,453	492	11	760	17	268	6
72-74	3,741	492	13	320	9	172-	5-
73-75	3,077	492	16	544	18	52	2
74-76	3,097		0	544	18	544	18
75-77	3,505		0	856	24	856	24
76-78	5,331		0	571	11	571	11
77-79	7,709	25	0	890	12	865	11
78-80	7,312	25	0	578	8	553	8

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	4,484	25	1	319	7	294	7
80-82	5,107		0		0		0
81-83	10,908		0		0		0
82-84	12,065		0		0		0
83-85	8,968		0		0		0
84-86	5,902	264	4		0	264-	4-
85-87	6,584	747	11		0	747-	11-
86-88	7,813	992	13		0	992-	13-
87-89	5,637	728	13		0	728-	13-
88-90	9,925	246	2	325	3	79	1
89-91	22,303		0	377	2	377	2
90-92	22,375		0	2,154	10	2,154	10
91-93	27,305		0	1,829	7	1,829	7
92-94	25,573		0	1,854	7	1,854	7
93-95	26,741		0	77	0	77	0
94-96	16,996		0	135	1	135	1
95-97	4,338		0	58	1	58	1
96-98	8,951		0	191	2	191	2
97-99	6,839		0	133	2	133	2
98-00	40,081		0	133	0	133	0
99-01	36,662		0		0		0
00-02	51,018		0		0		0
01-03	27,792		0		0		0
02-04	47,770		0		0		0
03-05	36,560		0		0		0
04-06	28,807		0		0		0
05-07	23,661		0		0		0
06-08	26,868		0		0		0
07-09	29,835	16,032	54		0	16,032-	54-
08-10	48,229	14,740	31	1,667	3	13,074-	27-
09-11	41,876	16,231	39	1,667	4	14,564-	35-
10-12	74,456	199	0	1,915	3	1,716	2
11-13	257,144	1,490	1	2,573	1	1,083	0
12-14	348,066		0	2,573	1	2,573	1
13-15	325,929		0	2,325	1	2,325	1
14-16	106,593		0		0		0
15-17	49,638		0	1,000	2	1,000	2
16-18	78,017		0	7,198	9	7,198	9
17-19	102,027		0	12,365	12	12,365	12

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	92,407		0	13,451	15	13,451	15
19-21	80,679		0	17,253	21	17,253	21
FIVE-YEAR AVERAGE							
17-21	95,218		0	14,671	15	14,671	15

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1979	962		0		0		0
1980							
1981							
1982							
1983							
1984							
1985	598	9,590			0	9,590-	
1986	3,317	292	9		0	292-	9-
1987		6,806				6,806-	
1988	47,754	1,163	2		0	1,163-	2-
1989		15,366				15,366-	
1990	13,723	31,387	229		0	31,387-	229-
1991	17,762	3,260	18		0	3,260-	18-
1992							
1993							
1994	787		0		0		0
1995							
1996	93,210	7,886	8	50,000	54	42,114	45
1997		310,594		202,525		108,069-	
1998							
1999							
2000							
2001	19,320	1,540	8		0	1,540-	8-
2002							
2003		562,839				562,839-	
2004		562,839-		52,000		614,839	
2005	5		0		0		0
2006	25,665		0		0		0
2007							
2008							
2009	46,226	5,000	11		0	5,000-	11-
2010	84,860	14,000	16		0	14,000-	16-
2011	1,151,455		0		0		0
2012		29,190				29,190-	
2013	399,756	15,002	4		0	15,002-	4-
2014	257,647		0		0		0
2015	312,013		0		0		0
2016	1,584		0		0		0
2017	12,280	5,021	41		0	5,021-	41-
2018	42,759	1,466	3		0	1,466-	3-
2019	28,700	10,467	36		0	10,467-	36-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2020	415,917	44,533	11		0	44,533-	11-
2021	238,069	20,836	9		0	20,836-	9-
TOTAL	3,214,369	533,399	17	304,525	9	228,874-	7-
THREE-YEAR MOVING AVERAGES							
79-81	321		0		0		0
80-82							
81-83							
82-84							
83-85	199	3,197			0	3,197-	
84-86	1,305	3,294	252		0	3,294-	252-
85-87	1,305	5,563	426		0	5,563-	426-
86-88	17,024	2,754	16		0	2,754-	16-
87-89	15,918	7,778	49		0	7,778-	49-
88-90	20,492	15,972	78		0	15,972-	78-
89-91	10,495	16,671	159		0	16,671-	159-
90-92	10,495	11,549	110		0	11,549-	110-
91-93	5,921	1,087	18		0	1,087-	18-
92-94	262		0		0		0
93-95	262		0		0		0
94-96	31,332	2,629	8	16,667	53	14,038	45
95-97	31,070	106,160	342	84,175	271	21,985-	71-
96-98	31,070	106,160	342	84,175	271	21,985-	71-
97-99		103,531		67,508		36,023-	
98-00							
99-01	6,440	513	8		0	513-	8-
00-02	6,440	513	8		0	513-	8-
01-03	6,440	188,126			0	188,126-	
02-04				17,333		17,333	
03-05	2		0	17,333		17,333	
04-06	8,557	187,613-		17,333	203	204,946	
05-07	8,557		0		0		0
06-08	8,555		0		0		0
07-09	15,409	1,667	11		0	1,667-	11-
08-10	43,695	6,333	14		0	6,333-	14-
09-11	427,514	6,333	1		0	6,333-	1-
10-12	412,105	14,397	3		0	14,397-	3-
11-13	517,070	14,731	3		0	14,731-	3-
12-14	219,134	14,731	7		0	14,731-	7-
13-15	323,138	5,001	2		0	5,001-	2-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	190,415		0		0		0
15-17	108,625	1,674	2		0	1,674-	2-
16-18	18,874	2,162	11		0	2,162-	11-
17-19	27,913	5,651	20		0	5,651-	20-
18-20	162,459	18,822	12		0	18,822-	12-
19-21	227,562	25,279	11		0	25,279-	11-
FIVE-YEAR AVERAGE							
17-21	147,545	16,465	11		0	16,465-	11-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1986	277		0		0		0
1987							
1988	92,390	28,582	31		0	28,582-	31-
1989		1,408				1,408-	
1990							
1991							
1992							
1993							
1994							
1995							
1996	4,207	4,081	97		0	4,081-	97-
1997	83,579		0		0		0
1998	35,407		0		0		0
1999							
2000							
2001							
2002	35,910		0		0		0
2003							
2004							
2005							
2006							
2007	460		0		0		0
2008	45,473		0		0		0
2009							
2010							
2011	72,133		0		0		0
2012		6,206				6,206-	
2013	193,392	2,990	2		0	2,990-	2-
2014	70,280		0		0		0
2015	627,590		0		0		0
2016	434,509	30,000	7	1,242	0	28,758-	7-
2017	70,000		0		0		0
2018	99,474	34,603	35		0	34,603-	35-
2019	1,160,509	11,507	1		0	11,507-	1-
2020	152,438	4,277	3		0	4,277-	3-
2021	682,898	18,933	3		0	18,933-	3-
TOTAL	3,860,925	142,586	4	1,242	0	141,344-	4-
THREE-YEAR MOVING AVERAGES							
86-88	30,889	9,527	31		0	9,527-	31-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	30,797	9,997	32		0	9,997-	32-
88-90	30,797	9,997	32		0	9,997-	32-
89-91		469				469-	
90-92							
91-93							
92-94							
93-95							
94-96	1,402	1,360	97		0	1,360-	97-
95-97	29,262	1,360	5		0	1,360-	5-
96-98	41,064	1,360	3		0	1,360-	3-
97-99	39,662		0		0		0
98-00	11,802		0		0		0
99-01							
00-02	11,970		0		0		0
01-03	11,970		0		0		0
02-04	11,970		0		0		0
03-05							
04-06							
05-07	153		0		0		0
06-08	15,311		0		0		0
07-09	15,311		0		0		0
08-10	15,158		0		0		0
09-11	24,044		0		0		0
10-12	24,044	2,068	9		0	2,068-	9-
11-13	88,508	3,065	3		0	3,065-	3-
12-14	87,891	3,065	3		0	3,065-	3-
13-15	297,087	997	0		0	997-	0
14-16	377,460	10,000	3	414	0	9,586-	3-
15-17	377,366	10,000	3	414	0	9,586-	3-
16-18	201,327	21,534	11	414	0	21,120-	10-
17-19	443,328	15,370	3		0	15,370-	3-
18-20	470,807	16,796	4		0	16,796-	4-
19-21	665,282	11,572	2		0	11,572-	2-
FIVE-YEAR AVERAGE							
17-21	433,064	13,864	3		0	13,864-	3-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	528		0		0		0
1972							
1973							
1974							
1975							
1976							
1977							
1978							
1979							
1980							
1981							
1982							
1983							
1984							
1985							
1986							
1987	52,210	2,000	4		0	2,000-	4-
1988	170,685		0	16,300	10	16,300	10
1989	6,140-		0	146,700		146,700	
1990							
1991							
1992							
1993							
1994							
1995							
1996	866,292		0		0		0
1997							
1998							
1999	2,812	60,866-			0	60,866	
2000	94,217	104,587	111		0	104,587-	111-
2001	20,330		0		0		0
2002		5,000				5,000-	
2003		76,260				76,260-	
2004	42,469		0		0		0
2005	57,093-		0		0		0
2006	23,511		0		0		0
2007			0		0		0
2008	1,100,381		0		0		0
2009	456,826	22,166	5		0	22,166-	5-
2010	123,540		0		0		0
2011	5,926,931	140,000	2	577,500	10	437,500	7
2012	280,966	139,105	50		0	139,105-	50-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2013	8,605,108	322,344	4	78,050	1	244,294-	3-
2014	3,877,375	266,189	7	25,478	1	240,711-	6-
2015	3,944,841	190,624	5	166,000	4	24,624-	1-
2016	3,272,843	17,026	1		0	17,026-	1-
2017	323,585	40,432	12		0	40,432-	12-
2018	2,319,439	384,140	17		0	384,140-	17-
2019	5,096,929	726,839	14		0	726,839-	14-
2020	835,653	173,490	21		0	173,490-	21-
2021	7,686,668	437,587	6	5,675	0	431,912-	6-
TOTAL	45,060,906	2,986,922	7	1,015,703	2	1,971,219-	4-
THREE-YEAR MOVING AVERAGES							
71-73	176		0		0		0
72-74							
73-75							
74-76							
75-77							
76-78							
77-79							
78-80							
79-81							
80-82							
81-83							
82-84							
83-85							
84-86							
85-87	17,403	667	4		0	667-	4-
86-88	74,298	667	1	5,433	7	4,767	6
87-89	72,252	667	1	54,333	75	53,667	74
88-90	54,848		0	54,333	99	54,333	99
89-91	2,047-		0	48,900		48,900	
90-92							
91-93							
92-94							
93-95							
94-96	288,764		0		0		0
95-97	288,764		0		0		0
96-98	288,764		0		0		0
97-99	937	20,289-			0	20,289	
98-00	32,343	14,574	45		0	14,574-	45-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	39,120	14,574	37		0	14,574-	37-
00-02	38,182	36,529	96		0	36,529-	96-
01-03	6,777	27,087	400		0	27,087-	400-
02-04	14,156	27,087	191		0	27,087-	191-
03-05	4,875-	25,420	521-		0	25,420-	521
04-06	2,963		0		0		0
05-07	11,194-		0		0		0
06-08	374,631		0		0		0
07-09	519,069	7,389	1		0	7,389-	1-
08-10	560,249	7,389	1		0	7,389-	1-
09-11	2,169,099	54,055	2	192,500	9	138,445	6
10-12	2,110,479	93,035	4	192,500	9	99,465	5
11-13	4,937,669	200,483	4	218,517	4	18,034	0
12-14	4,254,483	242,546	6	34,509	1	208,037-	5-
13-15	5,475,775	259,719	5	89,843	2	169,876-	3-
14-16	3,698,353	157,946	4	63,826	2	94,120-	3-
15-17	2,513,757	82,694	3	55,333	2	27,361-	1-
16-18	1,971,956	147,199	7		0	147,199-	7-
17-19	2,579,984	383,804	15		0	383,804-	15-
18-20	2,750,674	428,156	16		0	428,156-	16-
19-21	4,539,750	445,972	10	1,892	0	444,080-	10-
FIVE-YEAR AVERAGE							
17-21	3,252,455	352,498	11	1,135	0	351,363-	11-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1987	25,976	1,682	6		0	1,682-	6-
1988	99,042		0		0		0
1989		433				433-	
1990	11,841		0		0		0
1991							
1992	1,355		0		0		0
1993							
1994							
1995							
1996	77,234	200	0		0	200-	0
1997							
1998	55,353		0		0		0
1999	44,328		0		0		0
2000							
2001	44,311		0		0		0
2002							
2003	3,445		0		0		0
2004							
2005	23,334		0		0		0
2006	65,004		0		0		0
2007	11,375		0		0		0
2008							
2009	121,497		0		0		0
2010	1,265,603	96,069	8		0	96,069-	8-
2011	1,004,876		0		0		0
2012	99,215	33,000	33		0	33,000-	33-
2013	1,888,813		0		0		0
2014	1,744,165	18,800	1	165,787	10	146,987	8
2015	1,348,313	47,686	4	93,198	7	45,512	3
2016	1,898	32,894		16,266	857	16,628-	876-
2017	95,035	4,112	4		0	4,112-	4-
2018	397,680		0		0		0
2019	631,190	2,000	0		0	2,000-	0
2020	1,353,749	265,102	20		0	265,102-	20-
2021	1,204,247	93,682	8	11,336	1	82,346-	7-
TOTAL	11,618,878	595,660	5	286,587	2	309,073-	3-
THREE-YEAR MOVING AVERAGES							
87-89	41,673	705	2		0	705-	2-
88-90	36,961	144	0		0	144-	0

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
89-91	3,947	144	4		0	144-	4-
90-92	4,399		0		0		0
91-93	452		0		0		0
92-94	452		0		0		0
93-95							
94-96	25,745	67	0		0	67-	0
95-97	25,745	67	0		0	67-	0
96-98	44,196	67	0		0	67-	0
97-99	33,227		0		0		0
98-00	33,227		0		0		0
99-01	29,546		0		0		0
00-02	14,770		0		0		0
01-03	15,918		0		0		0
02-04	1,148		0		0		0
03-05	8,926		0		0		0
04-06	29,446		0		0		0
05-07	33,238		0		0		0
06-08	25,460		0		0		0
07-09	44,291		0		0		0
08-10	462,367	32,023	7		0	32,023-	7-
09-11	797,325	32,023	4		0	32,023-	4-
10-12	789,898	43,023	5		0	43,023-	5-
11-13	997,635	11,000	1		0	11,000-	1-
12-14	1,244,064	17,267	1	55,262	4	37,996	3
13-15	1,660,430	22,162	1	86,328	5	64,166	4
14-16	1,031,459	33,127	3	91,750	9	58,624	6
15-17	481,749	28,231	6	36,488	8	8,257	2
16-18	164,871	12,335	7	5,422	3	6,913-	4-
17-19	374,635	2,038	1		0	2,038-	1-
18-20	794,206	89,034	11		0	89,034-	11-
19-21	1,063,062	120,261	11	3,779	0	116,482-	11-
FIVE-YEAR AVERAGE							
17-21	736,380	72,979	10	2,267	0	70,712-	10-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1976	285		0		0		0
1977							
1978							
1979							
1980							
1981							
1982							
1983							
1984				200		200	
1985	210		0		0		0
1986							
1987	228		0		0		0
1988	580		0		0		0
1989							
1990				175		175	
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003	83,576		0	8,835	11	8,835	11
2004							
2005	1,193		0		0		0
2006	272,948		0		0		0
2007	666		0		0		0
2008				750		750	
2009							
2010							
2011	572,435		0		0		0
2012	6,651		0	4,198	63	4,198	63
2013	59,453		0		0		0
2014	150,322		0		0		0
2015	3,291		0		0		0
2016							
2017	3,757		0	13,950	371	13,950	371

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018	40,005		0		0		0
2019	67,559	3,000	4		0	3,000-	4-
2020	30,665	1,200	4		0	1,200-	4-
2021	58,982	7,000	12	17,671	30	10,671	18
TOTAL	1,352,806	11,200	1	45,779	3	34,579	3
THREE-YEAR MOVING AVERAGES							
76-78	95		0		0		0
77-79							
78-80							
79-81							
80-82							
81-83							
82-84				67		67	
83-85	70		0	67	95	67	95
84-86	70		0	67	95	67	95
85-87	146		0		0		0
86-88	269		0		0		0
87-89	269		0		0		0
88-90	193		0	58	30	58	30
89-91				58		58	
90-92				58		58	
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03	27,858		0	2,945	11	2,945	11
02-04	27,858		0	2,945	11	2,945	11
03-05	28,256		0	2,945	10	2,945	10
04-06	91,380		0		0		0
05-07	91,602		0		0		0
06-08	91,205		0	250	0	250	0
07-09	222		0	250	113	250	113
08-10				250		250	

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	190,812		0		0		0
10-12	193,029		0	1,399	1	1,399	1
11-13	212,846		0	1,399	1	1,399	1
12-14	72,142		0	1,399	2	1,399	2
13-15	71,022		0		0		0
14-16	51,204		0		0		0
15-17	2,349		0	4,650	198	4,650	198
16-18	14,587		0	4,650	32	4,650	32
17-19	37,107	1,000	3	4,650	13	3,650	10
18-20	46,076	1,400	3		0	1,400-	3-
19-21	52,402	3,733	7	5,890	11	2,157	4
FIVE-YEAR AVERAGE							
17-21	40,194	2,240	6	6,324	16	4,084	10

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	2,767	121	4	216	8	95	3
1962	1,997	351	18	70	4	281-	14-
1963	3,487	99	3	111	3	12	0
1964	687	1,379	201	1,898	276	519	76
1965	232		0		0		0
1966	6,126		0		0		0
1967	69,805	850	1		0	850-	1-
1968	661	570	86		0	570-	86-
1969	876	643	73		0	643-	73-
1970	429	376	88		0	376-	88-
1971	924	508	55		0	508-	55-
1972	15,947	80	1	15,590	98	15,510	97
1973	449		0		0		0
1974	28,971		0	20,546	71	20,546	71
1975	169		0		0		0
1976		184		456		272	
1977	2,189	1,086	50		0	1,086-	50-
1978	2,186		0		0		0
1979							
1980	1,359	102	8		0	102-	8-
1981	1,049	884	84		0	884-	84-
1982	3,294	777	24		0	777-	24-
1983	5,248	418	8		0	418-	8-
1984	1,591		0		0		0
1985	1,878	170	9		0	170-	9-
1986	5,900	7,253	123		0	7,253-	123-
1987							
1988	3,319		0		0		0
1989							
1990							
1991							
1992	8,723		0		0		0
1993							
1994							
1995	5,133	19,368	377		0	19,368-	377-
1996	23,653		0		0		0
1997	254,976		0		0		0
1998							
1999				9-		9-	
2000	907-		0		0		0
2001	17,218		0		0		0
2002							

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003							
2004	80,825		0		0		0
2005	12,436		0		0		0
2006							
2007							
2008	13,530		0		0		0
2009	41,709		0		0		0
2010							
2011	15,248		0		0		0
2012							
2013	18,061	4,281	24		0	4,281-	24-
2014			0		0		0
2015							
2016	27,337	36,628	134		0	36,628-	134-
2017	19,258		0		0		0
2018	152,749	4,534	3		0	4,534-	3-
2019		16,809				16,809-	
2020							
2021							
TOTAL	851,488	97,471	11	38,878	5	58,593-	7-
THREE-YEAR MOVING AVERAGES							
61-63	2,750	190	7	132	5	58-	2-
62-64	2,057	610	30	693	34	83	4
63-65	1,469	493	34	670	46	177	12
64-66	2,348	460	20	633	27	173	7
65-67	25,388	283	1		0	283-	1-
66-68	25,531	473	2		0	473-	2-
67-69	23,781	688	3		0	688-	3-
68-70	655	530	81		0	530-	81-
69-71	743	509	69		0	509-	69-
70-72	5,767	321	6	5,197	90	4,875	85
71-73	5,773	196	3	5,197	90	5,001	87
72-74	15,122	27	0	12,045	80	12,019	79
73-75	9,863		0	6,849	69	6,849	69
74-76	9,713	61	1	7,001	72	6,939	71
75-77	786	423	54	152	19	271-	35-
76-78	1,458	423	29	152	10	271-	19-
77-79	1,458	362	25		0	362-	25-
78-80	1,182	34	3		0	34-	3-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
79-81	803	329	41		0	329-	41-
80-82	1,901	588	31		0	588-	31-
81-83	3,197	693	22		0	693-	22-
82-84	3,378	398	12		0	398-	12-
83-85	2,906	196	7		0	196-	7-
84-86	3,123	2,474	79		0	2,474-	79-
85-87	2,593	2,474	95		0	2,474-	95-
86-88	3,073	2,418	79		0	2,418-	79-
87-89	1,106		0		0		0
88-90	1,106		0		0		0
89-91							
90-92	2,908		0		0		0
91-93	2,908		0		0		0
92-94	2,908		0		0		0
93-95	1,711	6,456	377		0	6,456-	377-
94-96	9,595	6,456	67		0	6,456-	67-
95-97	94,587	6,456	7		0	6,456-	7-
96-98	92,876		0		0		0
97-99	84,992		0	3-	0	3-	0
98-00	302-		0	3-	1	3-	1
99-01	5,437		0	3-	0	3-	0
00-02	5,437		0		0		0
01-03	5,739		0		0		0
02-04	26,942		0		0		0
03-05	31,087		0		0		0
04-06	31,087		0		0		0
05-07	4,145		0		0		0
06-08	4,510		0		0		0
07-09	18,413		0		0		0
08-10	18,413		0		0		0
09-11	18,986		0		0		0
10-12	5,083		0		0		0
11-13	11,103	1,427	13		0	1,427-	13-
12-14	6,020	1,427	24		0	1,427-	24-
13-15	6,020	1,427	24		0	1,427-	24-
14-16	9,112	12,209	134		0	12,209-	134-
15-17	15,532	12,209	79		0	12,209-	79-
16-18	66,448	13,721	21		0	13,721-	21-
17-19	57,336	7,114	12		0	7,114-	12-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	50,916	7,114	14		0	7,114-	14-
19-21		5,603				5,603-	
FIVE-YEAR AVERAGE							
17-21	34,401	4,269	12		0	4,269-	12-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	895,219	28,537	3	71,439	8	42,902	5
1962	304,789	36,800	12	20,960	7	15,840-	5-
1963	326,626	26,214	8	4,186	1	22,028-	7-
1964	31,282	12,536	40	1,447-	5-	13,983-	45-
1965	441,751	11,259	3	3,187	1	8,072-	2-
1966	821,862	44,624	5	28,053	3	16,571-	2-
1967	568,905	46,976	8	14,995	3	31,981-	6-
1968	194,514	19,955	10	11,934	6	8,021-	4-
1969	251,456	35,496	14	8,518	3	26,978-	11-
1970	571,350	27,343	5	49,194	9	21,851	4
1971	1,124,159	41,636	4	50,079	4	8,443	1
1972	257,022	21,059	8	612	0	20,447-	8-
1973	1,099,159	19,566	2	5,265	0	14,301-	1-
1974	191,169	35,939	19	9,298	5	26,641-	14-
1975	42,517	20,500	48	23,709	56	3,209	8
1976	290,128	8,183	3	638-	0	8,821-	3-
1977	1,573,448	7,212	0	815	0	6,397-	0
1978	96,469	37,794	39	3,206	3	34,588-	36-
1979	58,301	187,164	321	5,429	9	181,735-	312-
1980	129,026	9,171	7	51,561	40	42,390	33
1981	1,227,486	15,742	1	346,750	28	331,008	27
1982	268,758	28,009	10		0	28,009-	10-
1983	172,248	22,099	13		0	22,099-	13-
1984	307,762	66,783	22		0	66,783-	22-
1985	150,520	30,081	20	338	0	29,743-	20-
1986	91,132	28,540	31		0	28,540-	31-
1987	247,149	7,240	3	30	0	7,210-	3-
1988	64,217	27,681	43		0	27,681-	43-
1989	964,710	31,059	3		0	31,059-	3-
1990	11,326	581	5		0	581-	5-
1991	886,082	20,993	2		0	20,993-	2-
1992	60,923		0		0		0
1993	935,079		0		0		0
1994	408,879	7,621	2	91,814	22	84,193	21
1995	219,621		0	98	0	98	0
1996	223,355		0	10	0	10	0
1997	379,013		0	18	0	18	0
1998	16,618		0		0		0
1999	31,227	10,304	33	160-	1-	10,464-	34-
2000	356,372		0	11,865	3	11,865	3
2001	1,179,783	4,000	0		0	4,000-	0
2002	610,051	60,464	10		0	60,464-	10-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	202,604		0		0		0
2004	233,290		0		0		0
2005	738,665	12,464	2		0	12,464-	2-
2006	440,791		0		0		0
2007	253,122	4,109	2	26,000	10	21,891	9
2008	307,933	84,640	27		0	84,640-	27-
2009	883,273	14,816	2		0	14,816-	2-
2010	2,574,540	149,664	6		0	149,664-	6-
2011	911,544	64,445	7	1,334	0	63,111-	7-
2012	3,941,247	381,315	10	8,244	0	373,071-	9-
2013	402,077	126,490	31	125,689	31	801-	0
2014	1,609,792	361,513	22	5,839	0	355,674-	22-
2015	904,508	115,278	13		0	115,278-	13-
2016	5,582,462	292,894	5	32,417	1	260,477-	5-
2017	3,416,693	212,821	6	7,913	0	204,908-	6-
2018	997,377	155,733	16	5,906	1	149,827-	15-
2019	3,852,356	326,119	8	619	0	325,499-	8-
2020	3,469,236	374,444	11		0	374,444-	11-
2021	4,306,583	989,808	23	66,178	2	923,630-	21-
TOTAL	53,109,554	4,705,714	9	1,091,258	2	3,614,456-	7-
THREE-YEAR MOVING AVERAGES							
61-63	508,878	30,517	6	32,195	6	1,678	0
62-64	220,899	25,183	11	7,900	4	17,284-	8-
63-65	266,553	16,670	6	1,975	1	14,694-	6-
64-66	431,632	22,806	5	9,931	2	12,875-	3-
65-67	610,839	34,286	6	15,412	3	18,875-	3-
66-68	528,427	37,185	7	18,327	3	18,858-	4-
67-69	338,292	34,142	10	11,816	3	22,327-	7-
68-70	339,107	27,598	8	23,215	7	4,383-	1-
69-71	648,988	34,825	5	35,930	6	1,105	0
70-72	650,844	30,013	5	33,295	5	3,282	1
71-73	826,780	27,420	3	18,652	2	8,768-	1-
72-74	515,783	25,521	5	5,058	1	20,463-	4-
73-75	444,282	25,335	6	12,757	3	12,578-	3-
74-76	174,605	21,541	12	10,790	6	10,751-	6-
75-77	635,364	11,965	2	7,962	1	4,003-	1-
76-78	653,348	17,730	3	1,128	0	16,602-	3-
77-79	576,073	77,390	13	3,150	1	74,240-	13-
78-80	94,599	78,043	82	20,065	21	57,978-	61-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	471,604	70,692	15	134,580	29	63,888	14
80-82	541,757	17,641	3	132,770	25	115,130	21
81-83	556,164	21,950	4	115,583	21	93,633	17
82-84	249,589	38,964	16		0	38,964-	16-
83-85	210,177	39,654	19	113	0	39,542-	19-
84-86	183,138	41,801	23	113	0	41,689-	23-
85-87	162,934	21,954	13	123	0	21,831-	13-
86-88	134,166	21,154	16	10	0	21,144-	16-
87-89	425,359	21,993	5	10	0	21,983-	5-
88-90	346,751	19,774	6		0	19,774-	6-
89-91	620,706	17,544	3		0	17,544-	3-
90-92	319,444	7,191	2		0	7,191-	2-
91-93	627,361	6,998	1		0	6,998-	1-
92-94	468,294	2,540	1	30,605	7	28,064	6
93-95	521,193	2,540	0	30,637	6	28,097	5
94-96	283,952	2,540	1	30,641	11	28,100	10
95-97	273,996		0	42	0	42	0
96-98	206,329		0	9	0	9	0
97-99	142,286	3,435	2	47-	0	3,482-	2-
98-00	134,739	3,435	3	3,902	3	467	0
99-01	522,460	4,768	1	3,902	1	866-	0
00-02	715,402	21,488	3	3,955	1	17,533-	2-
01-03	664,146	21,488	3		0	21,488-	3-
02-04	348,648	20,155	6		0	20,155-	6-
03-05	391,519	4,155	1		0	4,155-	1-
04-06	470,915	4,155	1		0	4,155-	1-
05-07	477,526	5,524	1	8,667	2	3,142	1
06-08	333,949	29,583	9	8,667	3	20,917-	6-
07-09	481,443	34,522	7	8,667	2	25,855-	5-
08-10	1,255,248	83,040	7		0	83,040-	7-
09-11	1,456,452	76,308	5	444	0	75,864-	5-
10-12	2,475,777	198,475	8	3,192	0	195,282-	8-
11-13	1,751,623	190,750	11	45,089	3	145,661-	8-
12-14	1,984,372	289,773	15	46,591	2	243,182-	12-
13-15	972,126	201,094	21	43,843	5	157,251-	16-
14-16	2,698,921	256,562	10	12,752	0	243,809-	9-
15-17	3,301,221	206,998	6	13,443	0	193,554-	6-
16-18	3,332,177	220,483	7	15,412	0	205,071-	6-
17-19	2,755,475	231,558	8	4,813	0	226,745-	8-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	2,772,990	285,432	10	2,175	0	283,257-	10-
19-21	3,876,058	563,457	15	22,266	1	541,191-	14-
FIVE-YEAR AVERAGE							
17-21	3,208,449	411,785	13	16,123	1	395,662-	12-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	7,122	1,933	27	3,603	51	1,670	23
1962	21,797	897	4	2,376	11	1,479	7
1963	2,735	165	6	761	28	596	22
1964	18,648	3,997	21	9,365	50	5,368	29
1965	85,278	10,642	12	13,591	16	2,949	3
1966	67,309	24,331	36	37,040	55	12,709	19
1967	100,044	7,486	7	44,882	45	37,396	37
1968	29,888	5,856	20	8,547	29	2,691	9
1969	110,078	7,684	7	4,143	4	3,541-	3-
1970	12,860	44,691	348	19,743	154	24,948-	194-
1971	100,742	6,684	7	4,485	4	2,199-	2-
1972	181,367	9,813	5	41,353	23	31,540	17
1973		26,946		80		26,866-	
1974	5,067	1,344	27	1,598	32	254	5
1975	39,439	8,183	21	5,774	15	2,409-	6-
1976	208	534-	257-	5,622		6,156	
1977				716		716	
1978	36,760	9,354	25	7,730	21	1,624-	4-
1979	6,322	1,380	22	3,488	55	2,108	33
1980	384,233	32,811	9	76,163	20	43,352	11
1981	12,946	5,087	39	259	2	4,828-	37-
1982	36,871	36,714	100	14,144	38	22,570-	61-
1983	40,163	46,881	117	5,870	15	41,011-	102-
1984	5,694	269	5	932	16	663	12
1985	103	106,821		374	363	106,447-	
1986		12,131				12,131-	
1987	4,367	52,923		5,139	118	47,784-	
1988	47,678	296	1	24,465	51	24,169	51
1989	16,373	8,457	52	2,297	14	6,160-	38-
1990							
1991	25,728	10,385	40	2,469	10	7,916-	31-
1992				10		10	
1993		9,616				9,616-	
1994		1,083				1,083-	
1995	60,597	2,384	4	14,108	23	11,724	19
1996	28,479		0	279	1	279	1
1997	9,902		0	25,787	260	25,787	260
1998							
1999	1,534-		0		0		0
2000	3,563		0		0		0
2001	422	1,782	422	20	5	1,762-	418-
2002		24,167				24,167-	

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	30,445	13,112	43	1,909-	6-	15,021-	49-
2004	39,468	2,382	6		0	2,382-	6-
2005	19,915	37,727	189	49,433-	248-	87,160-	438-
2006	10,420	80,887	776		0	80,887-	776-
2007							
2008	53,606		0		0		0
2009		53,934				53,934-	
2010		16,204				16,204-	
2011		48,612-				48,612	
2012	35,278	32,408	92		0	32,408-	92-
2013	187,949	689,922	367	42,650	23	647,271-	344-
2014	1,001,412	94,044	9	104,094	10	10,050	1
2015	245,936	226,118	92		0	226,118-	92-
2016	1,158,490	463,614	40	25,703	2	437,911-	38-
2017	8,800	88,863		4,009	46	84,854-	964-
2018	859,723	449,337	52	3,979	0	445,358-	52-
2019	203,703	1,435,294	705	32,993	16	1,402,301-	688-
2020	266,808	52,109	20	37,596	14	14,513-	5-
2021	1,135,029	1,388,584	122	182,571	16	1,206,013-	106-
TOTAL	6,758,233	5,598,585	83	769,465	11	4,829,119-	71-
THREE-YEAR MOVING AVERAGES							
61-63	10,551	998	9	2,247	21	1,248	12
62-64	14,393	1,686	12	4,167	29	2,481	17
63-65	35,554	4,935	14	7,906	22	2,971	8
64-66	57,078	12,990	23	19,999	35	7,009	12
65-67	84,210	14,153	17	31,838	38	17,685	21
66-68	65,747	12,558	19	30,156	46	17,599	27
67-69	80,003	7,009	9	19,191	24	12,182	15
68-70	50,942	19,410	38	10,811	21	8,599-	17-
69-71	74,560	19,686	26	9,457	13	10,229-	14-
70-72	98,323	20,396	21	21,860	22	1,464	1
71-73	94,036	14,481	15	15,306	16	825	1
72-74	62,145	12,701	20	14,344	23	1,643	3
73-75	14,835	12,158	82	2,484	17	9,674-	65-
74-76	14,905	2,998	20	4,331	29	1,334	9
75-77	13,216	2,550	19	4,037	31	1,488	11
76-78	12,323	2,940	24	4,689	38	1,749	14
77-79	14,361	3,578	25	3,978	28	400	3
78-80	142,438	14,515	10	29,127	20	14,612	10

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	134,500	13,093	10	26,637	20	13,544	10
80-82	144,683	24,871	17	30,189	21	5,318	4
81-83	29,993	29,561	99	6,758	23	22,803-	76-
82-84	27,576	27,955	101	6,982	25	20,973-	76-
83-85	15,320	51,324	335	2,392	16	48,932-	319-
84-86	1,932	39,740		435	23	39,305-	
85-87	1,490	57,292		1,838	123	55,454-	
86-88	17,348	21,783	126	9,868	57	11,915-	69-
87-89	22,806	20,559	90	10,634	47	9,925-	44-
88-90	21,350	2,918	14	8,921	42	6,003	28
89-91	14,034	6,281	45	1,589	11	4,692-	33-
90-92	8,576	3,462	40	826	10	2,635-	31-
91-93	8,576	6,667	78	826	10	5,841-	68-
92-94		3,566		3		3,563-	
93-95	20,199	4,361	22	4,703	23	342	2
94-96	29,692	1,156	4	4,796	16	3,640	12
95-97	32,993	795	2	13,391	41	12,597	38
96-98	12,794		0	8,689	68	8,689	68
97-99	2,789		0	8,596	308	8,596	308
98-00	676		0		0		0
99-01	817	594	73	7	1	587-	72-
00-02	1,328	8,650	651	7	0	8,643-	651-
01-03	10,289	13,020	127	630-	6-	13,650-	133-
02-04	23,304	13,220	57	636-	3-	13,857-	59-
03-05	29,943	17,740	59	17,114-	57-	34,854-	116-
04-06	23,268	40,332	173	16,478-	71-	56,810-	244-
05-07	10,112	39,538	391	16,478-	163-	56,016-	554-
06-08	21,342	26,962	126		0	26,962-	126-
07-09	17,869	17,978	101		0	17,978-	101-
08-10	17,869	23,379	131		0	23,379-	131-
09-11		7,175				7,175-	
10-12	11,759		0		0		0
11-13	74,409	224,573	302	14,217	19	210,356-	283-
12-14	408,213	272,124	67	48,915	12	223,210-	55-
13-15	478,432	336,695	70	48,915	10	287,780-	60-
14-16	801,946	261,259	33	43,266	5	217,993-	27-
15-17	471,075	259,532	55	9,904	2	249,628-	53-
16-18	675,671	333,938	49	11,230	2	322,708-	48-
17-19	357,409	657,831	184	13,660	4	644,171-	180-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	443,411	645,580	146	24,856	6	620,724-	140-
19-21	535,180	958,662	179	84,387	16	874,276-	163-
FIVE-YEAR AVERAGE							
17-21	494,813	682,837	138	52,230	11	630,608-	127-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	16,175	2,798	17	2,462	15	336-	2-
1962	7,755	8,278	107	1,733	22	6,545-	84-
1963	45,528	10,576	23	13,245	29	2,669	6
1964	2,706	1,970	73	1,368	51	602-	22-
1965	12,341	2,776	22	3,473	28	697	6
1966	41,208	6,471	16	7,510	18	1,039	3
1967	18,252	5,351	29	10,911	60	5,560	30
1968	93,758	18,171	19	4,463	5	13,708-	15-
1969	61,897	61,122	99	25,362	41	35,760-	58-
1970	17,583	9,617	55	516-	3-	10,133-	58-
1971	56,221	16,043	29	9,360	17	6,683-	12-
1972	206,748	83,965	41	46,656	23	37,309-	18-
1973	68,007	29,119	43	16,537	24	12,582-	19-
1974	23,835	19,234	81	19,199	81	35-	0
1975	18,010	6,057	34	6,742	37	685	4
1976	47,429	28,872	61	16,729	35	12,143-	26-
1977	49,238	27,829	57	10,878	22	16,951-	34-
1978	4,645	13,889	299	3,827	82	10,062-	217-
1979	94,169	51,464	55	26,505	28	24,959-	27-
1980	67,999	40,630	60	16,740	25	23,890-	35-
1981	49,670	37,296	75	5,176	10	32,120-	65-
1982	75,202	35,649	47	19,616	26	16,033-	21-
1983	61,143	47,624	78	14,660	24	32,964-	54-
1984	61,863	52,646	85	27,802	45	24,844-	40-
1985	55,657	62,908	113	13,981	25	48,927-	88-
1986	92,921	84,246	91	13,179	14	71,067-	76-
1987	37,549	73,196	195	8,920	24	64,276-	171-
1988	68,866	61,180	89	44,722	65	16,458-	24-
1989	15,710	68,526	436	4,743	30	63,783-	406-
1990	78,444	92,720	118	21,634	28	71,086-	91-
1991	8,270	84,448		784-	9-	85,232-	
1992	68,406	52,049	76	37,000	54	15,049-	22-
1993	51,241	168,490	329	2,867	6	165,623-	323-
1994	67,117	34,202	51	1,338	2	32,864-	49-
1995	195,864	93,179	48	5,343	3	87,836-	45-
1996	305,022	401,080	131	3,272-	1-	404,352-	133-
1997	5,972	252,457		19,469-	326-	271,926-	
1998	21,364	137,154	642	13,381-	63-	150,535-	705-
1999	6,172	189,628		96,451		93,177-	
2000	5,049	513,276		17,520	347	495,756-	
2001	20,756	394,337		153,827	741	240,510-	
2002	349,441	873,958	250	45,335	13	828,623-	237-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	196,021	510,819	261	3,871	2	506,947-	259-
2004	388,586	339,914	87	520,335	134	180,421	46
2005	109,570	387,427	354	155,926-	142-	543,352-	496-
2006	246,937	358,302	145	129,317-	52-	487,618-	197-
2007	16,895	292,449			0	292,449-	
2008	11,346	183,402		129,317		54,086-	477-
2009	57,383		0		0		0
2010	11,960	291,578			0	291,578-	
2011		327,543				327,543-	
2012	156,735	435,709	278		0	435,709-	278-
2013	78,039	1,737,700		89,976	115	1,647,724-	
2014	1,978,117	1,789,628	90		0	1,789,628-	90-
2015	1,027,719	2,334,068	227		0	2,334,068-	227-
2016	1,283,095	777,133	61		0	777,133-	61-
2017	1,138,329	1,717,195	151	5,004	0	1,712,191-	150-
2018	1,059,972	3,472,504	328	3,524	0	3,468,981-	327-
2019	2,416,378	2,528,489	105		0	2,528,489-	105-
2020	1,577,995	4,512,221	286	5,717	0	4,506,504-	286-
2021	925,747	3,091,946	334	3,598	0	3,088,349-	334-
TOTAL	15,336,028	29,342,509	191	1,216,490	8	28,126,019-	183-
THREE-YEAR MOVING AVERAGES							
61-63	23,153	7,217	31	5,813	25	1,404-	6-
62-64	18,663	6,941	37	5,449	29	1,493-	8-
63-65	20,192	5,107	25	6,029	30	921	5
64-66	18,752	3,739	20	4,117	22	378	2
65-67	23,934	4,866	20	7,298	30	2,432	10
66-68	51,073	9,998	20	7,628	15	2,370-	5-
67-69	57,969	28,215	49	13,579	23	14,636-	25-
68-70	57,746	29,637	51	9,770	17	19,867-	34-
69-71	45,234	28,927	64	11,402	25	17,525-	39-
70-72	93,517	36,542	39	18,500	20	18,042-	19-
71-73	110,325	43,042	39	24,184	22	18,858-	17-
72-74	99,530	44,106	44	27,464	28	16,642-	17-
73-75	36,617	18,137	50	14,159	39	3,977-	11-
74-76	29,758	18,054	61	14,223	48	3,831-	13-
75-77	38,226	20,919	55	11,450	30	9,470-	25-
76-78	33,771	23,530	70	10,478	31	13,052-	39-
77-79	49,351	31,061	63	13,737	28	17,324-	35-
78-80	55,604	35,328	64	15,691	28	19,637-	35-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	70,613	43,130	61	16,140	23	26,990-	38-
80-82	64,290	37,858	59	13,844	22	24,014-	37-
81-83	62,005	40,190	65	13,151	21	27,039-	44-
82-84	66,069	45,306	69	20,693	31	24,614-	37-
83-85	59,554	54,393	91	18,814	32	35,578-	60-
84-86	70,147	66,600	95	18,321	26	48,279-	69-
85-87	62,042	73,450	118	12,027	19	61,423-	99-
86-88	66,445	72,874	110	22,274	34	50,600-	76-
87-89	40,708	67,634	166	19,462	48	48,172-	118-
88-90	54,340	74,142	136	23,700	44	50,442-	93-
89-91	34,141	81,898	240	8,531	25	73,367-	215-
90-92	51,707	76,406	148	19,283	37	57,122-	110-
91-93	42,639	101,662	238	13,028	31	88,635-	208-
92-94	62,255	84,914	136	13,735	22	71,179-	114-
93-95	104,741	98,624	94	3,183	3	95,441-	91-
94-96	189,334	176,154	93	1,136	1	175,017-	92-
95-97	168,953	248,905	147	5,799-	3-	254,705-	151-
96-98	110,786	263,564	238	12,041-	11-	275,604-	249-
97-99	11,169	193,080		21,200	190	171,879-	
98-00	10,862	280,019		33,530	309	246,489-	
99-01	10,659	365,747		89,266	837	276,481-	
00-02	125,082	593,857	475	72,227	58	521,630-	417-
01-03	188,740	593,038	314	67,678	36	525,360-	278-
02-04	311,349	574,897	185	189,847	61	385,050-	124-
03-05	231,392	412,720	178	122,760	53	289,960-	125-
04-06	248,364	361,881	146	78,364	32	283,516-	114-
05-07	124,467	346,059	278	95,081-	76-	441,140-	354-
06-08	91,726	278,051	303		0	278,051-	303-
07-09	28,541	158,617	556	43,106	151	115,512-	405-
08-10	26,896	158,327	589	43,106	160	115,221-	428-
09-11	23,114	206,374	893		0	206,374-	893-
10-12	56,232	351,610	625		0	351,610-	625-
11-13	78,258	833,651		29,992	38	803,659-	
12-14	737,630	1,321,012	179	29,992	4	1,291,020-	175-
13-15	1,027,958	1,953,799	190	29,992	3	1,923,807-	187-
14-16	1,429,644	1,633,610	114		0	1,633,610-	114-
15-17	1,149,714	1,609,465	140	1,668	0	1,607,797-	140-
16-18	1,160,465	1,988,944	171	2,842	0	1,986,102-	171-
17-19	1,538,226	2,572,729	167	2,842	0	2,569,887-	167-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	1,684,782	3,504,405	208	3,080	0	3,501,325-	208-
19-21	1,640,040	3,377,552	206	3,105	0	3,374,447-	206-
FIVE-YEAR AVERAGE							
17-21	1,423,684	3,064,471	215	3,568	0	3,060,903-	215-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	51,848	7,535	15	11,795	23	4,260	8
1962	33,707	14,847	44	8,971	27	5,876-	17-
1963	72,782	8,119	11	36,655	50	28,536	39
1964	209,131	25,786	12	11,237	5	14,549-	7-
1965	59,393	8,471	14	28,033	47	19,562	33
1966	288,366	19,742	7	412,127	143	392,385	136
1967	68,615	8,236	12	22,650	33	14,414	21
1968	154,354	41,470	27	22,816	15	18,654-	12-
1969	130,941	107,273	82	44,579	34	62,694-	48-
1970	175,339	27,499	16	380,510	217	353,011	201
1971	137,433	15,535	11	32,646	24	17,111	12
1972	361,235	106,792	30	76,281	21	30,511-	8-
1973	35,402	39,215	111	16,135	46	23,080-	65-
1974	64,197	13,818	22	31,527	49	17,709	28
1975	53,132	11,584	22	13,885	26	2,301	4
1976	25,894	13,441	52	11,100	43	2,341-	9-
1977	135,300	20,988	16	7,417	5	13,571-	10-
1978	39,151	38,543	98	38,330	98	213-	1-
1979	75,569	39,569	52	26,969	36	12,600-	17-
1980	57,578	28,915	50	11,761	20	17,154-	30-
1981	17,020	21,338	125	2,784	16	18,554-	109-
1982	48,068	50,268	105	5,472	11	44,796-	93-
1983	14,099	54,148	384	11,203	79	42,945-	305-
1984	11,078	39,401	356	479-	4-	39,880-	360-
1985	26,904	51,472	191	7,201	27	44,271-	165-
1986	45,659	51,184	112	2,640	6	48,544-	106-
1987	54,307	138,052	254	15,836	29	122,216-	225-
1988	8,930	15,226	171	100,463		85,237	955
1989	1,025	27,026		490	48	26,536-	
1990	11,952	47,264	395	2,191	18	45,073-	377-
1991	163,158	98,312	60	14,159	9	84,153-	52-
1992	9,831	50,722	516	1,455	15	49,267-	501-
1993	35,558	77,813	219	2,781	8	75,032-	211-
1994	12,677	10,181	80	717	6	9,464-	75-
1995	309,417	77,567	25	84,480	27	6,913	2
1996	574,597		0	11,242-	2-	11,242-	2-
1997		26,455		4,196-		30,651-	
1998		75,630		17,599-		93,229-	
1999	135,686	122,661	90	24,130	18	98,531-	73-
2000	17,349	4,865	28	64,610-	372-	69,475-	400-
2001	702,381	80,199	11	41,882	6	38,317-	5-
2002	399,266	219,587	55	10,390	3	209,197-	52-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	777,127	291,853	38	36,202-	5-	328,055-	42-
2004	186,347	39,720	21	265,844	143	226,124	121
2005	25,886	155,662	601	24,565-	95-	180,227-	696-
2006	344,890	26,840	8	59,478	17	32,638	9
2007		2,479				2,479-	
2008	855,120	324,717	38	18,306	2	306,411-	36-
2009	196,013	7,025	4	734,935	375	727,910	371
2010	11,091	20,613	186	799	7	19,814-	179-
2011	8,335		0	734,381		734,381	
2012	1,098,990	993,741	90	10,673	1	983,068-	89-
2013	25,895	683,373			0	683,373-	
2014	108,510	6,891	6	4,442	4	2,449-	2-
2015	84,706	98	0	38,063	45	37,965	45
2016	919,523	1,897,134	206	3,027,063	329	1,129,929	123
2017	871,642	1,139,851	131	202,767	23	937,084-	108-
2018	519,984	1,757,198	338	150,100	29	1,607,098-	309-
2019	1,338,200	3,780,465	283	234,573	18	3,545,892-	265-
2020	3,200,500	3,137,581	98	88,661	3	3,048,920-	95-
2021	322,933	3,851,476		1,725,368	534	2,126,108-	658-
TOTAL	15,724,022	20,053,467	128	8,710,258	55	11,343,208-	72-
THREE-YEAR MOVING AVERAGES							
61-63	52,779	10,167	19	19,140	36	8,973	17
62-64	105,207	16,251	15	18,954	18	2,704	3
63-65	113,769	14,125	12	25,308	22	11,183	10
64-66	185,630	18,000	10	150,466	81	132,466	71
65-67	138,791	12,150	9	154,270	111	142,120	102
66-68	170,445	23,149	14	152,531	89	129,382	76
67-69	117,970	52,326	44	30,015	25	22,311-	19-
68-70	153,545	58,747	38	149,302	97	90,554	59
69-71	147,904	50,102	34	152,578	103	102,476	69
70-72	224,669	49,942	22	163,146	73	113,204	50
71-73	178,023	53,847	30	41,687	23	12,160-	7-
72-74	153,611	53,275	35	41,314	27	11,961-	8-
73-75	50,910	21,539	42	20,516	40	1,023-	2-
74-76	47,741	12,948	27	18,837	39	5,890	12
75-77	71,442	15,338	21	10,801	15	4,537-	6-
76-78	66,782	24,324	36	18,949	28	5,375-	8-
77-79	83,340	33,033	40	24,239	29	8,795-	11-
78-80	57,433	35,676	62	25,687	45	9,989-	17-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	50,056	29,941	60	13,838	28	16,103-	32-
80-82	40,889	33,507	82	6,672	16	26,835-	66-
81-83	26,396	41,918	159	6,486	25	35,432-	134-
82-84	24,415	47,939	196	5,399	22	42,540-	174-
83-85	17,360	48,340	278	5,975	34	42,365-	244-
84-86	27,880	47,352	170	3,121	11	44,232-	159-
85-87	42,290	80,236	190	8,559	20	71,677-	169-
86-88	36,299	68,154	188	39,646	109	28,508-	79-
87-89	21,421	60,101	281	38,930	182	21,172-	99-
88-90	7,302	29,839	409	34,381	471	4,543	62
89-91	58,712	57,534	98	5,613	10	51,921-	88-
90-92	61,647	65,433	106	5,935	10	59,498-	97-
91-93	69,516	75,616	109	6,132	9	69,484-	100-
92-94	19,355	46,239	239	1,651	9	44,588-	230-
93-95	119,217	55,187	46	29,326	25	25,861-	22-
94-96	298,897	29,249	10	24,652	8	4,598-	2-
95-97	294,671	34,674	12	23,014	8	11,660-	4-
96-98	191,532	34,028	18	11,012-	6-	45,041-	24-
97-99	45,229	74,915	166	778	2	74,137-	164-
98-00	51,012	67,719	133	19,360-	38-	87,078-	171-
99-01	285,139	69,242	24	467	0	68,774-	24-
00-02	372,999	101,550	27	4,113-	1-	105,663-	28-
01-03	626,258	197,213	31	5,357	1	191,856-	31-
02-04	454,246	183,720	40	80,011	18	103,709-	23-
03-05	329,787	162,411	49	68,359	21	94,052-	29-
04-06	185,708	74,074	40	100,252	54	26,178	14
05-07	123,592	61,660	50	11,638	9	50,023-	40-
06-08	400,003	118,012	30	25,928	6	92,084-	23-
07-09	350,378	111,407	32	251,080	72	139,673	40
08-10	354,075	117,452	33	251,347	71	133,895	38
09-11	71,813	9,213	13	490,038	682	480,826	670
10-12	372,805	338,118	91	248,618	67	89,501-	24-
11-13	377,740	559,038	148	248,351	66	310,687-	82-
12-14	411,132	561,335	137	5,038	1	556,297-	135-
13-15	73,037	230,121	315	14,168	19	215,952-	296-
14-16	370,913	634,708	171	1,023,189	276	388,482	105
15-17	625,291	1,012,361	162	1,089,298	174	76,937	12
16-18	770,383	1,598,061	207	1,126,643	146	471,418-	61-
17-19	909,942	2,225,838	245	195,813	22	2,030,025-	223-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	1,686,228	2,891,748	171	157,778	9	2,733,970-	162-
19-21	1,620,544	3,589,841	222	682,867	42	2,906,973-	179-
FIVE-YEAR AVERAGE							
17-21	1,250,652	2,733,314	219	480,294	38	2,253,020-	180-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	17,360	182	1		0	182-	1-
1962	88,722	876	1		0	876-	1-
1963	16,929	357	2		0	357-	2-
1964							
1965	59,369	81	0	31,974	54	31,893	54
1966	5,165	883	17	515	10	368-	7-
1967							
1968	14,658		0	8	0	8	0
1969	54,128		0	32,497	60	32,497	60
1970	2,373		0		0		0
1971	1,292		0		0		0
1972	1,355		0		0		0
1973		577				577-	
1974							
1975	874		0		0		0
1976	190	376	198		0	376-	198-
1977	14,619	2,933	20		0	2,933-	20-
1978		5,192				5,192-	
1979	69,591		0	16,641	24	16,641	24
1980	1,727	1,938	112		0	1,938-	112-
1981	791	1,834	232		0	1,834-	232-
1982							
1983		282				282-	
1984	358,868	259	0		0	259-	0
1985	50,264		0		0		0
1986	22,870	7,365	32		0	7,365-	32-
1987	733		0		0		0
1988	8,193		0		0		0
1989							
1990	23,038	2,801	12		0	2,801-	12-
1991	31,921	62,045	194	810	3	61,235-	192-
1992	12,966	34,250	264		0	34,250-	264-
1993	115,425		0		0		0
1994	131,507	69,978	53		0	69,978-	53-
1995	299,730	22,900	8		0	22,900-	8-
1996	207,002	19,983	10		0	19,983-	10-
1997	387,410	1,871	0	37,079	10	35,208	9
1998	54,238		0		0		0
1999	9,613		0		0		0
2000	3,627		0		0		0
2001	47,379		0		0		0
2002	13,691		0		0		0

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	64,035		0		0		0
2004							
2005	203,621		0		0		0
2006	56,930		0		0		0
2007	185,809		0		0		0
2008	283,542		0		0		0
2009	890		0		0		0
2010							
2011	8,798		0		0		0
2012	38,794		0		0		0
2013	57,234	16,955	30		0	16,955-	30-
2014	752,992	9,457-	1-		0	9,457	1
2015	122,053	2,580	2		0	2,580-	2-
2016	285,660	19,259	7		0	19,259-	7-
2017	550,518	6,418-	1-		0	6,418	1
2018	46,478	5,828	13		0	5,828-	13-
2019	4,269	9,278	217		0	9,278-	217-
2020	154,484	11,120	7		0	11,120-	7-
2021	34,966		0		0		0
TOTAL	4,978,690	286,107	6	119,524	2	166,583-	3-
THREE-YEAR MOVING AVERAGES							
61-63	41,004	472	1		0	472-	1-
62-64	35,217	411	1		0	411-	1-
63-65	25,433	146	1	10,658	42	10,512	41
64-66	21,511	321	1	10,830	50	10,508	49
65-67	21,511	321	1	10,830	50	10,508	49
66-68	6,608	294	4	174	3	120-	2-
67-69	22,929		0	10,835	47	10,835	47
68-70	23,720		0	10,835	46	10,835	46
69-71	19,264		0	10,832	56	10,832	56
70-72	1,673		0		0		0
71-73	882	192	22		0	192-	22-
72-74	452	192	43		0	192-	43-
73-75	291	192	66		0	192-	66-
74-76	355	125	35		0	125-	35-
75-77	5,228	1,103	21		0	1,103-	21-
76-78	4,936	2,834	57		0	2,834-	57-
77-79	28,070	2,708	10	5,547	20	2,839	10
78-80	23,773	2,377	10	5,547	23	3,170	13

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	24,036	1,257	5	5,547	23	4,290	18
80-82	839	1,257	150		0	1,257-	150-
81-83	264	705	268		0	705-	268-
82-84	119,623	180	0		0	180-	0
83-85	136,377	180	0		0	180-	0
84-86	144,001	2,541	2		0	2,541-	2-
85-87	24,622	2,455	10		0	2,455-	10-
86-88	10,599	2,455	23		0	2,455-	23-
87-89	2,975		0		0		0
88-90	10,410	934	9		0	934-	9-
89-91	18,320	21,615	118	270	1	21,345-	117-
90-92	22,642	33,032	146	270	1	32,762-	145-
91-93	53,437	32,098	60	270	1	31,828-	60-
92-94	86,633	34,743	40		0	34,743-	40-
93-95	182,221	30,959	17		0	30,959-	17-
94-96	212,746	37,620	18		0	37,620-	18-
95-97	298,047	14,918	5	12,360	4	2,558-	1-
96-98	216,217	7,285	3	12,360	6	5,075	2
97-99	150,420	624	0	12,360	8	11,736	8
98-00	22,493		0		0		0
99-01	20,206		0		0		0
00-02	21,566		0		0		0
01-03	41,702		0		0		0
02-04	25,909		0		0		0
03-05	89,218		0		0		0
04-06	86,850		0		0		0
05-07	148,787		0		0		0
06-08	175,427		0		0		0
07-09	156,747		0		0		0
08-10	94,811		0		0		0
09-11	3,229		0		0		0
10-12	15,864		0		0		0
11-13	34,942	5,652	16		0	5,652-	16-
12-14	283,006	2,499	1		0	2,499-	1-
13-15	310,760	3,359	1		0	3,359-	1-
14-16	386,902	4,127	1		0	4,127-	1-
15-17	319,410	5,140	2		0	5,140-	2-
16-18	294,218	6,223	2		0	6,223-	2-
17-19	200,422	2,896	1		0	2,896-	1-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	68,410	8,742	13		0	8,742-	13-
19-21	64,573	6,799	11		0	6,799-	11-
FIVE-YEAR AVERAGE							
17-21	158,143	3,961	3		0	3,961-	3-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	830,475	33,997	4	30,761	4	3,236-	0
1962	551,847	30,214	5	36,480	7	6,266	1
1963	436,550	49,376	11	50,515	12	1,139	0
1964	324,004	29,972	9	18,193	6	11,779-	4-
1965	583,901	27,096	5	55,753	10	28,657	5
1966	512,741	37,885	7	93,113	18	55,228	11
1967	694,660	40,377	6	43,196	6	2,819	0
1968	338,650	30,070	9	29,404	9	666-	0
1969	965,237	24,107	2	17,462	2	6,645-	1-
1970	469,849	36,507	8	38,868	8	2,361	1
1971	674,300	21,507	3	41,475	6	19,968	3
1972	408,148	23,304	6	13,346	3	9,958-	2-
1973	126,149	21,914	17	26,386	21	4,472	4
1974	288,527	16,602	6	3,111-	1-	19,713-	7-
1975	179,281	19,917	11	342	0	19,575-	11-
1976	546,338	21,772	4	18,847	3	2,925-	1-
1977	1,072,500	25,982	2	7,234	1	18,748-	2-
1978	214,534	53,726	25	26	0	53,700-	25-
1979	233,907	40,446	17	1,926	1	38,520-	16-
1980	589,606	39,771	7	17,898	3	21,873-	4-
1981	267,768	6,959	3	174	0	6,785-	3-
1982	296,294	60,687	20	1,655	1	59,032-	20-
1983	132,272	19,880	15	2,894	2	16,986-	13-
1984	358,868	40,389	11	28,184	8	12,205-	3-
1985	767,292	82,193	11	9,481	1	72,712-	9-
1986	320,897	73,398	23		0	73,398-	23-
1987	1,048,008	70,073	7	14,760	1	55,313-	5-
1988	844,576	72,244	9	21,346	3	50,898-	6-
1989	1,050,766	122,208	12	17,347	2	104,861-	10-
1990	467,205	128,339	27	24,792	5	103,547-	22-
1991	1,206,214	92,767	8	103,482	9	10,715	1
1992	2,221,441	213,372	10	31,952	1	181,420-	8-
1993	2,886,979	201,646	7	199,630	7	2,016-	0
1994	1,592,783	139,502	9	4,500	0	135,002-	8-
1995	2,608,072	367,749	14	24,820	1	342,929-	13-
1996	5,075,761	71,261	1	8,240	0	63,021-	1-
1997	5,227,189	160,387	3	15,394-	0	175,781-	3-
1998	246,868	118,551	48	52,564	21	65,987-	27-
1999	839,364	155,331	19	5,565	1	149,766-	18-
2000	904,089	57,281	6		0	57,281-	6-
2001	627,091	30,430	5	41-	0	30,471-	5-
2002	1,604,468	19,000	1	200,667	13	181,667	11

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	1,188,517	45,806	4		0	45,806-	4-
2004	3,249,547	240,770	7	126,045	4	114,725-	4-
2005	651,185	143,772	22		0	143,772-	22-
2006	1,247,068	443,439	36	76,127	6	367,312-	29-
2007	1,116,004	509,062	46	5,862	1	503,200-	45-
2008	1,244,152	308,695	25	119,870	10	188,825-	15-
2009	2,531,655	475,145	19	336	0	474,809-	19-
2010	4,370,263	302,805	7		0	302,805-	7-
2011	2,894,032	633,258	22	261,756	9	371,503-	13-
2012	5,978,637	933,738	16	1,058,302	18	124,564	2
2013	3,186,535	1,014,623	32	499,965	16	514,658-	16-
2014	12,133,033	978,540	8	580,811	5	397,729-	3-
2015	2,365,319	1,110,682	47	280,500	12	830,182-	35-
2016	6,356,591	2,246,736	35	91,026	1	2,155,711-	34-
2017	6,988,111	1,074,877	15	211,207	3	863,669-	12-
2018	3,786,768	740,890	20	335,819	9	405,071-	11-
2019	5,509,758	1,140,365	21	201,887	4	938,478-	17-
2020	5,466,854	1,693,531	31	81,821	1	1,611,710-	29-
2021	5,262,208	1,634,617	31	154,519	3	1,480,098-	28-
TOTAL	116,161,705	18,599,539	16	5,360,584	5	13,238,955-	11-
THREE-YEAR MOVING AVERAGES							
61-63	606,291	37,862	6	39,252	6	1,390	0
62-64	437,467	36,521	8	35,063	8	1,458-	0
63-65	448,152	35,481	8	41,487	9	6,006	1
64-66	473,549	31,651	7	55,686	12	24,035	5
65-67	597,101	35,119	6	64,021	11	28,901	5
66-68	515,350	36,111	7	55,238	11	19,127	4
67-69	666,182	31,518	5	30,021	5	1,497-	0
68-70	591,245	30,228	5	28,578	5	1,650-	0
69-71	703,129	27,374	4	32,602	5	5,228	1
70-72	517,432	27,106	5	31,230	6	4,124	1
71-73	402,866	22,242	6	27,069	7	4,827	1
72-74	274,275	20,607	8	12,207	4	8,400-	3-
73-75	197,986	19,478	10	7,872	4	11,605-	6-
74-76	338,049	19,430	6	5,359	2	14,071-	4-
75-77	599,373	22,557	4	8,808	1	13,749-	2-
76-78	611,124	33,827	6	8,702	1	25,124-	4-
77-79	506,980	40,051	8	3,062	1	36,989-	7-
78-80	346,016	44,648	13	6,617	2	38,031-	11-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	363,760	29,059	8	6,666	2	22,393-	6-
80-82	384,556	35,806	9	6,576	2	29,230-	8-
81-83	232,111	29,175	13	1,574	1	27,601-	12-
82-84	262,478	40,319	15	10,911	4	29,408-	11-
83-85	419,477	47,487	11	13,520	3	33,968-	8-
84-86	482,352	65,327	14	12,555	3	52,772-	11-
85-87	712,066	75,221	11	8,080	1	67,141-	9-
86-88	737,827	71,905	10	12,035	2	59,870-	8-
87-89	981,117	88,175	9	17,818	2	70,357-	7-
88-90	787,516	107,597	14	21,162	3	86,435-	11-
89-91	908,062	114,438	13	48,540	5	65,898-	7-
90-92	1,298,287	144,826	11	53,409	4	91,417-	7-
91-93	2,104,878	169,262	8	111,688	5	57,574-	3-
92-94	2,233,734	184,840	8	78,694	4	106,146-	5-
93-95	2,362,611	236,299	10	76,317	3	159,982-	7-
94-96	3,092,205	192,837	6	12,520	0	180,317-	6-
95-97	4,303,674	199,799	5	5,889	0	193,910-	5-
96-98	3,516,606	116,733	3	15,137	0	101,596-	3-
97-99	2,104,474	144,756	7	14,245	1	130,511-	6-
98-00	663,440	110,388	17	19,376	3	91,011-	14-
99-01	790,181	81,014	10	1,841	0	79,173-	10-
00-02	1,045,216	35,570	3	66,875	6	31,305	3
01-03	1,140,025	31,745	3	66,875	6	35,130	3
02-04	2,014,177	101,859	5	108,904	5	7,045	0
03-05	1,696,416	143,449	8	42,015	2	101,434-	6-
04-06	1,715,933	275,994	16	67,391	4	208,603-	12-
05-07	1,004,752	365,424	36	27,330	3	338,095-	34-
06-08	1,202,408	420,399	35	67,286	6	353,113-	29-
07-09	1,630,604	430,967	26	42,022	3	388,945-	24-
08-10	2,715,357	362,215	13	40,068	1	322,147-	12-
09-11	3,265,317	470,403	14	87,364	3	383,039-	12-
10-12	4,414,311	623,267	14	440,019	10	183,248-	4-
11-13	4,019,734	860,540	21	606,674	15	253,865-	6-
12-14	7,099,401	975,634	14	713,026	10	262,607-	4-
13-15	5,894,962	1,034,615	18	453,759	8	580,856-	10-
14-16	6,951,648	1,445,319	21	317,445	5	1,127,874-	16-
15-17	5,236,674	1,477,431	28	194,244	4	1,283,187-	25-
16-18	5,710,490	1,354,168	24	212,684	4	1,141,484-	20-
17-19	5,428,212	985,377	18	249,638	5	735,739-	14-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	4,921,127	1,191,595	24	206,509	4	985,086-	20-
19-21	5,412,940	1,489,504	28	146,076	3	1,343,429-	25-
FIVE-YEAR AVERAGE							
17-21	5,402,740	1,256,856	23	197,051	4	1,059,805-	20-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 364.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	834,521	833,351	100	9,455-	1-	842,806-	101-
1962	1,041,659	817,839	79	267,488	26	550,351-	53-
1963	1,029,884	945,771	92	96,041	9	849,730-	83-
1964	1,046,121	864,792	83	83,101	8	781,691-	75-
1965	915,668	758,901	83	45,707	5	713,194-	78-
1966	1,345,111	924,557	69	66,211	5	858,346-	64-
1967	1,357,256	786,350	58	78,712	6	707,638-	52-
1968	1,143,577	725,583	63	46,766	4	678,817-	59-
1969	1,141,723	724,470	63	62,323	5	662,147-	58-
1970	807,960	624,649	77	33,935	4	590,714-	73-
1971	912,141	789,018	87	53,593	6	735,425-	81-
1972	1,100,595	816,673	74	36,931	3	779,742-	71-
1973	1,052,853	918,927	87	43,468	4	875,459-	83-
1974	1,108,320	1,020,486	92	107,689	10	912,797-	82-
1975	728,522	759,495	104	47,778	7	711,717-	98-
1976	1,173,359	1,262,042	108	74,488	6	1,187,554-	101-
1977	974,349	1,186,335	122	78,671	8	1,107,664-	114-
1978	1,022,174	1,295,173	127	63,086	6	1,232,087-	121-
1979	1,146,108	1,465,458	128	65,254	6	1,400,204-	122-
1980	1,103,244	1,590,371	144	71,407	6	1,518,964-	138-
1981	1,266,931	1,856,917	147	111,500	9	1,745,417-	138-
1982	1,174,933	2,032,289	173	84,508	7	1,947,781-	166-
1983	1,222,776	2,374,547	194	74,218	6	2,300,329-	188-
1984	1,076,376	2,820,630	262	100,098	9	2,720,532-	253-
1985	1,574,569	3,144,514	200	93,190	6	3,051,324-	194-
1986	1,619,844	3,180,905	196	132,878	8	3,048,027-	188-
1987	1,345,097	3,130,048	233	111,057	8	3,018,991-	224-
1988	1,680,598	2,680,825	160	237,701	14	2,443,124-	145-
1989	1,850,626	2,883,149	156	232,933	13	2,650,216-	143-
1990	1,578,153	2,832,494	179	423,618	27	2,408,876-	153-
1991	1,647,905	2,864,466	174	150,830	9	2,713,636-	165-
1992	1,811,840	2,757,672	152	311,615	17	2,446,057-	135-
1993	1,816,878	2,995,513	165	148,532	8	2,846,981-	157-
1994	2,812,373	3,250,095	116	178,691	6	3,071,404-	109-
1995	1,561,994	3,819,129	245	94,217	6	3,724,912-	238-
1996	2,502,125	3,120,885	125	113,989	5	3,006,896-	120-
1997	2,307,518	3,317,125	144	88,814	4	3,228,311-	140-
1998	1,253,244	2,786,515	222	265,510-	21-	3,052,025-	244-
1999	2,183,536	3,210,105	147	60,419	3	3,149,686-	144-
2000	1,232,534	2,960,357	240	184,339	15	2,776,018-	225-
2001	2,039,883	3,167,686	155	449,745	22	2,717,941-	133-
2002	2,515,869	3,308,835	132	1,179,601	47	2,129,235-	85-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 364.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	1,563,294	4,209,940	269	1,221,333	78	2,988,607-	191-
2004	1,475,120	4,613,069	313	613,091	42	3,999,978-	271-
2005	1,615,641	4,211,823	261	274,276	17	3,937,547-	244-
2006	3,022,003	9,005,531	298	268,748	9	8,736,783-	289-
2007	3,401,289	9,875,529	290	728,489	21	9,147,040-	269-
2008	4,853,686	8,174,375	168	344,260	7	7,830,115-	161-
2009	6,906,283	21,287,771	308	293,212	4	20,994,559-	304-
2010	5,968,012	5,855,124	98	47,815	1	5,807,309-	97-
2011	3,973,601	5,329,753	134	170,701	4	5,159,052-	130-
2012	3,403,095	4,687,572	138	40,839	1	4,646,734-	137-
2013	3,393,749	6,445,767	190	50,203	1	6,395,564-	188-
2014	3,168,009	6,383,520	201	15,130	0	6,368,390-	201-
2015	2,556,751	8,512,898	333	52,679	2	8,460,219-	331-
2016	3,739,534	7,661,860	205	48,005	1	7,613,855-	204-
2017	4,076,432	8,245,375	202	84,946	2	8,160,429-	200-
2018	3,931,594	7,203,551	183	73,953	2	7,129,598-	181-
2019	4,556,058	9,601,555	211	113,754	2	9,487,801-	208-
2020	4,154,456	9,808,071	236	65,229	2	9,742,842-	235-
2021	5,883,894	14,464,561	246	195,874	3	14,268,687-	243-
TOTAL	130,703,246	239,182,588	183	10,412,713	8	228,769,876-	175-
THREE-YEAR MOVING AVERAGES							
61-63	968,688	865,654	89	118,025	12	747,629-	77-
62-64	1,039,221	876,134	84	148,877	14	727,257-	70-
63-65	997,224	856,488	86	74,950	8	781,538-	78-
64-66	1,102,300	849,417	77	65,006	6	784,410-	71-
65-67	1,206,012	823,269	68	63,543	5	759,726-	63-
66-68	1,281,981	812,163	63	63,896	5	748,267-	58-
67-69	1,214,185	745,468	61	62,600	5	682,867-	56-
68-70	1,031,087	691,567	67	47,675	5	643,893-	62-
69-71	953,941	712,712	75	49,950	5	662,762-	69-
70-72	940,232	743,447	79	41,486	4	701,960-	75-
71-73	1,021,863	841,539	82	44,664	4	796,875-	78-
72-74	1,087,256	918,695	84	62,696	6	855,999-	79-
73-75	963,232	899,636	93	66,312	7	833,324-	87-
74-76	1,003,400	1,014,008	101	76,652	8	937,356-	93-
75-77	958,743	1,069,291	112	66,979	7	1,002,312-	105-
76-78	1,056,627	1,247,850	118	72,082	7	1,175,768-	111-
77-79	1,047,544	1,315,655	126	69,004	7	1,246,652-	119-
78-80	1,090,509	1,450,334	133	66,582	6	1,383,752-	127-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 364.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	1,172,094	1,637,582	140	82,720	7	1,554,862-	133-
80-82	1,181,703	1,826,526	155	89,138	8	1,737,387-	147-
81-83	1,221,547	2,087,918	171	90,075	7	1,997,842-	164-
82-84	1,158,028	2,409,155	208	86,275	7	2,322,881-	201-
83-85	1,291,240	2,779,897	215	89,169	7	2,690,728-	208-
84-86	1,423,596	3,048,683	214	108,722	8	2,939,961-	207-
85-87	1,513,170	3,151,822	208	112,375	7	3,039,447-	201-
86-88	1,548,513	2,997,259	194	160,545	10	2,836,714-	183-
87-89	1,625,440	2,898,007	178	193,897	12	2,704,110-	166-
88-90	1,703,126	2,798,823	164	298,084	18	2,500,739-	147-
89-91	1,692,228	2,860,036	169	269,127	16	2,590,909-	153-
90-92	1,679,299	2,818,211	168	295,354	18	2,522,856-	150-
91-93	1,758,874	2,872,550	163	203,659	12	2,668,891-	152-
92-94	2,147,030	3,001,093	140	212,946	10	2,788,147-	130-
93-95	2,063,748	3,354,912	163	140,480	7	3,214,432-	156-
94-96	2,292,164	3,396,703	148	128,966	6	3,267,737-	143-
95-97	2,123,879	3,419,046	161	99,007	5	3,320,040-	156-
96-98	2,020,962	3,074,842	152	20,902-	1-	3,095,744-	153-
97-99	1,914,766	3,104,582	162	38,759-	2-	3,143,341-	164-
98-00	1,556,438	2,985,659	192	6,917-	0	2,992,576-	192-
99-01	1,818,651	3,112,716	171	231,501	13	2,881,215-	158-
00-02	1,929,429	3,145,626	163	604,561	31	2,541,064-	132-
01-03	2,039,682	3,562,154	175	950,226	47	2,611,927-	128-
02-04	1,851,427	4,043,948	218	1,004,675	54	3,039,273-	164-
03-05	1,551,351	4,344,944	280	702,900	45	3,642,044-	235-
04-06	2,037,588	5,943,474	292	385,372	19	5,558,103-	273-
05-07	2,679,644	7,697,628	287	423,838	16	7,273,790-	271-
06-08	3,758,992	9,018,478	240	447,166	12	8,571,313-	228-
07-09	5,053,753	13,112,558	259	455,320	9	12,657,238-	250-
08-10	5,909,327	11,772,423	199	228,429	4	11,543,995-	195-
09-11	5,615,965	10,824,216	193	170,576	3	10,653,640-	190-
10-12	4,448,236	5,290,816	119	86,451	2	5,204,365-	117-
11-13	3,590,148	5,487,697	153	87,247	2	5,400,450-	150-
12-14	3,321,618	5,838,953	176	35,390	1	5,803,562-	175-
13-15	3,039,503	7,114,061	234	39,337	1	7,074,724-	233-
14-16	3,154,765	7,519,426	238	38,605	1	7,480,821-	237-
15-17	3,457,573	8,140,045	235	61,877	2	8,078,168-	234-
16-18	3,915,854	7,703,596	197	68,968	2	7,634,628-	195-
17-19	4,188,028	8,350,161	199	90,884	2	8,259,276-	197-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 364.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	4,214,036	8,871,059	211	84,312	2	8,786,747-	209-
19-21	4,864,802	11,291,396	232	124,953	3	11,166,443-	230-
FIVE-YEAR AVERAGE							
17-21	4,520,487	9,864,623	218	106,751	2	9,757,871-	216-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	1,040,265	425,810	41	505,986	49	80,176	8
1962	952,815	444,877	47	178,995	19	265,882-	28-
1963	1,097,170	465,276	42	466,920	43	1,644	0
1964	1,282,942	503,182	39	547,499	43	44,317	3
1965	1,212,839	453,357	37	561,446	46	108,089	9
1966	1,579,773	570,369	36	742,067	47	171,698	11
1967	1,974,820	637,461	32	579,655	29	57,806-	3-
1968	1,736,620	867,329	50	509,499	29	357,830-	21-
1969	2,079,930	947,577	46	713,604	34	233,973-	11-
1970	1,468,855	746,727	51	643,051	44	103,676-	7-
1971	1,587,389	877,126	55	528,095	33	349,031-	22-
1972	1,826,079	980,969	54	536,784	29	444,185-	24-
1973	1,860,795	1,271,662	68	892,142	48	379,520-	20-
1974	1,715,496	1,018,354	59	1,077,458	63	59,104	3
1975	1,335,178	577,950	43	482,773	36	95,177-	7-
1976	2,052,556	1,032,383	50	1,015,830	49	16,553-	1-
1977	1,718,798	1,038,859	60	870,863	51	167,996-	10-
1978	1,800,154	1,226,634	68	1,068,831	59	157,803-	9-
1979	1,922,449	1,376,606	72	1,087,355	57	289,251-	15-
1980	1,882,592	1,470,392	78	767,037	41	703,355-	37-
1981	2,383,759	1,883,109	79	714,789	30	1,168,320-	49-
1982	2,318,697	1,963,422	85	1,162,538	50	800,884-	35-
1983	2,166,463	2,074,041	96	759,426	35	1,314,615-	61-
1984	2,135,016	2,487,871	117	671,620	31	1,816,251-	85-
1985	3,361,412	3,015,407	90	842,068	25	2,173,339-	65-
1986	4,495,526	3,581,801	80	979,330	22	2,602,471-	58-
1987	3,717,159	3,127,851	84	710,646	19	2,417,205-	65-
1988	3,107,802	3,354,214	108	1,746,310	56	1,607,904-	52-
1989	5,026,838	3,607,175	72	1,740,519	35	1,866,656-	37-
1990	3,426,194	3,329,081	97	1,433,618	42	1,895,463-	55-
1991	3,277,086	3,498,431	107	1,089,023	33	2,409,408-	74-
1992	3,047,877	3,200,203	105	1,633,445	54	1,566,758-	51-
1993	2,645,352	3,388,080	128	1,007,187	38	2,380,893-	90-
1994	3,158,468	3,608,627	114	1,363,430	43	2,245,197-	71-
1995	2,441,128	3,585,697	147	856,980	35	2,728,717-	112-
1996	3,946,269	2,935,587	74	573,649	15	2,361,938-	60-
1997	4,026,043	3,262,209	81	472,145	12	2,790,064-	69-
1998	2,922,526	2,709,062	93	426,607	15	2,282,455-	78-
1999	3,017,572	3,220,444	107	504,326	17	2,716,118-	90-
2000	2,565,236	2,980,105	116	432,570	17	2,547,535-	99-
2001	4,781,692	3,315,389	69	469,328	10	2,846,061-	60-
2002	4,311,235	3,435,201	80	698,763	16	2,736,437-	63-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	3,959,587	4,062,945	103	1,786,903	45	2,276,042-	57-
2004	3,811,040	4,539,823	119	1,611,113	42	2,928,709-	77-
2005	4,617,599	4,717,427	102	1,351,761	29	3,365,666-	73-
2006	6,413,281	8,292,182	129	2,866,875	45	5,425,307-	85-
2007	7,242,990	9,097,472	126	2,157,309	30	6,940,164-	96-
2008	9,713,107	8,234,667	85	2,850,536	29	5,384,131-	55-
2009	11,912,626	8,823,261	74	1,938,637	16	6,884,624-	58-
2010	11,786,852	7,051,384	60	3,600,626	31	3,450,759-	29-
2011	8,883,922	5,778,271	65	2,808,310	32	2,969,961-	33-
2012	10,416,176	5,133,799	49	1,336,742	13	3,797,057-	36-
2013	7,244,830	5,910,647	82	1,307,028	18	4,603,619-	64-
2014	7,117,696	4,977,240	70	930,092	13	4,047,148-	57-
2015	5,928,528	5,100,744	86	645,834	11	4,454,910-	75-
2016	9,916,602	4,479,399	45	519,116	5	3,960,283-	40-
2017	9,266,856	5,632,234	61	287,743	3	5,344,491-	58-
2018	9,329,473	4,353,536	47	621,765	7	3,731,771-	40-
2019	9,030,739	7,827,811	87	1,168,439	13	6,659,372-	74-
2020	12,527,130	6,966,494	56	990,150	8	5,976,345-	48-
2021	15,625,956	10,470,009	67	777,527	5	9,692,482-	62-
TOTAL	269,151,854	205,945,253	77	63,620,714	24	142,324,539-	53-
THREE-YEAR MOVING AVERAGES							
61-63	1,030,083	445,321	43	383,967	37	61,354-	6-
62-64	1,110,976	471,112	42	397,805	36	73,307-	7-
63-65	1,197,650	473,938	40	525,288	44	51,350	4
64-66	1,358,518	508,969	37	617,004	45	108,035	8
65-67	1,589,144	553,729	35	627,723	40	73,994	5
66-68	1,763,738	691,720	39	610,407	35	81,313-	5-
67-69	1,930,457	817,456	42	600,919	31	216,536-	11-
68-70	1,761,802	853,878	48	622,051	35	231,826-	13-
69-71	1,712,058	857,143	50	628,250	37	228,893-	13-
70-72	1,627,441	868,274	53	569,310	35	298,964-	18-
71-73	1,758,088	1,043,252	59	652,340	37	390,912-	22-
72-74	1,800,790	1,090,328	61	835,461	46	254,867-	14-
73-75	1,637,156	955,989	58	817,458	50	138,531-	8-
74-76	1,701,077	876,229	52	858,687	50	17,542-	1-
75-77	1,702,177	883,064	52	789,822	46	93,242-	5-
76-78	1,857,169	1,099,292	59	985,175	53	114,117-	6-
77-79	1,813,800	1,214,033	67	1,009,016	56	205,017-	11-
78-80	1,868,398	1,357,877	73	974,408	52	383,470-	21-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	2,062,933	1,576,702	76	856,394	42	720,309-	35-
80-82	2,195,016	1,772,308	81	881,455	40	890,853-	41-
81-83	2,289,640	1,973,524	86	878,918	38	1,094,606-	48-
82-84	2,206,725	2,175,111	99	864,528	39	1,310,583-	59-
83-85	2,554,297	2,525,773	99	757,705	30	1,768,068-	69-
84-86	3,330,651	3,028,360	91	831,006	25	2,197,354-	66-
85-87	3,858,032	3,241,686	84	844,015	22	2,397,672-	62-
86-88	3,773,496	3,354,622	89	1,145,429	30	2,209,193-	59-
87-89	3,950,600	3,363,080	85	1,399,158	35	1,963,922-	50-
88-90	3,853,611	3,430,157	89	1,640,149	43	1,790,008-	46-
89-91	3,910,039	3,478,229	89	1,421,053	36	2,057,176-	53-
90-92	3,250,386	3,342,572	103	1,385,362	43	1,957,210-	60-
91-93	2,990,105	3,362,238	112	1,243,218	42	2,119,020-	71-
92-94	2,950,566	3,398,970	115	1,334,687	45	2,064,283-	70-
93-95	2,748,316	3,527,468	128	1,075,866	39	2,451,602-	89-
94-96	3,181,955	3,376,637	106	931,353	29	2,445,284-	77-
95-97	3,471,147	3,261,164	94	634,258	18	2,626,906-	76-
96-98	3,631,613	2,968,953	82	490,800	14	2,478,152-	68-
97-99	3,322,047	3,063,905	92	467,693	14	2,596,212-	78-
98-00	2,835,111	2,969,870	105	454,501	16	2,515,369-	89-
99-01	3,454,833	3,171,979	92	468,741	14	2,703,238-	78-
00-02	3,886,054	3,243,565	83	533,554	14	2,710,011-	70-
01-03	4,350,838	3,604,512	83	984,998	23	2,619,514-	60-
02-04	4,027,287	4,012,656	100	1,365,593	34	2,647,063-	66-
03-05	4,129,409	4,440,065	108	1,583,259	38	2,856,806-	69-
04-06	4,947,307	5,849,810	118	1,943,250	39	3,906,561-	79-
05-07	6,091,290	7,369,027	121	2,125,315	35	5,243,712-	86-
06-08	7,789,793	8,541,440	110	2,624,906	34	5,916,534-	76-
07-09	9,622,907	8,718,467	91	2,315,494	24	6,402,973-	67-
08-10	11,137,528	8,036,438	72	2,796,600	25	5,239,838-	47-
09-11	10,861,133	7,217,639	66	2,782,524	26	4,435,115-	41-
10-12	10,362,317	5,987,818	58	2,581,893	25	3,405,925-	33-
11-13	8,848,309	5,607,572	63	1,817,360	21	3,790,212-	43-
12-14	8,259,567	5,340,562	65	1,191,288	14	4,149,274-	50-
13-15	6,763,684	5,329,544	79	960,985	14	4,368,559-	65-
14-16	7,654,275	4,852,461	63	698,347	9	4,154,114-	54-
15-17	8,370,662	5,070,793	61	484,231	6	4,586,561-	55-
16-18	9,504,311	4,821,723	51	476,208	5	4,345,515-	46-
17-19	9,209,023	5,937,860	64	692,649	8	5,245,211-	57-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	10,295,780	6,382,614	62	926,784	9	5,455,829-	53-
19-21	12,394,608	8,421,438	68	978,705	8	7,442,733-	60-
FIVE-YEAR AVERAGE							
17-21	11,156,031	7,050,017	63	769,125	7	6,280,892-	56-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	69,373	79,364	114	2,769	4	76,595-	110-
1962	36,335	75,712	208	710	2	75,002-	206-
1963	97,397	60,995	63	551	1	60,444-	62-
1964	132,671	88,362	67	3,844	3	84,518-	64-
1965	122,871	48,515	39	956	1	47,559-	39-
1966	94,555	56,250	59	1,696	2	54,554-	58-
1967	91,827	53,613	58	1,510	2	52,103-	57-
1968	49,703	75,996	153	2,103-	4-	78,099-	157-
1969	82,808	37,215	45	226	0	36,989-	45-
1970	21,198	70,887	334	1,419	7	69,468-	328-
1971	44,217	40,131	91	2,591	6	37,540-	85-
1972	7,888	28,216	358	371	5	27,845-	353-
1973	11,144	43,928	394	3,930	35	39,998-	359-
1974	8,096	49,622	613	1,783	22	47,839-	591-
1975	51,399	32,563	63	393	1	32,170-	63-
1976	59,835	28,829	48	13,825-	23-	42,654-	71-
1977	39,256	42,704	109	10,505-	27-	53,209-	136-
1978	11,585	24,473	211	4,774-	41-	29,247-	252-
1979	10,474	16,173	154	5,533	53	10,640-	102-
1980	39,991	18,526	46	216	1	18,310-	46-
1981	9,233	12,477	135	6,472-	70-	18,949-	205-
1982	44,352	28,334	64	655-	1-	28,989-	65-
1983	68,490	55,732	81	3,431-	5-	59,163-	86-
1984	31,358	52,665	168	4,568-	15-	57,233-	183-
1985	64,240	46,336	72	16,499-	26-	62,835-	98-
1986	82,541	41,475	50	17,517	21	23,958-	29-
1987	129,549	80,969	63	4,198	3	76,771-	59-
1988	250,541	60,784	24	13,697-	5-	74,481-	30-
1989	189,966	37,476	20	54,188	29	16,712	9
1990	485,569	40,942	8	7,819	2	33,123-	7-
1991	235,693	70,952	30	6,493-	3-	77,445-	33-
1992	246,818	103,204	42	3,172	1	100,032-	41-
1993	186,397	57,664	31	8,391	5	49,273-	26-
1994	41,345	50,833	123	5,387	13	45,446-	110-
1995	122,778	42,620	35	8,600	7	34,020-	28-
1996	85,981	65,558	76	48,035-	56-	113,593-	132-
1997	85,867	29,666	35	11,882	14	17,784-	21-
1998	73,190	75,067	103	32,504-	44-	107,571-	147-
1999	52,582	37,597	72	267,455-	509-	305,052-	580-
2000	53,515	19,449	36	23,458-	44-	42,907-	80-
2001	92,676	22,046	24	5,170	6	16,876-	18-
2002	119,808	30,415	25	100,537-	84-	130,951-	109-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	146,399	32,943	23	159,363	109	126,420	86
2004	130,750	36,986	28	435,058	333	398,071	304
2005	128,504	38,846	30	13,007	10	25,839-	20-
2006	154,258	54,192	35	53,007	34	1,185-	1-
2007	128,368	27,357	21	18,399	14	8,957-	7-
2008	119,708	60,975	51	10,111-	8-	71,087-	59-
2009	202,900	110,984	55	13,507-	7-	124,491-	61-
2010	304,996	84,971	28	27,816	9	57,155-	19-
2011	227,363	287,686	127	15,199-	7-	302,885-	133-
2012	191,460	732,799	383	4,415	2	728,383-	380-
2013	135,746	887,587	654	20,148	15	867,439-	639-
2014	169,748	2,756,010		11,302	7	2,744,709-	
2015	147,574	3,472,875		36,711	25	3,436,164-	
2016	204,149	5,411,099		4,782	2	5,406,317-	
2017	273,053	4,701,992		46,384-	17-	4,748,377-	
2018	306,554	4,953,424		40,328	13	4,913,097-	
2019	342,737	6,161,644		4,057	1	6,157,587-	
2020	220,505	6,675,410		97,535-	44-	6,772,945-	
2021	360,264	6,563,383		113,170-	31-	6,676,553-	
TOTAL	7,730,147	45,085,499	583	132,297	2	44,953,202-	582-
THREE-YEAR MOVING AVERAGES							
61-63	67,702	72,024	106	1,343	2	70,680-	104-
62-64	88,801	75,023	84	1,702	2	73,321-	83-
63-65	117,646	65,957	56	1,784	2	64,174-	55-
64-66	116,699	64,376	55	2,165	2	62,210-	53-
65-67	103,084	52,793	51	1,387	1	51,405-	50-
66-68	78,695	61,953	79	368	0	61,585-	78-
67-69	74,779	55,608	74	122-	0	55,730-	75-
68-70	51,236	61,366	120	153-	0	61,519-	120-
69-71	49,408	49,411	100	1,412	3	47,999-	97-
70-72	24,434	46,411	190	1,460	6	44,951-	184-
71-73	21,083	37,425	178	2,297	11	35,128-	167-
72-74	9,043	40,589	449	2,028	22	38,561-	426-
73-75	23,546	42,038	179	2,035	9	40,002-	170-
74-76	39,777	37,005	93	3,883-	10-	40,888-	103-
75-77	50,163	34,699	69	7,979-	16-	42,678-	85-
76-78	36,892	32,002	87	9,701-	26-	41,703-	113-
77-79	20,438	27,783	136	3,249-	16-	31,032-	152-
78-80	20,683	19,724	95	325	2	19,399-	94-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	19,899	15,725	79	241-	1-	15,966-	80-
80-82	31,192	19,779	63	2,304-	7-	22,083-	71-
81-83	40,692	32,181	79	3,519-	9-	35,700-	88-
82-84	48,067	45,577	95	2,885-	6-	48,462-	101-
83-85	54,696	51,578	94	8,166-	15-	59,744-	109-
84-86	59,380	46,825	79	1,183-	2-	48,009-	81-
85-87	92,110	56,260	61	1,739	2	54,521-	59-
86-88	154,210	61,076	40	2,673	2	58,403-	38-
87-89	190,019	59,743	31	14,896	8	44,847-	24-
88-90	308,692	46,401	15	16,103	5	30,297-	10-
89-91	303,743	49,790	16	18,505	6	31,285-	10-
90-92	322,693	71,699	22	1,499	0	70,200-	22-
91-93	222,969	77,273	35	1,690	1	75,583-	34-
92-94	158,187	70,567	45	5,650	4	64,917-	41-
93-95	116,840	50,372	43	7,459	6	42,913-	37-
94-96	83,368	53,004	64	11,349-	14-	64,353-	77-
95-97	98,209	45,948	47	9,184-	9-	55,132-	56-
96-98	81,679	56,764	69	22,886-	28-	79,649-	98-
97-99	70,546	47,443	67	96,026-	136-	143,469-	203-
98-00	59,762	44,038	74	107,806-	180-	151,843-	254-
99-01	66,258	26,364	40	95,248-	144-	121,612-	184-
00-02	88,666	23,970	27	39,608-	45-	63,578-	72-
01-03	119,627	28,468	24	21,332	18	7,136-	6-
02-04	132,319	33,448	25	164,628	124	131,180	99
03-05	135,217	36,258	27	202,476	150	166,217	123
04-06	137,837	43,341	31	167,024	121	123,682	90
05-07	137,043	40,132	29	28,138	21	11,994-	9-
06-08	134,111	47,508	35	20,432	15	27,076-	20-
07-09	150,325	66,439	44	1,740-	1-	68,178-	45-
08-10	209,201	85,644	41	1,399	1	84,244-	40-
09-11	245,086	161,214	66	297-	0	161,510-	66-
10-12	241,273	368,485	153	5,677	2	362,808-	150-
11-13	184,856	636,024	344	3,121	2	632,902-	342-
12-14	165,652	1,458,799	881	11,955	7	1,446,844-	873-
13-15	151,023	2,372,157		22,720	15	2,349,437-	
14-16	173,824	3,879,995		17,598	10	3,862,396-	
15-17	208,259	4,528,655		1,630-	1-	4,530,286-	
16-18	261,252	5,022,172		425-	0	5,022,597-	
17-19	307,448	5,272,354		666-	0	5,273,020-	

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	289,932	5,930,160		17,717-	6-	5,947,876-	
19-21	307,835	6,466,813		68,882-	22-	6,535,695-	
FIVE-YEAR AVERAGE							
17-21	300,623	5,811,171		42,541-	14-	5,853,712-	

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	277,693	73,446	26	199,248	72	125,802	45
1962	314,087	90,336	29	204,825	65	114,489	36
1963	477,525	98,785	21	173,161	36	74,376	16
1964	516,501	120,288	23	358,209	69	237,921	46
1965	249,645	85,209	34	131,369	53	46,160	18
1966	545,368	139,106	26	349,495	64	210,389	39
1967	414,337	110,976	27	324,671	78	213,695	52
1968	519,213	147,637	28	229,184	44	81,547	16
1969	428,297	114,201	27	233,060	54	118,859	28
1970	468,757	74,929	16	208,931	45	134,002	29
1971	368,034	65,853	18	222,143	60	156,290	42
1972	380,451	83,388	22	149,059	39	65,671	17
1973	176,587	66,797	38	256,257	145	189,460	107
1974	227,888	79,863	35	210,928	93	131,065	58
1975	256,468	95,254	37	173,967	68	78,713	31
1976	221,760	124,575	56	122,908	55	1,667-	1-
1977	268,161	169,052	63	116,271	43	52,781-	20-
1978	415,310	194,621	47	162,772	39	31,849-	8-
1979	398,068	173,963	44	240,773	60	66,810	17
1980	1,072,665	547,825	51	1,205,809	112	657,984	61
1981	695,537	217,127	31	217,955	31	828	0
1982	574,015	312,409	54	210,517	37	101,892-	18-
1983	506,001	335,797	66	205,296	41	130,501-	26-
1984	580,674	413,399	71	594,730	102	181,331	31
1985	587,180	396,635	68	160,987	27	235,648-	40-
1986	729,140	459,772	63	143,516	20	316,256-	43-
1987	658,651	396,104	60	194,376	30	201,728-	31-
1988	722,072	421,786	58	338,762	47	83,024-	11-
1989	892,262	547,134	61	491,083-	55-	1,038,217-	116-
1990	647,017	548,238	85	426,186	66	122,052-	19-
1991	725,299	526,198	73	110,095-	15-	636,293-	88-
1992	733,443	543,974	74	110,733	15	433,241-	59-
1993	874,372	674,016	77	275,755	32	398,261-	46-
1994	1,109,719	834,452	75	229,227	21	605,225-	55-
1995	691,538	864,997	125	796,652	115	68,345-	10-
1996	869,162	669,863	77	19,594-	2-	689,457-	79-
1997	845,383	623,153	74	25,630	3	597,523-	71-
1998	515,912	463,481	90	53,389-	10-	516,870-	100-
1999	692,674	470,362	68	858,048-	124-	1,328,410-	192-
2000	741,950	504,375	68	171,805-	23-	676,180-	91-
2001	2,451,766	540,173	22	339,392-	14-	879,565-	36-
2002	1,303,690	561,005	43	1,788,808-	137-	2,349,813-	180-

OFFICIAL COPY
Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	1,243,294	586,673	47	214,756-	17-	801,430-	64-
2004	946,747	554,710	59	272,959	29	281,751-	30-
2005	1,337,801	524,663	39	1,285,993-	96-	1,810,656-	135-
2006	1,801,794	524,479	29	146,250-	8-	670,730-	37-
2007	2,806,752	610,333	22	349,714-	12-	960,047-	34-
2008	2,348,018	848,754	36	854,515-	36-	1,703,268-	73-
2009	2,572,317	1,574,515	61	313,134	12	1,261,381-	49-
2010	3,660,505	858,760	23	845,437	23	13,323-	0
2011	2,605,291	1,117,628	43	1,476,668	57	359,041	14
2012	1,902,074	1,345,801	71	920,720	48	425,082-	22-
2013	3,549,033	1,626,768	46	1,244,391	35	382,377-	11-
2014	3,460,058	2,067,220	60	318,195	9	1,749,026-	51-
2015	3,967,779	2,539,878	64	853,064	21	1,686,814-	43-
2016	4,812,084	2,880,635	60	740,952	15	2,139,682-	44-
2017	4,611,519	3,422,764	74	395,024	9	3,027,740-	66-
2018	4,398,430	3,283,140	75	580,292	13	2,702,848-	61-
2019	4,167,428	3,933,381	94	414,601	10	3,518,780-	84-
2020	4,314,730	5,769,001	134	1,195,313	28	4,573,688-	106-
2021	6,277,377	6,573,772	105	2,367,362	38	4,206,410-	67-
TOTAL	86,927,301	54,623,429	63	14,458,031	17	40,165,398-	46-
THREE-YEAR MOVING AVERAGES							
61-63	356,435	87,522	25	192,411	54	104,889	29
62-64	436,038	103,136	24	245,398	56	142,262	33
63-65	414,557	101,427	24	220,913	53	119,486	29
64-66	437,171	114,868	26	279,691	64	164,823	38
65-67	403,117	111,764	28	268,512	67	156,748	39
66-68	492,973	132,573	27	301,117	61	168,544	34
67-69	453,949	124,271	27	262,305	58	138,034	30
68-70	472,089	112,256	24	223,725	47	111,469	24
69-71	421,696	84,994	20	221,378	52	136,384	32
70-72	405,747	74,723	18	193,378	48	118,654	29
71-73	308,357	72,013	23	209,153	68	137,140	44
72-74	261,642	76,683	29	205,415	79	128,732	49
73-75	220,314	80,638	37	213,717	97	133,079	60
74-76	235,372	99,897	42	169,268	72	69,370	29
75-77	248,796	129,627	52	137,715	55	8,088	3
76-78	301,744	162,749	54	133,984	44	28,766-	10-
77-79	360,513	179,212	50	173,272	48	5,940-	2-
78-80	628,681	305,470	49	536,451	85	230,982	37

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	722,090	312,972	43	554,846	77	241,874	33
80-82	780,739	359,120	46	544,760	70	185,640	24
81-83	591,851	288,444	49	211,256	36	77,188-	13-
82-84	553,563	353,868	64	336,848	61	17,021-	3-
83-85	557,952	381,944	68	320,338	57	61,606-	11-
84-86	632,331	423,269	67	299,744	47	123,524-	20-
85-87	658,324	417,504	63	166,293	25	251,211-	38-
86-88	703,288	425,887	61	225,551	32	200,336-	28-
87-89	757,662	455,008	60	14,018	2	440,990-	58-
88-90	753,784	505,719	67	91,288	12	414,431-	55-
89-91	754,859	540,523	72	58,331-	8-	598,854-	79-
90-92	701,920	539,470	77	142,275	20	397,195-	57-
91-93	777,705	581,396	75	92,131	12	489,265-	63-
92-94	905,845	684,147	76	205,238	23	478,909-	53-
93-95	891,876	791,155	89	433,878	49	357,277-	40-
94-96	890,140	789,771	89	335,428	38	454,342-	51-
95-97	802,028	719,338	90	267,563	33	451,775-	56-
96-98	743,486	585,499	79	15,784-	2-	601,283-	81-
97-99	684,656	518,999	76	295,269-	43-	814,268-	119-
98-00	650,179	479,406	74	361,081-	56-	840,487-	129-
99-01	1,295,463	504,970	39	456,415-	35-	961,385-	74-
00-02	1,499,135	535,184	36	766,668-	51-	1,301,853-	87-
01-03	1,666,250	562,617	34	780,985-	47-	1,343,602-	81-
02-04	1,164,577	567,463	49	576,868-	50-	1,144,331-	98-
03-05	1,175,947	555,349	47	409,264-	35-	964,612-	82-
04-06	1,362,114	534,617	39	386,428-	28-	921,046-	68-
05-07	1,982,115	553,158	28	593,986-	30-	1,147,144-	58-
06-08	2,318,854	661,189	29	450,160-	19-	1,111,348-	48-
07-09	2,575,696	1,011,200	39	297,032-	12-	1,308,232-	51-
08-10	2,860,280	1,094,010	38	101,352	4	992,658-	35-
09-11	2,946,038	1,183,634	40	878,413	30	305,221-	10-
10-12	2,722,623	1,107,396	41	1,080,942	40	26,455-	1-
11-13	2,685,466	1,363,399	51	1,213,926	45	149,472-	6-
12-14	2,970,388	1,679,930	57	827,768	28	852,161-	29-
13-15	3,658,957	2,077,955	57	805,217	22	1,272,739-	35-
14-16	4,079,974	2,495,911	61	637,404	16	1,858,507-	46-
15-17	4,463,794	2,947,759	66	663,013	15	2,284,746-	51-
16-18	4,607,344	3,195,513	69	572,090	12	2,623,423-	57-
17-19	4,392,459	3,546,429	81	463,306	11	3,083,123-	70-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	4,293,529	4,328,507	101	730,069	17	3,598,439-	84-
19-21	4,919,845	5,425,385	110	1,325,758	27	4,099,626-	83-
FIVE-YEAR AVERAGE							
17-21	4,753,897	4,596,412	97	990,518	21	3,605,893-	76-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	221,189		0	42,226	19	42,226	19
1962	162,173		0	26,217	16	26,217	16
1963	227,779		0	26,036	11	26,036	11
1964	281,369		0	31,475	11	31,475	11
1965	348,066		0	53,277	15	53,277	15
1966	337,812		0	74,470	22	74,470	22
1967	1,021,694		0	145,164	14	145,164	14
1968	586,854		0	140,161	24	140,161	24
1969	785,564		0	112,412	14	112,412	14
1970	554,544		0	112,741	20	112,741	20
1971	449,690		0	101,187	23	101,187	23
1972	561,333		0	75,845	14	75,845	14
1973	422,116		0	73,168	17	73,168	17
1974	444,561		0	135,069	30	135,069	30
1975	366,135		0	61,707	17	61,707	17
1976	626,079		0	110,001	18	110,001	18
1977	1,506,463		0	123,674	8	123,674	8
1978	375,619		0	85,323	23	85,323	23
1979	536,475		0	217,377	41	217,377	41
1980	667,410		0	114,039	17	114,039	17
1981	601,354		0	65,011	11	65,011	11
1982	966,694		0	22,549	2	22,549	2
1983	598,672		0	85,775	14	85,775	14
1984	583,599		0	240,325	41	240,325	41
1985	1,506,255		0	160,555	11	160,555	11
1986	2,254,922		0	235,706	10	235,706	10
1987	2,525,448		0	262,562	10	262,562	10
1988	2,069,945		0	66,358-	3-	66,358-	3-
1989	2,473,265		0	134,918-	5-	134,918-	5-
1990	2,226,955		0	59,000-	3-	59,000-	3-
1991	3,041,164		0	82,423	3	82,423	3
1992	2,164,153		0	194,224	9	194,224	9
1993	3,914,443		0	25,656	1	25,656	1
1994	3,740,840		0	73,825	2	73,825	2
1995	3,700,676	9,624	0	14,680	0	5,056	0
1996	4,584,929	1,907	0	43,681	1	41,774	1
1997	3,537,491	8,750	0	73,038	2	64,288	2
1998	2,511,952	1,880	0	97,319	4	95,439	4
1999	2,214,084		0	50,448	2	50,448	2
2000	3,062,545		0	17,413-	1-	17,413-	1-
2001	2,579,364		0	36,598-	1-	36,598-	1-
2002	3,197,020		0	80,015-	3-	80,015-	3-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	2,311,328		0	15,850	1	15,850	1
2004	2,629,717		0	8,963-	0	8,963-	0
2005	3,200,870		0	18,979	1	18,979	1
2006	2,992,936		0	85,214	3	85,214	3
2007	3,735,777		0	19,376	1	19,376	1
2008	3,697,508		0		0		0
2009	3,763,687		0	110,000	3	110,000	3
2010	6,883,740	26,900	0	1,254,956	18	1,228,056	18
2011	5,561,497	44,296	1	1,466,894	26	1,422,599	26
2012	6,797,969	286,861	4	1,278,132	19	991,271	15
2013	5,502,374	317,938	6	1,069,545	19	751,607	14
2014	6,438,025	290,784	5	981,199	15	690,414	11
2015	5,309,253	249,743	5	654,181	12	404,438	8
2016	4,974,058	211,786	4	131,378	3	80,408-	2-
2017	4,525,241	163,530	4	130,633	3	32,897-	1-
2018	5,593,826	180,753	3	145,115	3	35,638-	1-
2019	4,527,652	123,729	3	103,516	2	20,213-	0
2020	3,553,909	95,741	3	1,703	0	94,038-	3-
2021	4,177,359	44,660-	1-	131,601	3	176,261	4
TOTAL	150,715,420	1,969,562	1	10,784,355	7	8,814,792	6
THREE-YEAR MOVING AVERAGES							
61-63	203,714		0	31,493	15	31,493	15
62-64	223,774		0	27,909	12	27,909	12
63-65	285,738		0	36,929	13	36,929	13
64-66	322,416		0	53,074	16	53,074	16
65-67	569,191		0	90,970	16	90,970	16
66-68	648,787		0	119,932	18	119,932	18
67-69	798,037		0	132,579	17	132,579	17
68-70	642,321		0	121,771	19	121,771	19
69-71	596,599		0	108,780	18	108,780	18
70-72	521,856		0	96,591	19	96,591	19
71-73	477,713		0	83,400	17	83,400	17
72-74	476,003		0	94,694	20	94,694	20
73-75	410,937		0	89,981	22	89,981	22
74-76	478,925		0	102,259	21	102,259	21
75-77	832,892		0	98,461	12	98,461	12
76-78	836,054		0	106,333	13	106,333	13
77-79	806,186		0	142,125	18	142,125	18
78-80	526,501		0	138,913	26	138,913	26

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	601,746		0	132,142	22	132,142	22
80-82	745,153		0	67,200	9	67,200	9
81-83	722,240		0	57,778	8	57,778	8
82-84	716,322		0	116,216	16	116,216	16
83-85	896,175		0	162,218	18	162,218	18
84-86	1,448,259		0	212,195	15	212,195	15
85-87	2,095,542		0	219,608	10	219,608	10
86-88	2,283,438		0	143,970	6	143,970	6
87-89	2,356,219		0	20,429	1	20,429	1
88-90	2,256,722		0	86,759-	4-	86,759-	4-
89-91	2,580,461		0	37,165-	1-	37,165-	1-
90-92	2,477,424		0	72,549	3	72,549	3
91-93	3,039,920		0	100,768	3	100,768	3
92-94	3,273,145		0	97,902	3	97,902	3
93-95	3,785,320	3,208	0	38,054	1	34,846	1
94-96	4,008,815	3,844	0	44,062	1	40,218	1
95-97	3,941,032	6,760	0	43,800	1	37,039	1
96-98	3,544,791	4,179	0	71,346	2	67,167	2
97-99	2,754,509	3,543	0	73,602	3	70,058	3
98-00	2,596,194	627	0	43,451	2	42,825	2
99-01	2,618,664		0	1,188-	0	1,188-	0
00-02	2,946,310		0	44,675-	2-	44,675-	2-
01-03	2,695,904		0	33,588-	1-	33,588-	1-
02-04	2,712,689		0	24,376-	1-	24,376-	1-
03-05	2,713,972		0	8,622	0	8,622	0
04-06	2,941,174		0	31,743	1	31,743	1
05-07	3,309,861		0	41,190	1	41,190	1
06-08	3,475,407		0	34,863	1	34,863	1
07-09	3,732,324		0	43,125	1	43,125	1
08-10	4,781,645	8,967	0	454,985	10	446,019	9
09-11	5,402,975	23,732	0	943,950	17	920,218	17
10-12	6,414,402	119,352	2	1,333,328	21	1,213,975	19
11-13	5,953,946	216,365	4	1,271,524	21	1,055,159	18
12-14	6,246,122	298,528	5	1,109,625	18	811,097	13
13-15	5,749,884	286,155	5	901,642	16	615,486	11
14-16	5,573,779	250,771	4	588,919	11	338,148	6
15-17	4,936,184	208,353	4	305,397	6	97,044	2
16-18	5,031,042	185,356	4	135,709	3	49,648-	1-
17-19	4,882,240	156,004	3	126,422	3	29,582-	1-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	4,558,462	133,408	3	83,445	2	49,963-	1-
19-21	4,086,307	58,270	1	78,940	2	20,670	1
FIVE-YEAR AVERAGE							
17-21	4,475,597	103,819	2	102,514	2	1,305-	0

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.10 OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	359,987	139,008	39	8,173	2	130,835-	36-
1962	254,676	122,194	48	1,694	1	120,500-	47-
1963	267,044	123,122	46	21,181	8	101,941-	38-
1964	275,701	130,650	47	10,320	4	120,330-	44-
1965	275,389	101,270	37	6,968	3	94,302-	34-
1966	332,230	119,457	36	13,460	4	105,997-	32-
1967	381,955	189,510	50	14,608	4	174,902-	46-
1968	392,132	234,769	60	9,559-	2-	244,328-	62-
1969	401,875	257,275	64	13,057	3	244,218-	61-
1970	354,564	270,011	76	563	0	269,448-	76-
1971	419,135	360,729	86	14,885	4	345,844-	83-
1972	425,397	461,086	108	5,415	1	455,671-	107-
1973	428,878	371,507	87	5,581	1	365,926-	85-
1974	407,320	502,724	123	4,042	1	498,682-	122-
1975	304,484	752,240	247	96-	0	752,336-	247-
1976	405,334	576,334	142	8,026	2	568,308-	140-
1977	347,228	626,893	181	1,424	0	625,469-	180-
1978	366,069	671,802	184	2,168	1	669,634-	183-
1979	402,625	758,331	188	4,760	1	753,571-	187-
1980	380,286	806,706	212	11,702	3	795,004-	209-
1981	399,214	893,205	224	9,163	2	884,042-	221-
1982	326,325	893,699	274	7,165	2	886,534-	272-
1983	331,555	854,810	258	11,430	3	843,380-	254-
1984	400,661	993,348	248	14,076	4	979,272-	244-
1985	443,357	1,069,969	241	2,989	1	1,066,980-	241-
1986	384,131	1,081,243	281	26,625	7	1,054,618-	275-
1987	351,207	1,070,434	305	17,573	5	1,052,861-	300-
1988							
1989	394,919	1,311,391	332	48,361-	12-	1,359,752-	344-
1990	474,250	1,862,823	393	36,721-	8-	1,899,544-	401-
1991	503,255	1,612,161	320	38,548-	8-	1,650,709-	328-
1992	586,503	1,377,160	235	2,972	1	1,374,188-	234-
1993	518,051	1,684,798	325	10,339	2	1,674,459-	323-
1994	713,480	1,851,578	260	9,774	1	1,841,804-	258-
1995	320,599	1,565,828	488	15,834-	5-	1,581,662-	493-
1996	1,228,264	895,472	73	4,164-	0	899,636-	73-
1997	528,157	843,695	160	1,137	0	842,558-	160-
1998	319,655	951,827	298	9,852	3	941,975-	295-
1999	389,097	904,820	233	9,243	2	895,577-	230-
2000	288,117	786,694	273	2,383	1	784,311-	272-
2001	605,062	892,388	147	955-	0	893,343-	148-
2002	214,626	836,858	390	19,047-	9-	855,905-	399-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.10 OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	231,752	1,195,687	516	1,622-	1-	1,197,309-	517-
2004	272,152	1,185,942	436	65,945-	24-	1,251,887-	460-
2005	348,815	912,179	262	18,680	5	893,499-	256-
2006	439,332	3,891,799	886	26,448	6	3,865,351-	880-
2007	621,299	2,237,122	360	84,731	14	2,152,391-	346-
2008	513,468	988,382	192	62,977	12	925,405-	180-
2009	822,894	781,027	95	11,373	1	769,654-	94-
2010	494,133	598,074	121	6,282-	1-	604,356-	122-
2011	554,045	1,029,563	186	14,371-	3-	1,043,934-	188-
2012	350,348	498,347	142	6,789	2	491,558-	140-
2013	534,843	935,958	175	19,623	4	916,334-	171-
2014	428,443	830,249	194	1,521-	0	831,769-	194-
2015	429,786	1,103,735	257	26,506	6	1,077,229-	251-
2016	514,773	1,196,005	232	1,084	0	1,194,921-	232-
2017	485,469	943,842	194	11,057-	2-	954,899-	197-
2018	458,054	958,372	209	3,085-	1-	961,456-	210-
2019	537,650	1,302,944	242	4,220	1	1,298,724-	242-
2020	505,023	1,231,329	244	2,572	1	1,228,756-	243-
2021	479,720	1,492,578	311	3,682	1	1,488,896-	310-
TOTAL	25,924,793	55,122,953	213	274,266	1	54,848,687-	212-
THREE-YEAR MOVING AVERAGES							
61-63	293,902	128,108	44	10,349	4	117,759-	40-
62-64	265,807	125,322	47	11,065	4	114,257-	43-
63-65	272,711	118,347	43	12,823	5	105,524-	39-
64-66	294,440	117,126	40	10,249	3	106,876-	36-
65-67	329,858	136,746	41	11,679	4	125,067-	38-
66-68	368,772	181,245	49	6,170	2	175,076-	47-
67-69	391,987	227,185	58	6,035	2	221,149-	56-
68-70	382,857	254,018	66	1,354	0	252,665-	66-
69-71	391,858	296,005	76	9,502	2	286,503-	73-
70-72	399,699	363,942	91	6,954	2	356,988-	89-
71-73	424,470	397,774	94	8,627	2	389,147-	92-
72-74	420,532	445,106	106	5,013	1	440,093-	105-
73-75	380,227	542,157	143	3,176	1	538,981-	142-
74-76	372,379	610,433	164	3,991	1	606,442-	163-
75-77	352,349	651,822	185	3,118	1	648,704-	184-
76-78	372,877	625,010	168	3,873	1	621,137-	167-
77-79	371,974	685,675	184	2,784	1	682,891-	184-
78-80	382,993	745,613	195	6,210	2	739,403-	193-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.10 OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	394,042	819,414	208	8,542	2	810,872-	206-
80-82	368,608	864,537	235	9,343	3	855,193-	232-
81-83	352,365	880,571	250	9,253	3	871,319-	247-
82-84	352,847	913,952	259	10,890	3	903,062-	256-
83-85	391,858	972,709	248	9,498	2	963,211-	246-
84-86	409,383	1,048,187	256	14,563	4	1,033,623-	252-
85-87	392,898	1,073,882	273	15,729	4	1,058,153-	269-
86-88	245,113	717,226	293	14,733	6	702,493-	287-
87-89	248,709	793,942	319	10,263-	4-	804,204-	323-
88-90	289,723	1,058,071	365	28,361-	10-	1,086,432-	375-
89-91	457,475	1,595,458	349	41,210-	9-	1,636,668-	358-
90-92	521,336	1,617,381	310	24,099-	5-	1,641,480-	315-
91-93	535,936	1,558,040	291	8,412-	2-	1,566,452-	292-
92-94	606,011	1,637,845	270	7,695	1	1,630,150-	269-
93-95	517,377	1,700,735	329	1,426	0	1,699,308-	328-
94-96	754,114	1,437,626	191	3,408-	0	1,441,034-	191-
95-97	692,340	1,101,665	159	6,287-	1-	1,107,952-	160-
96-98	692,025	896,998	130	2,275	0	894,723-	129-
97-99	412,303	900,114	218	6,744	2	893,370-	217-
98-00	332,290	881,114	265	7,159	2	873,954-	263-
99-01	427,425	861,301	202	3,557	1	857,744-	201-
00-02	369,268	838,647	227	5,873-	2-	844,520-	229-
01-03	350,480	974,978	278	7,208-	2-	982,186-	280-
02-04	239,510	1,072,829	448	28,872-	12-	1,101,701-	460-
03-05	284,239	1,097,936	386	16,296-	6-	1,114,232-	392-
04-06	353,433	1,996,640	565	6,939-	2-	2,003,579-	567-
05-07	469,815	2,347,033	500	43,286	9	2,303,747-	490-
06-08	524,699	2,372,435	452	58,052	11	2,314,383-	441-
07-09	652,554	1,335,511	205	53,027	8	1,282,483-	197-
08-10	610,165	789,161	129	22,689	4	766,472-	126-
09-11	623,691	802,888	129	3,093-	0	805,981-	129-
10-12	466,175	708,661	152	4,621-	1-	713,283-	153-
11-13	479,745	821,289	171	4,014	1	817,276-	170-
12-14	437,878	754,851	172	8,297	2	746,554-	170-
13-15	464,357	956,647	206	14,870	3	941,778-	203-
14-16	457,667	1,043,330	228	8,690	2	1,034,640-	226-
15-17	476,676	1,081,194	227	5,511	1	1,075,683-	226-
16-18	486,099	1,032,740	212	4,353-	1-	1,037,092-	213-
17-19	493,725	1,068,386	216	3,307-	1-	1,071,693-	217-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.10 OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	500,243	1,164,215	233	1,236	0	1,162,979-	232-
19-21	507,465	1,342,284	265	3,491	1	1,338,792-	264-
FIVE-YEAR AVERAGE							
17-21	493,183	1,185,813	240	734-	0	1,186,546-	241-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.20 UNDERGROUND SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	44,350	34,812	78	24,212	55	10,600-	24-
1962	40,209	11,932	30	76	0	11,856-	29-
1963	64,453	13,475	21	1,065	2	12,410-	19-
1964	58,652	12,047	21	33	0	12,014-	20-
1965	50,617	14,923	29	791	2	14,132-	28-
1966	40,571	12,670	31	4,966	12	7,704-	19-
1967	18,882	13,138	70	2,778	15	10,360-	55-
1968	28,653	12,161	42	195-	1-	12,356-	43-
1969	65,095	14,890	23	1,630-	3-	16,520-	25-
1970	106,973	21,558	20	1,376	1	20,182-	19-
1971	5,981	21,336	357	13,039-	218-	34,375-	575-
1972	37,836	33,386	88	7,837	21	25,549-	68-
1973	69,715	13,447	19	14,878	21	1,431	2
1974	44,770	10,676	24	24,418	55	13,742	31
1975	62,981	8,902	14	15,106	24	6,204	10
1976	61,895	8,381	14	21	0	8,360-	14-
1977	86,290	15,415	18	5,003	6	10,412-	12-
1978	111,654	15,521	14	1,161-	1-	16,682-	15-
1979	91,976	21,674	24	31,233	34	9,559	10
1980	98,367	57,929	59	6,416-	7-	64,345-	65-
1981	88,756	27,473	31	26,689	30	784-	1-
1982	98,887	46,972	48	13,066	13	33,906-	34-
1983	104,047	47,371	46	518-	0	47,889-	46-
1984	228,009	65,585	29	14,385-	6-	79,970-	35-
1985	179,344	56,372	31	4,791-	3-	61,163-	34-
1986	132,646	72,116	54	10,858	8	61,258-	46-
1987	119,155	79,422	67	2,780	2	76,642-	64-
1988	160,832	190,865	119	18,240	11	172,625-	107-
1989	161,797	80,587	50	77,451-	48-	158,038-	98-
1990	231,837	71,705	31	14,097	6	57,608-	25-
1991	146,534	90,544	62	32,784-	22-	123,328-	84-
1992	176,085	74,423	42	5,984	3	68,439-	39-
1993	144,161	138,809	96	1,412	1	137,397-	95-
1994	151,730	114,728	76	9,850-	6-	124,578-	82-
1995	112,973	206,180	183	33,562-	30-	239,742-	212-
1996	259,308	216,250	83	10,081-	4-	226,331-	87-
1997	146,760	244,456	167	14,273-	10-	258,729-	176-
1998	65,272	200,753	308	29,927-	46-	230,680-	353-
1999	85,886	249,883	291	2,266	3	247,617-	288-
2000	64,871	220,772	340	4,179-	6-	224,951-	347-
2001	739,787	244,872	33	5,179	1	239,693-	32-
2002	55,403	223,322	403	22,495-	41-	245,817-	444-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.20 UNDERGROUND SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	87,068	251,641	289	14,042-	16-	265,684-	305-
2004	101,569	220,695	217	11,718-	12-	232,412-	229-
2005	90,034	166,645	185	15,317-	17-	181,963-	202-
2006	219,270	165,840	76	55,085-	25-	220,925-	101-
2007	132,090	130,241	99	21,978-	17-	152,219-	115-
2008	144,334	212,152	147	56,621-	39-	268,773-	186-
2009	154,908	247,573	160	2,793-	2-	250,366-	162-
2010	200,032	268,465	134	34,576	17	233,889-	117-
2011	145,936	245,718	168	68,408	47	177,310-	121-
2012	124,850	274,468	220	43,612-	35-	318,080-	255-
2013	118,501	232,447	196	41,685-	35-	274,132-	231-
2014	267,277	216,702	81	59,396	22	157,306-	59-
2015	182,135	240,253	132	83,894-	46-	324,148-	178-
2016	175,869	137,212	78	75,384-	43-	212,595-	121-
2017	121,778	84,317	69	55,291-	45-	139,607-	115-
2018	185,367	147,965	80	15,404-	8-	163,369-	88-
2019	112,676	179,642	159	51,740-	46-	231,382-	205-
2020	118,817	167,193	141	24,725-	21-	191,919-	162-
2021	110,224	192,808	175	75,806-	69-	268,614-	244-
TOTAL	7,636,736	7,113,710	93	525,089-	7-	7,638,799-	100-
THREE-YEAR MOVING AVERAGES							
61-63	49,671	20,073	40	8,451	17	11,622-	23-
62-64	54,438	12,485	23	391	1	12,093-	22-
63-65	57,907	13,482	23	630	1	12,852-	22-
64-66	49,947	13,213	26	1,930	4	11,283-	23-
65-67	36,690	13,577	37	2,845	8	10,732-	29-
66-68	29,369	12,656	43	2,516	9	10,140-	35-
67-69	37,543	13,396	36	318	1	13,079-	35-
68-70	66,907	16,203	24	150-	0	16,353-	24-
69-71	59,350	19,261	32	4,431-	7-	23,692-	40-
70-72	50,263	25,427	51	1,275-	3-	26,702-	53-
71-73	37,844	22,723	60	3,225	9	19,498-	52-
72-74	50,774	19,170	38	15,711	31	3,459-	7-
73-75	59,155	11,008	19	18,134	31	7,126	12
74-76	56,549	9,320	16	13,182	23	3,862	7
75-77	70,389	10,899	15	6,710	10	4,189-	6-
76-78	86,613	13,106	15	1,288	1	11,818-	14-
77-79	96,640	17,537	18	11,692	12	5,845-	6-
78-80	100,666	31,708	31	7,885	8	23,823-	24-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.20 UNDERGROUND SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	93,033	35,692	38	17,169	18	18,523-	20-
80-82	95,337	44,125	46	11,113	12	33,012-	35-
81-83	97,230	40,605	42	13,079	13	27,526-	28-
82-84	143,648	53,309	37	612-	0	53,922-	38-
83-85	170,467	56,443	33	6,565-	4-	63,007-	37-
84-86	180,000	64,691	36	2,773-	2-	67,464-	37-
85-87	143,715	69,303	48	2,949	2	66,354-	46-
86-88	137,544	114,134	83	10,626	8	103,508-	75-
87-89	147,261	116,958	79	18,810-	13-	135,768-	92-
88-90	184,822	114,386	62	15,038-	8-	129,424-	70-
89-91	180,056	80,945	45	32,046-	18-	112,991-	63-
90-92	184,819	78,891	43	4,234-	2-	83,125-	45-
91-93	155,593	101,259	65	8,463-	5-	109,721-	71-
92-94	157,325	109,320	69	818-	1-	110,138-	70-
93-95	136,288	153,239	112	14,000-	10-	167,239-	123-
94-96	174,670	179,053	103	17,831-	10-	196,884-	113-
95-97	173,014	222,295	128	19,305-	11-	241,601-	140-
96-98	157,113	220,486	140	18,094-	12-	238,580-	152-
97-99	99,306	231,697	233	13,978-	14-	245,675-	247-
98-00	72,010	223,803	311	10,613-	15-	234,416-	326-
99-01	296,848	238,509	80	1,089	0	237,420-	80-
00-02	286,687	229,655	80	7,165-	2-	236,820-	83-
01-03	294,086	239,945	82	10,453-	4-	250,398-	85-
02-04	81,347	231,886	285	16,085-	20-	247,971-	305-
03-05	92,890	212,994	229	13,692-	15-	226,686-	244-
04-06	136,958	184,393	135	27,373-	20-	211,767-	155-
05-07	147,132	154,242	105	30,794-	21-	185,036-	126-
06-08	165,231	169,411	103	44,561-	27-	213,973-	129-
07-09	143,778	196,655	137	27,131-	19-	223,786-	156-
08-10	166,425	242,730	146	8,279-	5-	251,009-	151-
09-11	166,959	253,919	152	33,397	20	220,521-	132-
10-12	156,939	262,884	168	19,791	13	243,093-	155-
11-13	129,762	250,878	193	5,630-	4-	256,507-	198-
12-14	170,209	241,205	142	8,634-	5-	249,839-	147-
13-15	189,304	229,801	121	22,061-	12-	251,862-	133-
14-16	208,427	198,056	95	33,294-	16-	231,350-	111-
15-17	159,927	153,927	96	71,523-	45-	225,450-	141-
16-18	161,004	123,165	76	48,693-	30-	171,857-	107-
17-19	139,940	137,308	98	40,811-	29-	178,119-	127-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.20 UNDERGROUND SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	138,953	164,933	119	30,623-	22-	195,556-	141-
19-21	113,906	179,881	158	50,757-	45-	230,638-	202-
FIVE-YEAR AVERAGE							
17-21	129,772	154,385	119	44,593-	34-	198,978-	153-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	405,043	30,645	8	56,176	14	25,531	6
1962	303,669	27,207	9	14,281	5	12,926-	4-
1963	261,716	29,115	11	34,902	13	5,787	2
1964	205,143	30,270	15	13,573	7	16,697-	8-
1965	201,288	32,408	16	18,016	9	14,392-	7-
1966	243,890	35,909	15	22,386	9	13,523-	6-
1967	230,804	19,822	9	10,825	5	8,997-	4-
1968	251,003	5,953	2	7,421	3	1,468	1
1969	302,875	5,894	2	22,510	7	16,616	5
1970	223,372	4,789	2	4,426	2	363-	0
1971	294,347	4,633	2	6,679	2	2,046	1
1972	325,632	4,790	1	9,545	3	4,755	1
1973	355,507	6,582	2	21,436	6	14,854	4
1974	471,246	5,554	1	14,506	3	8,952	2
1975	971,070	27,279	3	6,651	1	20,628-	2-
1976	371,145	2,479	1	1,364	0	1,115-	0
1977	413,345	3,100	1	1,772	0	1,328-	0
1978	651,735	3,546	1	4,728	1	1,182	0
1979	639,405	2,156	0	14,404	2	12,248	2
1980	588,221	2,425	0	11,645	2	9,220	2
1981	428,114	2,042	0	15,584	4	13,542	3
1982	412,334	2,298	1	928	0	1,370-	0
1983	619,948	653	0	930-	0	1,583-	0
1984	78,520-	7,638	10-	223	0	7,415-	9
1985	8,205	9,928	121	23,947	292	14,019	171
1986	122,600-	11,957	10-	3,263	3-	8,694-	7
1987	110,171-	7,494	7-	12,381	11-	4,887	4-
1988	24,971-	7,764	31-	24,279	97-	16,515	66-
1989	199,998	23,859	12	24,436	12	577	0
1990	749,939	7,754	1	8,713	1	959	0
1991	1,095,487	7,736	1	36,871-	3-	44,607-	4-
1992	796,127	4,199	1	12,065	2	7,866	1
1993	1,006,179	3,120	0	20,123	2	17,003	2
1994	532,120	8,103	2	28,367	5	20,264	4
1995	1,040,347	6,903	1	14,987	1	8,084	1
1996	1,633,144		0	18,827	1	18,827	1
1997	6,295,427		0	32,555	1	32,555	1
1998	10,635,207		0	3,648,668	34	3,648,668	34
1999	15,464,588		0	1,321,419	9	1,321,419	9
2000	4,363,686		0	310,751	7	310,751	7
2001	5,509,768		0	218,725	4	218,725	4
2002	6,029,175		0	67,059	1	67,059	1

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	2,780,717		0	25,339	1	25,339	1
2004	146,150		0	1,227	1	1,227	1
2005	3,843,960		0	182	0	182	0
2006	1,703,822		0	394	0	394	0
2007	3,292,148		0	570	0	570	0
2008	2,065,484		0	8,372	0	8,372	0
2009	1,976,171		0	5,876	0	5,876	0
2010	3,087,204		0	6,751	0	6,751	0
2011	4,254,955	103,767-	2-	17,759	0	121,526	3
2012	4,082,425	17,559-	0	36,893	1	54,452	1
2013	3,234,868	123,392	4	15,894	0	107,498-	3-
2014	3,129,008	148,259	5	14,838	0	133,421-	4-
2015	2,704,459	104,350	4	18,845	1	85,505-	3-
2016	2,194,789	137,067	6	11,649	1	125,418-	6-
2017	873,448	172,350	20	9,445	1	162,904-	19-
2018	2,623,899	219,966	8	9,060	0	210,906-	8-
2019	2,589,680	278,769	11	16,296	1	262,473-	10-
2020	5,320,333	307,946	6	10,039	0	297,907-	6-
2021	20,840,658	361,284	2	154,571	1	206,713-	1-
TOTAL	134,938,166	2,128,060	2	6,430,744	5	4,302,684	3
THREE-YEAR MOVING AVERAGES							
61-63	323,476	28,989	9	35,120	11	6,131	2
62-64	256,843	28,864	11	20,919	8	7,945-	3-
63-65	222,716	30,598	14	22,164	10	8,434-	4-
64-66	216,774	32,862	15	17,992	8	14,871-	7-
65-67	225,327	29,380	13	17,076	8	12,304-	5-
66-68	241,899	20,561	8	13,544	6	7,017-	3-
67-69	261,561	10,556	4	13,585	5	3,029	1
68-70	259,083	5,545	2	11,452	4	5,907	2
69-71	273,531	5,105	2	11,205	4	6,100	2
70-72	281,117	4,737	2	6,883	2	2,146	1
71-73	325,162	5,335	2	12,553	4	7,218	2
72-74	384,128	5,642	1	15,162	4	9,520	2
73-75	599,274	13,138	2	14,198	2	1,059	0
74-76	604,487	11,771	2	7,507	1	4,264-	1-
75-77	585,187	10,953	2	3,262	1	7,690-	1-
76-78	478,742	3,042	1	2,621	1	420-	0
77-79	568,162	2,934	1	6,968	1	4,034	1
78-80	626,454	2,709	0	10,259	2	7,550	1

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	551,913	2,208	0	13,878	3	11,670	2
80-82	476,223	2,255	0	9,386	2	7,131	1
81-83	486,799	1,664	0	5,194	1	3,530	1
82-84	317,921	3,530	1	74	0	3,456-	1-
83-85	183,211	6,073	3	7,747	4	1,674	1
84-86	64,305-	9,841	15-	9,144	14-	697-	1
85-87	74,855-	9,793	13-	13,197	18-	3,404	5-
86-88	85,914-	9,072	11-	13,308	15-	4,236	5-
87-89	21,619	13,039	60	20,365	94	7,326	34
88-90	308,322	13,126	4	19,143	6	6,017	2
89-91	681,808	13,116	2	1,241-	0	14,357-	2-
90-92	880,518	6,563	1	5,364-	1-	11,927-	1-
91-93	965,931	5,018	1	1,561-	0	6,579-	1-
92-94	778,142	5,141	1	20,185	3	15,044	2
93-95	859,549	6,042	1	21,159	2	15,117	2
94-96	1,068,537	5,002	0	20,727	2	15,725	1
95-97	2,989,639	2,301	0	22,123	1	19,822	1
96-98	6,187,926		0	1,233,350	20	1,233,350	20
97-99	10,798,407		0	1,667,547	15	1,667,547	15
98-00	10,154,494		0	1,760,279	17	1,760,279	17
99-01	8,446,014		0	616,965	7	616,965	7
00-02	5,300,876		0	198,845	4	198,845	4
01-03	4,773,220		0	103,708	2	103,708	2
02-04	2,985,347		0	31,208	1	31,208	1
03-05	2,256,942		0	8,916	0	8,916	0
04-06	1,897,977		0	601	0	601	0
05-07	2,946,643		0	382	0	382	0
06-08	2,353,818		0	3,112	0	3,112	0
07-09	2,444,601		0	4,939	0	4,939	0
08-10	2,376,286		0	7,000	0	7,000	0
09-11	3,106,110	34,589-	1-	10,129	0	44,718	1
10-12	3,808,195	40,442-	1-	20,468	1	60,910	2
11-13	3,857,416	688	0	23,515	1	22,827	1
12-14	3,482,100	84,697	2	22,541	1	62,156-	2-
13-15	3,022,778	125,334	4	16,526	1	108,808-	4-
14-16	2,676,085	129,892	5	15,111	1	114,781-	4-
15-17	1,924,232	137,922	7	13,313	1	124,609-	6-
16-18	1,897,379	176,461	9	10,051	1	166,410-	9-
17-19	2,029,009	223,695	11	11,600	1	212,095-	10-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	3,511,304	268,894	8	11,798	0	257,096-	7-
19-21	9,583,557	316,000	3	60,302	1	255,698-	3-
FIVE-YEAR AVERAGE							
17-21	6,449,604	268,063	4	39,882	1	228,181-	4-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	17,701	2,516	14		0	2,516-	14-
1962	60,936	2,131	3	643	1	1,488-	2-
1963	18,289	315	2		0	315-	2-
1964	104	582	560		0	582-	560-
1965	4,167	776	19		0	776-	19-
1966	11,215	929	8		0	929-	8-
1967	111,680	4,717	4		0	4,717-	4-
1968	11,376	303	3	1,282	11	979	9
1969	1,156	116	10		0	116-	10-
1970	14,524	1,411	10		0	1,411-	10-
1971	1,853	1,198	65		0	1,198-	65-
1972	28,240	1,572	6		0	1,572-	6-
1973	26,604	727	3		0	727-	3-
1974	22,680	2,028	9		0	2,028-	9-
1975	204	189	93		0	189-	93-
1976	1,407	480	34		0	480-	34-
1977	12,739	900	7		0	900-	7-
1978	12,233	3,797	31		0	3,797-	31-
1979	13,473	1,928	14		0	1,928-	14-
1980	880,732	1,273	0		0	1,273-	0
1981	5,870		0		0		0
1982	4,791	2,991	62		0	2,991-	62-
1983	8	668			0	668-	
1984	22,814	746-	3-		0	746	3
1985	648		0		0		0
1986	1,308	209	16		0	209-	16-
1987	5	630			0	630-	
1988							
1989	4,799		0	18	0	18	0
1990							
1991	15,374		0		0		0
1992							
1993	237,446		0		0		0
1994	20,929		0		0		0
1995	4,956		0		0		0
1996	17,606		0		0		0
1997							
1998				1,544		1,544	
1999	96,276		0		0		0
2000							
2001							
2002							

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003							
2004							
2005							
2006							
2007	243		0		0		0
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020							
2021							
TOTAL	1,684,386	31,640	2	3,487	0	28,153-	2-
THREE-YEAR MOVING AVERAGES							
61-63	32,309	1,654	5	214	1	1,440-	4-
62-64	26,443	1,009	4	214	1	795-	3-
63-65	7,520	558	7		0	558-	7-
64-66	5,162	762	15		0	762-	15-
65-67	42,354	2,141	5		0	2,141-	5-
66-68	44,757	1,983	4	427	1	1,556-	3-
67-69	41,404	1,712	4	427	1	1,285-	3-
68-70	9,019	610	7	427	5	183-	2-
69-71	5,844	908	16		0	908-	16-
70-72	14,872	1,394	9		0	1,394-	9-
71-73	18,899	1,166	6		0	1,166-	6-
72-74	25,841	1,442	6		0	1,442-	6-
73-75	16,496	981	6		0	981-	6-
74-76	8,097	899	11		0	899-	11-
75-77	4,783	523	11		0	523-	11-
76-78	8,793	1,726	20		0	1,726-	20-
77-79	12,815	2,208	17		0	2,208-	17-
78-80	302,146	2,333	1		0	2,333-	1-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	300,025	1,067	0		0	1,067-	0
80-82	297,131	1,421	0		0	1,421-	0
81-83	3,556	1,220	34		0	1,220-	34-
82-84	9,204	971	11		0	971-	11-
83-85	7,823	26-	0		0	26	0
84-86	8,257	179-	2-		0	179	2
85-87	654	280	43		0	280-	43-
86-88	438	280	64		0	280-	64-
87-89	1,601	210	13	6	0	204-	13-
88-90	1,600		0	6	0	6	0
89-91	6,724		0	6	0	6	0
90-92	5,125		0		0		0
91-93	84,273		0		0		0
92-94	86,125		0		0		0
93-95	87,777		0		0		0
94-96	14,497		0		0		0
95-97	7,521		0		0		0
96-98	5,869		0	515	9	515	9
97-99	32,092		0	515	2	515	2
98-00	32,092		0	515	2	515	2
99-01	32,092		0		0		0
00-02							
01-03							
02-04							
03-05							
04-06							
05-07	81		0		0		0
06-08	81		0		0		0
07-09	81		0		0		0
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
18-20							
19-21							
FIVE-YEAR AVERAGE							
17-21							

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	122,859	40,919	33	49,131	40	8,212	7
1962	124,379	53,498	43	57,656	46	4,158	3
1963	168,045	55,490	33	87,582	52	32,092	19
1964	182,698	72,109	39	70,797	39	1,312-	1-
1965	171,437	66,368	39	69,163	40	2,795	2
1966	441,787	111,052	25	57,745	13	53,307-	12-
1967	783,308	116,017	15	41,504	5	74,513-	10-
1968	547,700	94,218	17	42,728	8	51,490-	9-
1969	657,393	91,845	14	52,699	8	39,146-	6-
1970	661,901	107,702	16	25,313	4	82,389-	12-
1971	530,715	111,734	21	35,716	7	76,018-	14-
1972	668,900	178,862	27	37,090	6	141,772-	21-
1973	999,490	264,236	26	82,978	8	181,258-	18-
1974	655,213	248,388	38	90,168	14	158,220-	24-
1975	522,891	181,583	35	93,079	18	88,504-	17-
1976	757,315	241,039	32	162,304	21	78,735-	10-
1977	691,902	194,303	28	141,456	20	52,847-	8-
1978	690,057	245,209	36	126,149	18	119,060-	17-
1979	730,671	392,609	54	104,001	14	288,608-	39-
1980	660,852	420,487	64	60,440	9	360,047-	54-
1981	747,901	533,969	71	93,148	12	440,821-	59-
1982	987,981	550,462	56	90,574	9	459,888-	47-
1983	627,741	557,083	89	66,821	11	490,262-	78-
1984	607,615	560,946	92	39,148	6	521,798-	86-
1985	674,456	580,650	86	106,461	16	474,189-	70-
1986	741,847	590,834	80	381,945	51	208,889-	28-
1987	544,843	485,256	89	169,940	31	315,316-	58-
1988	507,642	505,963	100	164,026	32	341,937-	67-
1989	623,076	641,584	103	38,775	6	602,809-	97-
1990	706,825	714,775	101	214,715	30	500,060-	71-
1991	729,819	799,803	110	118,918	16	680,885-	93-
1992	809,733	682,311	84	149,274	18	533,037-	66-
1993	893,760	852,246	95	99,180	11	753,066-	84-
1994	889,270	781,718	88	165,224	19	616,494-	69-
1995	513,342	603,277	118	153,255	30	450,022-	88-
1996	1,075,279	396,918	37	147,657	14	249,261-	23-
1997	654,698	408,575	62	173,816	27	234,759-	36-
1998	644,601	472,406	73	111,513	17	360,893-	56-
1999	672,946	409,559	61	57,010	8	352,549-	52-
2000	596,506	370,321	62	14,825	2	355,496-	60-
2001	693,584	372,282	54	23,745-	3-	396,027-	57-
2002	676,025	431,113	64	15,694-	2-	446,808-	66-

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	567,726	399,708	70	12,662	2	387,046-	68-
2004	522,493	333,169	64	4,022	1	329,146-	63-
2005	646,085	215,688	33	18,598-	3-	234,286-	36-
2006	905,057	280,472	31	19,532	2	260,940-	29-
2007	1,286,409	495,523	39	40,608	3	454,915-	35-
2008	889,284	361,428	41	9,145	1	352,282-	40-
2009	1,110,835	342,914	31	23,473	2	319,442-	29-
2010	1,295,648	410,500	32	11,288	1	399,211-	31-
2011	1,029,994	239,680	23	7,997-	1-	247,677-	24-
2012	873,124	264,212	30	51,102	6	213,109-	24-
2013	868,578	313,360	36	18,795	2	294,565-	34-
2014	1,042,883	352,076	34	19,375	2	332,702-	32-
2015	1,005,010	538,621	54	19,782	2	518,839-	52-
2016	1,413,207	550,195	39	25,155	2	525,040-	37-
2017	1,546,555	460,339	30	30,117	2	430,222-	28-
2018	4,514,002	412,605	9	24,330	1	388,275-	9-
2019	2,687,932	546,242	20	52,180	2	494,062-	18-
2020	3,168,931	537,252	17	67,610	2	469,642-	15-
2021	3,328,947	664,758	20	37,635	1	627,123-	19-
TOTAL	55,091,701	23,308,463	42	4,444,702	8	18,863,761-	34-
THREE-YEAR MOVING AVERAGES							
61-63	138,428	49,969	36	64,790	47	14,821	11
62-64	158,374	60,366	38	72,012	45	11,646	7
63-65	174,060	64,656	37	75,847	44	11,192	6
64-66	265,307	83,176	31	65,902	25	17,275-	7-
65-67	465,511	97,812	21	56,137	12	41,675-	9-
66-68	590,932	107,096	18	47,326	8	59,770-	10-
67-69	662,800	100,693	15	45,644	7	55,050-	8-
68-70	622,331	97,922	16	40,247	6	57,675-	9-
69-71	616,670	103,760	17	37,909	6	65,851-	11-
70-72	620,505	132,766	21	32,706	5	100,060-	16-
71-73	733,035	184,944	25	51,928	7	133,016-	18-
72-74	774,534	230,495	30	70,079	9	160,417-	21-
73-75	725,865	231,402	32	88,742	12	142,661-	20-
74-76	645,140	223,670	35	115,184	18	108,486-	17-
75-77	657,369	205,642	31	132,280	20	73,362-	11-
76-78	713,091	226,850	32	143,303	20	83,547-	12-
77-79	704,210	277,374	39	123,869	18	153,505-	22-
78-80	693,860	352,768	51	96,863	14	255,905-	37-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	713,141	449,022	63	85,863	12	363,159-	51-
80-82	798,911	501,639	63	81,387	10	420,252-	53-
81-83	787,874	547,171	69	83,514	11	463,657-	59-
82-84	741,112	556,164	75	65,514	9	490,649-	66-
83-85	636,604	566,226	89	70,810	11	495,416-	78-
84-86	674,639	577,477	86	175,851	26	401,625-	60-
85-87	653,715	552,247	84	219,449	34	332,798-	51-
86-88	598,111	527,351	88	238,637	40	288,714-	48-
87-89	558,520	544,268	97	124,247	22	420,021-	75-
88-90	612,514	620,774	101	139,172	23	481,602-	79-
89-91	686,573	718,721	105	124,136	18	594,585-	87-
90-92	748,792	732,296	98	160,969	21	571,327-	76-
91-93	811,104	778,120	96	122,457	15	655,663-	81-
92-94	864,254	772,092	89	137,893	16	634,199-	73-
93-95	765,457	745,747	97	139,220	18	606,527-	79-
94-96	825,964	593,971	72	155,379	19	438,592-	53-
95-97	747,773	469,590	63	158,243	21	311,347-	42-
96-98	791,526	425,966	54	144,329	18	281,638-	36-
97-99	657,415	430,180	65	114,113	17	316,067-	48-
98-00	638,018	417,429	65	61,116	10	356,313-	56-
99-01	654,345	384,054	59	16,030	2	368,024-	56-
00-02	655,371	391,239	60	8,205-	1-	399,444-	61-
01-03	645,778	401,034	62	8,926-	1-	409,960-	63-
02-04	588,748	387,997	66	330	0	387,667-	66-
03-05	578,768	316,188	55	638-	0	316,826-	55-
04-06	691,211	276,443	40	1,652	0	274,791-	40-
05-07	945,850	330,561	35	13,847	1	316,714-	33-
06-08	1,026,917	379,141	37	23,095	2	356,046-	35-
07-09	1,095,509	399,955	37	24,409	2	375,546-	34-
08-10	1,098,589	371,614	34	14,636	1	356,978-	32-
09-11	1,145,492	331,031	29	8,921	1	322,110-	28-
10-12	1,066,255	304,797	29	18,131	2	286,666-	27-
11-13	923,898	272,417	29	20,633	2	251,784-	27-
12-14	928,195	309,883	33	29,757	3	280,125-	30-
13-15	972,157	401,353	41	19,317	2	382,035-	39-
14-16	1,153,700	480,298	42	21,437	2	458,860-	40-
15-17	1,321,590	516,385	39	25,018	2	491,367-	37-
16-18	2,491,254	474,380	19	26,534	1	447,846-	18-
17-19	2,916,163	473,062	16	35,542	1	437,520-	15-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	3,456,955	498,700	14	48,040	1	450,660-	13-
19-21	3,061,937	582,751	19	52,475	2	530,276-	17-
FIVE-YEAR AVERAGE							
17-21	3,049,273	524,239	17	42,374	1	481,865-	16-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	9,492	754	8	438	5	316-	3-
1962	42,328	8,077	19	42,100	99	34,023	80
1963	113,931	8,857	8	3,804	3	5,053-	4-
1964	97,716	23,377	24	1,045	1	22,332-	23-
1965	631,039	45,437	7	65,467	10	20,030	3
1966	2,796,183	19,000	1	1,411	0	17,589-	1-
1967	93,485	10,107	11	735	1	9,372-	10-
1968	41,540	4,907	12	415	1	4,492-	11-
1969	17,894	1,005	6	463	3	542-	3-
1970	62,827	4,389	7	10,273-	16-	14,662-	23-
1971	21,241	2,967	14	1,600	8	1,367-	6-
1972	73,821	8,974	12		0	8,974-	12-
1973	16,176		0		0		0
1974	276,660	1,838	1	41,922	15	40,084	14
1975	23,324	371	2	12,940	55	12,569	54
1976	59,493	90	0	13,662	23	13,572	23
1977	48,628	16,655	34	240	0	16,415-	34-
1978	55,409	3,058	6	509,500	920	506,442	914
1979	323,081	86,139	27	142,518-	44-	228,657-	71-
1980	49,297	2,624	5	50	0	2,574-	5-
1981	71,094	20,098	28	8,419	12	11,679-	16-
1982	232,218	20,851	9	13,385	6	7,466-	3-
1983	136,148	67,358	49	5,015	4	62,343-	46-
1984	407,316	51,031	13	645	0	50,386-	12-
1985	205,880	10,898	5	17,762	9	6,864	3
1986	179,686	9,118	5	6,685	4	2,433-	1-
1987	1,281,264	238,182	19		0	238,182-	19-
1988	254,006	650,156	256	166,699	66	483,457-	190-
1989	2,775,826	143,756	5		0	143,756-	5-
1990	1,047,446	1,495,642	143	226,261	22	1,269,381-	121-
1991	3,538,288	567,501	16	164,913	5	402,588-	11-
1992	532,098	338,359	64	379,688	71	41,329	8
1993	664,260	147,770	22	80,183	12	67,587-	10-
1994	687,881	156,927	23	135,525	20	21,402-	3-
1995	727,020	161,953	22	328,629	45	166,676	23
1996	334,026	139,940	42	107,587	32	32,353-	10-
1997	141,902	521,174	367	37,781	27	483,393-	341-
1998	1,085,862	78,100	7	267,895	25	189,795	17
1999	2,586,008	148,306	6	86,530	3	61,776-	2-
2000	301,836	17,936	6		0	17,936-	6-
2001	178,109	5,100	3		0	5,100-	3-
2002	1,238,345	23,899	2	50,521	4	26,622	2

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	619,744	121,378	20	45,050	7	76,328-	12-
2004	1,087,076	232,452	21	200-	0	232,652-	21-
2005	792,830	149,507	19		0	149,507-	19-
2006	882,836	258,585	29	23,479	3	235,106-	27-
2007	1,121,171	172,221	15		0	172,221-	15-
2008	1,177,565	258,219	22	101-	0	258,320-	22-
2009	897,940	571,616	64	6,689	1	564,927-	63-
2010	951,579	1,494,298	157		0	1,494,298-	157-
2011	1,829,422	720,141	39		0	720,141-	39-
2012	1,826,344	332,281	18		0	332,281-	18-
2013	1,354,603	768,331	57		0	768,331-	57-
2014	2,777,449	1,141,194	41		0	1,141,194-	41-
2015	1,678,942	369,076	22	13,760	1	355,316-	21-
2016	3,343,335	442,860	13		0	442,860-	13-
2017	866,656	1,617,803	187	326,947	38	1,290,856-	149-
2018	5,179,270	711,882	14		0	711,882-	14-
2019	3,620,220	2,227,643	62	88,173	2	2,139,470-	59-
2020	6,251,546	2,616,317	42		0	2,616,317-	42-
2021	14,246,689	7,333,988	51	3,055,759	21	4,278,228-	30-
TOTAL	73,965,303	26,802,473	36	6,186,681	8	20,615,792-	28-
THREE-YEAR MOVING AVERAGES							
61-63	55,250	5,896	11	15,447	28	9,551	17
62-64	84,658	13,437	16	15,650	18	2,213	3
63-65	280,895	25,890	9	23,439	8	2,452-	1-
64-66	1,174,979	29,271	2	22,641	2	6,630-	1-
65-67	1,173,569	24,848	2	22,538	2	2,310-	0
66-68	977,069	11,338	1	854	0	10,484-	1-
67-69	50,973	5,340	10	538	1	4,802-	9-
68-70	40,754	3,434	8	3,132-	8-	6,565-	16-
69-71	33,987	2,787	8	2,737-	8-	5,524-	16-
70-72	52,630	5,443	10	2,891-	5-	8,334-	16-
71-73	37,079	3,980	11	533	1	3,447-	9-
72-74	122,219	3,604	3	13,974	11	10,370	8
73-75	105,387	736	1	18,287	17	17,551	17
74-76	119,826	766	1	22,841	19	22,075	18
75-77	43,815	5,705	13	8,947	20	3,242	7
76-78	54,510	6,601	12	174,467	320	167,866	308
77-79	142,373	35,284	25	122,407	86	87,123	61
78-80	142,596	30,607	21	122,344	86	91,737	64

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
79-81	147,824	36,287	25	44,683-	30-	80,970-	55-
80-82	117,536	14,524	12	7,285	6	7,240-	6-
81-83	146,487	36,102	25	8,940	6	27,163-	19-
82-84	258,561	46,413	18	6,348	2	40,065-	15-
83-85	249,781	43,096	17	7,807	3	35,288-	14-
84-86	264,294	23,682	9	8,364	3	15,318-	6-
85-87	555,610	86,066	15	8,149	1	77,917-	14-
86-88	571,652	299,152	52	57,795	10	241,357-	42-
87-89	1,437,032	344,031	24	55,566	4	288,465-	20-
88-90	1,359,093	763,185	56	130,987	10	632,198-	47-
89-91	2,453,853	735,633	30	130,391	5	605,242-	25-
90-92	1,705,944	800,501	47	256,954	15	543,547-	32-
91-93	1,578,215	351,210	22	208,261	13	142,949-	9-
92-94	628,080	214,352	34	198,465	32	15,887-	3-
93-95	693,054	155,550	22	181,446	26	25,896	4
94-96	582,976	152,940	26	190,580	33	37,640	6
95-97	400,983	274,356	68	157,999	39	116,357-	29-
96-98	520,597	246,405	47	137,754	26	108,650-	21-
97-99	1,271,257	249,193	20	130,735	10	118,458-	9-
98-00	1,324,569	81,447	6	118,142	9	36,694	3
99-01	1,021,984	57,114	6	28,843	3	28,271-	3-
00-02	572,763	15,645	3	16,840	3	1,195	0
01-03	678,733	50,126	7	31,857	5	18,268-	3-
02-04	981,722	125,910	13	31,790	3	94,119-	10-
03-05	833,217	167,779	20	14,950	2	152,829-	18-
04-06	920,914	213,515	23	7,760	1	205,755-	22-
05-07	932,279	193,438	21	7,826	1	185,611-	20-
06-08	1,060,524	229,675	22	7,793	1	221,883-	21-
07-09	1,065,559	334,019	31	2,196	0	331,823-	31-
08-10	1,009,028	774,711	77	2,196	0	772,515-	77-
09-11	1,226,314	928,685	76	2,230	0	926,455-	76-
10-12	1,535,782	848,907	55		0	848,907-	55-
11-13	1,670,123	606,918	36		0	606,918-	36-
12-14	1,986,132	747,269	38		0	747,269-	38-
13-15	1,936,998	759,533	39	4,587	0	754,947-	39-
14-16	2,599,909	651,043	25	4,587	0	646,457-	25-
15-17	1,962,978	809,913	41	113,569	6	696,344-	35-
16-18	3,129,754	924,182	30	108,982	3	815,199-	26-
17-19	3,222,049	1,519,109	47	138,373	4	1,380,736-	43-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	5,017,012	1,851,948	37	29,391	1	1,822,557-	36-
19-21	8,039,485	4,059,316	50	1,047,977	13	3,011,339-	37-
FIVE-YEAR AVERAGE							
17-21	6,032,876	2,901,527	48	694,176	12	2,207,351-	37-

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	243,632	452	0	45,377	19	44,925	18
1962	283,232	823	0	36,755	13	35,932	13
1963	375,413	447	0	66,259	18	65,812	18
1964	403,951	310	0	59,318	15	59,008	15
1965	297,826	300	0	37,414	13	37,114	12
1966	736,449	441	0	90,931	12	90,490	12
1967	619,139	384	0	57,405	9	57,021	9
1968	338,337	178	0	50,675	15	50,497	15
1969	817,246	143	0	63,209	8	63,066	8
1970	574,265	47	0	53,073	9	53,026	9
1971	539,143		0	52,511	10	52,511	10
1972	503,572		0	57,491	11	57,491	11
1973	597,042		0	62,403	10	62,403	10
1974	595,091		0	55,229	9	55,229	9
1975	422,313		0	48,364	11	48,364	11
1976	508,211		0	78,218	15	78,218	15
1977	560,913		0	65,906	12	65,906	12
1978	646,081		0	94,600	15	94,600	15
1979	1,259,320		0	142,935	11	142,935	11
1980	563,852		0	68,698	12	68,698	12
1981	390,832		0	45,720	12	45,720	12
1982	1,366,135		0	137,347	10	137,347	10
1983	495,406		0	47,856	10	47,856	10
1984	481,913		0	82,569	17	82,569	17
1985	1,155,954		0	68,565	6	68,565	6
1986	2,326,625		0	323,561	14	323,561	14
1987	1,956,957		0	209,748	11	209,748	11
1988	2,770,830		0	319,462	12	319,462	12
1989	1,854,188		0	113,574	6	113,574	6
1990	3,804,231		0	212,352	6	212,352	6
1991	2,679,660		0	303,964	11	303,964	11
1992	2,514,862		0	242,419	10	242,419	10
1993	3,132,261		0	295,941	9	295,941	9
1994	3,636,485		0	394,556	11	394,556	11
1995	6,352,086		0	436,330	7	436,330	7
1996	3,216,426		0	537,493	17	537,493	17
1997	366,648		0	41,122-	11-	41,122-	11-
1998	4,613,294		0	653,398	14	653,398	14
1999	2,825,852		0	119,725	4	119,725	4
2000	824,497		0	133,372	16	133,372	16
2001	1,663,631		0	390,959	24	390,959	24
2002	7,392,869		0	33,100	0	33,100	0

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	5,299,114		0	799,875	15	799,875	15
2004	9,073,251		0	293,829	3	293,829	3
2005	2,465,107		0	277,393	11	277,393	11
2006	8,057,006		0	555,165	7	555,165	7
2007	6,023,768		0	477,470	8	477,470	8
2008	3,746,939		0	412,368	11	412,368	11
2009	10,090,807		0	651,323	6	651,323	6
2010	7,750,150		0	721,148	9	721,148	9
2011	7,517,176	2,920	0	862,345	11	859,425	11
2012	11,939,684		0	1,333,784	11	1,333,784	11
2013	7,909,466		0	1,250,399	16	1,250,399	16
2014	5,755,307		0	1,059,118	18	1,059,118	18
2015	16,077,479		0	3,036,039	19	3,036,039	19
2016	5,859,894		0	976,738	17	976,738	17
2017	5,667,350		0	1,141,610	20	1,141,610	20
2018	6,659,018		0	1,031,560	15	1,031,560	15
2019	7,736,187		0	1,576,885	20	1,576,885	20
2020	4,901,490		0	774,431	16	774,431	16
2021	7,971,823		0	1,724,693	22	1,724,693	22
TOTAL	207,207,688	6,445	0	25,303,834	12	25,297,389	12
THREE-YEAR MOVING AVERAGES							
61-63	300,759	574	0	49,464	16	48,890	16
62-64	354,199	527	0	54,111	15	53,584	15
63-65	359,063	352	0	54,330	15	53,978	15
64-66	479,409	350	0	62,554	13	62,204	13
65-67	551,138	375	0	61,917	11	61,542	11
66-68	564,642	334	0	66,337	12	66,003	12
67-69	591,574	235	0	57,096	10	56,861	10
68-70	576,616	123	0	55,652	10	55,530	10
69-71	643,551	63	0	56,264	9	56,201	9
70-72	538,993	16	0	54,358	10	54,343	10
71-73	546,586		0	57,468	11	57,468	11
72-74	565,235		0	58,374	10	58,374	10
73-75	538,149		0	55,332	10	55,332	10
74-76	508,538		0	60,604	12	60,604	12
75-77	497,146		0	64,163	13	64,163	13
76-78	571,735		0	79,575	14	79,575	14
77-79	822,105		0	101,147	12	101,147	12
78-80	823,084		0	102,078	12	102,078	12

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
79-81	738,001		0	85,784	12	85,784	12
80-82	773,606		0	83,922	11	83,922	11
81-83	750,791		0	76,974	10	76,974	10
82-84	781,151		0	89,257	11	89,257	11
83-85	711,091		0	66,330	9	66,330	9
84-86	1,321,497		0	158,232	12	158,232	12
85-87	1,813,179		0	200,625	11	200,625	11
86-88	2,351,471		0	284,257	12	284,257	12
87-89	2,193,992		0	214,261	10	214,261	10
88-90	2,809,750		0	215,129	8	215,129	8
89-91	2,779,360		0	209,963	8	209,963	8
90-92	2,999,584		0	252,912	8	252,912	8
91-93	2,775,594		0	280,775	10	280,775	10
92-94	3,094,536		0	310,972	10	310,972	10
93-95	4,373,611		0	375,609	9	375,609	9
94-96	4,401,666		0	456,126	10	456,126	10
95-97	3,311,720		0	310,900	9	310,900	9
96-98	2,732,123		0	383,256	14	383,256	14
97-99	2,601,931		0	244,000	9	244,000	9
98-00	2,754,548		0	302,165	11	302,165	11
99-01	1,771,327		0	214,685	12	214,685	12
00-02	3,293,666		0	185,810	6	185,810	6
01-03	4,785,205		0	407,978	9	407,978	9
02-04	7,255,078		0	375,601	5	375,601	5
03-05	5,612,491		0	457,032	8	457,032	8
04-06	6,531,788		0	375,462	6	375,462	6
05-07	5,515,294		0	436,676	8	436,676	8
06-08	5,942,571		0	481,668	8	481,668	8
07-09	6,620,505		0	513,720	8	513,720	8
08-10	7,195,965		0	594,946	8	594,946	8
09-11	8,452,711	973	0	744,939	9	743,965	9
10-12	9,069,003	973	0	972,426	11	971,452	11
11-13	9,122,109	973	0	1,148,843	13	1,147,869	13
12-14	8,534,819		0	1,214,434	14	1,214,434	14
13-15	9,914,084		0	1,781,852	18	1,781,852	18
14-16	9,230,894		0	1,690,632	18	1,690,632	18
15-17	9,201,575		0	1,718,129	19	1,718,129	19
16-18	6,062,088		0	1,049,970	17	1,049,970	17
17-19	6,687,518		0	1,250,019	19	1,250,019	19

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	6,432,232		0	1,127,625	18	1,127,625	18
19-21	6,869,833		0	1,358,669	20	1,358,669	20
FIVE-YEAR AVERAGE							
17-21	6,587,174		0	1,249,836	19	1,249,836	19

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1961	10,347		0	2,150	21	2,150	21
1962	42,159		0	3,798	9	3,798	9
1963	45,160		0	2,567	6	2,567	6
1964	98,907	25	0	13,419	14	13,394	14
1965	74,991		0	10,676	14	10,676	14
1966	102,173		0	10,551	10	10,551	10
1967	55,682	17	0	8,993	16	8,976	16
1968	61,193		0	5,970	10	5,970	10
1969	98,273		0	4,822	5	4,822	5
1970	45,282		0	8,201	18	8,201	18
1971	80,583		0	19,989	25	19,989	25
1972	61,944		0	3,447	6	3,447	6
1973	84,328		0	5,312	6	5,312	6
1974	217,794		0	42,607	20	42,607	20
1975	31,623		0	5,832	18	5,832	18
1976	117,887		0	44,852	38	44,852	38
1977	139,362		0	33,636	24	33,636	24
1978	260,661		0	57,510	22	57,510	22
1979	171,955		0	47,105	27	47,105	27
1980	135,581		0	21,265	16	21,265	16
1981	198,891		0	51,050	26	51,050	26
1982	255,498		0	27,707	11	27,707	11
1983	115,207		0	12,920	11	12,920	11
1984	42,904		0	17,400	41	17,400	41
1985	144,588		0		0		0
1986	487,723		0	113,078	23	113,078	23
1987	514,638		0	80,175	16	80,175	16
1988	797,779		0	111,062	14	111,062	14
1989	910,739		0	38,864	4	38,864	4
1990	979,652		0	142,288	15	142,288	15
1991	942,211		0	208,521	22	208,521	22
1992	1,075,304		0	118,941	11	118,941	11
1993	482,363		0	85,617	18	85,617	18
1994	531,897		0	157,096	30	157,096	30
1995	593,464		0	27,820	5	27,820	5
1996	452,407		0	81,252	18	81,252	18
1997	13,395		0	2,398-	18-	2,398-	18-
1998	137,261		0	15,013	11	15,013	11
1999	1,344,060		0	775,118	58	775,118	58
2000	223,304		0	66,649	30	66,649	30
2001	457,112		0	59,314	13	59,314	13
2002	208,244		0		0		0

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	804,374		0	156,429	19	156,429	19
2004	1,294,855		0	58,768	5	58,768	5
2005	260,687		0	105,596	41	105,596	41
2006	921,077		0	77,083	8	77,083	8
2007	628,472		0	36,589	6	36,589	6
2008	643,342		0	62,873	10	62,873	10
2009	640,974		0	38,071	6	38,071	6
2010	533,219		0	29,560	6	29,560	6
2011	369,341		0	103,734	28	103,734	28
2012	1,026,291		0	145,224	14	145,224	14
2013	1,138,250		0	170,446	15	170,446	15
2014	1,011,178		0	156,572	15	156,572	15
2015	853,705		0	100,347	12	100,347	12
2016	128,919		0	89,774	70	89,774	70
2017	1,005,098		0	129,828	13	129,828	13
2018	862,163		0	111,945	13	111,945	13
2019	1,343,823		0	203,721	15	203,721	15
2020	1,186,710		0	125,038	11	125,038	11
2021	1,227,666		0	142,592	12	142,592	12
TOTAL	28,724,670	42	0	4,584,380	16	4,584,338	16
THREE-YEAR MOVING AVERAGES							
61-63	32,555		0	2,838	9	2,838	9
62-64	62,075	8	0	6,595	11	6,586	11
63-65	73,019	8	0	8,887	12	8,879	12
64-66	92,024	8	0	11,549	13	11,540	13
65-67	77,615	6	0	10,073	13	10,068	13
66-68	73,016	6	0	8,505	12	8,499	12
67-69	71,716	6	0	6,595	9	6,589	9
68-70	68,249		0	6,331	9	6,331	9
69-71	74,713		0	11,004	15	11,004	15
70-72	62,603		0	10,546	17	10,546	17
71-73	75,618		0	9,583	13	9,583	13
72-74	121,355		0	17,122	14	17,122	14
73-75	111,248		0	17,917	16	17,917	16
74-76	122,435		0	31,097	25	31,097	25
75-77	96,291		0	28,107	29	28,107	29
76-78	172,637		0	45,333	26	45,333	26
77-79	190,659		0	46,084	24	46,084	24
78-80	189,399		0	41,960	22	41,960	22

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
79-81	168,809		0	39,807	24	39,807	24
80-82	196,657		0	33,341	17	33,341	17
81-83	189,865		0	30,559	16	30,559	16
82-84	137,870		0	19,342	14	19,342	14
83-85	100,900		0	10,107	10	10,107	10
84-86	225,072		0	43,493	19	43,493	19
85-87	382,316		0	64,418	17	64,418	17
86-88	600,047		0	101,438	17	101,438	17
87-89	741,052		0	76,700	10	76,700	10
88-90	896,057		0	97,405	11	97,405	11
89-91	944,201		0	129,891	14	129,891	14
90-92	999,056		0	156,583	16	156,583	16
91-93	833,293		0	137,693	17	137,693	17
92-94	696,521		0	120,551	17	120,551	17
93-95	535,908		0	90,178	17	90,178	17
94-96	525,923		0	88,723	17	88,723	17
95-97	353,089		0	35,558	10	35,558	10
96-98	201,021		0	31,289	16	31,289	16
97-99	498,239		0	262,578	53	262,578	53
98-00	568,208		0	285,593	50	285,593	50
99-01	674,825		0	300,360	45	300,360	45
00-02	296,220		0	41,988	14	41,988	14
01-03	489,910		0	71,914	15	71,914	15
02-04	769,158		0	71,732	9	71,732	9
03-05	786,639		0	106,931	14	106,931	14
04-06	825,540		0	80,482	10	80,482	10
05-07	603,412		0	73,089	12	73,089	12
06-08	730,964		0	58,848	8	58,848	8
07-09	637,596		0	45,844	7	45,844	7
08-10	605,845		0	43,501	7	43,501	7
09-11	514,511		0	57,122	11	57,122	11
10-12	642,950		0	92,839	14	92,839	14
11-13	844,627		0	139,801	17	139,801	17
12-14	1,058,573		0	157,414	15	157,414	15
13-15	1,001,045		0	142,455	14	142,455	14
14-16	664,601		0	115,564	17	115,564	17
15-17	662,574		0	106,650	16	106,650	16
16-18	665,393		0	110,516	17	110,516	17
17-19	1,070,362		0	148,498	14	148,498	14

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
18-20	1,130,899		0	146,902	13	146,902	13
19-21	1,252,733		0	157,117	13	157,117	13
FIVE-YEAR AVERAGE							
17-21	1,125,092		0	142,625	13	142,625	13

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PART IX. DETAILED DEPRECIATION CALCULATIONS

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COMMON - ALL STEAM PLANTS						
INTERIM SURVIVOR CURVE.. IOWA 95-R1.5						
PROBABLE RETIREMENT YEAR.. 5-2025						
NET SALVAGE PERCENT.. 0						
2000	17,238.79	14,821	8,463	8,776	3.40	2,581
2001	1,923,733.24	1,643,022	938,150	985,583	3.40	289,877
2003	35,472.50	29,837	17,037	18,436	3.40	5,422
	1,976,444.53	1,687,680	963,649	1,012,795		297,880
MERAMEC						
INTERIM SURVIVOR CURVE.. IOWA 95-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1952	17,142.10	16,870	16,067	1,075	1.00	1,075
1953	40,066.08	39,423	37,546	2,520	1.00	2,520
1954	2,673.75	2,630	2,505	169	1.00	169
1955	8,253,152.14	8,117,388	7,730,956	522,196	1.00	522,196
1956	3,007.35	2,957	2,816	191	1.00	191
1957	22,288.76	21,913	20,870	1,419	1.00	1,419
1958	14,686.67	14,436	13,749	938	1.00	938
1959	5,109,291.33	5,020,798	4,781,780	327,511	1.00	327,511
1960	19,915.30	19,566	18,635	1,281	1.00	1,281
1961	4,421,405.70	4,342,705	4,135,968	285,437	1.00	285,437
1962	21,634.34	21,244	20,233	1,402	1.00	1,402
1963	10,539.05	10,346	9,853	686	1.00	686
1964	76,874.81	75,446	71,854	5,020	1.00	5,020
1965	76,695.67	75,248	71,666	5,030	1.00	5,030
1966	6,554.56	6,429	6,123	432	1.00	432
1967	9,993.20	9,799	9,333	661	1.00	661
1968	546.51	536	510	36	1.00	36
1970	4,779.70	4,682	4,459	321	1.00	321
1971	7,118.91	6,971	6,639	480	1.00	480
1972	2,219.50	2,172	2,069	151	1.00	151
1973	9,637.02	9,429	8,980	657	1.00	657
1974	908.81	889	847	62	1.00	62
1975	1,973.97	1,930	1,838	136	1.00	136
1976	27,573.77	26,944	25,661	1,912	1.00	1,912
1977	196,143.02	191,571	182,451	13,692	1.00	13,692
1978	19,255.44	18,797	17,902	1,353	1.00	1,353
1979	18,450.39	18,002	17,145	1,305	1.00	1,305
1980	51,323.66	50,049	47,666	3,657	1.00	3,657

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERAMEC						
INTERIM SURVIVOR CURVE.. IOWA 95-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1981	201,073.06	195,970	186,641	14,432	1.00	14,432
1982	106,752.56	103,980	99,030	7,723	1.00	7,723
1983	380,979.55	370,853	353,198	27,781	1.00	27,781
1984	25,211.13	24,525	23,357	1,854	1.00	1,854
1985	34,376.98	33,418	31,827	2,550	1.00	2,550
1986	100,526.15	97,648	92,999	7,527	1.00	7,527
1987	344,651.34	334,522	318,597	26,054	1.00	26,054
1988	54,209.03	52,572	50,069	4,140	1.00	4,140
1989	52,467.75	50,838	48,418	4,050	1.00	4,050
1990	323,880.20	313,529	298,603	25,277	1.00	25,277
1991	974,205.16	942,125	897,275	76,930	1.00	76,930
1992	545,971.71	527,431	502,322	43,649	1.00	43,649
1993	114,961.60	110,931	105,650	9,312	1.00	9,312
1994	981,524.42	945,944	900,912	80,613	1.00	80,613
1995	568,633.54	547,304	521,249	47,384	1.00	47,384
1996	846,915.72	813,996	775,245	71,670	1.00	71,670
1997	311,002.80	298,457	284,249	26,754	1.00	26,754
1998	55,789.16	53,450	50,905	4,884	1.00	4,884
1999	491,129.76	469,682	447,323	43,807	1.00	43,807
2000	638,132.62	609,072	580,077	58,056	1.00	58,056
2001	3,815,681.71	3,634,055	3,461,054	354,628	1.00	354,628
2002	2,496,551.48	2,372,098	2,259,173	237,378	1.00	237,378
2003	666,139.62	631,261	601,210	64,930	1.00	64,930
2004	2,441,786.13	2,307,170	2,197,336	244,450	1.00	244,450
2005	394,518.75	371,554	353,866	40,653	1.00	40,653
2006	2,216,527.06	2,079,878	1,980,864	235,663	1.00	235,663
2007	1,450,471.80	1,355,364	1,290,841	159,631	1.00	159,631
2008	966,068.82	898,463	855,691	110,378	1.00	110,378
2009	3,065,538.43	2,835,378	2,700,398	365,140	1.00	365,140
2010	1,091,787.09	1,003,309	955,546	136,241	1.00	136,241
2011	737,946.42	673,044	641,003	96,943	1.00	96,943
2012	2,176,755.27	1,967,243	1,873,591	303,164	1.00	303,164
2013	48,880.42	43,686	41,606	7,274	1.00	7,274
2014	315,476.74	278,055	264,818	50,659	1.00	50,659
2015	14,567.19	12,612	12,012	2,556	1.00	2,556
2016	587,829.93	496,834	473,182	114,648	1.00	114,648
2017	200,590.12	163,918	156,115	44,476	1.00	44,476
2018	1,044,803.73	811,593	772,957	271,847	1.00	271,847

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERAMEC						
INTERIM SURVIVOR CURVE.. IOWA 95-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
2019	1,407,411.55	1,004,146	956,343	451,068	1.00	451,068
2020	955,196.70	571,580	544,370	410,827	1.00	410,827
2021	290,566.23	96,854	92,243	198,323	1.00	198,323
	51,983,340.94	48,633,512	46,318,290	5,665,051		5,665,054
SIOUX						
INTERIM SURVIVOR CURVE.. IOWA 95-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1967	5,611,341.99	4,809,573	4,086,628	1,580,828	8.74	180,873
1968	3,976,963.59	3,400,406	2,889,278	1,127,455	8.74	128,999
1969	25,172.31	21,464	18,238	7,186	8.75	821
1971	11,285.31	9,569	8,131	3,268	8.76	373
1972	11,180.63	9,451	8,030	3,262	8.77	372
1973	28,622.32	24,123	20,497	8,412	8.77	959
1974	12,106.94	10,170	8,641	3,587	8.78	409
1975	13,729.60	11,496	9,768	4,099	8.78	467
1976	11,884.39	9,915	8,425	3,579	8.79	407
1977	770,922.47	640,923	544,583	234,048	8.79	26,627
1978	211,407.14	175,064	148,749	64,772	8.80	7,360
1979	106,942.56	88,222	74,961	33,051	8.80	3,756
1980	240,937.52	197,907	168,159	75,188	8.81	8,534
1981	111,656.45	91,333	77,604	35,169	8.81	3,992
1982	240,293.88	195,631	166,225	76,472	8.82	8,670
1983	129,297.10	104,783	89,033	41,557	8.82	4,712
1984	215,876.61	174,099	147,930	70,106	8.82	7,949
1985	87,025.57	69,804	59,311	28,584	8.83	3,237
1986	659,005.54	525,761	446,732	218,864	8.83	24,786
1987	213,182.23	169,071	143,657	71,657	8.84	8,106
1988	135,780.94	107,042	90,952	46,187	8.84	5,225
1989	52,972.16	41,498	35,260	18,242	8.84	2,064
1990	241,100.95	187,550	159,359	84,153	8.85	9,509
1991	132,164.65	102,084	86,739	46,747	8.85	5,282
1992	858,169.56	657,908	559,015	307,736	8.85	34,772
1993	992,096.86	754,239	640,866	361,151	8.86	40,762
1994	2,035,928.08	1,534,710	1,304,022	752,265	8.86	84,906
1995	446,522.05	333,532	283,398	167,590	8.86	18,915

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIOUX						
INTERIM SURVIVOR CURVE.. IOWA 95-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1996	670,075.11	495,677	421,170	255,606	8.86	28,849
1997	590,927.19	432,426	367,426	229,410	8.87	25,864
1998	73,203.29	52,976	45,013	28,922	8.87	3,261
1999	207,334.73	148,248	125,964	83,444	8.87	9,407
2000	126,784.70	89,484	76,033	52,019	8.87	5,865
2001	62,659.05	43,581	37,030	26,255	8.88	2,957
2002	406,526.49	278,439	236,586	174,006	8.88	19,595
2003	1,774,789.56	1,195,479	1,015,782	776,755	8.88	87,472
2004	950,455.76	628,659	534,163	425,797	8.88	47,950
2005	2,281,331.18	1,477,855	1,255,713	1,048,431	8.89	117,934
2006	46,975.83	29,760	25,287	22,159	8.89	2,493
2007	6,204,454.01	3,833,781	3,257,511	3,008,988	8.89	338,469
2008	5,946,499.66	3,574,570	3,037,263	2,968,702	8.89	333,937
2009	9,389,325.01	5,466,032	4,644,412	4,838,806	8.90	543,686
2010	2,121,027.21	1,191,791	1,012,648	1,129,589	8.90	126,920
2011	261,451.14	141,019	119,822	144,244	8.90	16,207
2012	1,184,093.80	609,173	517,606	678,329	8.90	76,217
2013	560,342.39	272,763	231,763	334,183	8.90	37,549
2014	663,772.83	302,141	256,725	413,686	8.91	46,429
2015	586,450.67	246,249	209,234	383,081	8.91	42,995
2016	3,104,652.19	1,180,559	1,003,105	2,132,594	8.91	239,348
2017	468,577.03	156,688	133,136	340,127	8.91	38,174
2018	2,375,963.49	667,027	566,764	1,832,959	8.91	205,719
2019	2,480,798.87	539,908	458,752	2,046,854	8.92	229,468
2020	4,498,473.10	642,808	546,185	3,997,273	8.92	448,125
2021	2,160,436.57	113,619	96,540	2,085,500	8.92	233,800
	66,780,950.26	38,268,040	32,515,826	34,932,934		3,931,534
LABADIE						
INTERIM SURVIVOR CURVE.. IOWA 95-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
1957	669.13	500	466	210	19.05	11
1970	9,420,846.03	6,627,235	6,170,697	3,344,358	19.57	170,892
1971	5,173,454.76	3,618,705	3,369,419	1,855,770	19.60	94,682
1972	6,577,165.95	4,572,998	4,257,972	2,384,965	19.64	121,434
1973	5,004,345.51	3,458,314	3,220,077	1,834,312	19.67	93,254

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LABADIE						
INTERIM SURVIVOR CURVE.. IOWA 95-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
1974	28,269.25	19,414	18,077	10,475	19.70	532
1975	15,960.26	10,889	10,139	5,981	19.73	303
1976	9,460.99	6,411	5,969	3,586	19.76	181
1977	143,717.26	96,696	90,035	55,120	19.79	2,785
1978	10,632.24	7,102	6,613	4,126	19.82	208
1979	25,252.27	16,741	15,588	9,917	19.84	500
1980	1,870,782.19	1,230,360	1,145,603	743,887	19.87	37,438
1981	570,928.25	372,485	346,825	229,812	19.89	11,554
1982	202,699.86	131,101	122,070	82,657	19.92	4,149
1983	457,179.64	293,087	272,897	188,855	19.94	9,471
1984	561,472.13	356,550	331,988	235,099	19.97	11,773
1985	858,773.05	540,097	502,891	364,470	19.99	18,233
1986	153,227.65	95,402	88,830	65,930	20.01	3,295
1987	243,547.64	150,032	139,697	106,287	20.03	5,306
1988	1,288,112.70	784,512	730,468	570,525	20.06	28,441
1989	1,572,317.77	946,441	881,242	706,799	20.08	35,199
1990	5,300,305.24	3,151,064	2,933,993	2,419,315	20.10	120,364
1991	2,318,630.11	1,361,298	1,267,521	1,074,296	20.11	53,421
1992	591,979.41	342,800	319,185	278,714	20.13	13,846
1993	923,088.79	526,919	490,620	441,699	20.15	21,921
1994	687,691.32	386,534	359,906	334,662	20.17	16,592
1995	367,767.09	203,407	189,395	182,050	20.19	9,017
1996	3,615,624.09	1,966,484	1,831,016	1,820,764	20.20	90,137
1997	799,814.00	427,066	397,646	410,166	20.22	20,285
1998	126,680.05	66,333	61,763	66,183	20.24	3,270
1999	119,218.49	61,171	56,957	63,454	20.25	3,134
2000	445,009.01	223,278	207,897	241,562	20.27	11,917
2001	2,012,635.19	986,459	918,504	1,114,258	20.28	54,944
2002	1,467,615.73	700,917	652,632	829,660	20.30	40,870
2003	468,855.97	217,892	202,882	270,663	20.31	13,327
2004	132,016.25	59,535	55,434	77,903	20.33	3,832
2005	2,676,610.73	1,168,724	1,088,213	1,615,164	20.34	79,408
2006	481,298.79	202,908	188,930	297,182	20.35	14,604
2007	258,763.56	104,862	97,638	163,713	20.37	8,037
2008	2,831,620.37	1,099,588	1,023,839	1,836,097	20.38	90,093
2009	1,988,831.07	736,738	685,985	1,322,734	20.39	64,872
2010	619,311.86	217,694	202,697	422,808	20.40	20,726
2011	315,724.73	104,475	97,278	221,604	20.42	10,852
2012	1,884,410.06	582,929	542,772	1,360,482	20.43	66,592

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LABADIE						
INTERIM SURVIVOR CURVE.. IOWA 95-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
2013	98,382.01	28,151	26,212	73,154	20.44	3,579
2014	1,669,034.52	436,249	406,197	1,279,528	20.45	62,569
2015	644,640.35	151,417	140,986	510,101	20.46	24,932
2016	7,025,166.90	1,450,516	1,350,593	5,744,826	20.47	280,646
2017	1,370,202.22	240,606	224,031	1,159,873	20.48	56,634
2018	49,210,840.60	6,981,276	6,500,348	43,202,601	20.50	2,107,444
2019	2,543,525.82	268,122	249,652	2,319,310	20.51	113,082
2020	4,846,867.20	320,987	298,875	4,596,461	20.52	223,999
2021	3,028,087.87	69,884	65,070	2,993,299	20.53	145,801
	135,059,063.93	48,181,355	44,862,227	91,547,428		4,500,388
RUSH ISLAND						
INTERIM SURVIVOR CURVE.. IOWA 95-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -1						
1974	6,007.21	4,321	3,926	2,141	17.06	125
1976	28,204,041.23	20,044,801	18,214,593	10,271,488	17.11	600,321
1977	7,679,491.43	5,423,661	4,928,449	2,827,837	17.13	165,081
1978	38,302.83	26,876	24,422	14,264	17.15	832
1979	54,168.73	37,751	34,304	20,406	17.17	1,188
1980	411,692.49	284,875	258,864	156,945	17.19	9,130
1981	162,776.05	111,834	101,623	62,781	17.20	3,650
1982	112,442.53	76,654	69,655	43,912	17.22	2,550
1983	35,376.92	23,923	21,739	13,992	17.24	812
1984	34,183.33	22,921	20,828	13,697	17.26	794
1985	44,777.88	29,768	27,050	18,176	17.27	1,052
1986	5,720.49	3,768	3,424	2,354	17.29	136
1988	22,952.41	14,822	13,469	9,713	17.32	561
1991	57,148.35	35,688	32,429	25,290	17.36	1,457
1992	956,149.41	589,644	535,806	429,905	17.38	24,736
1993	7,940.38	4,834	4,393	3,627	17.39	209
1994	25,863.19	15,527	14,109	12,013	17.40	690
1995	229,040.42	135,507	123,134	108,196	17.41	6,215
1996	528,866.40	307,956	279,838	254,317	17.43	14,591
1997	258,389.50	147,980	134,469	126,505	17.44	7,254
1998	242,095.60	136,223	123,785	120,732	17.45	6,919
1999	38,736.00	21,385	19,432	19,691	17.46	1,128

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RUSH ISLAND						
INTERIM SURVIVOR CURVE.. IOWA 95-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -1						
2000	2,227.92	1,205	1,095	1,155	17.47	66
2001	2,790,279.02	1,476,981	1,342,124	1,476,058	17.48	84,443
2002	3,019,637.43	1,561,088	1,418,552	1,631,282	17.49	93,269
2003	2,549,537.45	1,284,941	1,167,618	1,407,414	17.50	80,424
2004	722,145.83	353,962	321,643	407,724	17.51	23,285
2005	676,658.09	321,791	292,410	391,015	17.52	22,318
2006	869,571.64	400,130	363,596	514,672	17.53	29,359
2007	71,485.81	31,728	28,831	43,370	17.54	2,473
2008	165,675.20	70,636	64,187	103,145	17.55	5,877
2009	554,766.78	226,221	205,566	354,749	17.56	20,202
2010	4,770,294.64	1,849,822	1,680,922	3,137,075	17.57	178,547
2011	4,815,402.30	1,764,547	1,603,434	3,260,123	17.58	185,445
2012	762,245.26	261,917	238,002	531,865	17.59	30,237
2013	2,057,532.95	656,620	596,667	1,481,442	17.60	84,173
2014	1,934,747.15	566,766	515,017	1,439,078	17.60	81,766
2015	35,403.48	9,356	8,502	27,256	17.61	1,548
2016	709,337.83	165,188	150,105	566,326	17.62	32,141
2017	345,549.86	68,817	62,534	286,472	17.63	16,249
2018	32,725,544.21	5,301,669	4,817,596	28,235,204	17.64	1,600,635
2019	2,595,873.40	316,298	287,418	2,334,414	17.64	132,336
2020	2,160,895.23	165,696	150,567	2,031,937	17.65	115,124
2021	931,997.86	24,907	22,633	918,685	17.66	52,021
	104,422,972.12	44,381,005	40,328,759	65,138,443		3,721,369
	360,222,771.78	181,151,592	164,988,751	198,296,651		18,116,225

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.9 5.03

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COMMON - ALL STEAM PLANTS						
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5						
PROBABLE RETIREMENT YEAR.. 5-2025						
NET SALVAGE PERCENT.. -2						
1961	61,412.07	58,388	39,056	23,585	3.30	7,147
1971	55,361.78	52,144	34,879	21,590	3.32	6,503
2001	33,860,254.06	29,247,011	19,563,304	14,974,156	3.37	4,443,370
2002	654,460.56	561,236	375,410	292,139	3.37	86,688
2003	1,756,471.03	1,494,464	999,646	791,955	3.37	235,001
2016	7,149.90	4,446	2,974	4,319	3.38	1,278
	36,395,109.40	31,417,689	21,015,268	16,107,743		4,779,987
MERAMEC						
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1953	5,595,942.36	5,487,493	5,222,691	373,251	0.99	373,251
1954	4,875,770.62	4,780,498	4,549,812	325,958	0.99	325,958
1955	151,515.92	148,530	141,363	10,153	0.99	10,153
1956	25,699.16	25,188	23,973	1,727	0.99	1,727
1957	47,345.22	46,395	44,156	3,189	0.99	3,189
1958	9,082.53	8,899	8,470	613	0.99	613
1959	14,319,682.94	14,026,845	13,349,972	969,711	0.99	969,711
1960	49,851.33	48,821	46,465	3,386	0.99	3,386
1961	16,999,559.44	16,644,779	15,841,576	1,157,984	0.99	1,157,984
1962	84,726.96	82,939	78,937	5,790	0.99	5,790
1963	97,814.50	95,728	91,109	6,706	0.99	6,706
1964	888,171.04	869,013	827,078	61,093	0.99	61,093
1965	61,699.02	60,352	57,440	4,259	0.99	4,259
1966	5,372.69	5,254	5,000	372	0.99	372
1967	61,862.07	60,478	57,560	4,302	0.99	4,302
1968	14,900.32	14,563	13,860	1,040	0.99	1,040
1970	44,937.37	43,891	41,773	3,164	0.99	3,164
1972	84,528.62	82,504	78,523	6,006	0.99	6,006
1973	24,756.91	24,155	22,989	1,768	0.99	1,768
1975	2,206.32	2,151	2,047	159	0.99	159
1976	7,809.64	7,610	7,243	567	0.99	567
1977	435,376.56	424,083	403,619	31,758	0.99	31,758
1978	146,663.17	142,791	135,901	10,763	0.99	10,763
1979	221,850.40	215,887	205,469	16,381	0.99	16,381
1980	33,906.41	32,978	31,387	2,520	0.99	2,520

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERAMEC						
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1981	43,981,629.48	42,753,662	40,690,559	3,291,070	0.99	3,291,070
1982	1,632,265.57	1,585,795	1,509,272	122,994	0.99	122,994
1983	574,602.12	557,898	530,976	43,626	0.99	43,626
1984	202,644.29	196,628	187,140	15,505	0.99	15,505
1985	583,888.46	566,167	538,846	45,042	0.99	45,042
1986	237,756.80	230,377	219,260	18,497	0.99	18,497
1987	809,633.88	783,904	746,076	63,558	0.99	63,558
1988	17,910.03	17,327	16,491	1,419	0.99	1,419
1989	234,689.42	226,853	215,906	18,783	0.99	18,783
1990	95,184.43	91,922	87,486	7,698	0.99	7,698
1991	2,018,453.20	1,947,363	1,853,392	165,061	0.99	165,061
1992	215,021.64	207,154	197,158	17,864	1.00	17,864
1993	490,167.85	471,698	448,936	41,232	1.00	41,232
1994	3,601,069.07	3,461,240	3,294,216	306,853	1.00	306,853
1995	6,509,469.78	6,248,440	5,946,918	562,552	1.00	562,552
1996	34,078,410.97	32,666,202	31,089,876	2,988,535	1.00	2,988,535
1997	3,469,132.23	3,320,306	3,160,083	309,050	1.00	309,050
1998	1,349,428.10	1,289,433	1,227,211	122,217	1.00	122,217
1999	4,679,337.41	4,463,199	4,247,825	431,513	1.00	431,513
2000	7,536,094.70	7,173,985	6,827,800	708,294	1.00	708,294
2001	43,116,365.86	40,956,236	38,979,869	4,136,497	1.00	4,136,497
2002	40,276,805.23	38,167,912	36,326,097	3,950,708	1.00	3,950,708
2003	32,601,639.84	30,814,418	29,327,451	3,274,189	1.00	3,274,189
2004	51,757,605.96	48,777,921	46,424,114	5,333,492	1.00	5,333,492
2005	25,261,893.84	23,730,013	22,584,908	2,676,986	1.00	2,676,986
2006	23,808,791.21	22,282,648	21,207,386	2,601,405	1.00	2,601,405
2007	2,478,474.96	2,309,988	2,198,518	279,957	1.00	279,957
2008	5,745,727.71	5,329,680	5,072,493	673,234	1.00	673,234
2009	11,053,013.22	10,196,184	9,704,161	1,348,852	1.00	1,348,852
2010	4,663,719.59	4,274,765	4,068,484	595,236	1.00	595,236
2011	1,818,498.59	1,654,234	1,574,408	244,091	1.00	244,091
2012	9,760,016.67	8,797,484	8,372,956	1,387,060	1.00	1,387,060
2013	9,114,966.85	8,125,264	7,733,175	1,381,792	1.00	1,381,792
2014	2,240,282.62	1,969,388	1,874,354	365,929	1.00	365,929
2015	3,105,749.94	2,681,473	2,552,077	553,673	1.00	553,673
2016	16,670,502.06	14,049,399	13,371,437	3,299,065	1.00	3,299,065
2017	2,319,203.05	1,889,710	1,798,521	520,682	1.00	520,682
2018	3,140,866.26	2,433,449	2,316,022	824,845	1.00	824,845

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERAMEC						
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
2019	410,708.35	292,005	277,914	132,794	1.00	132,794
2020	427,207.65	254,945	242,642	184,565	1.00	184,565
2021	416,516.23	136,976	130,366	286,150	1.00	286,150
	446,796,376.64	420,765,470	400,461,190	46,335,187		46,335,185
SIOUX						
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1967	18,325,532.98	15,494,956	12,099,565	6,592,479	8.28	796,193
1968	16,037,556.92	13,525,540	10,561,705	5,796,603	8.30	698,386
1969	404,504.59	340,304	265,734	146,861	8.31	17,673
1970	475,603.59	399,008	311,574	173,542	8.33	20,833
1971	50,923.74	42,608	33,271	18,671	8.34	2,239
1972	31,433.82	26,222	20,476	11,586	8.36	1,386
1973	9,454,258.17	7,863,568	6,140,434	3,502,910	8.37	418,508
1974	32,419.18	26,876	20,987	12,081	8.39	1,440
1975	3,312.79	2,738	2,138	1,241	8.40	148
1976	18,532.27	15,260	11,916	6,987	8.42	830
1977	600,298.48	492,568	384,632	227,672	8.43	27,007
1978	108,627.89	88,812	69,351	41,450	8.44	4,911
1979	5,052.99	4,114	3,213	1,942	8.46	230
1980	238,680.34	193,560	151,145	92,309	8.47	10,898
1981	526,584.77	425,235	332,054	205,063	8.48	24,182
1982	12,863,209.47	10,341,951	8,075,732	5,044,742	8.49	594,198
1983	285,096.69	228,158	178,162	112,637	8.50	13,251
1984	1,212,084.20	965,237	753,726	482,600	8.51	56,710
1985	239,389.95	189,660	148,100	96,078	8.52	11,277
1986	12,471,890.71	9,827,608	7,674,096	5,047,232	8.53	591,704
1987	653,536.54	512,034	399,833	266,775	8.54	31,238
1988	247,461.75	192,713	150,484	101,927	8.55	11,921
1989	129,058.33	99,862	77,979	53,660	8.56	6,269
1990	1,124,947.18	864,624	675,160	472,286	8.57	55,109
1991	514,784.26	392,807	306,732	218,348	8.58	25,448
1992	483,929.82	366,470	286,166	207,443	8.59	24,149
1993	887,105.85	666,294	520,290	384,558	8.60	44,716
1994	11,490,196.68	8,559,351	6,683,751	5,036,250	8.60	585,610

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIOUX						
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1995	20,033,726.14	14,786,332	11,546,221	8,888,180	8.61	1,032,309
1996	43,142,296.14	31,531,444	24,621,997	19,383,145	8.62	2,248,625
1997	25,933,624.44	18,761,821	14,650,566	11,801,731	8.62	1,369,110
1998	2,367,379.19	1,693,158	1,322,138	1,092,588	8.63	126,603
1999	11,759,569.95	8,308,052	6,487,519	5,507,243	8.64	637,412
2000	2,434,672.98	1,698,275	1,326,134	1,157,232	8.64	133,939
2001	15,644,136.61	10,756,308	8,399,291	7,557,728	8.65	873,726
2002	27,784,882.52	18,820,412	14,696,318	13,644,262	8.65	1,577,371
2003	8,069,857.54	5,373,116	4,195,712	4,035,543	8.66	465,998
2004	19,982,359.36	13,067,108	10,203,728	10,178,278	8.66	1,175,321
2005	56,067.70	35,918	28,047	29,142	8.67	3,361
2006	13,835,854.41	8,672,175	6,771,852	7,340,720	8.67	846,681
2007	25,973,693.22	15,871,527	12,393,618	14,099,549	8.68	1,624,372
2008	12,702,407.15	7,552,188	5,897,286	7,059,169	8.68	813,268
2009	1,475,428.94	849,733	663,532	841,405	8.69	96,825
2010	484,705,552.85	269,462,649	210,415,623	283,984,040	8.69	32,679,406
2011	3,680,394.91	1,963,456	1,533,206	2,220,797	8.70	255,264
2012	6,250,838.05	3,182,444	2,485,079	3,890,776	8.70	447,216
2013	1,866,713.72	898,330	701,480	1,202,568	8.71	138,068
2014	35,189,927.13	15,853,182	12,379,293	23,514,432	8.71	2,699,705
2015	8,089,131.30	3,365,465	2,627,995	5,622,919	8.71	645,570
2016	30,225,691.21	11,363,089	8,873,109	21,957,096	8.72	2,518,016
2017	17,905,683.27	5,918,018	4,621,210	13,642,587	8.72	1,564,517
2018	8,679,093.53	2,406,954	1,879,521	6,973,154	8.73	798,758
2019	10,484,600.59	2,260,560	1,765,206	8,929,086	8.73	1,022,805
2020	121,770,537.37	17,270,837	13,486,299	110,719,649	8.73	12,682,663
2021	21,243,036.98	1,105,713	863,419	20,804,478	8.74	2,380,375
	1,070,203,171.15	564,976,402	441,173,804	650,433,431		74,933,748
LABADIE						
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -5						
1970	39,301,097.01	27,650,385	22,969,130	18,297,021	17.25	1,060,697
1971	37,368,474.90	26,125,104	21,702,082	17,534,817	17.34	1,011,235
1972	56,501,048.38	39,259,047	32,612,427	26,713,673	17.42	1,533,506
1973	46,204,732.72	31,906,355	26,504,558	22,010,411	17.49	1,258,457

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LABADIE						
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -5						
1974	185,694.06	127,370	105,806	89,173	17.57	5,075
1975	408,923.37	278,528	231,373	197,997	17.65	11,218
1976	2,121.13	1,435	1,192	1,035	17.72	58
1977	1,373,465.79	922,161	766,038	676,101	17.79	38,005
1978	154,744.91	103,114	85,657	76,826	17.86	4,302
1979	840,177.22	555,442	461,405	420,781	17.93	23,468
1980	2,816,739.31	1,846,859	1,534,183	1,423,393	18.00	79,077
1981	323,756.51	210,504	174,865	165,079	18.06	9,141
1982	3,590,718.12	2,314,521	1,922,669	1,847,585	18.12	101,964
1983	49,925,950.40	31,886,881	26,488,381	25,933,867	18.18	1,426,505
1984	608,536.17	384,994	319,814	319,149	18.24	17,497
1985	456,309.48	285,784	237,400	241,725	18.30	13,209
1986	443,837.51	275,083	228,511	237,518	18.36	12,937
1987	1,009,368.44	618,892	514,113	545,724	18.41	29,643
1988	139,255.53	84,405	70,115	76,103	18.47	4,120
1989	570,308.92	341,569	283,741	315,084	18.52	17,013
1990	6,700,806.51	3,963,785	3,292,710	3,743,137	18.57	201,569
1991	1,204,151.10	703,198	584,145	680,213	18.61	36,551
1992	12,042,677.17	6,935,805	5,761,562	6,883,249	18.66	368,877
1993	28,231,248.40	16,019,271	13,307,183	16,335,628	18.71	873,096
1994	17,537,605.18	9,802,031	8,142,531	10,271,954	18.75	547,838
1995	8,469,005.88	4,658,046	3,869,431	5,023,025	18.79	267,324
1996	13,172,886.63	7,120,749	5,915,195	7,916,336	18.83	420,411
1997	3,293,456.51	1,748,084	1,452,131	2,005,999	18.87	106,306
1998	528,805.95	275,252	228,651	326,595	18.91	17,271
1999	10,991,602.12	5,602,898	4,654,318	6,886,864	18.95	363,423
2000	14,268,992.51	7,116,211	5,911,425	9,071,017	18.98	477,925
2001	14,928,158.03	7,267,042	6,036,720	9,637,846	19.02	506,722
2002	32,843,978.54	15,591,546	12,951,872	21,534,305	19.05	1,130,410
2003	22,604,698.72	10,438,861	8,671,545	15,063,389	19.08	789,486
2004	4,143,500.05	1,857,695	1,543,184	2,807,491	19.11	146,912
2005	7,925,336.03	3,438,819	2,856,621	5,464,981	19.14	285,527
2006	14,919,950.68	6,248,677	5,190,766	10,475,182	19.17	546,436
2007	6,104,007.71	2,458,765	2,042,492	4,366,716	19.20	227,433
2008	25,212,159.86	9,741,184	8,091,986	18,380,782	19.22	956,336
2009	824,330.46	303,599	252,199	613,348	19.25	31,862
2010	2,834,633.39	989,374	821,871	2,154,494	19.28	111,748
2011	2,477,192.34	815,196	677,182	1,923,870	19.30	99,682
2012	59,123,343.22	18,194,263	15,113,945	46,965,565	19.32	2,430,930

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LABADIE						
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -5						
2013	6,954,733.14	1,978,312	1,643,381	5,659,089	19.35	292,459
2014	202,470,499.91	52,674,422	43,756,558	168,837,467	19.37	8,716,441
2015	10,861,427.24	2,537,843	2,108,182	9,296,316	19.39	479,439
2016	100,746,329.61	20,647,910	17,152,186	88,631,460	19.42	4,563,927
2017	9,557,875.65	1,666,138	1,384,058	8,651,711	19.44	445,047
2018	104,566,627.03	14,792,675	12,288,251	97,506,707	19.46	5,010,622
2019	91,298,334.91	9,608,374	7,981,661	87,881,591	19.48	4,511,375
2020	6,122,046.46	404,652	336,144	6,092,005	19.50	312,411
2021	26,652,912.45	616,802	512,376	27,473,182	19.52	1,407,438
	1,111,838,573.27	411,395,912	341,745,924	825,684,578		43,340,361
RUSH ISLAND						
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -4						
1976	88,328,493.02	62,240,849	50,392,841	41,468,792	15.61	2,656,553
1977	64,085,566.06	44,872,765	36,330,901	30,318,088	15.66	1,936,021
1978	207,207.06	144,119	116,685	98,810	15.71	6,290
1979	218,727.64	151,086	122,326	105,151	15.76	6,672
1980	132,847.48	91,095	73,754	64,407	15.81	4,074
1981	35,687.79	24,288	19,665	17,451	15.86	1,100
1982	264,873.72	178,826	144,785	130,684	15.91	8,214
1983	553,036.17	370,430	299,916	275,242	15.95	17,257
1984	167,808.22	111,456	90,240	84,281	15.99	5,271
1985	504,548.10	332,086	268,871	255,859	16.04	15,951
1986	388,706.09	253,467	205,218	199,037	16.08	12,378
1987	47,175.78	30,467	24,667	24,395	16.12	1,513
1988	57,643.78	36,845	29,831	30,118	16.16	1,864
1989	54,375.61	34,398	27,850	28,701	16.19	1,773
1990	407,190.13	254,650	206,175	217,302	16.23	13,389
1991	548,159.52	338,722	274,244	295,842	16.27	18,183
1992	1,014,945.47	619,519	501,589	553,954	16.30	33,985
1993	3,164,658.91	1,906,388	1,543,493	1,747,752	16.33	107,027
1994	2,417,755.95	1,436,464	1,163,022	1,351,444	16.36	82,607
1995	10,813,228.53	6,330,574	5,125,502	6,120,255	16.39	373,414
1996	16,496,742.77	9,507,680	7,697,822	9,458,790	16.42	576,053
1997	804,634.38	456,025	369,217	467,603	16.45	28,426

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RUSH ISLAND						
INTERIM SURVIVOR CURVE.. IOWA 60-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -4						
1998	939,057.56	522,736	423,229	553,391	16.48	33,580
1999	1,526,722.36	833,860	675,129	912,663	16.51	55,279
2000	1,262,889.61	675,983	547,305	766,101	16.53	46,346
2001	17,114,519.99	8,960,957	7,255,172	10,543,929	16.56	636,711
2002	27,742,247.37	14,187,075	11,486,460	17,365,477	16.58	1,047,375
2003	3,000,897.68	1,496,363	1,211,519	1,909,414	16.60	115,025
2004	21,934,711.34	10,640,704	8,615,167	14,196,933	16.62	854,208
2005	5,869,960.93	2,762,282	2,236,461	3,868,298	16.65	232,330
2006	4,700,120.03	2,139,874	1,732,533	3,155,592	16.67	189,298
2007	37,412,847.81	16,423,252	13,296,964	25,612,398	16.69	1,534,595
2008	2,577,144.54	1,086,967	880,055	1,800,176	16.71	107,730
2009	6,306,127.28	2,546,091	2,061,424	4,496,949	16.72	268,956
2010	37,263,976.52	14,310,112	11,586,076	27,168,460	16.74	1,622,967
2011	1,673,205.65	607,533	491,885	1,248,249	16.76	74,478
2012	14,070,396.75	4,787,841	3,876,440	10,756,773	16.78	641,047
2013	5,085,453.51	1,606,601	1,300,773	3,988,099	16.80	237,387
2014	18,912,620.80	5,484,736	4,440,676	15,228,450	16.81	905,916
2015	8,520,775.09	2,230,200	1,805,665	7,055,941	16.83	419,248
2016	39,665,870.54	9,165,069	7,420,430	33,832,075	16.84	2,009,031
2017	2,444,575.46	482,565	390,705	2,151,653	16.86	127,619
2018	80,635,978.07	12,940,655	10,477,305	73,384,112	16.88	4,347,400
2019	3,184,771.43	383,250	310,296	3,001,867	16.89	177,730
2020	10,619,422.64	805,343	652,040	10,392,160	16.91	614,557
2021	8,504,563.54	229,167	185,543	8,659,203	16.92	511,773
	551,682,868.68	245,031,415	198,387,865	375,362,318		22,718,601
	3,216,916,099.14	1,673,586,888	1,402,784,051	1,913,923,257		192,107,882
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.0	5.97

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 312.03 BOILER PLANT EQUIPMENT - ALUMINUM COAL CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. +25						
1994	15,517,385.26	7,075,928	11,638,039			
1995	12,139,033.69	5,376,712	9,104,275			
1996	6,769,541.11	2,907,027	5,077,156			
1997	14,062,974.79	5,846,225	10,547,231			
1999	838,656.93	324,919	594,444	34,549	16.92	2,042
2000	27,513,100.73	10,258,397	18,767,877	1,866,948	17.60	106,077
	76,840,692.51	31,789,208	55,729,022	1,901,497		108,119

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 0.14

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERAMEC						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1953	6,760,566.15	6,636,442	6,619,830	140,736	0.98	140,736
1954	4,324,538.30	4,244,578	4,233,953	90,585	0.98	90,585
1955	31,884.17	31,290	31,212	672	0.98	672
1959	606,078.34	594,290	592,802	13,276	0.99	13,276
1960	9,069,512.49	8,891,478	8,869,221	200,291	0.99	200,291
1961	10,912,077.59	10,695,800	10,669,027	243,051	0.99	243,051
1962	1,147.44	1,124	1,121	26	0.99	26
1963	1,539.59	1,508	1,504	35	0.99	35
1965	16,057.56	15,726	15,687	371	0.99	371
1966	47,000.63	46,019	45,904	1,097	0.99	1,097
1967	13,411.23	13,128	13,095	316	0.99	316
1968	44,534.65	43,582	43,473	1,062	0.99	1,062
1969	13,658.44	13,362	13,329	330	0.99	330
1970	13,491.68	13,196	13,163	329	0.99	329
1975	3,356.36	3,277	3,269	88	0.99	88
1976	2,466.54	2,407	2,401	66	0.99	66
1980	79,905.75	77,849	77,654	2,252	0.99	2,252
1982	48,906.62	47,598	47,479	1,428	0.99	1,428
1983	41,659.85	40,522	40,421	1,239	0.99	1,239
1984	39,926.64	38,812	38,715	1,212	0.99	1,212
1985	49,964.09	48,538	48,417	1,548	0.99	1,548
1986	48,293.79	46,884	46,767	1,527	0.99	1,527
1987	64,412.88	62,487	62,331	2,082	0.99	2,082
1988	56,545.12	54,812	54,675	1,870	0.99	1,870
1989	44,349.44	42,955	42,847	1,502	0.99	1,502
1991	1,921,934.37	1,858,107	1,853,456	68,479	0.99	68,479
1992	281,526.75	271,907	271,226	10,300	0.99	10,300
1993	23,181.12	22,365	22,309	872	0.99	872
1994	5,685,520.09	5,476,805	5,463,096	222,425	1.00	222,425
1995	204,519.25	196,764	196,271	8,248	1.00	8,248
1996	240,732.07	231,283	230,704	10,028	1.00	10,028
1997	3,695,044.11	3,544,767	3,535,894	159,150	1.00	159,150
1998	1,715,808.40	1,643,384	1,639,270	76,538	1.00	76,538
1999	287,304.15	274,697	274,009	13,295	1.00	13,295
2000	857,410.47	818,210	816,162	41,249	1.00	41,249
2001	2,619,751.70	2,494,711	2,488,466	131,285	1.00	131,285
2002	7,101,553.32	6,746,831	6,729,942	371,611	1.00	371,611
2003	113,435.40	107,494	107,225	6,210	1.00	6,210
2004	1,198,506.33	1,132,469	1,129,634	68,872	1.00	68,872

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERAMEC						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
2005	20,075,166.43	18,907,996	18,860,666	1,214,501	1.00	1,214,501
2006	841,123.17	789,360	787,384	53,739	1.00	53,739
2007	76,055.01	71,081	70,903	5,152	1.00	5,152
2008	528,705.62	491,813	490,582	38,124	1.00	38,124
2009	3,929,587.68	3,635,458	3,626,358	303,230	1.00	303,230
2010	7,817.67	7,187	7,169	649	1.00	649
2011	905,636.80	826,267	824,199	81,438	1.00	81,438
2012	16,384,921.30	14,813,935	14,776,853	1,608,068	1.00	1,608,068
2013	9,190,742.45	8,218,178	8,197,606	993,136	1.00	993,136
2014	151,433.53	133,534	133,200	18,234	1.00	18,234
2015	141,784.14	122,803	122,496	19,289	1.00	19,289
2016	548,345.71	463,725	462,564	85,781	1.00	85,781
2017	1,220,308.97	998,030	995,532	224,777	1.00	224,777
2018	305,172.10	237,204	236,610	68,562	1.00	68,562
2019	153,184.05	109,418	109,144	44,040	1.00	44,040
2021	27,113.17	9,038	9,015	18,098	1.00	18,098
	112,768,610.67	106,362,485	106,096,241	6,672,370		6,672,371
SIOUX						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1967	7,528,401.32	6,399,414	4,999,301	2,604,384	8.06	323,125
1968	7,838,309.83	6,648,280	5,193,719	2,722,974	8.08	337,002
1969	24,738.70	20,930	16,351	8,635	8.11	1,065
1980	2,381.78	1,949	1,523	883	8.33	106
1981	11,490.03	9,364	7,315	4,290	8.35	514
1982	17,075.21	13,857	10,825	6,421	8.37	767
1983	7,493.51	6,054	4,729	2,839	8.39	338
1985	30,970.10	24,790	19,366	11,914	8.42	1,415
1987	351,730.60	278,539	217,598	137,650	8.46	16,271
1988	8,712.13	6,859	5,358	3,441	8.48	406
1989	151,201.77	118,350	92,456	60,257	8.49	7,097
1990	336,953.19	262,028	204,700	135,623	8.51	15,937
1991	69,414.39	53,606	41,878	28,231	8.53	3,310
1992	6,254.98	4,796	3,747	2,571	8.54	301
1993	19,711.63	14,996	11,715	8,194	8.56	957

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIOUX						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1994	1,616,397.67	1,219,964	953,051	679,511	8.57	79,289
1995	4,171,895.00	3,120,434	2,437,722	1,775,892	8.59	206,739
1996	337,579.96	250,071	195,359	145,597	8.61	16,910
1997	161,658.91	118,567	92,626	70,649	8.62	8,196
1999	27,149,332.32	19,464,125	15,205,615	12,215,210	8.65	1,412,163
2000	498,080.58	352,505	275,381	227,680	8.67	26,261
2001	3,322,537.16	2,319,537	1,812,051	1,543,712	8.68	177,847
2002	2,680,938.75	1,842,948	1,439,734	1,268,014	8.70	145,749
2003	415,649.49	281,144	219,633	200,173	8.71	22,982
2004	11,899,339.38	7,905,299	6,175,717	5,842,615	8.72	670,025
2005	12,830,686.12	8,352,978	6,525,450	6,433,543	8.74	736,103
2006	1,074,449.33	684,377	534,644	550,550	8.75	62,920
2008	7,620,432.43	4,606,745	3,598,846	4,097,791	8.78	466,719
2009	23,456.67	13,751	10,742	12,949	8.79	1,473
2010	26,218,134.00	14,827,388	11,583,339	14,896,976	8.81	1,690,917
2011	11,617,171.61	6,312,304	4,931,250	6,802,093	8.82	771,212
2012	13,035,120.38	6,760,470	5,281,363	7,884,109	8.83	892,878
2013	50,528.41	24,775	19,355	31,679	8.85	3,580
2014	9,509,313.95	4,367,796	3,412,176	6,192,231	8.86	698,897
2016	4,129,808.58	1,583,436	1,237,000	2,934,107	8.89	330,046
2017	6,392,155.30	2,155,232	1,683,694	4,772,383	8.90	536,223
2018	151,697.64	43,033	33,618	119,597	8.91	13,423
2019	2,822,538.61	622,122	486,009	2,364,755	8.92	265,107
2020	6,456,637.00	931,619	727,792	5,793,411	8.94	648,033
2021	2,323,485.69	124,165	96,999	2,249,721	8.95	251,365
	172,913,864.11	102,148,597	79,799,748	94,843,255		10,843,668
LABADIE						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -2						
1970	13,942,842.43	9,979,224	9,892,641	4,329,058	16.24	266,568
1971	7,796,366.66	5,549,986	5,501,832	2,450,462	16.34	149,967
1972	17,300,736.26	12,245,081	12,138,838	5,507,913	16.45	334,828
1973	13,132,310.29	9,241,180	9,161,000	4,233,956	16.55	255,828
1977	49,226.50	33,771	33,478	16,733	16.95	987
1979	2,377,992.81	1,608,627	1,594,670	830,883	17.14	48,476

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LABADIE						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -2						
1982	197,826.51	130,729	129,595	72,188	17.42	4,144
1983	9,199.67	6,028	5,976	3,408	17.51	195
1984	7,737,932.28	5,026,145	4,982,536	2,910,154	17.60	165,350
1985	5,269.79	3,391	3,362	2,014	17.69	114
1986	89,514.65	57,049	56,554	34,751	17.78	1,954
1987	158,714.17	100,160	99,291	62,597	17.86	3,505
1988	26,564.78	16,584	16,440	10,656	17.95	594
1989	69,475.89	42,886	42,514	28,352	18.04	1,572
1990	793,836.06	484,394	480,191	329,522	18.12	18,186
1991	109,848.61	66,210	65,636	46,410	18.20	2,550
1992	625,591.90	372,072	368,844	269,260	18.29	14,722
1993	477,832.69	280,327	277,895	209,495	18.37	11,404
1994	486,877.02	281,481	279,039	217,576	18.45	11,793
1995	993,682.78	565,747	560,838	452,718	18.53	24,432
1996	288,892.11	161,794	160,390	134,280	18.61	7,215
1997	32,723.96	18,005	17,849	15,530	18.69	831
1998	134,284.88	72,520	71,891	65,080	18.77	3,467
1999	2,884,252.12	1,526,542	1,513,297	1,428,640	18.85	75,790
2000	8,439,834.57	4,371,463	4,333,535	4,275,097	18.93	225,837
2001	12,197,802.84	6,173,103	6,119,543	6,322,216	19.01	332,573
2002	18,496,864.46	9,129,834	9,050,620	9,816,181	19.09	514,205
2003	44,342,013.88	21,316,359	21,131,411	24,097,443	19.16	1,257,695
2004	3,086,023.33	1,440,313	1,427,816	1,719,927	19.24	89,393
2005	6,634,694.04	3,000,389	2,974,357	3,793,031	19.31	196,428
2006	3,845,534.63	1,679,552	1,664,980	2,257,466	19.39	116,424
2007	1,509,344.91	634,687	629,180	910,352	19.46	46,781
2008	25,508,746.53	10,278,775	10,189,593	15,829,329	19.54	810,099
2009	63,402.01	24,384	24,172	40,498	19.61	2,065
2010	28,350.10	10,350	10,260	18,657	19.68	948
2011	214,450.79	73,746	73,106	145,634	19.76	7,370
2012	33,050,719.78	10,636,052	10,543,770	23,167,964	19.83	1,168,329
2013	909,728.11	271,018	268,667	659,256	19.90	33,128
2014	7,849,259.04	2,136,787	2,118,248	5,887,997	19.97	294,842
2015	4,753,208.98	1,163,828	1,153,730	3,694,543	20.04	184,358
2016	3,780,702.14	812,719	805,668	3,050,649	20.11	151,698
2017	1,991,574.72	364,312	361,151	1,670,255	20.18	82,768
2018	4,880,070.82	722,808	716,537	4,261,136	20.25	210,426

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LABADIE						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -2						
2019	15,901,726.34	1,765,034	1,749,720	14,470,041	20.31	712,459
2020	2,351,562.56	163,416	161,998	2,236,596	20.38	109,745
2021	2,487,252.58	60,558	60,033	2,476,965	20.45	121,123
	272,044,661.98	124,099,420	123,022,691	154,462,865		8,073,166
RUSH ISLAND						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -2						
1976	32,961,713.54	23,737,398	21,027,420	12,593,528	14.96	841,813
1977	15,192,576.31	10,874,773	9,633,255	5,863,172	15.04	389,839
1978	39,759.39	28,289	25,059	15,495	15.11	1,025
1980	44,894.07	31,531	27,931	17,861	15.25	1,171
1982	56,617.03	39,207	34,731	23,018	15.39	1,496
1984	5,476.13	3,734	3,308	2,278	15.53	147
1985	10,754.59	7,274	6,444	4,526	15.59	290
1988	322,394.10	212,133	187,915	140,927	15.79	8,925
1991	12,105.58	7,715	6,834	5,513	15.98	345
1993	56,415.70	35,081	31,076	26,468	16.11	1,643
1994	42,404.30	26,018	23,048	20,205	16.17	1,250
1995	111,149.17	67,244	59,567	53,805	16.23	3,315
1996	671,654.91	400,249	354,555	330,533	16.29	20,291
1997	514,780.75	301,856	267,395	257,682	16.35	15,760
1999	47,621.92	26,946	23,870	24,705	16.47	1,500
2000	384,155.42	213,219	188,877	202,962	16.52	12,286
2001	10,204,405.67	5,543,147	4,910,314	5,498,180	16.58	331,615
2002	12,607,836.83	6,691,312	5,927,399	6,932,595	16.64	416,622
2003	2,909,124.54	1,505,968	1,334,039	1,633,268	16.70	97,800
2004	20,003,550.94	10,081,634	8,930,665	11,472,957	16.75	684,953
2005	11,543,985.67	5,646,872	5,002,197	6,772,668	16.81	402,895
2006	26,889.14	12,738	11,284	16,143	16.86	957
2007	4,580,406.20	2,092,876	1,853,943	2,818,071	16.92	166,553
2008	303,840.75	133,491	118,251	191,667	16.97	11,294
2009	47,486.27	19,963	17,684	30,752	17.03	1,806
2010	20,648,587.32	8,264,345	7,320,847	13,740,712	17.08	804,491
2011	21,192,711.03	8,014,990	7,099,959	14,516,606	17.14	846,943
2012	30,913.71	10,977	9,724	21,808	17.19	1,269

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RUSH ISLAND						
INTERIM SURVIVOR CURVE.. IOWA 60-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -2						
2013	2,066,469.05	681,641	603,822	1,503,977	17.24	87,238
2014	1,378,133.41	417,309	369,667	1,036,029	17.29	59,921
2015	284,248.12	77,717	68,844	221,089	17.34	12,750
2016	5,217,051.42	1,260,904	1,116,953	4,204,439	17.39	241,773
2017	920,036.39	189,658	168,006	770,431	17.45	44,151
2018	3,052,843.97	512,797	454,254	2,659,647	17.50	151,980
2019	1,213,475.14	152,713	135,279	1,102,466	17.55	62,819
2020	3,368,603.16	268,178	237,561	3,198,414	17.60	181,728
2021	1,769,633.22	49,728	44,051	1,760,975	17.65	99,772
	173,844,704.86	87,641,625	77,636,026	99,685,573		6,010,426
	731,571,841.62	420,252,127	386,554,706	355,664,063		31,599,631
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.3	4.32

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COMMON - ALL STEAM PLANTS						
INTERIM SURVIVOR CURVE.. IOWA 75-S0						
PROBABLE RETIREMENT YEAR.. 5-2025						
NET SALVAGE PERCENT.. -1						
2001	3,104,233.98	2,677,902	1,566,365	1,568,911	3.38	464,175
2003	25,740.59	21,878	12,797	13,201	3.38	3,906
	3,129,974.57	2,699,780	1,579,162	1,582,112		468,081
MERAMEC						
INTERIM SURVIVOR CURVE.. IOWA 75-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1952	3,103.28	3,050	2,833	271	0.99	271
1953	3,196,839.99	3,141,503	2,917,714	279,126	0.99	279,126
1954	1,832,960.92	1,800,921	1,672,630	160,331	0.99	160,331
1955	33,319.97	32,732	30,400	2,920	0.99	2,920
1956	11,295.13	11,094	10,304	991	0.99	991
1957	5,567.93	5,468	5,078	489	0.99	489
1958	2,051.05	2,014	1,871	181	0.99	181
1959	2,395,659.16	2,351,507	2,183,994	211,665	0.99	211,665
1960	7,614.15	7,472	6,940	674	0.99	674
1961	4,042,832.13	3,966,584	3,684,019	358,813	0.99	358,813
1962	46,125.72	45,245	42,022	4,104	0.99	4,104
1963	8,133.84	7,977	7,409	725	0.99	725
1964	2,583.30	2,533	2,353	231	0.99	231
1965	7,117.73	6,977	6,480	638	0.99	638
1966	435.28	427	397	39	0.99	39
1967	6,734.65	6,597	6,127	608	0.99	608
1968	25,540.67	25,013	23,231	2,310	0.99	2,310
1970	1,137.91	1,114	1,035	103	0.99	103
1972	742.63	726	674	68	0.99	68
1973	3,247.38	3,175	2,949	299	0.99	299
1974	4,124.41	4,031	3,744	381	0.99	381
1975	126,416.63	123,499	114,701	11,715	0.99	11,715
1981	965,649.06	940,417	873,425	92,224	1.00	92,224
1984	10,297.18	10,010	9,297	1,000	1.00	1,000
1985	23,578.07	22,905	21,273	2,305	1.00	2,305
1986	33,372.74	32,397	30,089	3,284	1.00	3,284
1987	644.37	625	580	64	1.00	64
1988	80,456.75	77,983	72,428	8,029	1.00	8,029
1989	3,002.46	2,908	2,701	302	1.00	302

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERAMEC						
INTERIM SURVIVOR CURVE.. IOWA 75-S0						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1990	854,406.48	826,672	767,783	86,624	1.00	86,624
1991	135,851.68	131,316	121,962	13,890	1.00	13,890
1992	127,199.95	122,824	114,074	13,125	1.00	13,125
1993	872,118.52	841,193	781,269	90,849	1.00	90,849
1994	293,356.72	282,614	262,482	30,875	1.00	30,875
1995	1,437,036.88	1,382,645	1,284,150	152,886	1.00	152,886
1996	1,203,783.34	1,156,619	1,074,226	129,558	1.00	129,558
1997	810,393.83	777,476	722,091	88,302	1.00	88,302
1998	42,246.74	40,465	37,582	4,664	1.00	4,664
1999	1,678,402.08	1,604,754	1,490,437	187,965	1.00	187,965
2000	48,393.54	46,181	42,891	5,502	1.00	5,502
2001	3,747,563.45	3,568,580	3,314,367	433,196	1.00	433,196
2002	4,573,967.15	4,345,360	4,035,812	538,155	1.00	538,155
2003	2,856,137.70	2,706,362	2,513,571	342,567	1.00	342,567
2004	2,391,167.55	2,259,271	2,098,329	292,839	1.00	292,839
2005	1,253,843.34	1,180,857	1,096,737	157,106	1.00	157,106
2006	3,106,142.63	2,914,773	2,707,135	399,007	1.00	399,007
2007	113,515.61	106,081	98,524	14,991	1.00	14,991
2008	141,954.86	132,035	122,629	19,326	1.00	19,326
2009	1,601,535.44	1,481,484	1,375,948	225,587	1.00	225,587
2010	283,384.42	260,476	241,921	41,464	1.00	41,464
2011	805,099.12	734,476	682,155	122,945	1.00	122,945
2012	8,065,599.19	7,291,544	6,772,121	1,293,478	1.00	1,293,478
2013	3,413,598.67	3,051,996	2,834,583	579,016	1.00	579,016
2014	673,382.39	593,694	551,401	121,981	1.00	121,981
2015	30,988.27	26,840	24,928	6,060	1.00	6,060
2016	2,063,386.81	1,744,965	1,620,660	442,727	1.00	442,727
2017	3,647,955.29	2,983,480	2,770,948	877,007	1.00	877,007
2018	730,730.99	567,983	527,522	203,209	1.00	203,209
2019	309,988.09	221,421	205,648	104,340	1.00	104,340
2020	269,538.26	161,723	150,202	119,336	1.00	119,336
2021	54,512.31	18,171	16,877	37,636	1.00	37,636
	60,517,765.79	56,201,235	52,197,665	8,320,101		8,320,103

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIOUX						
INTERIM SURVIVOR CURVE.. IOWA 75-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
1967	3,898,906.04	3,316,377	2,282,919	1,654,976	8.48	195,162
1968	4,018,480.99	3,409,969	2,347,346	1,711,320	8.49	201,569
1969	82,282.15	69,666	47,957	35,148	8.49	4,140
1970	66,977.73	56,562	38,936	28,712	8.50	3,378
1971	15,755.68	13,270	9,135	6,778	8.51	796
1972	1,434.63	1,205	829	619	8.52	73
1973	40,941.53	34,287	23,602	17,749	8.53	2,081
1974	25,391.66	21,200	14,594	11,052	8.54	1,294
1975	11,696.07	9,734	6,701	5,112	8.55	598
1976	4,232.02	3,512	2,418	1,857	8.55	217
1977	1,719.55	1,422	979	758	8.56	89
1978	1,485.74	1,224	843	658	8.57	77
1980	30,169.52	24,667	16,980	13,491	8.59	1,571
1982	78,821.52	63,921	44,002	35,608	8.60	4,140
1983	31,251.42	25,227	17,366	14,198	8.61	1,649
1984	27,892.56	22,409	15,426	12,746	8.62	1,479
1985	27,932.00	22,329	15,371	12,841	8.63	1,488
1986	58,693.68	46,672	32,128	27,153	8.64	3,143
1987	157,501.95	124,578	85,757	73,320	8.64	8,486
1988	16,705.22	13,136	9,043	7,830	8.65	905
1989	17,531.74	13,700	9,431	8,276	8.66	956
1991	22,106.28	17,047	11,735	10,593	8.67	1,222
1992	165,858.72	126,958	87,395	80,122	8.68	9,231
1993	21,200.11	16,100	11,083	10,329	8.69	1,189
1994	57,537.70	43,330	29,827	28,286	8.70	3,251
1995	328,673.56	245,388	168,920	163,041	8.70	18,740
1996	2,902,692.89	2,146,488	1,477,594	1,454,126	8.71	166,949
1997	2,963,354.74	2,168,899	1,493,021	1,499,967	8.72	172,015
1998	362,926.80	262,692	180,831	185,725	8.73	21,274
1999	374,022.20	267,524	184,157	193,605	8.74	22,152
2000	38,419.84	27,138	18,681	20,123	8.74	2,302
2001	187,142.77	130,367	89,742	99,272	8.75	11,345
2002	3,258,762.03	2,235,616	1,538,948	1,752,402	8.76	200,046
2003	807,781.36	545,035	375,190	440,669	8.77	50,247
2004	4,992,001.41	3,307,299	2,276,670	2,765,251	8.78	314,949
2005	6,770,791.96	4,399,754	3,028,692	3,809,808	8.78	433,919
2006	1,765,380.44	1,122,010	772,366	1,010,668	8.79	114,979
2007	6,495,960.49	4,027,552	2,772,476	3,788,444	8.80	430,505
2008	1,059,647.29	639,117	439,954	630,290	8.81	71,543

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIOUX						
INTERIM SURVIVOR CURVE.. IOWA 75-S0						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -1						
2009	512,384.94	299,534	206,192	311,316	8.82	35,297
2010	78,256,413.37	44,160,658	30,399,203	48,639,775	8.83	5,508,468
2011	266,120.35	144,328	99,352	169,429	8.83	19,188
2012	80,606.36	41,717	28,717	52,695	8.84	5,961
2013	164,370.01	80,495	55,411	110,603	8.85	12,498
2014	3,785,515.90	1,736,193	1,195,156	2,628,215	8.86	296,638
2015	902,152.49	381,891	262,885	648,289	8.87	73,088
2016	1,284,419.06	492,247	338,852	958,412	8.88	107,929
2017	1,801,300.22	606,887	417,767	1,401,546	8.89	157,654
2018	312,794.02	88,622	61,005	254,917	8.90	28,642
2019	2,178,872.39	480,668	330,881	1,869,780	8.91	209,852
2020	10,478,096.75	1,513,246	1,041,684	9,541,193	8.93	1,068,443
2021	258,143.46	13,811	9,507	251,218	8.94	28,100
	141,471,253.31	79,063,678	54,425,655	88,460,310		10,030,907
LABADIE						
INTERIM SURVIVOR CURVE.. IOWA 75-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -2						
1970	9,742,342.84	6,853,481	6,720,866	3,216,323	18.25	176,237
1971	4,771,976.94	3,339,875	3,275,248	1,592,168	18.29	87,051
1972	9,059,316.67	6,305,904	6,183,885	3,056,618	18.34	166,664
1973	6,566,242.74	4,545,438	4,457,484	2,240,084	18.38	121,876
1974	81,883.41	56,344	55,254	28,267	18.43	1,534
1977	5,936.66	4,009	3,931	2,124	18.56	114
1979	175,810.30	117,115	114,849	64,478	18.64	3,459
1980	324,190.27	214,389	210,241	120,433	18.68	6,447
1981	56,422.93	37,030	36,313	21,238	18.72	1,135
1982	5,213.95	3,395	3,329	1,989	18.76	106
1983	2,732,504.71	1,763,795	1,729,666	1,057,489	18.81	56,220
1984	897,944.18	574,638	563,519	352,384	18.85	18,694
1985	194,295.55	123,203	120,819	77,362	18.89	4,095
1986	906,604.29	569,443	558,424	366,312	18.93	19,351
1987	6,310.99	3,924	3,848	2,589	18.97	136
1988	2,712,190.91	1,668,741	1,636,451	1,129,984	19.01	59,442
1989	3,082,480.05	1,875,693	1,839,398	1,304,731	19.05	68,490
1991	516,854.08	307,041	301,100	226,091	19.13	11,819

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LABADIE						
INTERIM SURVIVOR CURVE.. IOWA 75-S0						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -2						
1992	192,178.50	112,701	110,520	85,502	19.17	4,460
1993	2,251,029.10	1,301,975	1,276,782	1,019,268	19.21	53,059
1994	3,159,750.68	1,802,013	1,767,144	1,455,802	19.24	75,665
1995	1,275,602.18	716,237	702,378	598,736	19.28	31,055
1996	1,826,848.97	1,009,079	989,553	873,833	19.32	45,229
1997	77,965.33	42,327	41,508	38,017	19.36	1,964
1998	96,254.68	51,289	50,297	47,883	19.40	2,468
1999	1,102,838.27	576,003	564,857	560,038	19.44	28,809
2000	1,539,241.14	787,023	771,794	798,232	19.48	40,977
2001	640,370.46	320,018	313,826	339,352	19.52	17,385
2002	1,941,518.14	946,567	928,251	1,052,098	19.56	53,788
2003	1,343,991.74	637,949	625,605	745,267	19.60	38,024
2004	1,829,722.70	843,874	827,545	1,038,772	19.64	52,891
2005	2,234,991.59	998,961	979,631	1,300,060	19.68	66,060
2006	346,762.20	149,649	146,753	206,944	19.73	10,489
2007	659,649.08	274,096	268,792	404,050	19.77	20,438
2008	6,522,268.60	2,600,147	2,549,834	4,102,880	19.81	207,112
2009	909,371.49	346,184	339,485	588,074	19.85	29,626
2010	899,162.93	324,771	318,487	598,660	19.90	30,083
2011	60,698.55	20,692	20,292	41,621	19.94	2,087
2012	19,998,878.02	6,378,518	6,255,094	14,143,762	19.98	707,896
2013	3,223,331.37	952,541	934,109	2,353,689	20.03	117,508
2014	6,493,128.05	1,753,371	1,719,443	4,903,547	20.08	244,201
2015	60,114.07	14,621	14,338	46,978	20.12	2,335
2016	7,135,839.22	1,525,876	1,496,350	5,782,206	20.17	286,674
2017	1,361,629.36	248,217	243,414	1,145,448	20.22	56,649
2018	13,087,134.13	1,936,789	1,899,312	11,449,565	20.27	564,853
2019	8,246,809.41	907,964	890,395	7,521,351	20.33	369,963
2020	122,965.95	8,545	8,380	117,046	20.38	5,743
2021	2,904,020.82	70,735	69,366	2,892,735	20.44	141,523
	133,382,588.20	56,022,190	54,938,162	81,112,078		4,111,884

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RUSH ISLAND						
INTERIM SURVIVOR CURVE.. IOWA 75-S0						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -2						
1976	11,260,821.23	8,027,132	7,365,462	4,120,576	16.18	254,671
1977	5,230,308.00	3,706,912	3,401,354	1,933,560	16.21	119,282
1979	14,870.22	10,407	9,549	5,618	16.28	345
1980	5,304.80	3,688	3,384	2,027	16.31	124
1981	80,169.12	55,361	50,798	30,975	16.34	1,896
1982	1,339.29	918	842	524	16.37	32
1984	61,645.51	41,617	38,187	24,692	16.43	1,503
1985	6,248.05	4,183	3,838	2,535	16.46	154
1987	10,740.56	7,065	6,483	4,473	16.52	271
1992	5,621.36	3,505	3,216	2,518	16.67	151
1993	84,061.07	51,763	47,496	38,246	16.70	2,290
1994	95,124.63	57,809	53,044	43,983	16.73	2,629
1995	1,120,400.88	671,286	615,952	526,856	16.76	31,435
1996	2,625,676.83	1,549,494	1,421,770	1,256,420	16.79	74,831
1997	154,361.96	89,648	82,258	75,191	16.82	4,470
1998	4,525.00	2,583	2,370	2,245	16.85	133
1999	90,042.57	50,469	46,309	45,535	16.88	2,698
2000	35,227.63	19,358	17,762	18,170	16.91	1,075
2001	1,763,013.01	948,553	870,365	927,909	16.94	54,776
2002	1,723,840.18	906,518	831,794	926,523	16.97	54,598
2003	86,331.44	44,286	40,636	47,423	17.00	2,790
2004	5,628,659.57	2,810,391	2,578,733	3,162,500	17.03	185,702
2005	47,499.02	23,033	21,134	27,315	17.06	1,601
2006	201,949.01	94,831	87,014	118,974	17.09	6,962
2007	6,582,758.99	2,983,483	2,737,557	3,976,857	17.12	232,293
2008	150,426.76	65,575	60,170	93,266	17.15	5,438
2009	2,180,443.28	909,660	834,677	1,389,375	17.18	80,872
2010	2,093,674.09	831,497	762,957	1,372,590	17.22	79,709
2011	3,302,376.61	1,240,793	1,138,515	2,229,909	17.25	129,270
2012	2,827,936.95	997,891	915,636	1,968,860	17.28	113,939
2013	1,684,177.12	551,983	506,483	1,211,377	17.32	69,941
2014	3,734,749.10	1,124,891	1,032,167	2,777,277	17.35	160,074
2015	103,394.64	28,111	25,794	79,669	17.39	4,581
2016	1,389,555.31	333,969	306,440	1,110,906	17.42	63,772
2017	372,504.36	76,618	70,302	309,652	17.46	17,735
2018	4,796,311.06	803,697	737,449	4,154,788	17.50	237,416

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RUSH ISLAND						
INTERIM SURVIVOR CURVE.. IOWA 75-S0						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -2						
2019	6,599,711.86	830,962	762,466	5,969,240	17.54	340,322
2020	807,968.14	64,389	59,081	765,046	17.58	43,518
2021	612,742.82	17,237	15,816	609,182	17.63	34,554
	67,576,512.03	30,041,566	27,565,264	41,362,778		2,417,853
	406,078,093.90	224,028,449	190,705,908	220,837,379		25,348,828
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					8.7	6.24

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COMMON - ALL STEAM PLANTS						
INTERIM SURVIVOR CURVE.. IOWA 40-L0.5						
PROBABLE RETIREMENT YEAR.. 5-2025						
NET SALVAGE PERCENT.. 0						
2001	17,331.45	14,644	8,141	9,191	3.29	2,794
	17,331.45	14,644	8,141	9,191		2,794
MERAMEC						
INTERIM SURVIVOR CURVE.. IOWA 40-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1952	27,062.99	26,381	21,158	5,905	0.97	5,905
1953	38,955.04	37,971	30,453	8,502	0.97	8,502
1954	21,452.60	20,909	16,769	4,683	0.97	4,683
1955	225.38	220	176	49	0.97	49
1956	1,956.28	1,906	1,529	428	0.97	428
1959	355.75	347	278	77	0.97	77
1960	25,565.75	24,902	19,972	5,594	0.97	5,594
1961	1,580.89	1,539	1,234	347	0.98	347
1962	37,639.06	36,642	29,388	8,252	0.98	8,252
1963	252.60	246	197	55	0.98	55
1964	1,487.19	1,447	1,161	327	0.98	327
1968	2,323.72	2,260	1,813	511	0.98	511
1969	2,844.26	2,766	2,218	626	0.98	626
1971	2,472.24	2,403	1,927	545	0.98	545
1972	2,565.32	2,493	1,999	566	0.98	566
1973	243.24	236	189	54	0.98	54
1975	4,591.52	4,457	3,575	1,017	0.98	1,017
1976	18,233.44	17,695	14,192	4,042	0.98	4,042
1977	23,295.40	22,600	18,126	5,170	0.98	5,170
1978	19,930.99	19,329	15,502	4,429	0.98	4,429
1979	33,500.71	32,477	26,047	7,454	0.98	7,454
1980	9,192.31	8,908	7,144	2,048	0.98	2,048
1981	17,563.28	17,012	13,644	3,919	0.98	3,919
1982	80,838.93	78,267	62,772	18,067	0.98	18,067
1983	42,491.00	41,119	32,978	9,513	0.98	9,513
1984	117,534.88	113,680	91,173	26,361	0.98	26,361
1985	73,431.73	70,984	56,930	16,501	0.98	16,501
1986	31,830.13	30,751	24,663	7,167	0.98	7,167
1987	97,718.64	94,310	75,638	22,080	0.99	22,080
1988	38,442.06	37,075	29,735	8,707	0.99	8,707

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERAMEC						
INTERIM SURVIVOR CURVE.. IOWA 40-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1989	172,570.28	166,315	133,388	39,183	0.99	39,183
1990	84,140.92	81,026	64,984	19,157	0.99	19,157
1991	91,726.96	88,256	70,783	20,944	0.99	20,944
1992	136,424.96	131,143	105,179	31,246	0.99	31,246
1993	514,941.54	494,509	396,605	118,336	0.99	118,336
1994	158,230.51	151,789	121,738	36,493	0.99	36,493
1995	261,476.68	250,544	200,941	60,536	0.99	60,536
1996	422,632.72	404,451	324,377	98,256	0.99	98,256
1997	206,894.30	197,723	158,577	48,317	0.99	48,317
1998	161,090.42	153,721	123,287	37,803	0.99	37,803
1999	185,393.08	176,620	141,652	43,741	0.99	43,741
2000	227,742.24	216,576	173,698	54,044	0.99	54,044
2001	240,647.40	228,391	183,174	57,474	0.99	57,474
2002	273,844.84	259,331	207,988	65,857	0.99	65,857
2003	287,265.96	271,369	217,643	69,623	0.99	69,623
2004	312,652.83	294,553	236,237	76,416	0.99	76,416
2005	335,373.12	314,979	252,619	82,754	0.99	82,754
2006	271,881.58	254,459	204,081	67,801	0.99	67,801
2007	289,153.55	269,546	216,181	72,973	0.99	72,973
2008	594,976.82	552,109	442,801	152,175	0.99	152,175
2009	973,829.45	898,922	720,952	252,878	0.99	252,878
2010	121,268.46	111,247	89,222	32,046	0.99	32,046
2011	154,729.18	140,904	113,008	41,722	0.99	41,722
2012	300,654.18	271,358	217,634	83,020	0.99	83,020
2013	616,238.61	550,215	441,282	174,956	0.99	174,956
2014	80,272.96	70,698	56,701	23,572	0.99	23,572
2015	183,823.06	158,814	127,372	56,451	1.00	56,451
2016	484,421.41	408,731	327,810	156,612	1.00	156,612
2017	370,672.48	302,409	242,537	128,135	1.00	128,135
2018	401,982.23	311,850	250,109	151,873	1.00	151,873
2019	666,174.33	474,742	380,752	285,423	1.00	285,423
2020	262,600.51	157,138	126,028	136,573	1.00	136,573
2021	32,049.07	10,683	8,568	23,481	1.00	23,481
	10,653,353.97	9,576,453	7,680,489	2,972,865		2,972,867

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIOUX						
INTERIM SURVIVOR CURVE.. IOWA 40-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1967	263,906.17	212,376	132,903	131,003	7.33	17,872
1968	83,030.76	66,678	41,727	41,304	7.36	5,612
1969	6,867.52	5,503	3,444	3,424	7.39	463
1970	10,040.42	8,030	5,025	5,015	7.41	677
1971	12,516.16	9,986	6,249	6,267	7.44	842
1972	4,301.54	3,425	2,143	2,158	7.46	289
1973	24,762.59	19,664	12,306	12,457	7.49	1,663
1974	25,263.60	20,008	12,521	12,743	7.52	1,695
1975	12,844.18	10,147	6,350	6,494	7.54	861
1976	43,663.69	34,392	21,522	22,141	7.57	2,925
1977	11,513.24	9,044	5,660	5,854	7.59	771
1978	17,869.80	13,998	8,760	9,110	7.61	1,197
1979	13,742.24	10,728	6,714	7,029	7.64	920
1980	64,295.76	50,032	31,310	32,986	7.66	4,306
1981	33,099.85	25,662	16,059	17,041	7.69	2,216
1982	66,402.20	51,296	32,101	34,302	7.71	4,449
1983	55,504.63	42,720	26,734	28,771	7.73	3,722
1984	42,125.65	32,283	20,202	21,923	7.76	2,825
1985	140,766.69	107,418	67,221	73,545	7.78	9,453
1986	74,638.04	56,703	35,484	39,154	7.80	5,020
1987	42,563.57	32,185	20,141	22,422	7.82	2,867
1988	16,898.22	12,714	7,956	8,942	7.84	1,141
1989	122,921.56	91,955	57,545	65,377	7.87	8,307
1990	41,979.26	31,225	19,540	22,439	7.89	2,844
1991	170,715.75	126,222	78,989	91,727	7.91	11,596
1992	145,238.46	106,694	66,768	78,470	7.93	9,895
1993	129,819.48	94,715	59,272	70,547	7.95	8,874
1994	228,633.97	165,581	103,619	125,014	7.97	15,686
1995	199,207.61	143,123	89,565	109,642	7.99	13,722
1996	188,652.21	134,394	84,103	104,549	8.01	13,052
1997	261,753.28	184,790	115,640	146,113	8.03	18,196
1998	53,278.98	37,239	23,304	29,975	8.05	3,724
1999	70,683.00	48,878	30,588	40,095	8.07	4,968
2000	104,751.03	71,609	44,812	59,939	8.09	7,409
2001	59,777.19	40,347	25,249	34,528	8.11	4,257
2002	199,927.24	133,094	83,289	116,638	8.13	14,347
2003	44,134.00	28,926	18,102	26,032	8.16	3,190
2004	293,925.14	189,435	118,547	175,378	8.18	21,440
2005	151,604.38	95,864	59,991	91,613	8.21	11,159

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIOUX						
INTERIM SURVIVOR CURVE.. IOWA 40-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
2006	317,254.17	196,450	122,937	194,317	8.24	23,582
2007	816,987.26	494,016	309,152	507,835	8.27	61,407
2008	966,726.27	569,315	356,274	610,453	8.30	73,549
2009	242,331.92	138,493	86,668	155,664	8.33	18,687
2010	1,460,187.48	805,921	504,340	955,847	8.37	114,199
2011	260,792.15	138,340	86,572	174,220	8.40	20,740
2012	1,147,104.17	580,928	363,541	783,563	8.44	92,839
2013	897,510.18	430,563	269,443	628,067	8.47	74,152
2014	1,009,040.25	453,907	284,052	724,988	8.50	85,293
2015	178,230.65	73,978	46,295	131,936	8.54	15,449
2016	1,026,801.46	386,355	241,778	785,023	8.57	91,601
2017	283,265.24	93,761	58,675	224,590	8.61	26,085
2018	1,203,832.27	335,628	210,034	993,799	8.64	115,023
2019	1,070,355.46	232,813	145,693	924,663	8.67	106,651
2020	1,254,372.26	179,024	112,032	1,142,340	8.71	131,153
2021	1,043,189.38	55,320	34,619	1,008,570	8.75	115,265
	16,711,599.63	7,723,895	4,833,562	11,878,038		1,410,127
LABADIE						
INTERIM SURVIVOR CURVE.. IOWA 40-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
1970	877,386.32	582,606	478,674	407,487	13.26	30,731
1971	498,156.91	329,043	270,344	232,794	13.36	17,425
1972	953,123.51	626,101	514,409	448,245	13.46	33,302
1973	489,661.04	319,870	262,808	231,750	13.56	17,091
1974	33,270.16	21,600	17,747	15,856	13.67	1,160
1975	21,793.96	14,065	11,556	10,456	13.77	759
1976	42,925.47	27,530	22,619	20,736	13.87	1,495
1977	19,621.97	12,503	10,273	9,546	13.97	683
1978	32,059.40	20,295	16,675	15,705	14.07	1,116
1979	44,099.13	27,728	22,782	21,759	14.17	1,536
1980	237,067.14	148,006	121,603	117,835	14.27	8,258
1981	58,096.54	36,005	29,582	29,096	14.37	2,025
1982	126,187.76	77,641	63,790	63,659	14.46	4,402
1983	188,164.90	114,855	94,366	95,681	14.56	6,571
1984	129,877.46	78,619	64,594	66,582	14.66	4,542

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LABADIE						
INTERIM SURVIVOR CURVE.. IOWA 40-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -1						
1985	174,071.45	104,531	85,883	89,929	14.75	6,097
1986	179,722.05	106,953	87,873	93,646	14.85	6,306
1987	76,984.18	45,383	37,287	40,467	14.95	2,707
1988	29,835.47	17,421	14,313	15,821	15.04	1,052
1989	136,586.23	78,975	64,886	73,066	15.13	4,829
1990	261,250.49	149,436	122,778	141,085	15.23	9,264
1991	307,828.88	174,155	143,087	167,820	15.32	10,954
1992	342,892.47	191,765	157,556	188,766	15.41	12,250
1993	615,040.86	339,643	279,053	342,138	15.51	22,059
1994	524,879.23	286,105	235,066	295,062	15.60	18,914
1995	375,604.50	202,002	165,966	213,394	15.69	13,601
1996	101,883.52	54,007	44,373	58,530	15.78	3,709
1997	193,204.76	100,837	82,848	112,288	15.87	7,075
1998	147,918.98	75,942	62,395	87,004	15.96	5,451
1999	122,719.87	61,915	50,870	73,077	16.05	4,553
2000	240,588.67	119,118	97,868	145,126	16.14	8,992
2001	357,486.21	173,479	142,532	218,529	16.23	13,465
2002	288,670.90	136,977	112,541	179,016	16.33	10,962
2003	271,213.70	125,636	103,223	170,702	16.43	10,390
2004	501,442.49	226,280	185,913	320,544	16.53	19,392
2005	563,293.93	246,920	202,871	366,056	16.64	21,999
2006	781,975.30	332,046	272,812	516,984	16.75	30,865
2007	571,344.92	234,038	192,287	384,771	16.87	22,808
2008	469,440.16	184,889	151,906	322,228	16.99	18,966
2009	521,271.86	196,442	161,398	365,086	17.12	21,325
2010	500,784.79	179,506	147,483	358,309	17.25	20,772
2011	530,255.94	179,541	147,512	388,046	17.39	22,314
2012	663,600.42	210,742	173,147	497,089	17.53	28,356
2013	178,825.20	52,627	43,239	137,375	17.68	7,770
2014	788,336.32	212,479	174,574	621,645	17.83	34,865
2015	952,282.16	231,516	190,215	771,590	17.98	42,914
2016	1,498,443.36	320,968	263,710	1,249,718	18.13	68,931
2017	365,624.61	66,810	54,892	314,389	18.29	17,189
2018	431,502.83	64,244	52,783	383,035	18.45	20,761
2019	523,507.95	58,130	47,760	480,983	18.62	25,832
2020	1,109,321.18	77,690	63,831	1,056,584	18.79	56,231
2021	1,551,622.26	37,893	31,133	1,536,005	18.97	80,970
	21,002,749.77	8,093,508	6,649,688	14,563,090		865,986

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RUSH ISLAND						
INTERIM SURVIVOR CURVE.. IOWA 40-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -1						
1942	7,822.56	5,981	3,707	4,194	9.69	433
1943	330.94	252	156	178	9.78	18
1959	60,279.56	43,530	26,981	33,902	11.21	3,024
1975	3,264.97	2,200	1,364	1,934	12.55	154
1976	1,302,477.06	872,914	541,046	774,455	12.63	61,319
1977	469,233.57	312,739	193,841	280,085	12.71	22,037
1978	99,294.59	65,798	40,783	59,505	12.79	4,652
1979	69,380.52	45,700	28,326	41,749	12.87	3,244
1980	25,302.32	16,562	10,265	15,290	12.95	1,181
1981	70,680.62	45,966	28,490	42,897	13.03	3,292
1982	63,717.71	41,181	25,525	38,830	13.10	2,964
1983	85,236.29	54,702	33,905	52,183	13.18	3,959
1984	66,322.18	42,250	26,187	40,798	13.26	3,077
1985	49,618.91	31,377	19,448	30,667	13.33	2,301
1986	182,267.53	114,335	70,867	113,224	13.41	8,443
1987	23,152.90	14,409	8,931	14,453	13.48	1,072
1988	12,753.82	7,866	4,875	8,006	13.56	590
1989	25,874.34	15,818	9,804	16,329	13.63	1,198
1990	16,149.11	9,781	6,062	10,248	13.70	748
1991	20,979.99	12,580	7,797	13,393	13.77	973
1992	82,168.41	48,741	30,210	52,780	13.85	3,811
1993	116,955.98	68,613	42,527	75,598	13.92	5,431
1994	74,365.03	43,112	26,722	48,387	13.99	3,459
1995	57,506.64	32,924	20,407	37,675	14.06	2,680
1996	93,210.14	52,663	32,641	61,501	14.13	4,353
1997	50,661.51	28,218	17,490	33,678	14.20	2,372
1998	142,403.08	78,128	48,425	95,402	14.27	6,685
1999	158,320.63	85,456	52,967	106,937	14.34	7,457
2000	129,655.02	68,777	42,629	88,322	14.41	6,129
2001	376,471.13	195,970	121,465	258,770	14.48	17,871
2002	310,583.65	158,445	98,207	215,483	14.55	14,810
2003	207,373.86	103,419	64,101	145,347	14.63	9,935
2004	536,871.18	261,186	161,887	380,353	14.71	25,857
2005	461,209.64	218,442	135,394	330,428	14.79	22,341
2006	649,351.57	298,501	185,016	470,829	14.88	31,642
2007	94,224.26	41,853	25,941	69,225	14.98	4,621
2008	149,356.60	63,950	39,637	111,213	15.07	7,380
2009	259,391.80	106,455	65,983	196,003	15.18	12,912

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RUSH ISLAND						
INTERIM SURVIVOR CURVE.. IOWA 40-L0.5						
PROBABLE RETIREMENT YEAR.. 12-2039						
NET SALVAGE PERCENT.. -1						
2010	301,725.11	118,112	73,208	231,535	15.28	15,153
2011	654,107.20	242,583	150,357	510,291	15.39	33,157
2012	733,849.99	256,036	158,695	582,493	15.50	37,580
2013	1,091,996.19	354,213	219,547	883,369	15.62	56,554
2014	1,934,147.43	576,514	357,333	1,596,156	15.74	101,408
2015	404,520.19	109,128	67,639	340,926	15.86	21,496
2016	545,950.67	130,210	80,706	470,704	15.98	29,456
2017	1,143,406.87	233,948	145,005	1,009,836	16.10	62,723
2018	851,046.27	142,377	88,248	771,309	16.22	47,553
2019	1,285,940.97	161,999	100,410	1,198,391	16.35	73,296
2020	1,106,523.17	88,077	54,592	1,062,997	16.48	64,502
2021	801,938.08	22,736	14,092	795,865	16.62	47,886
	17,459,371.76	6,146,727	3,809,842	13,824,124		905,189
	65,844,406.58	31,555,227	22,981,721	43,247,308		6,156,963

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0 9.35

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.21 MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERAMEC						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	10,850.34	10,579	10,190	660	0.50	660
2003	1,625.29	1,503	1,448	178	1.50	119
2004	611.53	535	515	96	2.50	38
2005	1,219.78	1,006	969	251	3.50	72
2006	6,877.38	5,330	5,134	1,743	4.50	387
2007	36,794.46	26,676	25,695	11,100	5.50	2,018
2008	86,552.81	58,423	56,274	30,279	6.50	4,658
2009	64,123.25	40,077	38,603	25,520	7.50	3,403
2010	30,552.33	17,568	16,922	13,631	8.50	1,604
2011	27,361.25	14,365	13,837	13,525	9.50	1,424
2012	104,406.99	49,593	47,769	56,638	10.50	5,394
2013	542.40	231	223	320	11.50	28
2014	11,299.43	4,237	4,081	7,218	12.50	577
2017	5,399.94	1,215	1,170	4,230	15.50	273
2018	17,146.74	3,001	2,891	14,256	16.50	864
2019	35,737.19	4,467	4,303	31,435	17.50	1,796
2020	7,298.97	547	527	6,772	18.50	366
	448,400.08	239,353	230,549	217,851		23,681
SIOUX						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	794.82	775	688	107	0.50	107
2005	95,929.12	79,142	70,231	25,698	3.50	7,342
2008	22,370.48	15,100	13,400	8,971	6.50	1,380
2009	10,176.71	6,360	5,644	4,533	7.50	604
2010	81,027.90	46,591	41,345	39,683	8.50	4,669
2011	13,073.74	6,864	6,091	6,983	9.50	735
2012	81,099.30	38,522	34,185	46,915	10.50	4,468
2013	7,533.99	3,202	2,841	4,693	11.50	408
2014	22,486.93	8,433	7,484	15,003	12.50	1,200
2015	35,912.16	11,671	10,357	25,555	13.50	1,893
2016	733,264.87	201,648	178,944	554,321	14.50	38,229
2017	99,421.29	22,370	19,851	79,570	15.50	5,134
2018	89,140.39	15,600	13,844	75,297	16.50	4,563

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.21 MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SIOUX						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	58,387.24	7,298	6,476	51,911	17.50	2,966
2020	134,077.02	10,056	8,924	125,153	18.50	6,765
2021	65,791.80	1,645	1,460	64,332	19.50	3,299
	1,550,487.76	475,277	421,764	1,128,724		83,762
LABADIE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	7,991.19	7,791	7,991			
2003	6,679.27	6,178	6,390	289	1.50	193
2004	23,427.11	20,499	21,202	2,225	2.50	890
2005	1,720.41	1,419	1,468	253	3.50	72
2006	11,320.11	8,773	9,074	2,246	4.50	499
2007	11,126.18	8,066	8,343	2,784	5.50	506
2008	28,610.87	19,312	19,974	8,637	6.50	1,329
2009	53,246.99	33,279	34,420	18,827	7.50	2,510
2010	19,681.87	11,317	11,705	7,977	8.50	938
2011	19,627.55	10,304	10,657	8,970	9.50	944
2012	236,014.81	112,107	115,952	120,063	10.50	11,435
2013	9,961.59	4,234	4,379	5,582	11.50	485
2014	11,487.07	4,308	4,456	7,031	12.50	562
2015	25,964.70	8,439	8,728	17,236	13.50	1,277
2016	24,476.87	6,731	6,962	17,515	14.50	1,208
2017	55,478.46	12,483	12,911	42,567	15.50	2,746
2018	19,644.99	3,438	3,556	16,089	16.50	975
2019	17,185.06	2,148	2,222	14,963	17.50	855
2020	45,052.19	3,379	3,495	41,557	18.50	2,246
2021	22,813.18	570	590	22,224	19.50	1,140
	651,510.47	284,775	294,475	357,036		30,810
RUSH ISLAND						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	113,342.09	110,509	105,058	8,284	0.50	8,284
2003	67,109.24	62,076	59,014	8,095	1.50	5,397
2004	45,640.84	39,936	37,966	7,675	2.50	3,070

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.21 MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RUSH ISLAND						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	1,360.60	1,122	1,067	294	3.50	84
2008	41,836.40	28,240	26,847	14,989	6.50	2,306
2009	25,589.66	15,994	15,205	10,385	7.50	1,385
2010	58,220.62	33,477	31,826	26,395	8.50	3,105
2011	37,456.20	19,665	18,695	18,761	9.50	1,975
2012	16,691.75	7,929	7,538	9,154	10.50	872
2013	8,634.92	3,670	3,489	5,146	11.50	447
2014	17,928.60	6,723	6,391	11,537	12.50	923
2015	7,413.22	2,409	2,290	5,123	13.50	379
2017	3,844.35	865	822	3,022	15.50	195
2018	76,580.84	13,402	12,741	63,840	16.50	3,869
2019	28,849.49	3,606	3,428	25,421	17.50	1,453
2020	135,819.86	10,186	9,684	126,136	18.50	6,818
2021	20,804.09	520	494	20,310	19.50	1,042
	707,122.77	360,329	342,554	364,569		41,604
	3,357,521.08	1,359,734	1,289,342	2,068,180		179,857

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.5 5.36

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.22 MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERAMEC						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	6,086.48	5,884	5,543	544	0.50	544
2008	31,209.57	28,089	26,461	4,749	1.50	3,166
2009	36,275.06	30,229	28,476	7,799	2.50	3,120
2010	78,434.82	60,134	56,648	21,787	3.50	6,225
2011	33,372.27	23,361	22,007	11,366	4.50	2,526
2012	23,289.12	14,750	13,895	9,394	5.50	1,708
2013	17,158.93	9,723	9,159	8,000	6.50	1,231
2014	8,805.08	4,403	4,148	4,657	7.50	621
2015	8,547.78	3,704	3,489	5,059	8.50	595
2016	11,869.85	4,352	4,100	7,770	9.50	818
2018	21,306.63	4,971	4,683	16,624	11.50	1,446
	276,355.59	189,600	178,608	97,748		22,000
SIOUX						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	3,611.67	3,491	3,612			
2009	31,146.45	25,955	31,146			
2010	167,279.09	128,248	167,279			
2011	26,144.70	18,301	26,145			
2012	11,122.86	7,044	11,123			
2013	3,102.83	1,758	3,103			
2014	28,549.49	14,275	28,549			
2015	10,467.85	4,536	10,468			
2016	12,415.56	4,552	12,416			
2017	15,313.10	4,594	14,764	549	10.50	52
2018	4,544.17	1,060	3,407	1,138	11.50	99
2019	35,384.60	5,898	18,954	16,430	12.50	1,314
2020	32,216.33	3,222	10,355	21,862	13.50	1,619
2021	7,556.99	252	810	6,747	14.50	465
	388,855.69	223,186	342,130	46,726		3,549

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.22 MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LABADIE						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	39,895.04	38,565	39,230	665	0.50	665
2008	2,513.03	2,262	2,301	212	1.50	141
2009	30,754.69	25,629	26,071	4,684	2.50	1,874
2010	30,033.46	23,026	23,423	6,611	3.50	1,889
2011	64,103.13	44,872	45,645	18,458	4.50	4,102
2012	29,680.59	18,798	19,122	10,559	5.50	1,920
2013	2,761.34	1,565	1,592	1,169	6.50	180
2014	16,254.75	8,127	8,267	7,988	7.50	1,065
2015	10,049.90	4,355	4,430	5,620	8.50	661
2016	95,034.66	34,846	35,447	59,588	9.50	6,272
2017	22,254.53	6,676	6,791	15,463	10.50	1,473
2018	44,368.25	10,352	10,530	33,838	11.50	2,942
2019	1,876,231.44	312,711	318,101	1,558,130	12.50	124,650
2020	4,362.55	436	444	3,919	13.50	290
2021	51,913.41	1,730	1,760	50,154	14.50	3,459
	2,320,210.77	533,950	543,154	1,777,057		151,583
RUSH ISLAND						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	7,274.56	7,032	7,275			
2008	6,890.59	6,202	6,891			
2009	5,243.33	4,369	5,243			
2010	122,761.85	94,118	122,762			
2011	8,784.86	6,149	8,785			
2012	59,605.47	37,750	54,167	5,439	5.50	989
2013	24,879.02	14,098	20,229	4,650	6.50	715
2014	35,860.88	17,930	25,728	10,133	7.50	1,351
2015	15,228.25	6,599	9,469	5,759	8.50	678
2016	76,074.85	27,894	40,025	36,050	9.50	3,795
2017	17,594.63	5,278	7,573	10,021	10.50	954
2018	13,717.52	3,201	4,593	9,124	11.50	793

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.22 MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RUSH ISLAND						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	3,905.56	651	934	2,971	12.50	238
2020	45,088.31	4,509	6,470	38,618	13.50	2,861
2021	9,188.43	306	439	8,749	14.50	603
	452,098.11	236,086	320,582	131,516		12,977
	3,437,520.16	1,182,822	1,384,473	2,053,047		190,109

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.8 5.53

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.23 MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MERAMEC						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	121,034.33	108,931	121,034			
2018	42,868.06	30,008	42,868			
2019	106,358.51	53,179	84,661	21,697	2.50	8,679
2020	279,133.23	83,740	133,314	145,819	3.50	41,663
2021	146,154.73	14,615	23,267	122,888	4.50	27,308
	695,548.86	290,473	405,145	290,404		77,650
SIOUX						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	44,726.07	40,253	44,726			
2018	92,999.27	65,099	81,089	11,911	1.50	7,941
2019	789,451.16	394,726	491,678	297,773	2.50	119,109
2020	67,007.47	20,102	25,039	41,968	3.50	11,991
2021	48,169.11	4,817	6,000	42,169	4.50	9,371
	1,042,353.08	524,997	648,533	393,821		148,412
LABADIE						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	886,430.45	797,787	791,398	95,032	0.50	95,032
2018	177,580.75	124,307	123,312	54,269	1.50	36,179
2019	1,322,869.24	661,435	656,138	666,731	2.50	266,692
2020	165,086.16	49,526	49,129	115,957	3.50	33,131
2021	300,114.25	30,011	29,771	270,344	4.50	60,076
	2,852,080.85	1,663,066	1,649,748	1,202,333		491,110
RUSH ISLAND						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	127,616.36	114,855	106,518	21,099	0.50	21,099
2018	988,047.34	691,633	641,427	346,621	1.50	231,081

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 316.23 MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RUSH ISLAND						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2019	282,467.97	141,234	130,982	151,486	2.50	60,594
2020	43,246.79	12,974	12,032	31,215	3.50	8,919
2021	47,382.68	4,738	4,394	42,989	4.50	9,553
	1,488,761.14	965,434	895,352	593,409		331,246
	6,078,743.93	3,443,970	3,598,777	2,479,967		1,048,418
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.4	17.25

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 321.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 10-2044						
NET SALVAGE PERCENT.. -1						
1985	807,179,075.75	497,074,758	579,271,850	235,979,017	21.61	10,919,899
1986	3,562,143.19	2,169,884	2,528,700	1,069,065	21.65	49,379
1987	1,880,774.62	1,132,740	1,320,052	579,530	21.69	26,719
1988	963,406.91	573,520	668,358	304,683	21.72	14,028
1989	647,569.44	380,667	443,615	210,430	21.76	9,670
1990	6,402,003.98	3,715,248	4,329,607	2,136,417	21.79	98,046
1991	689,658.88	394,870	460,166	236,389	21.82	10,834
1992	804,820.43	454,198	529,305	283,564	21.85	12,978
1993	3,081,985.44	1,713,132	1,996,418	1,116,387	21.88	51,023
1994	438,462.09	239,859	279,522	163,325	21.91	7,454
1995	1,074,537.81	577,913	673,478	411,805	21.94	18,770
1996	767,305.82	405,322	472,347	302,632	21.97	13,775
1997	500,235.54	259,217	302,082	203,156	22.00	9,234
1998	2,137,799.95	1,085,915	1,265,484	893,694	22.02	40,586
1999	817,533.22	406,290	473,475	352,234	22.05	15,974
2000	238,371.26	115,791	134,938	105,817	22.07	4,795
2001	537,965.36	254,834	296,974	246,371	22.10	11,148
2002	2,065,752.86	953,031	1,110,626	975,784	22.12	44,113
2003	2,432,781.07	1,090,342	1,270,643	1,186,466	22.15	53,565
2004	21,606,328.55	9,388,429	10,940,915	10,881,477	22.17	490,820
2005	8,704,880.31	3,657,882	4,262,755	4,529,174	22.19	204,109
2006	3,929,459.29	1,591,550	1,854,731	2,114,023	22.21	95,183
2007	18,219,874.20	7,089,031	8,261,285	10,140,788	22.23	456,176
2008	2,690,452.38	1,001,672	1,167,310	1,550,047	22.25	69,665
2009	8,776,868.04	3,110,778	3,625,181	5,239,456	22.27	235,270
2010	4,241,558.65	1,423,265	1,658,618	2,625,356	22.29	117,782
2011	2,099,012.45	662,458	772,003	1,348,000	22.31	60,421
2012	1,689,506.10	497,143	579,351	1,127,050	22.33	50,472
2013	6,305,754.80	1,714,612	1,998,143	4,370,669	22.34	195,643
2014	14,237,438.97	3,528,231	4,111,665	10,268,148	22.36	459,219
2015	3,289,575.02	729,847	850,536	2,471,935	22.38	110,453
2016	15,936,707.79	3,099,621	3,612,179	12,483,896	22.39	557,566
2017	5,526,372.79	910,811	1,061,424	4,520,213	22.41	201,705
2018	3,588,886.69	478,543	557,676	3,067,100	22.42	136,802

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 321.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 90-R2						
PROBABLE RETIREMENT YEAR.. 10-2044						
NET SALVAGE PERCENT.. -1						
2019	17,780,348.14	1,754,691	2,044,850	15,913,302	22.44	709,149
2020	5,541,629.79	341,756	398,269	5,198,777	22.45	231,571
2021	5,330,940.61	114,954	133,963	5,250,287	22.46	233,762
	985,717,778.19	554,092,805	645,718,494	349,856,462		16,027,758
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.8	1.63

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 322.00 REACTOR PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 10-2044						
NET SALVAGE PERCENT.. -3						
1985	670,045,687.19	424,771,711	415,626,814	274,520,244	18.13	15,141,767
1986	2,396,155.32	1,503,012	1,470,654	997,386	18.26	54,621
1987	1,284,934.41	797,517	780,347	543,135	18.38	29,550
1988	1,504,524.50	923,303	903,425	646,235	18.50	34,932
1989	968,136.82	587,120	574,480	422,701	18.62	22,701
1990	5,269,939.54	3,156,458	3,088,503	2,339,535	18.74	124,842
1991	3,422,240.76	2,023,227	1,979,669	1,545,239	18.86	81,932
1992	3,574,315.02	2,083,644	2,038,785	1,642,759	18.98	86,552
1993	364,710.86	209,614	205,101	170,551	19.09	8,934
1994	7,240,531.77	4,097,137	4,008,930	3,448,818	19.21	179,532
1995	3,983,917.58	2,218,112	2,170,358	1,933,077	19.32	100,056
1996	2,801,076.30	1,533,031	1,500,026	1,385,083	19.43	71,286
1997	345,338.07	185,596	181,600	174,098	19.54	8,910
1998	4,813,314.15	2,535,523	2,480,936	2,476,778	19.66	125,981
1999	2,256,957.94	1,164,379	1,139,311	1,185,356	19.77	59,957
2000	11,319,763.53	5,709,937	5,587,008	6,072,348	19.88	305,450
2001	2,500.09	1,232	1,205	1,370	19.98	69
2002	655,483.28	314,700	307,925	367,223	20.09	18,279
2003	11,426,141.68	5,333,324	5,218,503	6,550,423	20.20	324,278
2004	4,985,415.83	2,257,182	2,208,587	2,926,391	20.31	144,086
2005	163,393,890.32	71,619,921	70,078,018	98,217,689	20.41	4,812,234
2006	402,665.29	170,187	166,523	248,222	20.52	12,097
2007	27,098,522.41	11,013,869	10,776,752	17,134,726	20.62	830,976
2008	58,505,205.80	22,757,928	22,267,973	37,992,389	20.73	1,832,725
2009	2,697,276.40	1,000,317	978,781	1,799,414	20.83	86,386
2010	3,650,082.68	1,282,770	1,255,153	2,504,432	20.93	119,658
2011	9,653,148.29	3,193,311	3,124,562	6,818,181	21.03	324,212
2012	954,271.45	294,742	288,397	694,503	21.13	32,868
2013	43,487,096.87	12,414,022	12,146,761	32,644,949	21.23	1,537,680
2014	168,218,640.27	43,817,036	42,873,701	130,391,498	21.33	6,113,057
2015	15,690,607.32	3,667,166	3,588,216	12,573,110	21.43	586,706
2016	42,178,464.21	8,633,590	8,447,718	34,996,100	21.53	1,625,458
2017	21,573,608.65	3,757,540	3,676,644	18,544,173	21.62	857,732
2018	5,936,040.39	833,844	815,892	5,298,230	21.72	243,933

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 322.00 REACTOR PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 55-S0.5						
PROBABLE RETIREMENT YEAR.. 10-2044						
NET SALVAGE PERCENT.. -3						
2019	24,641,921.51	2,571,621	2,516,257	22,864,922	21.82	1,047,888
2020	24,763,121.97	1,624,223	1,589,255	23,916,761	21.91	1,091,591
2021	12,904,068.04	295,197	288,842	13,002,348	22.01	590,747
	1,364,409,716.51	650,353,043	636,351,612	768,990,396		38,669,663
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.9	2.83

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 323.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-S0.5						
PROBABLE RETIREMENT YEAR.. 10-2044						
NET SALVAGE PERCENT.. -4						
1985	321,001,758.14	206,658,107	190,881,281	142,960,547	17.14	8,340,755
1986	564,218.73	359,331	331,899	254,888	17.30	14,733
1987	513,454.94	323,413	298,723	235,270	17.45	13,483
1988	494,105.14	307,782	284,285	229,584	17.59	13,052
1989	129,275.80	79,567	73,493	60,954	17.74	3,436
1990	31,339.16	19,042	17,588	15,005	17.89	839
1992	390,373.70	230,934	213,304	192,685	18.17	10,605
1993	620,247.55	361,619	334,012	311,045	18.31	16,988
1994	976,255.52	560,418	517,634	497,672	18.45	26,974
1995	1,947,279.85	1,099,708	1,015,753	1,009,418	18.59	54,299
1996	2,190,252.96	1,215,513	1,122,718	1,155,145	18.73	61,674
1997	181,976.26	99,189	91,617	97,638	18.86	5,177
1998	1,325,591.92	708,360	654,282	724,334	19.00	38,123
1999	80,922.01	42,353	39,120	45,039	19.13	2,354
2000	4,597,350.85	2,353,424	2,173,757	2,607,488	19.26	135,384
2001	4,370,973.09	2,184,626	2,017,846	2,527,966	19.39	130,375
2002	3,031,021.01	1,475,227	1,362,604	1,789,658	19.53	91,636
2003	794,882.56	376,345	347,614	479,064	19.66	24,367
2004	31,513,422.92	14,481,830	13,376,248	19,397,712	19.78	980,673
2005	57,848,040.89	25,721,645	23,757,986	36,403,977	19.91	1,828,427
2006	144,669.77	62,062	57,324	93,133	20.04	4,647
2007	4,162,983.84	1,717,817	1,586,674	2,742,829	20.16	136,053
2008	15,683,369.06	6,193,174	5,720,371	10,590,333	20.29	521,948
2009	638,919.39	240,534	222,171	442,305	20.41	21,671
2010	5,852,706.67	2,087,351	1,927,997	4,158,818	20.54	202,474
2011	3,088,328.14	1,036,917	957,756	2,254,105	20.66	109,105
2012	64,153.10	20,117	18,581	48,138	20.78	2,317
2013	3,024,603.44	877,021	810,067	2,335,521	20.90	111,747
2014	1,841,688.44	487,171	449,979	1,465,377	21.02	69,713
2015	1,168,475.65	277,300	256,130	959,085	21.14	45,368
2016	15,180,008.94	3,159,810	2,918,582	12,868,627	21.26	605,298
2017	7,874,445.15	1,389,827	1,283,724	6,905,699	21.38	322,998
2018	4,340,962.88	621,390	573,951	3,940,650	21.49	183,371
2019	24,336,671.83	2,586,696	2,389,221	22,920,918	21.61	1,060,663
2020	2,183,760.21	144,829	133,773	2,137,338	21.73	98,359
2021	19,116,918.73	444,950	410,981	19,470,614	21.84	891,512
	541,305,408.24	280,005,399	258,629,046	304,328,578		16,180,598

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.8 2.99

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 324.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 10-2044						
NET SALVAGE PERCENT.. -1						
1985	188,582,053.40	116,391,108	126,356,236	64,111,638	20.92	3,064,610
1986	43,428.58	26,508	28,778	15,085	20.99	719
1987	119,803.54	72,309	78,500	42,502	21.05	2,019
1988	78,758.30	46,962	50,983	28,563	21.12	1,352
1989	282,359.78	166,282	180,519	104,664	21.18	4,942
1990	19,060.05	11,078	12,026	7,225	21.24	340
1992	1,229,642.07	694,778	754,263	487,675	21.35	22,842
1994	837,290.06	458,383	497,629	348,034	21.46	16,218
1995	1,006,411.19	541,680	588,057	428,418	21.51	19,917
1996	14,745.25	7,794	8,461	6,432	21.56	298
1998	2,095.03	1,065	1,156	960	21.65	44
2000	431,669.36	209,718	227,674	208,312	21.74	9,582
2001	280,964.45	133,138	144,537	139,237	21.78	6,393
2002	34,071.01	15,720	17,066	17,346	21.82	795
2003	1,786,321.89	801,094	869,682	934,503	21.85	42,769
2004	916,295.45	398,308	432,410	493,048	21.89	22,524
2005	670,954.79	281,895	306,030	371,634	21.93	16,946
2007	124,787.06	48,540	52,696	73,339	22.00	3,334
2009	135,271.46	47,926	52,029	84,595	22.06	3,835
2010	4,785,551.24	1,605,754	1,743,235	3,090,172	22.09	139,890
2011	18,642,687.50	5,882,215	6,385,836	12,443,278	22.12	562,535
2012	141,969.62	41,788	45,366	98,023	22.15	4,425
2013	27,391,100.41	7,449,634	8,087,454	19,577,557	22.17	883,065
2014	12,225,608.01	3,030,289	3,289,735	9,058,129	22.20	408,024
2015	1,034,015.20	229,476	249,123	795,232	22.23	35,773
2016	18,532,735.09	3,606,409	3,915,181	14,802,881	22.25	665,298
2017	12,697,466.64	2,095,642	2,275,066	10,549,375	22.27	473,703
2018	1,214,051.63	161,391	175,209	1,050,983	22.30	47,129
2019	10,368,896.30	1,024,428	1,112,137	9,360,448	22.32	419,375
2020	2,077,079.90	128,682	139,699	1,958,152	22.34	87,652
2021	2,580,340.12	55,876	60,660	2,545,483	22.36	113,841
	308,287,484.38	145,665,870	158,137,433	153,232,926		7,080,189

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.6 2.30

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 325.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 40-L0						
PROBABLE RETIREMENT YEAR.. 10-2044						
NET SALVAGE PERCENT.. 0						
1985	51,545,933.01	28,547,684	22,405,043	29,140,890	16.08	1,812,244
1986	1,758,571.77	964,717	757,138	1,001,434	16.17	61,932
1987	1,830,107.82	993,749	779,923	1,050,185	16.26	64,587
1988	2,642,306.89	1,419,844	1,114,334	1,527,973	16.35	93,454
1989	346,985.58	184,374	144,702	202,284	16.44	12,304
1990	1,462,115.85	767,816	602,604	859,512	16.53	51,997
1991	1,343,049.85	696,801	546,869	796,181	16.62	47,905
1992	2,449,463.54	1,254,419	984,504	1,464,960	16.71	87,670
1993	522,049.79	263,713	206,970	315,080	16.80	18,755
1994	1,699,741.44	846,335	664,228	1,035,513	16.89	61,309
1995	4,042,963.12	1,982,022	1,555,548	2,487,415	16.98	146,491
1996	679,975.66	328,238	257,611	422,365	17.06	24,758
1997	493,928.12	234,324	183,904	310,024	17.15	18,077
1998	1,532,354.72	713,710	560,140	972,215	17.24	56,393
1999	373,905.04	170,777	134,031	239,874	17.33	13,842
2000	1,925,251.23	861,839	676,396	1,248,855	17.41	71,732
2001	2,519,135.50	1,102,525	865,293	1,653,842	17.50	94,505
2002	244,530.87	104,549	82,053	162,478	17.58	9,242
2003	1,139,451.99	474,741	372,590	766,862	17.67	43,399
2004	5,053,564.63	2,048,513	1,607,732	3,445,833	17.75	194,131
2005	8,606,178.92	3,383,950	2,655,821	5,950,358	17.84	333,540
2006	1,535,195.54	584,050	458,379	1,076,817	17.93	60,057
2007	1,895,081.68	695,836	546,112	1,348,970	18.01	74,901
2008	1,143,886.27	403,243	316,477	827,409	18.11	45,688
2009	2,770,267.40	934,190	733,179	2,037,088	18.20	111,928
2010	3,972,534.57	1,274,032	999,897	2,972,638	18.30	162,439
2011	5,867,777.17	1,780,342	1,397,264	4,470,513	18.39	243,095
2012	3,093,780.49	879,655	690,379	2,403,401	18.50	129,914
2013	2,200,754.14	582,165	456,900	1,743,854	18.60	93,756
2014	7,887,195.29	1,911,935	1,500,541	6,386,654	18.72	341,167
2015	3,168,269.19	693,851	544,554	2,623,715	18.83	139,337
2016	10,939,248.75	2,113,353	1,658,620	9,280,629	18.96	489,485
2017	4,018,013.93	664,097	521,203	3,496,811	19.09	183,175
2018	2,247,657.12	303,321	238,055	2,009,602	19.23	104,503

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 325.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 40-L0						
PROBABLE RETIREMENT YEAR.. 10-2044						
NET SALVAGE PERCENT.. 0						
2019	7,309,117.45	745,165	584,827	6,724,290	19.38	346,971
2020	8,426,011.98	544,236	427,132	7,998,880	19.55	409,150
2021	4,310,072.41	100,166	78,613	4,231,459	19.75	214,251
	162,996,428.72	61,554,277	48,309,566	114,686,862		6,468,084
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.7	3.97

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 325.21 MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	233,555.46	227,717	218,366	15,189	0.50	15,189
2003	532,784.38	492,826	472,589	60,195	1.50	40,130
2004	405,090.19	354,454	339,899	65,191	2.50	26,076
2005	434,950.39	358,834	344,099	90,851	3.50	25,957
2006	748,165.32	579,828	556,018	192,147	4.50	42,699
2007	310,191.09	224,889	215,654	94,537	5.50	17,189
2008	145,618.60	98,293	94,257	51,362	6.50	7,902
2009	474,855.47	296,785	284,598	190,257	7.50	25,368
2010	354,653.48	203,926	195,552	159,101	8.50	18,718
2011	436,292.36	229,053	219,647	216,645	9.50	22,805
2012	207,264.95	98,451	94,408	112,857	10.50	10,748
2013	413,428.71	175,707	168,492	244,937	11.50	21,299
2014	461,996.13	173,249	166,135	295,861	12.50	23,669
2015	488,852.80	158,877	152,353	336,500	13.50	24,926
2016	1,826,228.62	502,213	481,591	1,344,638	14.50	92,734
2017	1,136,390.13	255,688	245,189	891,201	15.50	57,497
2018	153,051.57	26,784	25,684	127,368	16.50	7,719
2019	7,384,539.51	923,067	885,164	6,499,376	17.50	371,393
2020	100,118.91	7,509	7,201	92,918	18.50	5,023
2021	1,369,957.54	34,249	32,842	1,337,115	19.50	68,570
	17,617,985.61	5,422,399	5,199,738	12,418,247		925,611

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 5.25

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 325.22 MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	54,623.61	52,803	49,076	5,548	0.50	5,548
2008	172,108.26	154,897	143,965	28,143	1.50	18,762
2009	845,411.90	704,507	654,784	190,628	2.50	76,251
2010	209,312.30	160,473	149,147	60,165	3.50	17,190
2011	283,440.91	198,409	184,406	99,035	4.50	22,008
2012	456,780.90	289,293	268,875	187,906	5.50	34,165
2013	578,365.97	327,743	304,611	273,755	6.50	42,116
2014	131,467.12	65,734	61,095	70,372	7.50	9,383
2015	197,629.37	85,639	79,595	118,034	8.50	13,886
2016	290,598.09	106,554	99,033	191,565	9.50	20,165
2017	175,703.49	52,711	48,991	126,712	10.50	12,068
2018	307,859.37	71,833	66,763	241,096	11.50	20,965
2019	215,778.58	35,964	33,425	182,354	12.50	14,588
2020	288,904.40	28,890	26,851	262,053	13.50	19,411
2021	221,161.40	7,371	6,851	214,310	14.50	14,780
	4,429,145.67	2,342,821	2,177,468	2,251,678		341,286

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6 7.71

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ELECTRIC DIVISION

ACCOUNT 325.23 MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	2,468,453.21	2,221,608	1,958,405	510,048	0.50	510,048
2018	3,110,773.63	2,177,542	1,919,560	1,191,214	1.50	794,143
2019	11,462,786.58	5,731,393	5,052,372	6,410,415	2.50	2,564,166
2020	1,479,642.36	443,893	391,303	1,088,339	3.50	310,954
2021	1,633,029.87	163,303	143,956	1,489,073	4.50	330,905
	20,154,685.65	10,737,739	9,465,596	10,689,089		4,510,216
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.4	22.38

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OSAGE						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. -2						
1929	5,096.80	3,956	2,240	2,958	23.16	128
1930	265,136.83	205,315	116,274	154,165	23.19	6,648
1931	999,617.14	772,160	437,291	582,318	23.23	25,067
1932	22,471.65	17,317	9,807	13,114	23.26	564
1935	1,579.84	1,208	684	927	23.35	40
1937	2,738.82	2,083	1,180	1,614	23.42	69
1944	80,471.90	59,974	33,965	48,117	23.62	2,037
1945	2,954.28	2,195	1,243	1,770	23.65	75
1951	65,992.79	48,015	27,192	40,121	23.80	1,686
1952	169,524.71	122,887	69,594	103,322	23.82	4,338
1953	216,154.66	156,067	88,384	132,094	23.85	5,539
1954	5,466.99	3,932	2,227	3,350	23.87	140
1955	5,113.59	3,663	2,074	3,141	23.89	131
1956	11,583.73	8,263	4,680	7,136	23.91	298
1958	7,412.13	5,241	2,968	4,592	23.96	192
1959	734.13	517	293	456	23.98	19
1963	547.70	378	214	345	24.06	14
1965	6,971.00	4,762	2,697	4,414	24.10	183
1966	3,596.59	2,443	1,384	2,285	24.11	95
1974	40,279.46	25,996	14,722	26,363	24.25	1,087
1981	26,030.70	15,852	8,977	17,574	24.35	722
1990	63,814.10	35,028	19,837	45,253	24.46	1,850
1991	28,619.42	15,484	8,769	20,423	24.47	835
1992	6,753.55	3,599	2,038	4,850	24.48	198
1993	118,631.88	62,218	35,235	85,769	24.49	3,502
1994	256,787.11	132,415	74,990	186,933	24.50	7,630
1996	62,980.00	31,300	17,726	46,514	24.52	1,897
1998	58,009.90	27,666	15,668	43,502	24.54	1,773
2000	139,027.09	63,260	35,826	105,982	24.56	4,315
2001	71,135.47	31,537	17,860	54,698	24.57	2,226
2002	94,460.21	40,717	23,059	73,290	24.58	2,982
2003	14,260.35	5,966	3,379	11,167	24.59	454
2004	31,381.78	12,710	7,198	24,811	24.60	1,009
2006	30,674.75	11,542	6,536	24,752	24.62	1,005
2007	391,232.71	141,151	79,937	319,120	24.63	12,957
2008	417,320.52	143,795	81,434	344,233	24.64	13,970
2009	88,769.24	29,076	16,466	74,078	24.65	3,005
2010	224,785.85	69,562	39,395	189,887	24.66	7,700
2011	67,670.50	19,652	11,129	57,895	24.67	2,347

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OSAGE						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. -2						
2012	88,984.55	24,056	13,623	77,141	24.68	3,126
2013	47,343.85	11,784	6,674	41,617	24.69	1,686
2014	166,093.97	37,576	21,280	148,136	24.70	5,997
2015	420,464.12	85,024	48,151	380,722	24.71	15,408
2016	1,211,349.03	214,051	121,222	1,114,354	24.72	45,079
2017	1,115,089.19	166,469	94,275	1,043,116	24.73	42,180
2018	2,248,178.77	269,880	152,839	2,140,303	24.74	86,512
2019	527,913.88	46,874	26,546	511,926	24.75	20,684
2020	70,911.89	3,923	2,222	70,108	24.76	2,832
2021	1,147,151.03	22,255	12,604	1,157,491	24.76	46,748
	11,149,270.15	3,220,794	1,824,007	9,548,248		388,979
TAUM SAUK						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. -5						
1963	3,949,795.64	1,856,118	2,226,688	1,920,597	55.93	34,339
1964	29,082.25	13,534	16,236	14,300	56.08	255
1965	35,859.13	16,521	19,819	17,833	56.23	317
1968	3,188.30	1,423	1,707	1,641	56.65	29
1974	299.73	125	150	165	57.44	3
1982	764.82	284	341	462	58.38	8
1983	167.10	61	73	102	58.49	2
1985	203,398.97	71,674	85,984	127,585	58.70	2,174
1986	60,845.13	21,053	25,256	38,631	58.80	657
1991	3,406.25	1,063	1,275	2,301	59.29	39
1993	2,937.36	875	1,050	2,035	59.48	34
1994	29,498.41	8,563	10,273	20,701	59.57	348
1995	4,088.92	1,156	1,387	2,907	59.66	49
2002	407,369.09	91,519	109,791	317,947	60.25	5,277
2003	8,098.01	1,746	2,095	6,408	60.33	106
2004	11,917.79	2,460	2,951	9,563	60.41	158
2005	167,448.97	32,991	39,578	136,244	60.48	2,253
2007	6,161.49	1,093	1,311	5,158	60.63	85
2008	338,047.33	56,487	67,765	287,185	60.71	4,730
2009	2,525,857.57	396,072	475,147	2,177,003	60.78	35,818
2010	9,407,463.32	1,373,612	1,647,851	8,229,985	60.86	135,228

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TAUM SAUK						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. -5						
2011	82,444.39	11,131	13,353	73,213	60.93	1,202
2012	115,243.41	14,262	17,109	103,896	61.00	1,703
2013	237,127.27	26,616	31,930	217,054	61.07	3,554
2014	79,651.55	7,992	9,588	74,047	61.14	1,211
2015	82,695.84	7,290	8,745	78,085	61.21	1,276
2016	2,510,604.70	189,644	227,506	2,408,629	61.28	39,305
2017	155,081.71	9,733	11,676	151,160	61.35	2,464
2018	1,135,885.42	56,259	67,491	1,125,189	61.41	18,323
2019	2,515,843.53	90,450	108,508	2,533,128	61.48	41,202
2021	323,967.48	2,412	2,894	337,272	61.61	5,474
	24,434,240.88	4,364,219	5,235,527	20,420,426		337,623
KEOKUK						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -2						
1913	1,007,392.23	760,061	557,884	469,657	28.33	16,578
1914	2,301.17	1,732	1,271	1,076	28.40	38
1915	15,728.12	11,813	8,671	7,372	28.47	259
1917	3,543.61	2,649	1,944	1,670	28.61	58
1918	461.90	344	252	219	28.68	8
1925	2,334.88	1,710	1,255	1,126	29.13	39
1927	1,416.98	1,032	757	688	29.26	24
1930	65.43	47	34	32	29.43	1
1932	64.58	46	34	32	29.55	1
1935	119.10	85	62	59	29.72	2
1936	90.22	64	47	45	29.77	2
1937	124.22	88	65	62	29.82	2
1938	1,238.85	872	640	624	29.87	21
1939	1,355.17	950	697	685	29.93	23
1940	4,342.13	3,033	2,226	2,203	29.98	73
1941	1,980.90	1,379	1,012	1,008	30.03	34
1943	2,954.08	2,041	1,498	1,515	30.12	50
1948	11,380.12	7,704	5,655	5,953	30.36	196
1949	8,720.37	5,878	4,314	4,580	30.40	151
1950	10,215.67	6,856	5,032	5,388	30.44	177
1951	6,426.64	4,293	3,151	3,404	30.49	112

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KEOKUK						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -2						
1952	24,807.81	16,495	12,107	13,197	30.53	432
1953	35,166.48	23,273	17,082	18,787	30.57	615
1954	31,263.98	20,590	15,113	16,776	30.61	548
1955	29,437.58	19,291	14,160	15,867	30.65	518
1956	16,334.17	10,650	7,817	8,844	30.69	288
1957	18,743.22	12,155	8,922	10,196	30.73	332
1958	45,902.26	29,610	21,734	25,087	30.77	815
1959	5,423.81	3,480	2,554	2,978	30.80	97
1960	6,087.26	3,883	2,850	3,359	30.84	109
1961	64,607.30	40,973	30,074	35,825	30.88	1,160
1962	11,812.28	7,447	5,466	6,582	30.91	213
1963	14,884.51	9,326	6,845	8,337	30.95	269
1964	5,046.51	3,142	2,306	2,841	30.98	92
1965	6,066.94	3,754	2,755	3,433	31.01	111
1966	7,832.62	4,813	3,533	4,457	31.05	144
1967	628.35	383	281	360	31.08	12
1968	811.97	492	361	467	31.11	15
1969	2,486.54	1,496	1,098	1,438	31.14	46
1970	2,343.94	1,400	1,028	1,363	31.17	44
1971	2,615.93	1,550	1,138	1,531	31.20	49
1972	8,837.51	5,195	3,813	5,201	31.23	167
1973	33,242.38	19,380	14,225	19,682	31.26	630
1974	1,864.78	1,078	791	1,111	31.28	36
1976	33,379.07	18,952	13,911	20,136	31.34	643
1977	18,037.37	10,146	7,447	10,951	31.36	349
1978	87,182.20	48,559	35,642	53,284	31.39	1,697
1979	265.52	146	107	164	31.41	5
1980	116,657.85	63,649	46,718	72,273	31.44	2,299
1981	10,500.34	5,668	4,160	6,550	31.46	208
1982	54,175.18	28,906	21,217	34,042	31.49	1,081
1983	1,737.23	916	672	1,100	31.51	35
1984	83,061.54	43,275	31,764	52,959	31.53	1,680
1985	35,309.31	18,166	13,334	22,682	31.55	719
1986	13,870.82	7,039	5,167	8,982	31.58	284
1987	7,799.29	3,904	2,866	5,090	31.60	161
1988	9,982.49	4,925	3,615	6,567	31.62	208
1989	14,323.25	6,960	5,109	9,501	31.64	300
1990	48,719.65	23,301	17,103	32,591	31.66	1,029
1991	2,594.48	1,220	895	1,751	31.68	55

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KEOKUK						
INTERIM SURVIVOR CURVE.. IOWA 125-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -2						
1992	327,143.65	151,217	110,993	222,693	31.70	7,025
1993	43,793.30	19,872	14,586	30,083	31.72	948
1994	21,196.35	9,434	6,925	14,696	31.74	463
1995	30,291.62	13,210	9,696	21,201	31.76	668
1996	38,442.20	16,405	12,041	27,170	31.78	855
1997	12,963.74	5,410	3,971	9,252	31.79	291
1998	7,750.07	3,157	2,317	5,588	31.81	176
2001	27,889.34	10,462	7,679	20,768	31.87	652
2002	85,375.47	31,055	22,794	64,289	31.88	2,017
2003	74,423.55	26,177	19,214	56,698	31.90	1,777
2004	52,295.46	17,736	13,018	40,323	31.92	1,263
2005	678,125.48	221,382	162,494	529,194	31.93	16,574
2006	31,308.38	9,797	7,191	24,744	31.95	774
2007	576,453.96	172,197	126,392	461,591	31.97	14,438
2008	267,681.15	76,048	55,819	217,216	31.99	6,790
2009	53,720.72	14,449	10,606	44,190	32.00	1,381
2010	111,305.00	28,136	20,652	92,879	32.02	2,901
2011	637,400.13	150,490	110,459	539,689	32.04	16,844
2012	230,351.16	50,389	36,985	197,973	32.05	6,177
2013	13,038.28	2,612	1,917	11,382	32.07	355
2014	1,127,961.58	204,390	150,022	1,000,499	32.08	31,188
2015	65,971.04	10,612	7,789	59,501	32.10	1,854
2016	10,403.02	1,451	1,065	9,546	32.12	297
2017	12,117.19	1,423	1,044	11,315	32.13	352
2018	1,955,626.12	183,137	134,422	1,860,316	32.15	57,864
2019	1,752,973.02	120,799	88,666	1,699,366	32.16	52,841
2020	43,183.90	1,836	1,348	42,700	32.18	1,327
2021	3,539,429.34	50,832	37,311	3,572,907	32.20	110,960
	13,824,714.31	2,942,380	2,159,702	11,941,507		374,396
	49,408,225.34	10,527,393	9,219,236	41,910,181		1,100,998

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.1 2.23

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OSAGE						
INTERIM SURVIVOR CURVE.. IOWA 150-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. -1						
1929	283,260.98	223,210	195,333	90,761	24.04	3,775
1930	11,957,472.13	9,400,532	8,226,483	3,850,564	24.07	159,974
1931	1,786,105.61	1,400,816	1,225,866	578,101	24.10	23,988
1936	32,259.85	24,979	21,859	10,723	24.25	442
1951	213,202.69	157,418	137,758	77,577	24.61	3,152
1965	24,066.48	16,675	14,592	9,715	24.86	391
1982	9,402,023.31	5,747,290	5,029,501	4,466,543	25.08	178,092
1990	11,549.84	6,423	5,621	6,045	25.15	240
2002	4,201.44	1,832	1,603	2,640	25.25	105
2005	1,396,476.42	552,018	483,075	927,366	25.27	36,698
2006	340,448.99	129,571	113,389	230,465	25.27	9,120
2007	338,552.71	123,484	108,062	233,876	25.28	9,251
2008	4,393,504.54	1,531,272	1,340,029	3,097,411	25.28	122,524
2009	993,584.89	328,904	287,827	715,694	25.29	28,299
2010	476,445.57	149,026	130,414	350,796	25.30	13,865
2014	466,142.69	106,590	93,278	377,526	25.32	14,910
2016	528,040.30	94,291	82,515	450,806	25.33	17,797
2018	53,792,418.84	6,527,247	5,712,047	48,618,296	25.34	1,918,638
2021	13,793.04	264	231	13,700	25.35	540
	86,453,550.32	26,521,842	23,209,482	64,108,604		2,541,801
TAUM SAUK						
INTERIM SURVIVOR CURVE.. IOWA 150-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. -3						
1963	6,134,559.28	2,978,397	4,331,353-	10,649,949	60.94	174,761
1964	410,670.09	197,486	287,195-	710,185	61.08	11,627
1965	4,242.26	2,020	2,938-	7,307	61.22	119
1966	3,214.15	1,515	2,203-	5,514	61.35	90
1982	22,085.47	8,469	12,316-	35,064	63.21	555
1987	329,525.18	115,620	168,141-	507,552	63.68	7,970
1989	174,968.01	58,945	85,721-	265,938	63.86	4,164
1994	18,874.75	5,658	8,228-	27,669	64.26	431
1995	3,224.71	941	1,368-	4,690	64.34	73
1996	2,446.65	694	1,009-	3,529	64.41	55
2003	19,271.38	4,284	6,230-	26,080	64.90	402
2004	863,278.21	183,659	267,087-	1,156,264	64.96	17,800

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TAUM SAUK						
INTERIM SURVIVOR CURVE.. IOWA 150-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. -3						
2008	100,081.99	17,224	25,048-	128,133	65.20	1,965
2009	744,788.21	120,156	174,738-	941,869	65.26	14,433
2010	363,417.08	54,628	79,443-	453,763	65.31	6,948
2011	112,489.42	15,625	22,723-	138,587	65.37	2,120
2012	960,102.92	122,268	177,809-	1,166,715	65.42	17,834
2016	67,981.30	5,287	7,689-	77,709	65.62	1,184
2019	2,006,148.90	73,933	107,518-	2,173,851	65.76	33,057
	12,341,369.96	3,966,809	5,768,757-	18,480,368		295,588
KEOKUK						
INTERIM SURVIVOR CURVE.. IOWA 150-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -1						
1913	4,010,650.12	3,094,859	3,059,239	991,518	29.71	33,373
1914	94,270.91	72,575	71,740	23,474	29.79	788
1916	14,489.69	11,101	10,973	3,661	29.95	122
1917	4,473.24	3,419	3,380	1,138	30.03	38
1918	4,913.98	3,746	3,703	1,260	30.11	42
1922	13,970.59	10,541	10,420	3,691	30.39	121
1923	22,892.47	17,226	17,028	6,094	30.46	200
1924	7,625.45	5,722	5,656	2,046	30.53	67
1925	29,724.76	22,246	21,990	8,032	30.59	263
1926	35,501.95	26,493	26,188	9,669	30.66	315
1927	53,835.36	40,060	39,599	14,775	30.72	481
1928	4,497.00	3,337	3,299	1,243	30.78	40
1929	7,545.88	5,582	5,518	2,104	30.84	68
1930	8,426.28	6,215	6,143	2,367	30.90	77
1931	15,069.82	11,081	10,953	4,267	30.96	138
1932	1,922.51	1,409	1,393	549	31.01	18
1933	1,303.43	952	941	375	31.07	12
1935	2,189.70	1,590	1,572	640	31.17	21
1937	373.22	269	266	111	31.27	4
1938	2,635.83	1,894	1,872	790	31.32	25
1940	145,362.41	103,733	102,539	44,277	31.42	1,409
1943	226.38	160	158	70	31.55	2
1944	118.86	84	83	37	31.60	1
1949	47,917.34	32,988	32,608	15,788	31.80	496

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KEOKUK						
INTERIM SURVIVOR CURVE.. IOWA 150-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -1						
1950	81,832.27	56,085	55,439	27,211	31.84	855
1951	98,309.55	67,081	66,309	32,984	31.87	1,035
1952	27,641.07	18,772	18,556	9,362	31.91	293
1953	1,683.35	1,138	1,125	575	31.95	18
1954	13,681.03	9,202	9,096	4,722	31.98	148
1955	11,643.54	7,792	7,702	4,058	32.02	127
1956	1,635.32	1,089	1,076	575	32.05	18
1957	29,203.34	19,344	19,121	10,374	32.08	323
1958	1,657.13	1,092	1,079	594	32.11	18
1959	14,926.30	9,778	9,665	5,410	32.15	168
1962	17,966.18	11,566	11,433	6,713	32.24	208
1967	224,862.06	140,125	138,512	88,598	32.38	2,736
1968	11,544.18	7,144	7,062	4,598	32.40	142
1970	17,229.08	10,504	10,383	7,018	32.45	216
1971	51,465.56	31,131	30,773	21,208	32.48	653
1972	16,729.54	10,039	9,923	6,973	32.50	215
1973	2,508.31	1,493	1,476	1,058	32.53	33
1974	1,901.56	1,122	1,109	811	32.55	25
1975	5,448.67	3,187	3,150	2,353	32.57	72
1976	6,624.89	3,840	3,796	2,895	32.59	89
1977	200,190.60	114,904	113,582	88,611	32.62	2,716
1978	199,889.07	113,614	112,306	89,582	32.64	2,745
1979	39,539.76	22,245	21,989	17,946	32.66	549
1980	403,935.52	224,884	222,296	185,679	32.68	5,682
1982	131,496.74	71,589	70,765	62,047	32.72	1,896
1983	4,967.99	2,673	2,642	2,375	32.74	73
1984	13,145.61	6,987	6,907	6,370	32.75	195
1985	2,348.81	1,232	1,218	1,154	32.77	35
1987	588,003.08	300,166	296,711	297,172	32.81	9,057
1988	131,419.89	66,103	65,342	67,392	32.83	2,053
1989	790,025.33	391,478	386,972	410,953	32.84	12,514
1990	307,911.51	150,134	148,406	162,585	32.86	4,948
1991	50,349.91	24,147	23,869	26,984	32.87	821
1992	2,132,859.09	1,004,929	993,363	1,160,825	32.89	35,294
1994	468,473.24	212,509	210,063	263,095	32.92	7,992
1995	261,633.08	116,241	114,903	149,346	32.94	4,534
1996	105,664.59	45,946	45,417	61,304	32.95	1,861
1997	114,181.48	48,533	47,974	67,349	32.96	2,043
1998	31,965.30	13,258	13,105	19,180	32.98	582

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KEOKUK						
INTERIM SURVIVOR CURVE.. IOWA 150-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -1						
2000	14,400.15	5,664	5,599	8,945	33.00	271
2001	21,566.18	8,237	8,142	13,640	33.02	413
2003	86,803.42	31,074	30,716	56,955	33.04	1,724
2005	431,094.78	143,192	141,544	293,862	33.06	8,889
2006	1,770,908.54	563,611	557,124	1,231,493	33.08	37,228
2007	240,982.98	73,230	72,387	171,006	33.09	5,168
2008	255,367.40	73,812	72,962	184,959	33.10	5,588
2009	507,788.92	138,833	137,235	375,632	33.11	11,345
2012	280,788.98	62,405	61,687	221,910	33.14	6,696
2016	1,087,665.86	154,246	152,471	946,072	33.18	28,513
2017	330,190.49	39,359	38,906	294,586	33.18	8,878
2018	1,958,082.43	186,711	184,562	1,793,101	33.19	54,025
2019	12,739.79	891	881	11,986	33.20	361
2020	335,993.64	14,477	14,310	325,043	33.21	9,788
2021	12,943,259.15	190,077	187,889	12,884,802	33.22	387,863
	31,424,063.42	8,506,197	8,408,295	23,330,009		707,853
	130,218,983.70	38,994,848	25,849,020	105,918,981		3,545,242

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.9 2.72

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ELECTRIC DIVISION

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OSAGE						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. -7						
1930	719,984.39	580,854	581,341	189,042	21.00	9,002
1931	2,296,296.63	1,848,626	1,850,177	606,860	21.05	28,829
1932	6,564.90	5,273	5,277	1,747	21.11	83
1935	1,713.07	1,366	1,367	466	21.28	22
1951	180,796.74	137,723	137,839	55,614	22.07	2,520
1952	1,101,790.60	836,441	837,143	341,773	22.11	15,458
1953	591,063.52	447,083	447,458	184,980	22.16	8,347
1954	25,458.61	19,188	19,204	8,037	22.20	362
1958	995.99	739	740	326	22.37	15
1980	16,949.28	11,032	11,041	7,094	23.22	306
1991	281,622.44	162,239	162,375	138,961	23.62	5,883
1992	3,520.66	1,998	2,000	1,767	23.66	75
1993	150,644.39	84,184	84,255	76,935	23.70	3,246
1994	2,967,282.87	1,631,724	1,633,093	1,541,899	23.73	64,977
1999	515,526.32	256,958	257,174	294,440	23.92	12,309
2002	6,491,067.81	2,998,903	3,001,420	3,944,023	24.03	164,129
2004	9,355.86	4,066	4,069	5,941	24.11	246
2006	131,858.66	53,308	53,353	87,736	24.19	3,627
2008	14,827,360.85	5,500,491	5,505,107	10,360,169	24.27	426,871
2009	16,029,618.90	5,655,771	5,660,517	11,491,175	24.31	472,693
2010	9,342,881.64	3,118,528	3,121,145	6,875,738	24.35	282,371
2011	745,634.85	233,796	233,992	563,837	24.39	23,118
2013	644,557.20	173,681	173,827	515,849	24.48	21,072
2016	3,800,384.97	729,230	729,842	3,336,570	24.62	135,523
2017	1,172,235.46	190,213	190,373	1,063,919	24.67	43,126
2018	86,693.81	11,332	11,342	81,421	24.72	3,294
2019	577,727.13	56,055	56,102	562,066	24.77	22,691
2020	2,469,714.02	149,650	149,776	2,492,818	24.82	100,436
2021	1,089,830.66	22,973	22,992	1,143,127	24.88	45,946
	66,279,132.23	24,923,425	24,944,340	45,974,332		1,896,577
TAUM SAUK						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. -23						
1963	11,490,562.72	6,708,415	4,004,305	10,129,088	46.31	218,724
1964	35,769.67	20,686	12,348	31,649	46.55	680

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TAUM SAUK						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. -23						
1965	2,606.54	1,493	891	2,315	46.78	49
1968	42,552.07	23,675	14,132	38,207	47.46	805
1969	3,197.50	1,761	1,051	2,882	47.69	60
1971	3,605.36	1,943	1,160	3,275	48.14	68
1983	17,949.96	8,272	4,938	17,141	50.76	338
1996	2,378.19	839	501	2,424	53.55	45
1997	1,834.22	630	376	1,880	53.76	35
1999	18,938,441.50	6,121,505	3,653,974	19,640,310	54.20	362,367
2000	259,306.33	81,156	48,443	270,504	54.41	4,972
2001	341,540.66	103,285	61,652	358,443	54.63	6,561
2002	138,015.43	40,219	24,007	145,752	54.85	2,657
2003	728,612.32	204,198	121,887	774,306	55.07	14,060
2004	125,531.37	33,717	20,126	134,278	55.30	2,428
2006	230,806.42	56,460	33,701	250,190	55.75	4,488
2008	28,947.24	6,351	3,791	31,814	56.20	566
2009	324,285.27	66,843	39,899	358,972	56.43	6,361
2010	14,740,322.96	2,836,532	1,693,148	16,437,449	56.67	290,056
2011	628,085.11	112,119	66,925	705,620	56.90	12,401
2012	14,835,269.40	2,432,741	1,452,122	16,795,260	57.14	293,932
2013	1,686,303.24	251,574	150,166	1,923,987	57.38	33,531
2014	7,438,019.68	994,654	593,717	8,555,048	57.63	148,448
2015	369,139.76	43,484	25,956	428,086	57.88	7,396
2016	9,601.36	975	582	11,228	58.13	193
2017	685,379.79	57,823	34,515	808,502	58.39	13,847
2018	144,107.26	9,632	5,749	171,503	58.65	2,924
2019	36,654,031.76	1,785,795	1,065,955	44,018,504	58.92	747,089
2021	2,557,170.85	25,697	15,339	3,129,981	59.48	52,622
	112,463,373.94	22,032,474	13,151,354	125,178,596		2,227,703
KEOKUK						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -9						
1913	2,601,407.04	2,098,692	1,697,977	1,137,557	23.85	47,696
1920	13,394.02	10,608	8,583	6,017	24.71	244
1921	4,808.82	3,799	3,074	2,168	24.82	87
1922	4,868.76	3,835	3,103	2,204	24.94	88

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KEOKUK						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -9						
1929	3,002.84	2,320	1,877	1,396	25.67	54
1930	2,877.41	2,216	1,793	1,343	25.77	52
1931	2,808.92	2,158	1,746	1,316	25.86	51
1935	224.94	171	138	107	26.24	4
1936	2,070.45	1,566	1,267	990	26.33	38
1939	7,161.67	5,365	4,341	3,466	26.59	130
1940	1,685.49	1,258	1,018	819	26.68	31
1941	1,341.94	998	807	655	26.76	24
1942	84,769.44	62,851	50,851	41,548	26.84	1,548
1943	117,459.65	86,769	70,202	57,829	26.93	2,147
1944	5,048.65	3,716	3,006	2,497	27.01	92
1946	5,076.77	3,709	3,001	2,533	27.17	93
1947	205,104.33	149,296	120,790	102,774	27.24	3,773
1948	116,720.57	84,625	68,467	58,758	27.32	2,151
1952	44,056.38	31,417	25,418	22,603	27.62	818
1953	251,800.46	178,760	144,628	129,834	27.70	4,687
1954	16,901.10	11,945	9,664	8,758	27.77	315
1955	3,405.04	2,396	1,939	1,773	27.84	64
1957	196.21	137	111	103	27.99	4
1958	14,922.39	10,346	8,371	7,895	28.06	281
1959	596.84	412	333	317	28.12	11
1962	2,001.46	1,359	1,100	1,082	28.33	38
1963	3,832.58	2,587	2,093	2,084	28.40	73
1964	22,688.93	15,227	12,320	12,411	28.46	436
1965	3,722.60	2,483	2,009	2,049	28.53	72
1967	3,532.57	2,327	1,883	1,968	28.66	69
1969	12,430.92	8,080	6,537	7,012	28.79	244
1970	10,805.27	6,973	5,642	6,136	28.86	213
1974	29,958.25	18,757	15,176	17,479	29.11	600
1976	1,557.80	959	776	922	29.23	32
1980	822.12	488	395	501	29.48	17
1985	11,127.84	6,240	5,049	7,081	29.79	238
1990	24,546.97	12,842	10,390	16,366	30.09	544
1991	5,544.54	2,855	2,310	3,734	30.15	124
1992	2,895,549.54	1,466,189	1,186,241	1,969,908	30.21	65,207
1993	3,648,677.06	1,815,368	1,468,749	2,508,309	30.27	82,865
1994	127,314.23	62,151	50,284	88,488	30.34	2,917
1995	1,092,263.46	522,921	423,077	767,490	30.40	25,246
1996	49,252.50	23,097	18,687	34,998	30.46	1,149

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 333.00 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KEOKUK						
INTERIM SURVIVOR CURVE.. IOWA 95-S0						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -9						
1997	701,479.34	321,802	260,359	504,254	30.52	16,522
1998	28,246.95	12,662	10,244	20,545	30.58	672
2000	17,119.38	7,288	5,896	12,764	30.71	416
2001	8,624,382.68	3,569,963	2,888,330	6,512,248	30.77	211,643
2002	21,118,360.58	8,482,506	6,862,893	16,156,120	30.83	524,039
2003	5,730,229.52	2,226,806	1,801,629	4,444,321	30.90	143,829
2004	570,728.40	214,218	173,316	448,778	30.96	14,495
2005	5,988,680.90	2,164,181	1,750,962	4,776,701	31.03	153,938
2007	7,212.61	2,391	1,934	5,927	31.16	190
2009	20,729,417.52	6,202,797	5,018,462	17,576,604	31.29	561,732
2011	154,166.38	40,622	32,866	135,176	31.43	4,301
2012	26,992,883.14	6,594,701	5,335,537	24,086,706	31.50	764,657
2013	58,481.30	13,089	10,590	53,155	31.58	1,683
2015	11,223,147.21	2,027,046	1,640,011	10,593,220	31.72	333,960
2016	14,441,339.65	2,266,870	1,834,044	13,907,017	31.80	437,328
2017	576,180.25	76,018	61,503	566,533	31.88	17,771
2018	8,904,353.22	940,681	761,071	8,944,674	31.96	279,871
2020	23,019.88	1,105	894	24,198	32.13	753
2021	14,279,181.49	237,823	192,414	15,371,894	32.22	477,092
	151,625,949.17	42,132,837	34,088,174	131,184,110		4,189,459
	330,368,455.34	89,088,736	72,183,868	302,337,038		8,313,739

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.4 2.52

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OSAGE						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. -1						
1930	27,814.83	22,860	23,085	5,008	12.99	386
1931	414,903.57	339,621	342,968	76,084	13.21	5,760
1932	2,487.97	2,028	2,048	465	13.44	35
1939	423.72	335	338	90	14.96	6
1944	377.06	292	295	86	16.02	5
1946	13,202.64	10,127	10,227	3,108	16.44	189
1947	620.08	473	478	149	16.65	9
1951	15,233.91	11,404	11,516	3,870	17.46	222
1952	271,824.74	202,448	204,443	70,100	17.66	3,969
1953	95,325.95	70,640	71,336	24,943	17.85	1,397
1957	7,220.54	5,238	5,290	2,003	18.61	108
1958	4,667.47	3,366	3,399	1,315	18.80	70
1959	1,078.26	773	781	308	18.98	16
1967	5,293.60	3,613	3,649	1,698	20.32	84
1979	44,444.56	27,598	27,870	17,019	21.91	777
1985	7,815.52	4,559	4,604	3,290	22.52	146
1994	348,068.38	178,418	180,176	171,373	23.25	7,371
1996	29,411.77	14,522	14,665	15,041	23.38	643
1997	13,600.65	6,581	6,646	7,091	23.44	303
1999	1,146,407.94	530,467	535,695	622,177	23.56	26,408
2000	18,768.19	8,473	8,557	10,399	23.62	440
2001	1,660,187.67	730,225	737,422	939,368	23.67	39,686
2002	218,935.41	93,631	94,554	126,571	23.72	5,336
2003	6,946.11	2,883	2,911	4,104	23.77	173
2008	209,821.70	71,693	72,400	139,520	24.00	5,813
2009	258,081.79	83,798	84,624	176,039	24.04	7,323
2010	8,817,849.81	2,706,097	2,732,767	6,173,261	24.08	256,365
2012	5,776,763.68	1,547,376	1,562,626	4,271,905	24.16	176,817
2013	5,942,518.33	1,465,795	1,480,241	4,521,702	24.20	186,847
2014	41,657.81	9,347	9,439	32,635	24.23	1,347
2015	366,761.65	73,523	74,248	296,182	24.27	12,204
2016	4,681,835.19	820,280	828,364	3,900,289	24.30	160,506
2017	91,389.92	13,560	13,694	78,610	24.33	3,231
2018	62,226.67	7,416	7,489	55,360	24.37	2,272
2020	71,845.13	3,933	3,972	68,592	24.43	2,808
2021	73,765.52	1,404	1,418	73,085	24.46	2,988
	30,749,577.74	9,074,797	9,164,235	21,892,838		912,060

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TAUM SAUK						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. -3						
1963	1,471,932.62	902,407	798,925	717,165	28.31	25,333
1964	457.62	277	245	226	28.85	8
1966	594.96	350	310	303	29.95	10
1969	2,348.51	1,324	1,172	1,247	31.62	39
1999	2,083.03	587	520	1,626	47.98	34
2002	203,283.54	50,740	44,921	164,461	49.37	3,331
2004	469,216.28	106,817	94,568	388,725	50.26	7,734
2005	289,314.46	62,600	55,421	242,572	50.69	4,785
2008	1,191,872.52	216,676	191,829	1,035,800	51.93	19,946
2009	515,500.63	87,604	77,558	453,407	52.33	8,664
2010	7,354,980.51	1,162,026	1,028,773	6,546,857	52.71	124,205
2011	936,879.96	136,410	120,767	844,219	53.09	15,902
2012	2,931.16	390	345	2,674	53.47	50
2013	156.63	19	17	145	53.83	3
2014	162,111.68	17,394	15,399	151,576	54.18	2,798
2015	16,003.94	1,505	1,332	15,152	54.53	278
2016	101,047.24	8,131	7,199	96,880	54.87	1,766
2017	587,305.97	39,060	34,581	570,344	55.20	10,332
2018	23,504.15	1,233	1,092	23,118	55.52	416
2019	544,333.82	20,599	18,237	542,427	55.84	9,714
2021	96,792.94	754	668	99,029	56.45	1,754
	13,972,652.17	2,816,903	2,493,880	11,897,952		237,102
KEOKUK						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -1						
1913	119,386.94	105,130	96,394	24,187	8.97	2,696
1915	934.27	815	747	196	9.52	21
1916	17,816.68	15,478	14,192	3,803	9.79	388
1917	3,224.56	2,788	2,556	700	10.07	70
1918	4,388.35	3,777	3,463	969	10.35	94
1925	277.24	231	212	68	12.33	6
1927	525.21	433	397	133	12.90	10
1929	208.53	170	156	55	13.47	4
1930	229.18	186	171	61	13.76	4
1931	4,318.39	3,485	3,195	1,166	14.05	83

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KEOKUK						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -1						
1932	268.46	216	198	73	14.34	5
1939	1,882.99	1,455	1,334	568	16.38	35
1940	7,942.43	6,102	5,595	2,427	16.67	146
1941	3,931.40	3,003	2,753	1,217	16.97	72
1942	6,297.25	4,782	4,385	1,976	17.26	114
1943	2,276.91	1,719	1,576	724	17.55	41
1945	136.95	102	94	45	18.14	2
1946	19,585.88	14,518	13,312	6,470	18.43	351
1947	19,752.78	14,551	13,342	6,608	18.72	353
1948	121,317.19	88,794	81,416	41,115	19.02	2,162
1949	20,266.13	14,738	13,513	6,955	19.31	360
1950	3,825.22	2,764	2,534	1,329	19.60	68
1951	73,447.99	52,718	48,337	25,845	19.89	1,299
1952	195,313.75	139,255	127,683	69,583	20.18	3,448
1953	215,195.79	152,378	139,716	77,632	20.47	3,792
1954	34,844.11	24,502	22,466	12,727	20.76	613
1955	27,491.48	19,198	17,603	10,164	21.04	483
1956	27,105.77	18,792	17,230	10,146	21.33	476
1957	2,575.38	1,773	1,626	975	21.61	45
1958	98,355.58	67,200	61,616	37,723	21.89	1,723
1959	110,684.11	75,052	68,815	42,976	22.17	1,938
1960	5,851.52	3,938	3,611	2,299	22.44	102
1961	33,093.97	22,101	20,264	13,160	22.71	579
1962	16,739.01	11,090	10,168	6,738	22.98	293
1963	905.72	595	546	369	23.25	16
1965	46,013.50	29,746	27,274	19,199	23.77	808
1966	1,178.25	755	692	498	24.02	21
1967	735.24	467	428	314	24.27	13
1968	11,139.64	7,017	6,434	4,817	24.52	196
1969	3,626.71	2,264	2,076	1,587	24.76	64
1970	31,142.53	19,266	17,665	13,789	25.00	552
1971	1,604.10	983	901	719	25.23	28
1976	2,407.73	1,403	1,286	1,145	26.34	43
1978	23,539.19	13,421	12,306	11,469	26.74	429
1979	4,229.64	2,384	2,186	2,086	26.94	77
1980	23,280.84	12,966	11,889	11,625	27.13	428
1983	31,053.44	16,652	15,268	16,096	27.68	582
1984	3,543.75	1,875	1,719	1,860	27.85	67
1985	11,636.61	6,074	5,569	6,184	28.01	221

OFFICIAL COPY
Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KEOKUK						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -1						
1986	8,516.27	4,381	4,017	4,584	28.18	163
1988	72,683.66	36,268	33,254	40,156	28.49	1,409
1990	27,136.99	13,103	12,014	15,394	28.78	535
1992	66,907.14	31,163	28,573	39,003	29.06	1,342
1993	691,065.59	315,730	289,494	408,482	29.19	13,994
1994	27,857.98	12,474	11,437	16,699	29.32	570
1995	159,287.64	69,832	64,029	96,851	29.44	3,290
1997	8,748.34	3,665	3,360	5,475	29.67	185
1998	285,940.61	116,860	107,149	181,651	29.78	6,100
2001	2,243,494.07	842,631	772,611	1,493,318	30.10	49,612
2002	1,057,060.54	384,902	352,918	714,713	30.19	23,674
2003	545,511.97	191,913	175,966	375,001	30.29	12,380
2004	16,877.04	5,724	5,248	11,797	30.38	388
2005	1,815,614.39	592,106	542,904	1,290,866	30.47	42,365
2006	614,004.10	191,904	175,957	444,187	30.55	14,540
2007	1,083,910.50	323,291	296,427	798,323	30.64	26,055
2009	38,974.97	10,458	9,589	29,776	30.79	967
2011	26,177.10	6,166	5,654	20,785	30.94	672
2012	48,034.40	10,476	9,605	38,909	31.01	1,255
2013	119,266.51	23,818	21,839	98,620	31.08	3,173
2014	380,290.66	68,676	62,969	321,124	31.14	10,312
2015	479,492.18	76,885	70,496	413,791	31.21	13,258
2016	2,983,429.97	415,378	380,862	2,632,403	31.27	84,183
2017	5,974,813.66	698,319	640,291	5,394,271	31.33	172,176
2018	200,380.82	18,723	17,167	185,217	31.39	5,901
2019	451,426.96	30,945	28,374	427,568	31.45	13,595
2020	7,664.55	323	296	7,445	31.51	236
	20,830,096.90	5,485,216	5,029,414	16,008,984		527,751
	65,552,326.81	17,376,916	16,687,529	49,799,774		1,676,913

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.7 2.56

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OSAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1931	2,568.57	2,161	332	2,237	8.72	257
1932	240.17	200	31	209	9.13	23
1935	827.37	672	103	724	10.32	70
1942	274.29	210	32	242	12.83	19
1943	215.47	164	25	190	13.13	14
1944	116.18	88	14	103	13.42	8
1945	2,713.78	2,036	313	2,401	13.70	175
1947	1,500.73	1,111	171	1,330	14.22	94
1948	746.35	549	84	662	14.48	46
1951	385.69	278	43	343	15.19	23
1952	736.28	528	81	655	15.42	42
1953	401.25	286	44	357	15.64	23
1954	138.85	98	15	124	15.86	8
1955	1,313.88	923	142	1,172	16.08	73
1956	998.91	698	107	892	16.28	55
1957	899.03	624	96	803	16.49	49
1958	719.38	496	76	643	16.69	39
1959	3,408.22	2,334	358	3,050	16.88	181
1960	5,946.65	4,046	621	5,325	17.07	312
1964	1,504.07	996	153	1,351	17.80	76
1968	523.69	337	52	472	18.47	26
1969	301.28	192	29	272	18.63	15
1970	1,298.04	823	126	1,172	18.79	62
1972	452.98	283	43	410	19.09	21
1973	8,743.76	5,413	831	7,913	19.23	411
1975	320.51	195	30	291	19.52	15
1976	6,183.03	3,731	573	5,610	19.65	285
1977	5,184.82	3,099	476	4,709	19.79	238
1978	665.80	394	61	605	19.92	30
1979	9,056.79	5,313	816	8,241	20.05	411
1980	1,239.99	720	111	1,129	20.17	56
1981	1,380.32	794	122	1,258	20.29	62
1982	5,241.20	2,982	458	4,783	20.41	234
1983	33,552.93	18,881	2,899	30,654	20.53	1,493
1984	14,943.53	8,315	1,277	13,667	20.64	662
1985	4,634.94	2,549	391	4,244	20.75	205
1987	1,663.14	892	137	1,526	20.96	73
1989	7,681.59	4,011	616	7,066	21.16	334
1990	33,618.43	17,297	2,656	30,962	21.26	1,456

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OSAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1991	31,423.52	15,926	2,446	28,978	21.35	1,357
1992	56,491.27	28,180	4,327	52,164	21.44	2,433
1993	19,036.41	9,338	1,434	17,602	21.53	818
1994	109,215.20	52,658	8,086	101,129	21.61	4,680
1995	22,733.33	10,762	1,653	21,081	21.69	972
1996	9,017.32	4,187	643	8,374	21.77	385
1997	40,203.81	18,281	2,807	37,397	21.85	1,712
1998	7,911.40	3,521	541	7,371	21.92	336
1999	52,491.50	22,812	3,503	48,988	22.00	2,227
2000	30,263.04	12,837	1,971	28,292	22.06	1,283
2001	32,365.41	13,372	2,053	30,312	22.13	1,370
2002	182,062.35	73,140	11,232	170,831	22.19	7,699
2003	58,285.03	22,700	3,486	54,799	22.26	2,462
2004	50,684.95	19,102	2,933	47,752	22.32	2,139
2005	38,661.62	14,071	2,161	36,501	22.37	1,632
2006	141,553.84	49,550	7,609	133,945	22.43	5,972
2007	4,094.59	1,375	211	3,883	22.48	173
2008	19,798.80	6,351	975	18,824	22.53	836
2009	272,699.83	83,119	12,764	259,936	22.58	11,512
2010	526,214.80	151,508	23,266	502,949	22.63	22,225
2011	64,432.54	17,399	2,672	61,761	22.68	2,723
2012	50,895.98	12,808	1,967	48,929	22.72	2,154
2013	143,162.28	33,145	5,090	138,072	22.77	6,064
2014	169,481.81	35,715	5,485	163,997	22.81	7,190
2015	54,400.15	10,242	1,573	52,827	22.85	2,312
2016	137,744.25	22,673	3,482	134,263	22.89	5,866
2017	87,072.52	12,126	1,862	85,210	22.93	3,716
2018	175,332.17	19,655	3,018	172,314	22.97	7,502
2019	14,384.72	1,192	183	14,202	23.01	617
2020	151,385.11	7,787	1,196	150,189	23.05	6,516
2021	109,436.76	1,956	300	109,136	23.08	4,729
	3,025,278.20	882,207	135,474	2,889,804		129,288

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TAUM SAUK						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1963	56,173.91	33,612	23,109	33,065	22.09	1,497
1964	925.03	546	375	550	22.56	24
1965	1,004.94	584	402	603	23.03	26
1967	4,505.77	2,540	1,746	2,759	23.99	115
1970	1,652.72	888	611	1,042	25.45	41
1971	57,714.73	30,484	20,958	36,756	25.95	1,416
1972	314.14	163	112	202	26.45	8
1975	5,024.49	2,468	1,697	3,328	27.98	119
1983	12,853.74	5,330	3,664	9,189	32.17	286
1986	7,930.25	3,059	2,103	5,827	33.71	173
1987	733.83	276	190	544	34.22	16
1990	66,228.66	22,964	15,788	50,440	35.72	1,412
1993	11,136.69	3,535	2,430	8,706	37.18	234
1994	100,600.33	30,932	21,266	79,334	37.66	2,107
1995	1,086.30	323	222	864	38.13	23
1997	5,611.72	1,559	1,072	4,540	39.06	116
1999	76,635.07	19,732	13,566	63,069	39.97	1,578
2000	10,929.90	2,705	1,860	9,070	40.41	224
2001	23,247.17	5,513	3,790	19,457	40.85	476
2002	151,296.53	34,340	23,609	127,687	41.28	3,093
2003	15,183.57	3,289	2,261	12,922	41.70	310
2004	23,667.16	4,880	3,355	20,312	42.12	482
2005	179,997.99	35,231	24,222	155,776	42.53	3,663
2006	18,415.94	3,411	2,345	16,071	42.93	374
2007	15,192.18	2,649	1,821	13,371	43.33	309
2008	1,579,413.85	258,345	177,618	1,401,796	43.72	32,063
2009	907,239.46	138,572	95,271	811,968	44.10	18,412
2010	206,610.12	29,270	20,124	186,486	44.47	4,194
2011	139,704.89	18,231	12,534	127,171	44.84	2,836
2012	171,615.24	20,403	14,027	157,588	45.21	3,486
2013	49,473.95	5,312	3,652	45,822	45.56	1,006
2014	412,122.65	39,453	27,125	384,998	45.91	8,386
2015	37,683.91	3,158	2,171	35,513	46.25	768
2016	157,354.46	11,257	7,739	149,615	46.59	3,211
2017	95,568.35	5,655	3,888	91,680	46.91	1,954
2018	18,934.56	879	604	18,330	47.24	388

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TAUM SAUK						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
2019	71,100.69	2,385	1,640	69,461	47.55	1,461
2020	242,569.48	4,965	3,414	239,156	47.86	4,997
2021	174,956.43	1,190	818	174,138	48.17	3,615
	5,112,410.80	790,088	543,202	4,569,209		104,899
KEOKUK						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1913	6,488.18	6,400	4,586	1,902	0.75	1,902
1916	1,211.03	1,163	833	378	2.20	172
1917	6,079.21	5,784	4,144	1,935	2.67	725
1918	511.02	482	345	166	3.14	53
1919	746.97	698	500	247	3.60	69
1923	1,341.02	1,209	866	475	5.40	88
1924	1,227.80	1,098	787	441	5.83	76
1925	216.26	192	138	79	6.26	13
1928	367.92	318	228	140	7.51	19
1929	117.84	101	72	45	7.92	6
1930	350.35	297	213	138	8.32	17
1936	2,156.49	1,737	1,245	912	10.71	85
1937	632.17	504	361	271	11.11	24
1938	176.37	139	100	77	11.51	7
1939	615.70	482	345	270	11.90	23
1940	1,146.96	890	638	509	12.30	41
1941	653.55	503	360	293	12.70	23
1942	1,819.98	1,386	993	827	13.10	63
1943	699.15	528	378	321	13.50	24
1944	962.23	719	515	447	13.90	32
1945	181.02	134	96	85	14.31	6
1946	5,853.49	4,289	3,073	2,780	14.70	189
1947	736.82	535	383	353	15.09	23
1948	890.51	640	459	432	15.46	28
1949	2,543.05	1,811	1,298	1,245	15.82	79
1950	2,482.52	1,751	1,255	1,228	16.18	76
1951	689.94	482	345	345	16.52	21
1952	1,980.01	1,372	983	997	16.85	59

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KEOKUK						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1953	13,128.64	9,016	6,460	6,669	17.18	388
1954	7,461.70	5,078	3,638	3,823	17.50	218
1955	3,327.39	2,244	1,608	1,720	17.82	97
1956	3,235.88	2,164	1,551	1,685	18.12	93
1957	6,088.11	4,034	2,890	3,198	18.43	174
1958	9,152.83	6,010	4,306	4,847	18.73	259
1959	7,102.69	4,623	3,312	3,790	19.02	199
1960	2,618.90	1,689	1,210	1,409	19.31	73
1961	4,147.77	2,651	1,899	2,248	19.59	115
1962	2,664.00	1,687	1,209	1,455	19.87	73
1963	3,437.52	2,157	1,546	1,892	20.15	94
1964	2,662.76	1,655	1,186	1,477	20.42	72
1965	10,409.94	6,411	4,594	5,816	20.68	281
1966	2,436.16	1,486	1,065	1,371	20.94	65
1967	3,496.44	2,112	1,513	1,983	21.20	94
1968	1,882.76	1,126	807	1,076	21.45	50
1969	7,102.46	4,207	3,014	4,088	21.70	188
1970	5,743.51	3,368	2,413	3,330	21.95	152
1971	2,351.05	1,364	977	1,374	22.19	62
1972	5,720.44	3,285	2,354	3,367	22.43	150
1973	282.49	161	115	167	22.66	7
1974	10,764.72	6,051	4,336	6,429	22.89	281
1975	1,676.93	932	668	1,009	23.11	44
1976	1,250.47	687	492	758	23.33	32
1977	8,205.42	4,458	3,194	5,011	23.55	213
1978	6,463.40	3,470	2,486	3,977	23.76	167
1979	3,893.93	2,065	1,480	2,414	23.97	101
1980	4,721.55	2,474	1,773	2,949	24.17	122
1981	17,036.58	8,812	6,314	10,723	24.37	440
1982	9,641.98	4,921	3,526	6,116	24.57	249
1983	37,755.81	19,007	13,619	24,137	24.76	975
1984	27,303.34	13,553	9,711	17,592	24.95	705
1985	18,591.86	9,096	6,517	12,074	25.13	480
1986	7,935.72	3,825	2,741	5,195	25.31	205
1987	1,243.28	590	423	821	25.49	32
1988	7,557.02	3,528	2,528	5,029	25.66	196
1989	102,671.16	47,132	33,771	68,900	25.83	2,667
1990	86,320.36	38,940	27,901	58,419	25.99	2,248
1991	46,381.98	20,548	14,723	31,659	26.15	1,211

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KEOKUK						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1992	88,943.09	38,670	27,708	61,235	26.30	2,328
1993	49,289.94	21,010	15,054	34,236	26.45	1,294
1994	141,818.32	59,199	42,417	99,401	26.60	3,737
1995	130,512.06	53,319	38,204	92,308	26.74	3,452
1996	78,814.01	31,473	22,551	56,263	26.88	2,093
1997	50,248.29	19,586	14,034	36,215	27.02	1,340
1998	188,273.76	71,544	51,262	137,011	27.15	5,046
1999	119,203.12	44,112	31,607	87,596	27.27	3,212
2000	138,210.95	49,721	35,626	102,585	27.39	3,745
2001	58,893.08	20,555	14,728	44,165	27.51	1,605
2002	309,734.24	104,656	74,988	234,747	27.63	8,496
2003	47,786.69	15,604	11,181	36,606	27.74	1,320
2004	58,936.34	18,548	13,290	45,646	27.85	1,639
2005	353,759.12	107,002	76,669	277,090	27.95	9,914
2006	103,413.89	29,977	21,479	81,935	28.05	2,921
2007	59,458.81	16,443	11,782	47,677	28.15	1,694
2008	5,411.87	1,423	1,020	4,392	28.24	156
2009	91,347.13	22,722	16,281	75,066	28.33	2,650
2010	23,598.39	5,516	3,952	19,646	28.42	691
2011	10,312.33	2,251	1,613	8,699	28.50	305
2012	198,233.87	40,012	28,669	169,565	28.59	5,931
2013	152,893.32	28,258	20,247	132,646	28.67	4,627
2014	127,927.55	21,389	15,326	112,602	28.74	3,918
2015	154,204.61	22,915	16,419	137,786	28.82	4,781
2016	471,713.94	60,865	43,611	428,103	28.89	14,818
2017	41,983.88	4,550	3,260	38,724	28.96	1,337
2018	84,217.67	7,287	5,221	78,996	29.03	2,721
2019	309,067.30	19,598	14,042	295,025	29.10	10,138
2020	120,634.40	4,729	3,388	117,246	29.17	4,019
2021	200,940.94	2,713	1,944	198,997	29.23	6,808
	4,516,529.42	1,237,908	886,981	3,629,548		133,951
	12,654,218.42	2,910,203	1,565,658	11,088,561		368,138

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.1 2.91

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.21 MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OSAGE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	17,439.71	10,900	11,909	5,530	7.50	737
2012	42,209.87	20,050	21,907	20,303	10.50	1,934
2013	23,001.62	9,776	10,681	12,320	11.50	1,071
2020	12,106.13	908	992	11,114	18.50	601
2021	316,879.62	7,922	8,656	308,224	19.50	15,806
	411,636.95	49,556	54,145	357,492		20,149
TAUM SAUK						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	2,015.66	1,461	1,420	595	5.50	108
2009	40,740.84	25,463	24,756	15,984	7.50	2,131
2010	6,111.42	3,514	3,416	2,695	8.50	317
2015	27,269.24	8,863	8,617	18,652	13.50	1,382
2017	58,033.22	13,057	12,695	45,339	15.50	2,925
2020	9,284.18	696	677	8,607	18.50	465
	143,454.56	53,054	51,582	91,873		7,328
KEOKUK						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	4,981.33	4,359	4,192	790	2.50	316
2005	63,040.94	52,009	50,013	13,028	3.50	3,722
2014	9,113.76	3,418	3,287	5,827	12.50	466
2020	5,660.24	425	409	5,252	18.50	284
	82,796.27	60,211	57,900	24,896		4,788
	637,887.78	162,821	163,627	474,261		32,265

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.7 5.06

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.22 MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OSAGE						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	14,732.79	12,277	12,123	2,610	2.50	1,044
2010	34,108.08	26,150	25,821	8,287	3.50	2,368
2012	9,682.52	6,132	6,055	3,628	5.50	660
2013	15,685.78	8,889	8,777	6,909	6.50	1,063
2016	22,165.63	8,127	8,025	14,141	9.50	1,489
2018	1,259.98	294	290	970	11.50	84
2020	23,761.95	2,376	2,346	21,416	13.50	1,586
	121,396.73	64,245	63,437	57,960		8,294
TAUM SAUK						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	25,104.44	22,594	25,104			
2009	37,918.80	31,599	36,355	1,564	2.50	626
2010	436,447.67	334,611	384,976	51,471	3.50	14,706
2011	4,268.19	2,988	3,438	830	4.50	184
2014	68,904.19	34,452	39,638	29,266	7.50	3,902
2016	16,081.57	5,897	6,785	9,297	9.50	979
2018	14,512.01	3,386	3,896	10,616	11.50	923
2019	5,865.43	978	1,125	4,740	12.50	379
2020	12,474.26	1,247	1,435	11,040	13.50	818
	621,576.56	437,752	502,752	118,825		22,517
KEOKUK						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	17,571.56	16,986	16,412	1,160	0.50	1,160
2010	31,880.88	24,442	23,616	8,265	3.50	2,361
2011	16,395.42	11,477	11,089	5,306	4.50	1,179
2012	20,851.92	13,206	12,760	8,092	5.50	1,471
2014	31,277.64	15,639	15,111	16,167	7.50	2,156
2015	1,007.83	437	422	586	8.50	69

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.22 MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KEOKUK						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	2,191.09	803	776	1,415	9.50	149
2019	12,782.85	2,131	2,059	10,724	12.50	858
2021	30,238.40	1,008	974	29,264	14.50	2,018
	164,197.59	86,129	83,219	80,979		11,421
	907,170.88	588,126	649,407	257,764		42,232

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.1 4.66

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 335.23 MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OSAGE						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	29,676.27	26,709	29,676			
2018	516,718.35	361,703	433,036	83,682	1.50	55,788
2019	36,463.00	18,232	21,828	14,635	2.50	5,854
2021	154,364.72	15,436	18,480	135,885	4.50	30,197
	737,222.34	422,080	503,020	234,202		91,839
TAUM SAUK						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	1,676.02	1,508	1,676			
2019	44,041.50	22,021	25,600	18,441	2.50	7,376
2021	68,279.64	6,828	7,938	60,342	4.50	13,409
	113,997.16	30,357	35,214	78,783		20,785
KEOKUK						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2018	277,422.76	194,196	38,532	238,891	1.50	159,261
2019	319,282.88	159,641	31,676	287,607	2.50	115,043
2021	113,161.81	11,316	2,245	110,917	4.50	24,648
	709,867.45	365,153	72,453	637,414		298,952
	1,561,086.95	817,590	610,687	950,399		411,576

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.3 26.36

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OSAGE						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2047						
NET SALVAGE PERCENT.. 0						
1945	5,980.87	4,487	5,981			
1955	60,252.94	42,337	60,253			
1963	2,957.19	1,972	2,957			
1966	3,737.17	2,440	3,737			
1970	4,516.86	2,863	48,123	43,607-		
	77,445.03	54,099	121,052	43,607-		
TAUM SAUK						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2089						
NET SALVAGE PERCENT.. 0						
1963	4,721.33	2,825	4,721			
1965	27,492.39	15,981	27,492			
1969	4,431.27	2,420	4,431			
1982	6,693.76	2,840	6,137	557	31.65	18
2009	162,082.91	24,757	53,500	108,583	44.10	2,462
2010	27,330.13	3,872	8,367	18,963	44.47	426
	232,751.79	52,695	104,649	128,103		2,906
KEOKUK						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. 0						
1951	16,005.64	11,190	15,515	491	16.52	30
1961	13,161.36	8,412	11,663	1,498	19.59	76
1967	32,591.81	19,689	27,298	5,293	21.20	250
1999	53,167.27	19,675	27,279	25,888	27.27	949
	114,926.08	58,966	81,755	33,171		1,305
	425,122.90	165,760	307,456	117,667		4,211

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.9 0.99

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2						
NET SALVAGE PERCENT.. -5						
1949	130,999.93	132,804	137,550			
1951	48,027.53	48,197	50,429			
1954	2,901.54	2,865	3,047			
1974	101,526.78	86,695	96,161	10,442	7.47	1,398
1977	12,643.15	10,464	11,607	1,668	8.47	197
1978	314,756.09	257,620	285,749	44,745	8.82	5,073
1979	6,598.78	5,339	5,922	1,007	9.18	110
1980	3,131.95	2,503	2,776	513	9.56	54
1984	13,247.43	10,025	11,120	2,790	11.17	250
1986	4,378.19	3,211	3,562	1,035	12.06	86
1991	13,939.04	9,312	10,329	4,307	14.55	296
1993	26,272.21	16,779	18,611	8,975	15.67	573
1994	2,879.83	1,795	1,991	1,033	16.26	64
1995	35,113.78	21,311	23,638	13,231	16.88	784
1997	16,196.82	9,286	10,300	6,707	18.16	369
1998	19,436.27	10,796	11,975	8,433	18.84	448
1999	14,893.92	7,999	8,872	6,767	19.54	346
2000	4,259,142.31	2,206,981	2,447,955	2,024,144	20.26	99,908
2001	10,056,027.25	5,012,804	5,560,138	4,998,691	21.01	237,920
2002	7,773,895.51	3,720,101	4,126,289	4,036,301	21.77	185,407
2003	3,399,863.54	1,556,458	1,726,403	1,843,454	22.56	81,713
2004	1,960,865.03	855,476	948,883	1,110,025	23.38	47,478
2005	5,653,384.43	2,343,257	2,599,111	3,336,943	24.21	137,833
2006	512,859.48	200,996	222,942	315,560	25.07	12,587
2007	31,704.56	11,701	12,979	20,311	25.94	783
2008	648,308.39	223,958	248,411	432,313	26.84	16,107
2009	1,633,799.46	525,369	582,733	1,132,756	27.75	40,820
2010	134,998.91	40,115	44,495	97,254	28.68	3,391
2012	6,198,446.69	1,532,721	1,700,074	4,808,295	30.58	157,237
2013	1,034,631.57	229,494	254,552	831,811	31.55	26,365
2014	3,194,547.55	626,411	694,807	2,659,468	32.53	81,754
2015	247,648.24	42,125	46,725	213,306	33.52	6,364
2016	158,266.85	22,808	25,298	140,882	34.51	4,082
2017	280,569.51	33,142	36,761	257,837	35.50	7,263
2018	635,639.84	58,399	64,775	602,647	36.50	16,511

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2						
NET SALVAGE PERCENT.. -5						
2019	245,638.08	16,120	17,880	240,040	37.50	6,401
2020	1,253,043.02	49,339	54,726	1,260,969	38.50	32,752
2021	1,437,400.12	18,866	20,927	1,488,344	39.50	37,680
	51,517,623.58	19,963,642	22,130,503	31,963,002		1,250,404
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.6	2.43

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 341.20 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R4						
NET SALVAGE PERCENT.. 0						
2019	304,493.79	30,449	28,409	276,085	22.50	12,270
	304,493.79	30,449	28,409	276,085		12,270

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.5 4.03

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 341.40 STRUCTURES AND IMPROVEMENTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HIGH PRAIRIE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2020	41,387,026.81	2,074,318	1,484,234	39,902,793	27.67	1,442,096
	41,387,026.81	2,074,318	1,484,234	39,902,793		1,442,096
ATCHISON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2021	31,668,303.12	532,661	1,070,129	30,598,174	28.64	1,068,372
	31,668,303.12	532,661	1,070,129	30,598,174		1,068,372
	73,055,329.93	2,606,979	2,554,363	70,500,967		2,510,468
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.1	3.44

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 342.00 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -5						
1973	6,248.33	5,211	6,464	97	9.26	10
1974	183,788.42	151,509	187,951	5,027	9.67	520
1975	96,574.46	78,667	97,589	3,814	10.09	378
1978	435,457.48	340,787	422,756	34,474	11.46	3,008
1980	7,887.01	5,985	7,425	856	12.48	69
1982	28,177.51	20,664	25,634	3,952	13.57	291
1983	104,579.25	75,304	93,417	16,391	14.14	1,159
1995	47,028.09	25,063	31,091	18,288	22.16	825
1996	51,583.30	26,588	32,983	21,179	22.91	924
1997	3,713.00	1,848	2,292	1,607	23.67	68
2000	3,687,011.00	1,632,863	2,025,611	1,845,751	26.02	70,936
2001	11,809,216.32	5,009,470	6,214,384	6,185,293	26.82	230,622
2002	8,271,149.64	3,352,297	4,158,615	4,526,092	27.63	163,811
2003	2,716,534.33	1,049,041	1,301,364	1,550,997	28.45	54,517
2005	2,432,918.85	844,718	1,047,896	1,506,669	30.12	50,022
2008	74,426.93	21,378	26,520	51,628	32.69	1,579
2009	1,782,087.81	475,283	589,601	1,281,591	33.57	38,177
2011	222,929.87	50,301	62,400	171,676	35.33	4,859
2012	12,935,227.46	2,646,994	3,283,668	10,298,321	36.23	284,248
2013	285,980.05	52,516	65,147	235,132	37.13	6,333
2014	77,626.07	12,625	15,662	65,845	38.03	1,731
2015	138,039.07	19,486	24,173	120,768	38.95	3,101
2016	659,677.36	79,116	98,145	594,516	39.86	14,915
2017	507,646.84	49,870	61,865	471,164	40.79	11,551
2018	246,181.85	18,898	23,444	235,047	41.71	5,635
2019	878,277.66	48,157	59,740	862,452	42.65	20,222
2020	596,984.97	19,639	24,363	602,471	43.59	13,821
2021	1,021,979.96	11,203	13,897	1,059,182	44.53	23,786
	49,308,932.89	16,125,481	20,004,097	31,770,282		1,007,118

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.5 2.04

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R4						
NET SALVAGE PERCENT.. -5						
1974	4,109,963.40	3,785,134	4,315,462			
1978	18,167,572.09	15,972,866	19,075,951			
1979	26,349.13	22,834	27,667			
1990	2,015.74	1,393	1,954	163	15.39	11
1995	29,683.85	17,669	24,780	6,388	19.49	328
2000	88,356,919.49	43,377,769	60,835,401	31,939,364	23.96	1,333,029
2001	282,054,427.20	132,349,668	185,614,550	110,542,599	24.89	4,441,245
2002	227,508,853.79	101,817,265	142,794,206	96,090,090	25.82	3,721,537
2003	184,691,733.68	78,561,492	110,179,014	83,747,306	26.77	3,128,401
2004	7,820.54	3,153	4,422	3,790	27.72	137
2005	145,261,855.91	55,316,223	77,578,554	74,946,395	28.68	2,613,194
2006	968,398.23	346,847	486,438	530,380	29.65	17,888
2007	740,489.98	248,463	348,458	429,056	30.62	14,012
2008	1,564,492.60	489,530	686,544	956,173	31.59	30,268
2009	2,353,571.03	682,065	956,566	1,514,684	32.58	46,491
2010	797,073.75	212,764	298,392	538,535	33.56	16,047
2011	776,536.21	189,344	265,547	549,816	34.55	15,914
2012	13,399,888.39	2,957,771	4,148,143	9,921,740	35.54	279,171
2013	7,478,166.57	1,477,918	2,072,714	5,779,361	36.53	158,209
2014	277,698.25	48,467	67,973	223,610	37.52	5,960
2015	1,052,837.64	159,432	223,596	881,884	38.51	22,900
2016	1,935,716.34	247,965	347,760	1,684,742	39.51	42,641
2017	3,064,478.73	321,062	450,275	2,767,428	40.51	68,315
2018	2,692,486.81	219,893	308,390	2,518,721	41.50	60,692
2019	12,948,946.47	755,416	1,059,438	12,536,956	42.50	294,987
2020	8,909,597.35	311,805	437,293	8,917,784	43.50	205,007
2021	4,188,512.78	48,861	68,525	4,329,413	44.50	97,290
	1,013,366,085.95	439,943,069	612,678,013	451,356,377		16,613,674

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.2 1.64

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 344.10 GENERATORS - MARYLAND HEIGHTS LANDFILL CTG

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S2.5						
NET SALVAGE PERCENT.. +40						
2012	5,263,745.89	2,144,987	3,158,248			
2016	2,596,116.70	689,269	1,185,896	371,774	6.69	55,572
2021	231,470.52	5,787	9,957	128,925	11.50	11,211
	8,091,333.11	2,840,043	4,354,101	500,699		66,783
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.5	0.83

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 344.20 GENERATORS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S1.5						
NET SALVAGE PERCENT.. 0						
2010	1,016,944.54	421,422	43,857	973,088	14.64	66,468
2014	9,375,593.50	2,673,919	278,269	9,097,324	17.87	509,084
2019	3,979,458.38	394,762	41,082	3,938,376	22.52	174,883
2021	1,196,172.44	23,923	2,490	1,193,682	24.50	48,722
	15,568,168.86	3,514,026	365,698	15,202,471		799,157
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.0	5.13

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 344.40 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HIGH PRAIRIE						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -1						
2020	513,101,900.98	26,621,625	19,690,580	498,542,340	26.59	18,749,242
2021	7,237,331.31	128,870	95,318	7,214,386	26.75	269,697
	520,339,232.29	26,750,495	19,785,898	505,756,726		19,018,939
ATCHISON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. -1						
2021	426,743,171.17	7,378,902	10,628,364	420,382,239	27.55	15,258,883
	426,743,171.17	7,378,902	10,628,364	420,382,239		15,258,883
	947,082,403.46	34,129,397	30,414,262	926,138,965		34,277,822
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.0	3.62

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -5						
1967	71,873.98	63,360	75,468			
1974	389,809.90	321,346	409,300			
1977	441,319.10	350,319	463,385			
1978	1,330,901.35	1,041,559	1,397,446			
1980	1,328.26	1,008	1,395			
1993	6,802.29	3,858	5,768	1,374	20.69	66
2000	9,402,039.19	4,163,872	6,225,499	3,646,642	26.02	140,148
2001	29,580,332.40	12,547,977	18,760,763	12,298,586	26.82	458,560
2002	32,082,067.75	13,002,862	19,440,872	14,245,299	27.63	515,574
2003	18,922,889.94	7,307,433	10,925,507	8,943,527	28.45	314,359
2004	78,196.85	28,682	42,883	39,224	29.28	1,340
2005	7,788,591.25	2,704,226	4,043,149	4,134,872	30.12	137,280
2007	2,138,834.59	657,271	982,701	1,263,075	31.83	39,682
2008	129,069.00	37,074	55,430	80,092	32.69	2,450
2009	3,895,768.02	1,039,001	1,553,434	2,537,122	33.57	75,577
2010	4,974,271.40	1,224,477	1,830,743	3,392,242	34.45	98,469
2011	1,524,730.13	344,032	514,370	1,086,597	35.33	30,756
2012	6,936,106.73	1,419,367	2,122,128	5,160,784	36.23	142,445
2013	1,090,458.16	200,246	299,392	845,589	37.13	22,774
2014	5,537,056.79	900,516	1,346,382	4,467,528	38.03	117,474
2015	379,707.85	53,600	80,139	318,554	38.95	8,179
2016	250,030.88	29,986	44,833	217,699	39.86	5,462
2017	122,447.11	12,029	17,985	110,584	40.79	2,711
2018	249,774.66	19,174	28,667	233,596	41.71	5,600
2019	111,679.87	6,124	9,156	108,108	42.65	2,535
2020	3,161,787.90	104,012	155,510	3,164,367	43.59	72,594
2021	935,344.00	10,253	15,330	966,781	44.53	21,711
	131,533,219.35	47,593,664	70,847,635	67,262,246		2,215,746

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.4 1.68

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 345.20 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
2019	1,716,201.70	171,620	161,335	1,554,867	22.50	69,105
	1,716,201.70	171,620	161,335	1,554,867		69,105

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.5 4.03

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 345.40 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HIGH PRAIRIE						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -1						
2020	72,095,903.25	3,740,602	2,760,297	70,056,565	26.59	2,634,696
2021	3,138,451.36	55,884	41,238	3,128,597	26.75	116,957
	75,234,354.61	3,796,486	2,801,535	73,185,163		2,751,653
ATCHISON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. -1						
2021	52,541,040.65	908,498	1,860,505	51,205,946	27.55	1,858,655
	52,541,040.65	908,498	1,860,505	51,205,946		1,858,655
	127,775,395.26	4,704,984	4,662,040	124,391,109		4,610,308
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.0	3.61

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ELECTRIC DIVISION

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-S1						
NET SALVAGE PERCENT.. 0						
1951	1,785.91	1,786	1,786			
1952	6.28	6	6			
1954	1,176.53	1,177	1,177			
1978	8,028.47	7,022	8,028			
1979	5,912.00	5,105	5,912			
1980	998.94	852	999			
1994	2,571.15	1,726	2,571			
1998	1,805.59	1,097	1,806			
2000	167,991.66	96,236	167,992			
2001	751,470.98	416,796	751,471			
2002	1,753,255.56	939,237	1,753,256			
2003	729,283.40	376,624	729,283			
2004	138,247.02	68,630	138,247			
2005	152,777.41	72,624	146,433	6,344	14.69	432
2006	227,177.05	103,122	207,927	19,250	15.29	1,259
2007	147,467.06	63,622	128,282	19,185	15.92	1,205
2008	41,745.64	17,041	34,360	7,386	16.57	446
2009	151,573.68	58,248	117,446	34,128	17.24	1,980
2010	26,868.85	9,654	19,466	7,403	17.94	413
2011	2,794.97	931	1,877	918	18.67	49
2012	1,348,897.84	412,857	832,450	516,448	19.43	26,580
2013	219,081.28	60,951	122,897	96,184	20.21	4,759
2014	486,416.67	121,259	244,496	241,921	21.02	11,509
2015	92,355.58	20,219	40,768	51,588	21.87	2,359
2016	76,463.24	14,364	28,962	47,501	22.74	2,089
2017	89,784.26	13,980	28,188	61,596	23.64	2,606
2018	954,821.12	116,966	235,841	718,980	24.57	29,263
2019	884,694.66	78,039	157,351	727,344	25.53	28,490
2020	750,124.87	39,914	80,479	669,646	26.51	25,260
2021	332,925.87	5,946	11,990	320,936	27.50	11,670
	9,548,503.54	3,126,031	6,001,747	3,546,757		150,369

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.6 1.57

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 346.20 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
2019	57,953.86	7,244	7,800	50,154	17.50	2,866
2021	6,034.01	151	163	5,871	19.50	301
	63,987.87	7,395	7,963	56,025		3,167

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7 4.95

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 346.21 MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	193,343.86	188,510	172,876	20,468	0.50	20,468
2003	6,212.83	5,747	5,270	943	1.50	629
2004	14,916.17	13,052	11,970	2,946	2.50	1,178
2005	6,784.32	5,597	5,133	1,651	3.50	472
2012	49,252.25	23,395	21,454	27,798	10.50	2,647
2020	80,284.38	6,021	5,522	74,762	18.50	4,041
2021	61,001.62	1,525	1,399	59,603	19.50	3,057
	411,795.43	243,847	223,624	188,172		32,492

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8 7.89

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 346.22 MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	3,713.27	3,342	3,054	659	1.50	439
2009	76,134.31	63,445	57,969	18,165	2.50	7,266
2010	119,835.54	91,874	83,945	35,891	3.50	10,255
2011	78,691.45	55,084	50,330	28,361	4.50	6,302
2012	57,211.16	36,234	33,107	24,104	5.50	4,383
2013	5,259.77	2,981	2,724	2,536	6.50	390
2014	2,279.72	1,140	1,042	1,238	7.50	165
2016	7,297.80	2,676	2,445	4,853	9.50	511
2017	18,789.51	5,637	5,150	13,640	10.50	1,299
2018	10,287.95	2,400	2,193	8,095	11.50	704
2019	58,891.40	9,815	8,967	49,924	12.50	3,994
2020	51,369.16	5,137	4,694	46,675	13.50	3,457
	489,761.04	279,765	255,620	234,141		39,165

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.0 8.00

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 346.23 MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	50,692.22	45,623	42,687	8,005	0.50	8,005
2018	4,060.43	2,842	2,659	1,401	1.50	934
2019	1,219,241.00	609,620	570,388	648,853	2.50	259,541
2020	22,213.12	6,664	6,235	15,978	3.50	4,565
2021	24,460.58	2,446	2,288	22,172	4.50	4,927
	1,320,667.35	667,195	624,257	696,410		277,972

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.5 21.05

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 346.40 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HIGH PRAIRIE						
INTERIM SURVIVOR CURVE.. IOWA 35-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. 0						
2021	7,227.40	132	2,127	5,101	26.86	190
	7,227.40	132	2,127	5,101		190
OTHER WIND						
SURVIVOR CURVE.. IOWA 35-S2.5						
NET SALVAGE PERCENT.. 0						
2020	15,123.50	648	1,947	13,177	33.50	393
	15,123.50	648	1,947	13,177		393
ATCHISON						
INTERIM SURVIVOR CURVE.. IOWA 35-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2051						
NET SALVAGE PERCENT.. 0						
2021	253.90	5	89	165	27.57	6
	253.90	5	89	165		6
	22,604.80	785	4,163	18,443		589

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.3 2.61

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -5						
1930	183,224.22	166,523	152,356	40,029	9.41	4,254
1944	51,746.96	43,755	40,032	14,302	13.63	1,049
1951	12,870.48	10,329	9,450	4,064	16.50	246
1952	23,593.00	18,770	17,173	7,600	16.96	448
1953	12,101.29	9,542	8,730	3,976	17.43	228
1958	8,853.68	6,644	6,079	3,217	19.97	161
1962	25,895.56	18,559	16,980	10,210	22.22	459
1963	177,385.04	125,561	114,879	71,375	22.81	3,129
1965	2,828.82	1,951	1,785	1,185	24.02	49
1966	15,995.46	10,883	9,957	6,838	24.64	278
1967	26,784.34	17,971	16,442	11,682	25.27	462
1968	167,177.64	110,563	101,157	74,380	25.91	2,871
1969	169,958.97	110,745	101,323	77,134	26.56	2,904
1970	169,939.58	109,050	99,772	78,665	27.22	2,890
1971	170,424.13	107,673	98,513	80,432	27.88	2,885
1972	226,379.10	140,717	128,745	108,953	28.56	3,815
1974	199,817.64	120,071	109,856	99,953	29.94	3,338
1975	13,285.70	7,844	7,177	6,773	30.64	221
1976	69,571.93	40,334	36,903	36,148	31.35	1,153
1977	14,255.79	8,113	7,423	7,546	32.06	235
1978	13,669.29	7,629	6,980	7,373	32.79	225
1980	423,040.27	226,791	207,496	236,696	34.26	6,909
1981	31,738.17	16,658	15,241	18,084	35.01	517
1982	197,451.02	101,410	92,782	114,542	35.76	3,203
1983	268,619.53	134,902	123,425	158,626	36.52	4,344
1985	1,946,523.10	932,588	853,246	1,190,603	38.06	31,282
1986	34,652.53	16,191	14,814	21,571	38.85	555
1987	26,222.84	11,946	10,930	16,604	39.63	419
1989	1,954.36	843	771	1,281	41.23	31
1990	23,067.75	9,678	8,855	15,366	42.03	366
1992	1,049.26	414	379	723	43.67	17
1993	2,043.04	782	715	1,430	44.49	32
1994	53,668.61	19,868	18,178	38,174	45.32	842
1997	18,836.83	6,259	5,726	14,053	47.85	294
1999	485,653.48	148,901	136,233	373,703	49.56	7,540
2000	279,262.34	82,018	75,040	218,185	50.42	4,327
2001	18,544.10	5,204	4,761	14,710	51.29	287
2002	96,123.50	25,723	23,535	77,395	52.16	1,484
2003	211,272.40	53,749	49,176	172,660	53.04	3,255
2005	211,036.90	48,085	43,994	177,595	54.81	3,240
2006	592,138.72	127,016	116,210	505,536	55.70	9,076

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -5						
2007	10,770.64	2,165	1,981	9,328	56.60	165
2008	37,612.60	7,052	6,452	33,041	57.50	575
2010	12,782.72	2,050	1,876	11,546	59.31	195
2011	47,932.98	7,025	6,427	43,903	60.23	729
2013	98,569.43	11,740	10,741	92,757	62.06	1,495
2014	136,711.00	14,396	13,171	130,376	62.98	2,070
2015	1,363,247.54	124,533	113,938	1,317,472	63.91	20,614
2016	1,505,337.27	116,506	106,594	1,474,010	64.84	22,733
2017	64,392.56	4,086	3,738	63,874	65.77	971
2018	587.04	29	27	589	66.71	9
2021	101,142.21	713	652	105,547	69.53	1,518
	10,057,743.36	3,452,548	3,158,816	7,401,814		160,394
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					46.1	1.59

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1						
NET SALVAGE PERCENT.. -10						
1913	47,269.58	49,310	45,901	6,096	3.10	1,966
1915	472.45	488	454	66	3.65	18
1916	829.35	853	794	118	3.93	30
1918	3,095.75	3,150	2,932	473	4.50	105
1920	1,808.29	1,821	1,695	294	5.07	58
1921	890.70	892	830	150	5.36	28
1924	2,031.69	2,002	1,864	371	6.24	59
1925	1,004.11	984	916	189	6.54	29
1929	77,013.26	73,772	68,672	16,043	7.75	2,070
1930	94,358.04	89,851	83,639	20,155	8.06	2,501
1931	98,382.63	93,124	86,686	21,535	8.37	2,573
1932	12,917.98	12,154	11,314	2,896	8.68	334
1934	501.48	466	434	118	9.31	13
1936	75.59	69	64	19	9.95	2
1937	36.74	33	31	9	10.28	1
1938	12,964.76	11,742	10,930	3,331	10.60	314
1939	16,768.47	15,085	14,042	4,403	10.93	403
1940	1,435.16	1,282	1,193	386	11.27	34
1941	18,832.33	16,711	15,556	5,160	11.60	445
1943	1,225.22	1,072	998	350	12.28	29
1944	4,330.44	3,761	3,501	1,262	12.63	100
1945	1,454.89	1,254	1,167	433	12.98	33
1947	207,867.60	176,521	164,317	64,337	13.68	4,703
1948	77,014.31	64,892	60,406	24,310	14.04	1,731
1949	283,924.13	237,361	220,950	91,367	14.40	6,345
1950	67,720.26	56,155	52,273	22,219	14.77	1,504
1951	194,469.26	159,939	148,881	65,035	15.14	4,296
1952	589,075.44	480,479	447,260	200,723	15.51	12,942
1953	343,024.53	277,399	258,220	119,107	15.89	7,496
1954	165,431.87	132,629	123,459	58,516	16.27	3,597
1955	3,795.43	3,016	2,807	1,368	16.65	82
1956	112,293.21	88,442	82,327	41,196	17.04	2,418
1957	219,496.89	171,265	159,424	82,023	17.44	4,703
1958	59,284.38	45,834	42,665	22,548	17.83	1,265
1959	311,955.14	238,833	222,321	120,830	18.24	6,624
1960	227,944.90	172,842	160,892	89,847	18.64	4,820
1961	415,338.03	311,737	290,184	166,688	19.06	8,745
1962	35,202.29	26,157	24,349	14,374	19.47	738
1963	1,743,449.28	1,282,045	1,193,407	724,387	19.89	36,420
1964	481,572.10	350,326	326,105	203,624	20.32	10,021
1965	404,943.75	291,392	271,246	174,192	20.75	8,395

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1						
NET SALVAGE PERCENT.. -10						
1966	236,689.17	168,407	156,764	103,594	21.19	4,889
1967	2,054,159.44	1,444,614	1,344,736	914,839	21.64	42,275
1968	2,973,333.42	2,066,505	1,923,631	1,347,036	22.09	60,979
1969	1,492,222.64	1,024,803	953,950	687,495	22.54	30,501
1970	3,387,399.90	2,297,799	2,138,934	1,587,206	23.00	69,009
1971	2,837,902.68	1,900,580	1,769,178	1,352,515	23.47	57,627
1972	3,574,958.04	2,362,736	2,199,381	1,733,073	23.95	72,362
1973	343,300.40	223,871	208,393	169,237	24.43	6,927
1974	2,571,174.19	1,653,617	1,539,289	1,289,003	24.92	51,726
1975	153,065.89	97,067	90,356	78,016	25.41	3,070
1976	5,400,143.91	3,375,020	3,141,678	2,798,480	25.91	108,008
1977	208,705.46	128,487	119,604	109,972	26.42	4,162
1978	164,293.50	99,578	92,693	88,030	26.94	3,268
1979	26,639.81	15,888	14,790	14,514	27.47	528
1980	4,514,735.08	2,648,628	2,465,508	2,500,701	28.00	89,311
1981	296,947.62	171,268	159,427	167,215	28.54	5,859
1982	2,071,120.70	1,173,290	1,092,171	1,186,062	29.10	40,758
1983	4,689,010.82	2,609,027	2,428,644	2,729,268	29.65	92,050
1984	3,144,600.50	1,716,836	1,598,138	1,860,923	30.22	61,579
1985	13,810,314.19	7,393,172	6,882,024	8,309,322	30.80	269,783
1986	144,927.02	76,016	70,760	88,660	31.39	2,824
1987	163,751.53	84,089	78,275	101,852	31.99	3,184
1988	1,040,632.80	522,932	486,778	657,918	32.59	20,188
1989	1,829,905.01	898,758	836,620	1,176,276	33.21	35,419
1990	6,122.11	2,936	2,733	4,001	33.84	118
1991	1,019,326.50	476,905	443,933	677,326	34.48	19,644
1992	750,214.77	342,060	318,411	506,825	35.13	14,427
1993	1,473,028.86	653,804	608,601	1,011,731	35.79	28,269
1994	1,857,128.23	801,468	746,056	1,296,785	36.46	35,567
1995	707,266.83	296,283	275,799	502,195	37.15	13,518
1996	3,636,940.99	1,477,555	1,375,400	2,625,235	37.84	69,377
1997	952,519.36	374,578	348,680	699,091	38.55	18,135
1998	2,161,741.70	821,570	764,768	1,613,148	39.27	41,078
1999	6,413,756.62	2,350,558	2,188,045	4,867,087	40.01	121,647
2000	5,357,292.45	1,889,715	1,759,064	4,133,958	40.76	101,422
2001	7,857,262.56	2,662,041	2,477,993	6,164,996	41.52	148,483
2002	4,141,998.49	1,344,853	1,251,873	3,304,325	42.29	78,135
2003	15,482,616.04	4,802,707	4,470,658	12,560,220	43.08	291,556
2004	11,154,367.76	3,296,528	3,068,613	9,201,192	43.88	209,690
2005	14,898,872.77	4,179,134	3,890,198	12,498,562	44.70	279,610
2006	9,301,820.90	2,467,652	2,297,044	7,934,959	45.53	174,280

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1						
NET SALVAGE PERCENT.. -10						
2007	8,409,187.77	2,101,347	1,956,064	7,294,043	46.37	157,301
2008	41,173,724.16	9,639,304	8,972,863	36,318,234	47.23	768,965
2009	4,957,951.81	1,081,642	1,006,860	4,446,887	48.10	92,451
2010	26,341,758.01	5,317,084	4,949,472	24,026,462	48.99	490,436
2011	13,511,766.46	2,504,406	2,331,257	12,531,686	49.89	251,186
2012	8,162,540.17	1,376,719	1,281,536	7,697,258	50.80	151,521
2013	6,677,463.40	1,013,639	943,558	6,401,652	51.72	123,775
2014	15,950,947.96	2,146,407	1,998,009	15,548,034	52.66	295,253
2015	27,212,463.36	3,187,940	2,967,533	26,966,177	53.61	503,006
2016	37,460,413.51	3,729,184	3,471,356	37,735,099	54.57	691,499
2017	14,124,674.42	1,154,876	1,075,030	14,462,112	55.54	260,391
2018	18,604,927.63	1,186,994	1,104,928	19,360,492	56.52	342,542
2019	24,827,458.41	1,133,373	1,055,014	26,255,190	57.51	456,533
2020	11,678,315.87	321,154	298,950	12,547,197	58.50	214,482
2021	44,449,757.97	407,293	379,133	48,515,601	59.50	815,388
	454,187,063.28	103,641,837	96,476,260	403,129,509		8,533,961

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.2 1.88

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -50						
1913	1,187,325.74	1,752,261	1,408,232	372,757	1.21	308,064
1925	275,210.51	390,689	313,983	98,833	4.02	24,585
1929	233,102.81	326,018	262,009	87,645	5.07	17,287
1931	615,734.55	854,516	686,745	236,857	5.61	42,220
1950	712,257.96	886,900	712,771	355,616	12.74	27,913
1951	1,751,078.51	2,161,181	1,736,867	889,751	13.29	66,949
1952	169,005.72	206,660	166,086	87,423	13.86	6,308
1953	41,353.78	50,071	40,240	21,791	14.46	1,507
1954	130,895.66	156,892	126,089	70,254	15.07	4,662
1956	80,005.50	93,862	75,434	44,574	16.34	2,728
1957	2,233,522.50	2,590,875	2,082,197	1,268,087	17.00	74,593
1958	1,016,444.86	1,165,456	936,637	588,030	17.67	33,278
1959	34,643.80	39,251	31,545	20,421	18.35	1,113
1960	1,117,427.56	1,250,854	1,005,269	670,872	19.03	35,253
1961	346,898.96	383,460	308,174	212,174	19.73	10,754
1962	42,185.60	46,033	36,995	26,283	20.44	1,286
1963	2,147,130.96	2,312,460	1,858,445	1,362,251	21.15	64,409
1964	1,340,664.94	1,424,329	1,144,684	866,313	21.88	39,594
1965	3,434,765.04	3,598,930	2,892,337	2,259,811	22.61	99,947
1966	1,089,649.95	1,125,385	904,433	730,042	23.36	31,252
1967	1,440,705.54	1,466,343	1,178,450	982,608	24.11	40,755
1968	3,706,721.36	3,715,636	2,986,129	2,573,953	24.88	103,455
1969	1,956,868.23	1,931,429	1,552,223	1,383,079	25.65	53,921
1970	4,496,291.85	4,366,821	3,509,464	3,234,974	26.44	122,352
1971	2,138,755.30	2,043,356	1,642,175	1,565,958	27.23	57,509
1972	191,746.40	180,087	144,730	142,890	28.04	5,096
1973	1,682,399.23	1,552,846	1,247,969	1,275,630	28.85	44,216
1974	2,233,294.16	2,024,269	1,626,836	1,723,105	29.68	58,056
1975	248,274.58	220,915	177,542	194,870	30.51	6,387
1976	4,070,628.71	3,553,659	2,855,954	3,249,989	31.35	103,668
1977	283,771.06	242,850	195,170	230,487	32.21	7,156
1978	197,651.25	165,751	133,208	163,269	33.07	4,937
1979	62,468.70	51,300	41,228	52,475	33.94	1,546
1980	2,898,053.88	2,329,470	1,872,115	2,474,966	34.81	71,099
1981	250,957.67	197,253	158,525	217,912	35.70	6,104
1982	1,549,462.63	1,190,289	956,595	1,367,599	36.59	37,376
1983	246,870.41	185,201	148,840	221,466	37.49	5,907
1984	449,606.95	329,112	264,496	409,914	38.40	10,675
1985	14,345,852.45	10,237,129	8,227,230	13,291,549	39.32	338,035
1986	34,709.33	24,130	19,392	32,672	40.24	812
1987	228,470.05	154,629	124,270	218,435	41.16	5,307

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ELECTRIC DIVISION

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -50						
1988	64,492.35	42,436	34,104	62,635	42.10	1,488
1989	77,194.07	49,342	39,654	76,137	43.04	1,769
1990	7,235.67	4,489	3,608	7,246	43.98	165
1991	5,404.61	3,250	2,612	5,495	44.93	122
1992	19,607.14	11,419	9,177	20,234	45.88	441
1993	6,552,115.63	3,690,184	2,965,675	6,862,498	46.84	146,509
1994	297,169.36	161,662	129,922	315,832	47.80	6,607
1995	1,872,635.13	982,375	789,501	2,019,452	48.77	41,408
1996	416,371.92	210,432	169,117	455,441	49.73	9,158
1997	887.32	431	346	985	50.71	19
1999	2,642,778.13	1,180,806	948,974	3,015,193	52.66	57,258
2000	1,049,414.35	448,310	360,292	1,213,830	53.64	22,629
2006	3,179,912.02	981,973	789,178	3,980,690	59.56	66,835
2010	15,087,789.04	3,461,063	2,781,538	19,850,146	63.53	312,453
2013	31,586.95	5,357	4,305	43,075	66.52	648
2014	99,269.27	14,871	11,951	136,953	67.51	2,029
2017	384,308.47	34,513	27,737	548,726	70.51	7,782
2018	5,608,715.13	392,638	315,551	8,097,522	71.50	113,252
2019	288,776.22	14,437	11,602	421,562	72.50	5,815
2021	5,099,119.45	51,017	41,001	7,607,678	74.50	102,116
	103,497,646.88	68,719,563	55,227,558	100,018,912		2,876,574

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.8 2.78

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ELECTRIC DIVISION

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -100						
1931	424,874.38	812,504	763,905	85,844	2.63	32,640
1932	35,598.83	67,780	63,726	7,472	2.88	2,594
1933	550.18	1,043	981	119	3.13	38
1935	128.67	242	228	29	3.65	8
1936	176.04	329	309	43	3.90	11
1938	2,076.14	3,846	3,616	536	4.42	121
1939	83.77	155	146	22	4.67	5
1943	484.87	877	825	145	5.71	25
1945	578.02	1,036	974	182	6.25	29
1947	52.89	94	88	18	6.80	3
1949	1,119.49	1,964	1,847	392	7.38	53
1950	78.14	136	128	28	7.69	4
1951	983.58	1,705	1,603	364	8.00	46
1952	363,585.61	626,218	588,762	138,409	8.33	16,616
1953	152,287.69	260,564	244,979	59,596	8.67	6,874
1955	5,545.14	9,357	8,797	2,293	9.38	244
1956	100,879.49	168,939	158,834	42,925	9.76	4,398
1957	398,302.59	661,843	622,256	174,349	10.15	17,177
1958	11,981.40	19,745	18,564	5,399	10.56	511
1959	29,750.69	48,613	45,705	13,796	10.98	1,256
1960	309,862.94	501,773	471,760	147,966	11.42	12,957
1961	35,895.03	57,588	54,143	17,647	11.87	1,487
1962	17,707.23	28,131	26,448	8,966	12.34	727
1963	411,671.99	647,288	608,571	214,773	12.83	16,740
1964	10,252.23	15,949	14,995	5,509	13.33	413
1965	596,414.47	917,488	862,610	330,219	13.85	23,843
1966	104,974.27	159,630	150,082	59,867	14.38	4,163
1967	1,518,348.88	2,281,076	2,144,636	892,062	14.93	59,750
1968	804,210.50	1,193,175	1,121,807	486,614	15.49	31,415
1969	1,471,769.61	2,155,171	2,026,262	917,277	16.07	57,080
1970	919,426.17	1,328,258	1,248,810	590,042	16.66	35,417
1971	756,836.05	1,077,992	1,013,513	500,159	17.27	28,961
1972	2,126,902.09	2,985,447	2,806,876	1,446,928	17.89	80,879
1973	2,085,662.31	2,883,094	2,710,645	1,460,680	18.53	78,828
1974	3,605,678.29	4,906,102	4,612,650	2,598,707	19.18	135,490
1975	82,826.14	110,876	104,244	61,408	19.84	3,095
1976	1,465,478.76	1,929,068	1,813,683	1,117,275	20.51	54,475
1977	152,380.13	197,128	185,337	119,423	21.19	5,636
1978	144,840.52	183,997	172,991	116,690	21.89	5,331
1979	3,188,253.34	3,974,668	3,736,928	2,639,579	22.60	116,796
1980	883,618.53	1,080,365	1,015,744	751,493	23.32	32,225

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ELECTRIC DIVISION

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -100						
1981	94,559.19	113,314	106,536	82,582	24.05	3,434
1982	1,033,806.59	1,213,337	1,140,763	926,850	24.79	37,388
1983	983,914.10	1,130,517	1,062,897	904,931	25.53	35,446
1984	371,084.61	416,973	392,032	350,137	26.29	13,318
1985	387,344.72	425,305	399,866	374,823	27.06	13,852
1986	2,996,036.98	3,211,752	3,019,645	2,972,429	27.84	106,768
1987	336,726.32	352,101	331,041	342,412	28.63	11,960
1988	3,320,632.08	3,384,853	3,182,392	3,458,872	29.42	117,569
1989	1,669,722.39	1,656,932	1,557,825	1,781,620	30.23	58,935
1990	1,111,809.17	1,073,274	1,009,077	1,214,541	31.04	39,128
1991	610,036.85	572,215	537,989	682,085	31.86	21,409
1992	1,523,056.28	1,386,499	1,303,567	1,742,546	32.69	53,305
1993	474,619.31	418,776	393,727	555,512	33.53	16,568
1994	9,234,210.30	7,886,016	7,414,324	11,054,097	34.38	321,527
1995	1,190,216.38	982,714	923,934	1,456,499	35.23	41,343
1996	1,021,926.12	814,475	765,758	1,278,094	36.09	35,414
1997	2,392,007.96	1,837,062	1,727,180	3,056,836	36.96	82,707
1998	505,955.36	373,729	351,375	660,536	37.84	17,456
1999	4,441,134.73	3,150,275	2,961,845	5,920,424	38.72	152,904
2000	6,802,254.46	4,623,220	4,346,688	9,257,821	39.61	233,724
2001	4,270,483.58	2,774,362	2,608,417	5,932,550	40.51	146,447
2002	7,513,091.36	4,655,562	4,377,095	10,649,088	41.41	257,162
2003	8,475,842.23	4,995,153	4,696,374	12,255,310	42.32	289,587
2004	3,619,714.08	2,022,189	1,901,234	5,338,194	43.24	123,455
2005	9,881,901.69	5,217,644	4,905,557	14,858,246	44.16	336,464
2006	19,164,432.70	9,531,239	8,961,140	29,367,725	45.08	651,458
2007	2,176,411.71	1,014,208	953,544	3,399,279	46.02	73,865
2008	6,184,162.47	2,688,008	2,527,228	9,841,097	46.96	209,563
2009	1,660,295.87	669,664	629,609	2,690,983	47.90	56,179
2010	3,488,484.69	1,296,530	1,218,980	5,757,989	48.85	117,871
2011	12,535,737.96	4,262,151	4,007,216	21,064,260	49.80	422,977
2012	9,175,105.36	2,829,052	2,659,836	15,690,375	50.75	309,170
2013	57,310,332.02	15,837,137	14,889,858	99,730,806	51.71	1,928,656
2014	93,863,909.81	22,902,794	21,532,892	166,194,928	52.68	3,154,801
2015	5,149,217.41	1,091,634	1,026,339	9,272,096	53.64	172,858
2016	76,916,867.03	13,794,271	12,969,184	140,864,550	54.62	2,578,992
2017	19,523,983.12	2,870,026	2,698,359	36,349,607	55.59	653,888
2018	36,990,112.29	4,241,286	3,987,599	69,992,626	56.56	1,237,493

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -100						
2019	67,685,667.43	5,550,225	5,218,245	130,153,090	57.54	2,261,958
2020	51,928,919.71	2,562,173	2,408,920	101,448,919	58.52	1,733,577
2021	62,290,981.47	1,017,835	956,954	123,625,009	59.51	2,077,382
	622,528,834.98	178,147,736	167,492,049	1,077,565,621		21,076,319

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.1 3.39

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -40						
1913	36,142.22	50,257	47,324	3,275	0.44	3,275
1924	19.44	26	24	3	2.98	1
1925	9,634.74	12,818	12,070	1,419	3.23	439
1928	483.93	636	599	79	4.00	20
1929	43,842.43	57,357	54,009	7,370	4.26	1,730
1931	58,547.51	75,939	71,507	10,460	4.78	2,188
1932	359,639.37	464,535	437,423	66,072	5.03	13,136
1933	331.48	426	401	63	5.29	12
1938	3,994.52	5,024	4,731	861	6.60	130
1939	1,156.06	1,447	1,363	255	6.87	37
1943	1,202.17	1,476	1,390	293	8.01	37
1944	29.96	37	35	7	8.31	1
1945	8,070.73	9,799	9,227	2,072	8.63	240
1948	4,221.63	5,035	4,741	1,169	9.63	121
1949	5,508.43	6,527	6,146	1,566	9.99	157
1950	173,077.63	203,690	191,802	50,507	10.36	4,875
1951	198,555.17	232,005	218,464	59,513	10.75	5,536
1952	695,318.37	806,461	759,393	214,053	11.15	19,198
1953	566,222.94	651,728	613,691	179,021	11.56	15,486
1955	32,349.85	36,629	34,491	10,799	12.43	869
1956	593,658.82	666,435	627,540	203,582	12.88	15,806
1957	1,745,715.43	1,942,053	1,828,709	615,293	13.35	46,089
1958	194,991.83	214,864	202,324	70,665	13.84	5,106
1959	25,455.56	27,781	26,160	9,478	14.33	661
1960	1,348,978.14	1,457,107	1,372,066	516,503	14.85	34,781
1961	73,149.82	78,178	73,615	28,795	15.38	1,872
1962	234,676.50	248,079	233,600	94,947	15.92	5,964
1963	2,937,392.99	3,069,705	2,890,548	1,221,802	16.48	74,138
1964	872,513.45	901,102	848,511	373,008	17.05	21,877
1965	1,938,131.43	1,977,433	1,862,024	851,360	17.63	48,290
1966	929,863.98	936,704	882,035	419,775	18.23	23,027
1967	6,389,403.44	6,352,409	5,981,663	2,963,502	18.84	157,298
1968	7,745,887.82	7,597,693	7,154,268	3,689,975	19.46	189,618
1969	4,743,834.28	4,587,658	4,319,908	2,321,460	20.10	115,496
1970	4,601,425.40	4,385,517	4,129,565	2,312,431	20.75	111,442
1971	3,247,668.39	3,049,132	2,871,175	1,675,561	21.41	78,261
1972	2,143,087.42	1,981,143	1,865,517	1,134,805	22.08	51,395
1973	3,475,245.27	3,161,743	2,977,214	1,888,129	22.76	82,958
1974	1,703,953.28	1,524,905	1,435,907	949,628	23.45	40,496
1975	91,544.23	80,525	75,825	52,337	24.16	2,166
1976	3,956,242.01	3,419,507	3,219,934	2,318,805	24.87	93,237

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -40						
1977	212,734.78	180,577	170,038	127,791	25.59	4,994
1978	372,612.37	310,344	292,231	229,426	26.33	8,713
1979	1,357,751.19	1,109,223	1,044,485	856,367	27.07	31,635
1980	690,394.82	552,868	520,601	445,952	27.82	16,030
1981	64,121.65	50,299	47,363	42,407	28.58	1,484
1982	819,398.75	629,170	592,450	554,708	29.35	18,900
1983	232,344.34	174,501	164,317	160,965	30.13	5,342
1984	97,212.90	71,378	67,212	68,886	30.91	2,229
1985	13,465,291.76	9,654,749	9,091,268	9,760,140	31.71	307,794
1986	905,133.02	633,403	596,436	670,750	32.51	20,632
1987	536,605.42	366,143	344,774	406,474	33.32	12,199
1988	307,520.19	204,402	192,472	238,056	34.14	6,973
1989	1,145,328.67	741,039	697,790	905,670	34.96	25,906
1990	994,258.52	625,311	588,816	803,146	35.80	22,434
1991	20,130.90	12,297	11,579	16,604	36.64	453
1992	1,277,330.19	756,846	712,674	1,075,588	37.49	28,690
1993	4,645,166.56	2,667,301	2,511,629	3,991,604	38.34	104,111
1994	1,069,881.42	594,296	559,611	938,223	39.21	23,928
1995	4,103,981.84	2,202,738	2,074,179	3,671,396	40.08	91,602
1996	125,982.75	65,259	61,450	114,926	40.95	2,806
1997	780,906.29	389,707	366,962	726,307	41.83	17,363
1998	1,726,909.02	828,706	780,340	1,637,333	42.72	38,327
1999	6,946,312.18	3,198,693	3,012,007	6,712,830	43.62	153,893
2000	3,958,998.98	1,746,362	1,644,439	3,898,160	44.52	87,560
2001	2,794,820.94	1,178,051	1,109,296	2,803,453	45.43	61,709
2002	2,633,418.84	1,058,403	996,631	2,690,155	46.34	58,053
2003	7,656,769.96	2,925,560	2,754,815	7,964,663	47.26	168,529
2004	900,031.31	326,062	307,032	953,012	48.18	19,780
2005	3,086,227.61	1,056,243	994,597	3,326,122	49.11	67,728
2006	21,631,704.85	6,965,409	6,558,887	23,725,500	50.05	474,036
2007	305,430.86	92,166	86,787	340,816	50.99	6,684
2008	10,105,986.09	2,844,956	2,678,916	11,469,465	51.93	220,864
2009	3,366,622.91	878,837	827,545	3,885,727	52.88	73,482
2010	3,033,071.84	729,727	687,138	3,559,163	53.83	66,119
2011	18,672,690.05	4,110,270	3,870,382	22,271,384	54.78	406,560
2012	1,119,039.03	223,186	210,160	1,356,495	55.74	24,336
2013	5,375,473.33	959,823	903,805	6,621,858	56.71	116,767
2014	15,286,969.06	2,413,476	2,272,618	19,129,139	57.67	331,700
2015	390,495.90	53,494	50,372	496,322	58.64	8,464
2016	48,714,902.24	5,655,216	5,325,161	62,875,702	59.61	1,054,784
2017	23,610,174.19	2,242,730	2,111,838	30,942,406	60.59	510,685

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -40						
2018	19,967,043.86	1,479,318	1,392,980	26,560,881	61.56	431,463
2019	41,092,734.78	2,177,504	2,050,418	55,479,411	62.54	887,103
2020	16,994,088.23	541,738	510,121	23,281,603	63.52	366,524
2021	36,250,007.46	382,655	360,322	50,389,688	64.51	781,114
	380,035,179.92	116,341,961	109,551,883	422,497,369		8,437,948
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					50.1	2.22

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1931	23.54	22	24			
1932	940.99	867	941			
1933	9.73	9	10			
1934	110.87	101	111			
1945	26,508.37	22,868	26,508			
1953	1,276.00	1,030	1,276			
1957	3,692.63	2,856	3,693			
1961	26,681.00	19,662	26,681			
1966	9,667.84	6,657	9,668			
1970	2,877.03	1,863	26,025	23,148-		
	71,788.00	55,935	94,937	23,149-		

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -5						
1905	1,288.91	1,353	1,353			
1917	17,353.76	17,675	17,747	474	1.80	263
1919	723.67	730	733	27	2.34	12
1926	4,433.60	4,321	4,339	316	4.31	73
1927	659.16	639	642	50	4.60	11
1928	179.61	173	174	15	4.89	3
1929	37,090.80	35,583	35,727	3,218	5.18	621
1930	22,216.48	21,201	21,287	2,040	5.47	373
1936	7,045.90	6,508	6,534	864	7.22	120
1937	4,619.20	4,242	4,259	591	7.52	79
1938	8,508.37	7,769	7,801	1,133	7.82	145
1939	310.95	282	283	43	8.12	5
1940	1,082.51	977	981	156	8.42	19
1941	5,811.27	5,214	5,235	867	8.73	99
1942	287.17	256	257	45	9.04	5
1944	1,166.01	1,027	1,031	193	9.69	20
1947	21,813.80	18,824	18,900	4,004	10.69	375
1948	19,222.31	16,470	16,537	3,646	11.04	330
1949	5,425.90	4,615	4,634	1,063	11.40	93
1950	1,446.74	1,221	1,226	293	11.76	25
1951	51,479.26	43,117	43,292	10,761	12.14	886
1952	30,424.58	25,280	25,383	6,563	12.52	524
1953	757.03	624	627	168	12.91	13
1954	42,928.07	35,076	35,218	9,856	13.31	740
1955	5,285.07	4,281	4,298	1,251	13.71	91
1956	31,564.16	25,337	25,440	7,702	14.13	545
1957	6,949.15	5,526	5,548	1,749	14.56	120
1958	72,528.07	57,129	57,361	18,793	14.99	1,254
1959	107,404.43	83,754	84,094	28,681	15.44	1,858
1960	32,081.05	24,759	24,860	8,825	15.90	555
1961	51,450.75	39,293	39,453	14,570	16.36	891
1962	124,768.08	94,237	94,620	36,386	16.84	2,161
1963	64,107.75	47,882	48,076	19,237	17.32	1,111
1964	104,862.50	77,404	77,718	32,388	17.82	1,818
1965	141,711.71	103,365	103,785	45,012	18.32	2,457
1966	25,664.14	18,486	18,561	8,386	18.84	445
1967	104,325.83	74,196	74,497	35,045	19.36	1,810
1968	86,008.76	60,356	60,601	29,708	19.90	1,493
1969	246,806.08	170,863	171,557	87,589	20.44	4,285
1970	116,452.70	79,479	79,802	42,473	21.00	2,023
1971	338,840.13	227,939	228,864	126,918	21.56	5,887

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -5						
1972	33,425.65	22,146	22,236	12,861	22.14	581
1973	20,812.13	13,578	13,633	8,220	22.72	362
1974	174,036.34	111,744	112,198	70,540	23.31	3,026
1975	260,603.58	164,544	165,212	108,422	23.92	4,533
1976	285,893.72	177,462	178,182	122,006	24.53	4,974
1977	80,964.55	49,378	49,578	35,435	25.15	1,409
1978	38,976.35	23,341	23,436	17,489	25.78	678
1979	1,545.00	908	912	710	26.41	27
1980	87,432.39	50,400	50,605	41,199	27.06	1,523
1981	19,112.68	10,800	10,844	9,224	27.71	333
1982	122,886.91	67,999	68,275	60,756	28.38	2,141
1983	619,975.88	335,792	337,155	313,820	29.05	10,803
1984	37,169.32	19,690	19,770	19,258	29.73	648
1985	57,293.31	29,658	29,778	30,380	30.42	999
1986	942,549.62	476,530	478,464	511,213	31.11	16,432
1987	51,135.50	25,226	25,328	28,364	31.81	892
1988	739,809.41	355,774	357,218	419,582	32.52	12,902
1989	418,483.67	195,976	196,772	242,636	33.24	7,300
1990	56,829.67	25,887	25,992	33,679	33.97	991
1991	9,339.09	4,135	4,152	5,654	34.70	163
1992	665,761.07	286,142	287,304	411,745	35.44	11,618
1993	1,124,870.42	468,701	470,603	710,511	36.19	19,633
1994	1,226,739.81	495,047	497,056	791,021	36.94	21,414
1995	863,928.09	337,151	338,520	568,604	37.70	15,082
1996	1,079,111.36	406,578	408,228	724,839	38.47	18,842
1997	954,096.56	346,453	347,859	653,942	39.25	16,661
1998	506,336.36	176,950	177,668	353,985	40.03	8,843
1999	484,069.05	162,561	163,221	345,052	40.81	8,455
2000	28,338.54	9,120	9,157	20,598	41.61	495
2001	23,778.80	7,320	7,350	17,618	42.41	415
2002	93,834.28	27,571	27,683	70,843	43.21	1,640
2003	25,800.24	7,215	7,244	19,846	44.02	451
2004	124,540.91	33,041	33,175	97,593	44.84	2,176
2005	16,543.50	4,149	4,166	13,205	45.67	289
2006	317,478.86	75,061	75,366	257,987	46.49	5,549
2007	29,154.04	6,464	6,490	24,122	47.33	510
2008	166,552.86	34,481	34,621	140,260	48.17	2,912
2009	757,386.62	145,667	146,258	648,998	49.01	13,242
2010	89,268.38	15,825	15,889	77,843	49.87	1,561
2011	935,429.53	151,917	152,534	829,667	50.72	16,358
2012	250,059.43	36,845	36,995	225,567	51.58	4,373

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -5						
2013	76,721.36	10,137	10,178	70,379	52.45	1,342
2014	1,326,281.84	155,038	155,668	1,236,928	53.32	23,198
2015	25,247.97	2,563	2,573	23,937	54.20	442
2016	191,141.58	16,457	16,524	184,175	55.08	3,344
2017	122,731.09	8,677	8,712	120,156	55.96	2,147
2018	47,270.97	2,606	2,617	47,018	56.85	827
2019	137,432.26	5,411	5,433	138,871	57.75	2,405
2020	195,077.46	4,644	4,663	200,168	58.64	3,414
2021	16,879.00	133	133	17,590	59.55	295
	17,907,222.43	7,048,356	7,076,963	11,725,620		312,288

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.5 1.74

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -10						
1912	7,741.14	8,446	8,471	44	0.49	44
1917	1,638.84	1,749	1,754	49	1.80	27
1918	2,410.28	2,560	2,568	83	2.06	40
1925	7,497.22	7,694	7,717	530	4.02	132
1926	10,764.56	10,990	11,023	818	4.31	190
1927	170.41	173	174	13	4.60	3
1928	1,300.44	1,314	1,318	112	4.89	23
1929	5,253.45	5,280	5,296	483	5.18	93
1930	19,181.87	19,176	19,234	1,866	5.47	341
1931	10,413.99	10,356	10,387	1,068	5.76	185
1932	9,200.99	9,101	9,128	993	6.05	164
1933	4,378.56	4,307	4,320	496	6.34	78
1934	2,781.28	2,721	2,729	330	6.63	50
1935	5,637.50	5,485	5,502	699	6.93	101
1936	6,702.20	6,485	6,505	867	7.22	120
1937	17,784.42	17,111	17,163	2,400	7.52	319
1938	102,817.89	98,359	98,655	14,445	7.82	1,847
1939	33,957.83	32,299	32,396	4,958	8.12	611
1940	30,926.38	29,245	29,333	4,686	8.42	557
1941	79,655.04	74,872	75,098	12,523	8.73	1,434
1942	39,598.27	36,995	37,106	6,452	9.04	714
1943	18,812.40	17,465	17,518	3,176	9.36	339
1944	32.17	30	30	5	9.69	1
1945	19,306.04	17,694	17,747	3,490	10.01	349
1946	8,097.82	7,371	7,393	1,515	10.35	146
1947	91,038.21	82,300	82,548	17,594	10.69	1,646
1948	242,844.51	217,977	218,634	48,495	11.04	4,393
1949	482,844.78	430,215	431,511	99,618	11.40	8,738
1950	391,830.64	346,535	347,579	83,435	11.76	7,095
1951	1,036,133.14	909,142	911,881	227,865	12.14	18,770
1952	826,023.31	719,023	721,189	187,437	12.52	14,971
1953	407,118.11	351,470	352,529	95,301	12.91	7,382
1954	1,507,861.31	1,290,710	1,294,599	364,048	13.31	27,351
1955	880,421.90	747,170	749,421	219,043	13.71	15,977
1956	2,128,120.90	1,789,643	1,795,035	545,898	14.13	38,634
1957	2,899,215.96	2,415,230	2,422,507	766,631	14.56	52,653
1958	1,674,756.57	1,381,987	1,386,151	456,081	14.99	30,426
1959	2,828,047.97	2,310,337	2,317,298	793,555	15.44	51,396
1960	2,641,574.39	2,135,713	2,142,148	763,584	15.90	48,024
1961	2,086,920.45	1,669,668	1,674,699	620,913	16.36	37,953
1962	1,992,392.14	1,576,506	1,581,256	610,375	16.84	36,246

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -10						
1963	3,068,333.77	2,400,858	2,408,092	967,075	17.32	55,836
1964	4,798,621.39	3,710,774	3,721,954	1,556,530	17.82	87,347
1965	4,927,192.94	3,765,050	3,776,394	1,643,518	18.32	89,712
1966	3,784,185.84	2,855,547	2,864,150	1,298,454	18.84	68,920
1967	6,624,913.98	4,935,978	4,950,850	2,336,555	19.36	120,690
1968	6,726,603.33	4,945,150	4,960,049	2,439,215	19.90	122,574
1969	7,655,575.75	5,552,306	5,569,034	2,852,099	20.44	139,535
1970	7,198,900.33	5,147,214	5,162,722	2,756,068	21.00	131,241
1971	6,105,665.05	4,302,888	4,315,852	2,400,380	21.56	111,335
1972	4,610,253.89	3,199,977	3,209,618	1,861,661	22.14	84,086
1973	4,233,971.22	2,893,763	2,902,482	1,754,886	22.72	77,240
1974	7,199,351.00	4,842,643	4,857,233	3,062,053	23.31	131,362
1975	8,757,966.39	5,793,071	5,810,525	3,823,238	23.92	159,834
1976	5,999,760.33	3,901,566	3,913,321	2,686,415	24.53	109,515
1977	4,253,527.32	2,717,634	2,725,822	1,953,058	25.15	77,656
1978	4,662,090.40	2,924,823	2,933,635	2,194,664	25.78	85,130
1979	7,245,344.35	4,461,777	4,475,220	3,494,659	26.41	132,323
1980	4,039,905.77	2,439,699	2,447,050	1,996,846	27.06	73,793
1981	6,960,769.08	4,120,685	4,133,100	3,523,746	27.71	127,165
1982	7,507,351.87	4,352,012	4,365,124	3,892,963	28.38	137,173
1983	11,499,931.91	6,525,211	6,544,871	6,105,054	29.05	210,157
1984	6,813,955.39	3,781,405	3,792,798	3,702,553	29.73	124,539
1985	3,723,391.51	2,019,195	2,025,279	2,070,452	30.42	68,062
1986	8,694,488.10	4,605,036	4,618,910	4,945,027	31.11	158,953
1987	6,531,001.00	3,375,306	3,385,475	3,798,626	31.81	119,416
1988	15,466,155.27	7,791,849	7,815,325	9,197,446	32.52	282,824
1989	7,025,823.71	3,446,869	3,457,254	4,271,152	33.24	128,494
1990	11,111,859.88	5,302,724	5,318,700	6,904,346	33.97	203,248
1991	12,223,924.57	5,669,909	5,686,992	7,759,325	34.70	223,612
1992	21,222,049.27	9,555,504	9,584,294	13,759,960	35.44	388,261
1993	16,447,063.38	7,179,357	7,200,988	10,890,782	36.19	300,933
1994	22,984,237.01	9,716,885	9,746,161	15,536,500	36.94	420,587
1995	15,579,991.26	6,369,677	6,388,868	10,749,122	37.70	285,123
1996	23,236,411.91	9,171,714	9,199,347	16,360,706	38.47	425,285
1997	18,244,165.40	6,940,318	6,961,228	13,107,354	39.25	333,945
1998	7,966,330.14	2,916,577	2,925,364	5,837,599	40.03	145,831
1999	7,135,038.10	2,510,199	2,517,762	5,330,780	40.81	130,624
2000	6,455,266.58	2,176,393	2,182,950	4,917,843	41.61	118,189
2001	8,972,780.99	2,893,605	2,902,323	6,967,736	42.41	164,295
2002	15,790,816.47	4,860,619	4,875,264	12,494,634	43.21	289,161
2003	24,759,144.96	7,253,513	7,275,367	19,959,692	44.02	453,423

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -10						
2004	19,432,150.17	5,400,914	5,417,186	15,958,179	44.84	355,892
2005	22,329,958.11	5,866,370	5,884,045	18,678,909	45.67	408,997
2006	32,356,654.43	8,014,323	8,038,469	27,553,851	46.49	592,683
2007	31,271,268.05	7,263,909	7,285,794	27,112,601	47.33	572,842
2008	26,401,874.26	5,726,223	5,743,475	23,298,587	48.17	483,674
2009	56,482,210.32	11,380,431	11,414,719	50,715,712	49.01	1,034,803
2010	44,535,592.00	8,270,838	8,295,757	40,693,394	49.87	815,989
2011	40,962,775.58	6,969,284	6,990,282	38,068,771	50.72	750,567
2012	82,672,614.54	12,761,593	12,800,042	78,139,834	51.58	1,514,925
2013	26,275,060.83	3,636,810	3,647,767	25,254,800	52.45	481,502
2014	51,886,110.53	6,354,129	6,373,274	50,701,448	53.32	950,890
2015	18,001,812.29	1,914,259	1,920,026	17,881,968	54.20	329,926
2016	76,876,292.66	6,934,242	6,955,134	77,608,788	55.08	1,409,019
2017	40,142,299.99	2,973,059	2,982,017	41,174,513	55.96	735,785
2018	44,332,473.76	2,560,200	2,567,914	46,197,807	56.85	812,626
2019	86,363,985.90	3,562,514	3,573,247	91,427,137	57.75	1,583,154
2020	81,822,675.28	2,040,412	2,046,560	87,958,383	58.64	1,499,972
2021	89,623,951.58	739,398	741,626	97,844,721	59.55	1,643,068
	1,282,577,076.37	314,495,092	315,442,631	1,095,392,153		23,483,306
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					46.6	1.83

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 364.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-S1.5						
NET SALVAGE PERCENT.. -150						
1913	56,651.35	141,628	141,628			
1915	279.27	693	698			
1924	37.62	89	94			
1925	12,352.56	29,171	30,881			
1928	375.16	873	938			
1930	4,985.20	11,482	12,463			
1931	2,451.56	5,617	6,129			
1932	55.28	126	138			
1933	2,258.56	5,123	5,646			
1934	3,326.43	7,505	8,316			
1935	539.56	1,211	1,349			
1936	4,046.60	9,036	10,116			
1937	72,649.01	161,341	181,623			
1938	14,454.79	31,928	36,137			
1939	9,021.06	19,817	22,553			
1940	7,220.62	15,775	18,052			
1941	7,784.08	16,912	19,460			
1942	13,380.81	28,905	33,452			
1943	9,937.00	21,341	24,842			
1944	34,984.81	74,699	87,462			
1945	12,568.44	26,679	31,421			
1946	26,476.01	55,857	66,190			
1947	76,434.59	160,264	191,086			
1948	55,048.40	114,710	136,936	685	8.99	76
1949	31,945.93	66,140	78,955	910	9.28	98
1950	230,067.37	473,237	564,930	10,238	9.57	1,070
1951	674,472.18	1,377,980	1,644,973	41,207	9.87	4,175
1952	55,338.75	112,292	134,049	4,298	10.17	423
1953	39,196.99	78,993	94,298	3,694	10.47	353
1954	36,898.92	73,832	88,137	4,110	10.78	381
1955	257,319.44	511,184	610,229	33,070	11.09	2,982
1956	513,447.56	1,012,390	1,208,547	75,072	11.41	6,579
1957	694,928.01	1,359,609	1,623,042	114,278	11.74	9,734
1958	1,231,826.39	2,391,807	2,855,236	224,330	12.06	18,601
1959	1,539,919.76	2,965,770	3,540,408	309,391	12.40	24,951
1960	1,827,206.51	3,490,284	4,166,550	401,466	12.74	31,512
1961	1,902,560.32	3,603,402	4,301,585	454,816	13.09	34,745
1962	2,382,275.69	4,473,378	5,340,125	615,564	13.44	45,801
1963	2,651,566.72	4,934,831	5,890,987	737,930	13.80	53,473
1964	3,185,861.25	5,874,648	7,012,900	951,753	14.17	67,167
1965	2,855,276.03	5,216,161	6,226,827	911,363	14.54	62,680

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 364.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-S1.5						
NET SALVAGE PERCENT.. -150						
1966	1,724,661.63	3,120,344	3,724,931	586,723	14.92	39,325
1967	2,617,312.61	4,688,130	5,596,486	946,796	15.31	61,842
1968	2,532,193.73	4,488,757	5,358,484	972,000	15.71	61,871
1969	5,413,328.73	9,493,355	11,332,756	2,200,566	16.12	136,512
1970	4,502,119.89	7,809,940	9,323,168	1,932,132	16.53	116,886
1971	4,261,206.85	7,309,142	8,725,337	1,927,680	16.95	113,727
1972	5,108,812.83	8,661,354	10,339,549	2,432,483	17.38	139,959
1973	4,217,902.08	7,064,986	8,433,874	2,110,881	17.82	118,456
1974	4,736,505.92	7,835,010	9,353,095	2,488,170	18.27	136,189
1975	4,911,006.59	8,019,060	9,572,806	2,704,710	18.73	144,405
1976	6,073,922.94	9,785,697	11,681,741	3,503,066	19.20	182,451
1977	6,722,375.43	10,681,182	12,750,732	4,055,207	19.68	206,057
1978	7,166,510.27	11,224,188	13,398,949	4,517,327	20.17	223,963
1979	9,924,816.51	15,310,022	18,276,441	6,535,600	20.68	316,035
1980	11,863,018.09	18,019,628	21,511,051	8,146,494	21.19	384,450
1981	9,939,934.58	14,859,208	17,738,279	7,111,557	21.71	327,571
1982	10,792,375.95	15,863,713	18,937,413	8,043,527	22.25	361,507
1983	13,308,895.91	19,224,035	22,948,820	10,323,420	22.80	452,782
1984	15,564,253.22	22,078,282	26,356,096	12,554,537	23.36	537,437
1985	14,023,413.39	19,522,344	23,304,928	11,753,605	23.93	491,166
1986	15,720,029.07	21,455,089	25,612,156	13,687,917	24.52	558,235
1987	15,781,658.12	21,100,471	25,188,828	14,265,317	25.12	567,887
1988	18,065,698.54	23,644,386	28,225,644	16,938,602	25.73	658,321
1989	19,355,998.44	24,768,420	29,567,467	18,822,529	26.36	714,056
1990	18,887,250.20	23,609,063	28,183,476	19,034,650	27.00	704,987
1991	16,495,356.46	20,115,262	24,012,728	17,225,663	27.66	622,764
1992	24,551,504.80	29,189,284	34,844,903	26,533,859	28.32	936,930
1993	13,881,543.03	16,060,251	19,172,032	15,531,826	29.01	535,396
1994	19,955,014.08	22,449,391	26,799,110	23,088,425	29.70	777,388
1995	20,110,867.24	21,954,531	26,208,368	24,068,800	30.42	791,216
1996	19,858,811.01	21,017,076	25,089,275	24,557,753	31.14	788,624
1997	24,125,889.35	24,695,260	29,480,131	30,834,592	31.89	966,905
1998	17,632,987.05	17,437,261	20,815,847	23,266,621	32.64	712,825
1999	19,373,925.27	18,458,992	22,035,545	26,399,268	33.42	789,924
2000	19,534,327.33	17,906,630	21,376,159	27,459,659	34.20	802,914
2001	22,539,664.78	19,826,453	23,667,961	32,681,201	35.00	933,749
2002	22,679,432.10	19,088,711	22,787,276	33,911,304	35.82	946,714
2003	20,733,062.37	16,653,832	19,880,623	31,952,033	36.65	871,815
2004	23,462,653.31	17,933,679	21,408,449	37,248,184	37.49	993,550
2005	28,183,224.47	20,419,451	24,375,856	46,082,205	38.35	1,201,622
2006	47,834,677.67	32,730,878	39,072,704	80,513,990	39.22	2,052,881

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 364.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 54-S1.5						
NET SALVAGE PERCENT.. -150						
2007	26,598,061.12	17,116,517	20,432,956	46,062,197	40.10	1,148,683
2008	57,435,896.85	34,595,077	41,298,104	102,291,638	40.99	2,495,527
2009	77,113,641.99	43,197,134	51,566,867	141,217,238	41.90	3,370,340
2010	34,728,792.59	17,975,623	21,458,520	65,363,461	42.82	1,526,470
2011	38,129,575.25	18,093,437	21,599,161	73,724,777	43.75	1,685,138
2012	32,626,557.99	14,062,862	16,787,635	64,778,760	44.69	1,449,514
2013	46,243,689.05	17,897,464	21,365,217	94,244,006	45.64	2,064,943
2014	36,327,562.51	12,445,823	14,857,284	75,961,622	46.60	1,630,078
2015	40,291,790.05	11,993,859	14,317,749	86,411,726	47.57	1,816,517
2016	50,927,200.40	12,873,123	15,367,376	111,950,625	48.54	2,306,358
2017	43,105,321.90	8,920,646	10,649,081	97,114,224	49.53	1,960,715
2018	39,510,719.32	6,383,944	7,620,876	91,155,922	50.51	1,804,710
2019	73,919,159.88	8,521,031	10,172,037	174,625,863	51.51	3,390,135
2020	66,206,224.66	4,598,022	5,488,920	160,026,642	52.50	3,048,127
2021	88,394,150.85	2,046,325	2,442,814	218,542,563	53.50	4,084,908
	1,366,263,912.84	945,250,355	1,128,343,459	2,287,316,323		56,628,258
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					40.4	4.14

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. -50						
1913	1,433.15	1,955	2,150			
1918	1,118.93	1,467	1,678			
1919	8,454.94	10,993	12,682			
1920	396.80	512	595			
1921	20.52	26	31			
1922	1,241.25	1,576	1,862			
1923	3,825.62	4,819	5,738			
1924	139.43	174	209			
1925	6,066.98	7,522	9,100			
1926	1,846.46	2,271	2,770			
1927	1,997.89	2,437	2,997			
1928	770.82	933	1,156			
1929	787.25	945	1,181			
1930	334.62	398	502			
1931	25,484.53	30,078	38,227			
1932	11,972.01	14,013	17,958			
1933	4,798.19	5,568	7,197			
1934	11,428.86	13,149	17,143			
1935	12,999.85	14,826	19,500			
1936	102,740.23	116,148	154,110			
1937	303,881.77	340,500	455,823			
1938	257,403.87	285,784	386,106			
1939	113,415.78	124,786	169,704	420	15.99	26
1940	212,067.83	231,155	314,361	3,741	16.40	228
1941	176,818.12	190,918	259,640	5,587	16.81	332
1942	202,398.32	216,413	294,312	9,285	17.23	539
1943	65,433.97	69,295	94,238	3,913	17.64	222
1944	130,187.85	136,502	185,637	9,645	18.06	534
1945	95,217.45	98,836	134,413	8,413	18.48	455
1946	253,304.85	260,206	353,869	26,088	18.91	1,380
1947	433,257.58	440,408	598,936	50,950	19.34	2,634
1948	924,276.11	929,591	1,264,203	122,211	19.77	6,182
1949	994,701.65	989,723	1,345,980	146,072	20.20	7,231
1950	1,280,601.94	1,260,439	1,714,142	206,761	20.63	10,022
1951	1,764,655.15	1,717,442	2,335,647	311,336	21.07	14,776
1952	1,442,019.79	1,387,216	1,886,554	276,476	21.52	12,847
1953	1,560,433.73	1,483,972	2,018,138	322,513	21.96	14,686
1954	1,945,765.20	1,828,533	2,486,726	431,922	22.41	19,274
1955	3,252,745.53	3,019,345	4,106,178	772,940	22.87	33,797
1956	3,607,516.58	3,308,075	4,498,838	912,437	23.32	39,127
1957	2,945,401.09	2,666,324	3,626,085	792,017	23.79	33,292

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ELECTRIC DIVISION

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. -50						
1958	2,717,140.28	2,428,431	3,302,561	773,149	24.25	31,882
1959	2,778,843.74	2,450,940	3,333,172	835,094	24.72	33,782
1960	2,631,942.43	2,290,461	3,114,928	832,986	25.19	33,068
1961	2,779,025.27	2,385,112	3,243,649	924,889	25.67	36,030
1962	2,752,656.35	2,329,449	3,167,950	961,035	26.15	36,751
1963	2,349,165.93	1,959,803	2,665,247	858,502	26.63	32,238
1964	3,310,508.17	2,721,238	3,700,766	1,264,996	27.12	46,644
1965	4,413,083.05	3,573,472	4,859,767	1,759,858	27.61	63,740
1966	5,251,296.57	4,187,935	5,695,410	2,181,535	28.10	77,635
1967	4,467,437.22	3,506,916	4,769,254	1,931,902	28.60	67,549
1968	5,399,337.49	4,170,988	5,672,363	2,426,643	29.10	83,390
1969	5,799,436.78	4,406,122	5,992,135	2,707,020	29.61	91,422
1970	5,343,794.90	3,991,815	5,428,695	2,586,997	30.12	85,890
1971	5,829,524.35	4,278,842	5,819,039	2,925,248	30.64	95,472
1972	5,852,216.58	4,220,882	5,740,216	3,038,109	31.15	97,532
1973	6,859,180.56	4,856,300	6,604,357	3,684,414	31.68	116,301
1974	7,194,683.93	5,000,269	6,800,149	3,991,877	32.20	123,971
1975	5,715,640.09	3,896,638	5,299,259	3,274,201	32.73	100,037
1976	6,856,131.85	4,583,358	6,233,168	4,051,030	33.26	121,799
1977	6,736,317.61	4,412,322	6,000,567	4,103,909	33.80	121,417
1978	8,093,770.28	5,192,194	7,061,159	5,079,496	34.34	147,918
1979	8,557,595.20	5,374,213	7,308,697	5,527,696	34.88	158,478
1980	10,178,157.05	6,251,933	8,502,358	6,764,878	35.43	190,936
1981	9,036,635.87	5,426,455	7,379,743	6,175,211	35.98	171,629
1982	9,681,953.81	5,678,466	7,722,467	6,800,464	36.54	186,110
1983	10,500,565.14	6,014,146	8,178,978	7,571,870	37.09	204,149
1984	10,676,307.36	5,965,387	8,112,668	7,901,793	37.65	209,875
1985	11,334,952.71	6,174,772	8,397,422	8,605,007	38.21	225,203
1986	14,849,546.03	7,877,758	10,713,409	11,560,910	38.78	298,115
1987	14,521,213.74	7,496,649	10,195,117	11,586,704	39.35	294,452
1988	17,608,404.98	8,839,507	12,021,346	14,391,261	39.92	360,503
1989	18,532,533.09	9,039,336	12,293,105	15,505,695	40.49	382,951
1990	15,991,929.57	7,568,181	10,292,398	13,695,496	41.07	333,467
1991	15,242,126.85	6,992,249	9,509,155	13,354,035	41.65	320,625
1992	20,800,279.07	9,240,628	12,566,853	18,633,566	42.23	441,240
1993	15,514,303.16	6,667,272	9,067,201	14,204,254	42.81	331,798
1994	17,982,762.38	7,462,936	10,149,269	16,824,875	43.40	387,670
1995	22,699,592.45	9,091,187	12,363,620	21,685,769	43.98	493,083
1996	20,885,188.25	8,056,566	10,956,580	20,371,202	44.57	457,061
1997	26,005,944.39	9,648,075	13,120,963	25,887,954	45.16	573,250
1998	17,873,947.05	6,367,594	8,659,652	18,151,269	45.75	396,749

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. -50						
1999	16,590,696.05	5,661,575	7,699,496	17,186,548	46.35	370,799
2000	20,762,154.47	6,778,947	9,219,074	21,924,158	46.94	467,068
2001	24,526,248.88	7,640,049	10,390,135	26,399,238	47.54	555,306
2002	23,548,470.91	6,987,891	9,503,229	25,819,477	48.13	536,453
2003	26,909,664.54	7,581,663	10,310,733	30,053,764	48.73	616,740
2004	27,725,750.04	7,395,705	10,057,838	31,530,787	49.33	639,181
2005	30,417,468.61	7,657,446	10,413,794	35,212,409	49.93	705,236
2006	54,802,067.84	12,974,116	17,644,235	64,558,867	50.53	1,277,634
2007	29,790,612.07	6,605,919	8,983,763	35,702,155	51.13	698,262
2008	84,124,381.03	17,392,295	23,652,767	102,533,805	51.73	1,982,096
2009	72,174,655.96	13,821,807	18,797,058	89,464,926	52.34	1,709,303
2010	50,646,358.37	8,939,335	12,157,108	63,812,430	52.94	1,205,373
2011	52,109,677.46	8,402,685	11,427,287	66,737,229	53.55	1,246,260
2012	41,324,498.81	6,033,170	8,204,849	53,781,899	54.16	993,019
2013	49,557,159.45	6,479,846	8,812,309	65,523,430	54.77	1,196,338
2014	42,215,791.75	4,875,924	6,631,045	56,692,643	55.38	1,023,702
2015	43,000,911.33	4,310,626	5,862,264	58,639,103	55.99	1,047,314
2016	49,644,507.09	4,220,031	5,739,059	68,727,702	56.60	1,214,270
2017	46,917,198.90	3,260,511	4,434,154	65,941,644	57.22	1,152,423
2018	43,934,019.66	2,383,640	3,241,647	62,659,382	57.83	1,083,510
2019	79,575,810.29	3,083,165	4,192,971	115,170,744	58.45	1,970,415
2020	84,600,917.65	1,966,971	2,674,995	124,226,381	59.07	2,103,037
2021	113,353,328.99	879,055	1,195,476	168,834,517	59.69	2,828,523
	1,542,016,784.22	398,624,442	542,086,414	1,770,938,762		34,881,658
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					50.8	2.26

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -50						
1915	2,209,110.79	3,093,639	2,535,816	777,850	4.98	156,195
1916	89,065.31	124,282	101,872	31,726	5.23	6,066
1917	119,753.03	166,481	136,462	43,168	5.49	7,863
1918	2,053.89	2,845	2,332	749	5.75	130
1919	1,818.96	2,510	2,057	671	6.00	112
1920	6,979.49	9,595	7,865	2,604	6.26	416
1921	9,169.93	12,559	10,294	3,461	6.52	531
1922	5,338.95	7,284	5,971	2,037	6.78	300
1923	7,134.48	9,697	7,949	2,753	7.04	391
1924	10,566.43	14,305	11,726	4,124	7.31	564
1925	42,354.25	57,119	46,820	16,711	7.57	2,208
1926	39,773.09	53,423	43,790	15,870	7.84	2,024
1927	135,000.55	180,576	148,016	54,485	8.12	6,710
1928	418,845.71	557,984	457,372	170,897	8.39	20,369
1929	567,407.87	752,613	616,907	234,205	8.68	26,982
1930	155,024.03	204,725	167,810	64,726	8.97	7,216
1931	198,453.63	260,926	213,878	83,802	9.26	9,050
1932	53,748.05	70,335	57,653	22,969	9.57	2,400
1933	33,267.51	43,328	35,515	14,386	9.88	1,456
1934	15,939.70	20,658	16,933	6,977	10.20	684
1935	26,940.17	34,737	28,473	11,937	10.53	1,134
1936	179,564.87	230,311	188,783	80,564	10.87	7,412
1937	264,805.65	337,786	276,879	120,329	11.22	10,725
1938	114,478.91	145,183	119,005	52,713	11.59	4,548
1939	217,672.55	274,440	224,955	101,554	11.96	8,491
1940	118,363.64	148,334	121,587	55,958	12.34	4,535
1941	357,051.08	444,598	364,431	171,146	12.74	13,434
1942	203,825.24	252,173	206,703	99,035	13.14	7,537
1943	42,458.79	52,173	42,766	20,922	13.56	1,543
1944	38,140.93	46,532	38,142	19,069	14.00	1,362
1945	30,045.34	36,391	29,829	15,239	14.44	1,055
1946	84,314.56	101,346	83,072	43,400	14.90	2,913
1947	350,129.04	417,566	342,273	182,921	15.37	11,901
1948	247,733.47	293,070	240,226	131,374	15.85	8,289
1949	359,719.70	421,951	345,868	193,712	16.35	11,848
1950	193,358.14	224,875	184,327	105,710	16.85	6,274
1951	434,130.78	500,379	410,154	241,042	17.37	13,877
1952	236,189.03	269,681	221,054	133,230	17.91	7,439
1953	127,670.99	144,396	118,360	73,146	18.45	3,965
1954	263,276.71	294,816	241,657	153,258	19.01	8,062
1955	438,886.64	486,460	398,745	259,585	19.58	13,258

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -50						
1956	757,990.61	831,364	681,458	455,528	20.16	22,596
1957	557,289.65	604,656	495,629	340,305	20.75	16,400
1958	745,065.09	799,306	655,181	462,417	21.36	21,649
1959	684,447.80	725,785	594,916	431,756	21.98	19,643
1960	852,438.76	893,360	732,276	546,382	22.60	24,176
1961	795,548.39	823,548	675,052	518,271	23.24	22,301
1962	975,255.74	996,911	817,155	645,729	23.89	27,029
1963	1,022,080.17	1,031,284	845,330	687,790	24.55	28,016
1964	1,406,426.82	1,400,232	1,147,752	961,888	25.22	38,140
1965	1,613,197.01	1,584,482	1,298,779	1,121,017	25.89	43,299
1966	993,466.21	962,073	788,599	701,600	26.58	26,396
1967	1,202,522.65	1,147,694	940,750	863,034	27.28	31,636
1968	2,053,441.47	1,931,046	1,582,853	1,497,309	27.98	53,514
1969	887,837.94	822,133	673,892	657,865	28.70	22,922
1970	1,348,833.37	1,229,590	1,007,879	1,015,371	29.42	34,513
1971	1,005,773.84	902,179	739,504	769,157	30.15	25,511
1972	1,020,798.73	900,544	738,164	793,034	30.89	25,673
1973	488,215.85	423,378	347,037	385,287	31.64	12,177
1974	2,095,202.21	1,785,521	1,463,568	1,679,235	32.39	51,844
1975	971,895.13	813,476	666,796	791,047	33.15	23,863
1976	574,510.40	472,015	386,905	474,861	33.92	13,999
1977	1,288,896.55	1,038,844	851,527	1,081,818	34.70	31,176
1978	574,163.23	453,704	371,895	489,350	35.49	13,788
1979	608,008.23	470,845	385,945	526,067	36.28	14,500
1980	637,085.80	483,166	396,045	559,584	37.08	15,091
1981	876,803.98	650,935	533,563	781,643	37.88	20,635
1982	882,693.69	640,836	525,285	798,756	38.70	20,640
1983	412,077.50	292,412	239,686	378,430	39.52	9,576
1984	3,881,620.40	2,690,720	2,205,548	3,616,883	40.34	89,660
1985	2,006,290.68	1,357,045	1,112,352	1,897,084	41.18	46,068
1986	4,753,750.57	3,135,550	2,570,169	4,560,457	42.02	108,531
1987	2,402,487.44	1,544,307	1,265,848	2,337,883	42.86	54,547
1988	5,535,724.20	3,463,177	2,838,721	5,464,865	43.72	124,997
1989	3,583,143.43	2,180,683	1,787,477	3,587,238	44.57	80,485
1990	4,217,073.99	2,493,113	2,043,572	4,282,039	45.44	94,235
1991	3,754,753.16	2,154,459	1,765,982	3,866,148	46.31	83,484
1992	5,935,516.27	3,302,492	2,707,010	6,196,264	47.18	131,332
1993	4,552,518.14	2,452,009	2,009,880	4,818,897	48.07	100,247
1994	3,724,964.74	1,940,688	1,590,757	3,996,690	48.95	81,648
1995	7,142,881.18	3,592,834	2,944,999	7,769,323	49.85	155,854
1996	4,958,693.20	2,405,983	1,972,153	5,465,887	50.74	107,723

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. -50						
1997	10,295,956.65	4,808,160	3,941,186	11,502,749	51.65	222,706
1998	6,828,329.68	3,064,554	2,511,975	7,730,520	52.56	147,080
1999	5,245,793.23	2,258,865	1,851,562	6,017,128	53.47	112,533
2000	6,523,898.83	2,689,151	2,204,262	7,581,586	54.39	139,393
2001	6,011,648.03	2,367,357	1,940,492	7,076,980	55.31	127,951
2002	5,557,308.77	2,085,074	1,709,108	6,626,855	56.24	117,832
2003	9,089,547.16	3,241,287	2,656,841	10,977,480	57.17	192,015
2004	10,194,100.28	3,443,567	2,822,647	12,468,503	58.11	214,567
2005	18,728,615.92	5,974,522	4,897,238	23,195,686	59.05	392,814
2006	10,785,657.13	3,237,800	2,653,982	13,524,504	59.99	225,446
2007	9,159,402.51	2,575,670	2,111,243	11,627,861	60.94	190,808
2008	36,283,124.25	9,513,435	7,798,038	46,626,648	61.89	753,379
2009	35,553,952.75	8,646,544	7,087,459	46,243,470	62.84	735,892
2010	11,845,062.65	2,653,235	2,174,822	15,592,772	63.80	244,401
2011	13,368,063.84	2,737,713	2,244,068	17,808,028	64.76	274,985
2012	18,949,635.59	3,513,262	2,879,775	25,544,678	65.73	388,630
2013	19,721,514.52	3,277,716	2,686,701	26,895,571	66.69	403,292
2014	39,491,017.71	5,797,479	4,752,118	54,484,409	67.66	805,268
2015	29,354,213.01	3,739,580	3,065,285	40,966,035	68.63	596,911
2016	38,354,286.32	4,134,784	3,389,228	54,142,201	69.61	777,793
2017	29,823,243.68	2,636,226	2,160,880	42,573,986	70.58	603,202
2018	33,242,060.99	2,287,220	1,874,804	47,988,287	71.56	670,602
2019	57,665,903.98	2,837,162	2,325,585	84,173,271	72.54	1,160,370
2020	38,799,306.97	1,148,265	941,218	57,257,742	73.52	778,805
2021	54,006,709.93	528,996	433,611	80,576,454	74.51	1,081,418
	647,109,300.48	157,824,085	129,366,344	841,297,607		13,728,876

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 61.3 2.12

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R2						
NET SALVAGE PERCENT.. -40						
1915	23,739.14	33,235	33,235			
1917	38,355.26	53,358	47,017	6,680	0.36	6,680
1918	284.96	395	348	51	0.60	51
1919	1,259.88	1,737	1,531	233	0.86	233
1920	4,367.54	5,993	5,281	834	1.13	738
1921	696.23	951	838	137	1.38	99
1922	865.43	1,177	1,037	175	1.64	107
1923	4,625.50	6,258	5,514	962	1.92	501
1924	6,809.20	9,167	8,078	1,455	2.19	664
1925	26,531.92	35,542	31,318	5,827	2.46	2,369
1926	13,966.40	18,613	16,401	3,152	2.74	1,150
1927	15,060.53	19,968	17,595	3,490	3.02	1,156
1928	19,146.92	25,254	22,253	4,553	3.30	1,380
1929	19,165.95	25,147	22,159	4,673	3.58	1,305
1930	108,025.72	140,969	124,217	27,019	3.87	6,982
1931	21,985.29	28,533	25,142	5,637	4.16	1,355
1932	35,335.19	45,607	40,187	9,282	4.45	2,086
1933	18,450.62	23,683	20,869	4,962	4.74	1,047
1934	13,856.69	17,687	15,585	3,814	5.03	758
1935	8,008.54	10,166	8,958	2,254	5.32	424
1936	14,756.56	18,626	16,413	4,246	5.61	757
1937	62,394.51	78,310	69,004	18,348	5.90	3,110
1938	25,572.92	31,914	28,122	7,680	6.19	1,241
1939	75,332.94	93,477	82,369	23,097	6.48	3,564
1940	128,685.06	158,729	139,867	40,292	6.78	5,943
1941	79,067.86	96,964	85,442	25,253	7.07	3,572
1942	81,824.47	99,742	87,889	26,665	7.37	3,618
1943	16,991.68	20,587	18,141	5,647	7.67	736
1944	36,874.09	44,396	39,120	12,504	7.98	1,567
1945	15,242.21	18,236	16,069	5,270	8.29	636
1946	55,396.14	65,853	58,028	19,527	8.60	2,271
1947	184,513.26	217,894	192,001	66,318	8.92	7,435
1948	118,258.29	138,722	122,237	43,325	9.24	4,689
1949	104,710.44	121,983	107,488	39,107	9.57	4,086
1950	195,080.48	225,629	198,817	74,296	9.91	7,497
1951	148,318.82	170,307	150,069	57,577	10.25	5,617
1952	153,967.49	175,470	154,619	60,935	10.60	5,749
1953	234,731.75	265,437	233,895	94,729	10.96	8,643
1954	162,684.29	182,487	160,802	66,956	11.33	5,910
1955	351,850.12	391,392	344,882	147,708	11.71	12,614
1956	804,603.75	887,515	782,050	344,395	12.09	28,486

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R2						
NET SALVAGE PERCENT.. -40						
1957	708,459.69	774,511	682,475	309,369	12.49	24,769
1958	525,803.17	569,657	501,964	234,160	12.89	18,166
1959	516,656.04	554,416	488,534	234,784	13.31	17,640
1960	682,971.55	725,840	639,587	316,573	13.73	23,057
1961	650,946.04	684,769	603,397	307,927	14.17	21,731
1962	656,319.35	683,328	602,127	316,720	14.61	21,678
1963	825,168.07	849,803	748,820	406,415	15.07	26,968
1964	1,053,934.02	1,073,491	945,926	529,582	15.53	34,101
1965	1,170,043.13	1,177,962	1,037,983	600,077	16.01	37,481
1966	1,060,845.25	1,055,520	930,091	555,092	16.49	33,662
1967	1,096,153.29	1,077,192	949,188	585,427	16.99	34,457
1968	1,763,422.83	1,710,823	1,507,523	961,269	17.50	54,930
1969	1,232,070.09	1,179,899	1,039,690	685,208	18.01	38,046
1970	1,697,380.26	1,603,406	1,412,871	963,461	18.54	51,967
1971	2,456,890.86	2,288,260	2,016,342	1,423,305	19.08	74,597
1972	3,069,718.08	2,817,553	2,482,739	1,814,866	19.63	92,454
1973	3,528,628.89	3,190,255	2,811,152	2,128,928	20.19	105,445
1974	2,987,142.70	2,658,874	2,342,916	1,839,084	20.76	88,588
1975	7,930,749.47	6,946,179	6,120,753	4,982,296	21.34	233,472
1976	2,301,754.84	1,983,229	1,747,559	1,474,898	21.92	67,285
1977	6,011,706.16	5,091,158	4,486,168	3,930,221	22.52	174,521
1978	7,195,897.25	5,986,224	5,274,871	4,799,385	23.13	207,496
1979	7,770,924.30	6,346,219	5,592,088	5,287,206	23.75	222,619
1980	2,933,411.26	2,350,226	2,070,945	2,035,831	24.38	83,504
1981	5,648,627.23	4,438,251	3,910,847	3,997,231	25.01	159,825
1982	5,141,082.46	3,957,338	3,487,081	3,710,434	25.66	144,600
1983	5,768,392.32	4,348,145	3,831,448	4,244,301	26.31	161,319
1984	6,006,061.78	4,429,927	3,903,512	4,504,974	26.97	167,036
1985	9,258,160.20	6,673,967	5,880,889	7,080,535	27.65	256,077
1986	10,930,363.79	7,696,856	6,782,226	8,520,283	28.33	300,751
1987	11,883,305.43	8,166,588	7,196,139	9,440,489	29.02	325,310
1988	13,240,473.43	8,874,798	7,820,192	10,716,471	29.71	360,702
1989	13,747,597.73	8,975,092	7,908,567	11,338,070	30.42	372,718
1990	12,971,399.94	8,242,079	7,262,660	10,897,300	31.13	350,058
1991	11,726,614.28	7,243,788	6,382,997	10,034,263	31.85	315,048
1992	13,692,307.33	8,212,482	7,236,580	11,932,650	32.58	366,257
1993	15,245,810.30	8,867,207	7,813,503	13,530,631	33.32	406,081
1994	17,611,112.66	9,922,876	8,743,725	15,911,833	34.06	467,171
1995	17,167,736.12	9,356,760	8,244,881	15,789,950	34.81	453,604
1996	18,128,339.26	9,541,743	8,407,882	16,971,793	35.57	477,138
1997	21,985,846.76	11,156,586	9,830,831	20,949,354	36.34	576,482

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R2						
NET SALVAGE PERCENT.. -40						
1998	17,069,977.02	8,339,196	7,348,236	16,549,732	37.11	445,964
1999	15,713,885.24	7,375,532	6,499,086	15,500,353	37.89	409,088
2000	14,827,905.21	6,675,701	5,882,417	14,876,650	38.67	384,708
2001	13,674,373.44	5,887,584	5,187,953	13,956,170	39.47	353,589
2002	12,768,740.43	5,246,854	4,623,362	13,252,875	40.27	329,100
2003	16,696,686.51	6,532,712	5,756,419	17,618,942	41.07	428,998
2004	15,607,850.19	5,796,194	5,107,423	16,743,567	41.88	399,799
2005	22,578,770.93	7,930,387	6,988,006	24,622,273	42.70	576,634
2006	25,755,893.23	8,521,286	7,508,688	28,549,563	43.53	655,859
2007	13,424,048.77	4,167,496	3,672,266	15,121,402	44.36	340,879
2008	44,711,979.36	12,969,425	11,428,247	51,168,524	45.19	1,132,297
2009	39,051,164.06	10,512,261	9,263,072	45,408,558	46.04	986,285
2010	19,799,175.30	4,921,204	4,336,410	23,382,435	46.88	498,772
2011	23,162,897.96	5,268,262	4,642,226	27,785,831	47.74	582,024
2012	29,966,103.12	6,189,678	5,454,149	36,498,395	48.59	751,150
2013	20,823,196.54	3,856,289	3,398,040	25,754,435	49.46	520,712
2014	33,991,696.32	5,568,792	4,907,043	42,681,332	50.33	848,030
2015	28,401,579.04	4,045,805	3,565,036	36,197,175	51.20	706,976
2016	37,563,097.94	4,539,425	3,999,998	48,588,339	52.08	932,956
2017	39,790,812.87	3,948,522	3,479,313	52,227,825	52.96	986,175
2018	47,442,881.07	3,670,371	3,234,215	63,185,818	53.85	1,173,367
2019	76,640,819.39	4,235,018	3,731,764	103,565,383	54.75	1,891,605
2020	71,602,339.22	2,391,805	2,107,583	98,135,692	55.64	1,763,762
2021	88,841,548.99	981,344	864,729	123,513,440	56.55	2,184,146
	1,043,319,043.80	327,061,530	288,200,237	1,172,446,425		26,878,512
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					43.6	2.58

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1900	215.45	215	215			
1901	179.92	180	180			
1902	303.18	303	303			
1903	540.83	541	541			
1904	650.79	651	651			
1905	907.32	907	907			
1906	1,288.24	1,288	1,288			
1907	342.05	342	342			
1908	320.94	321	321			
1909	2,658.67	2,659	2,659			
1910	270.97	271	271			
1911	494.20	494	494			
1912	1,751.35	1,751	1,751			
1913	6,808.79	6,809	6,809			
1914	2,665.32	2,665	2,665			
1915	1,742.47	1,742	1,742			
1916	2,824.14	2,824	2,824			
1917	581.92	582	582			
1918	7,374.43	7,374	7,374			
1919	4,809.82	4,810	4,810			
1920	8,961.05	8,961	8,961			
1921	1,353.76	1,354	1,354			
1922	1,085.01	1,085	1,085			
1923	5,471.70	5,472	5,472			
1924	1,028.37	1,028	1,028			
1925	26,607.76	26,608	26,608			
1926	8,975.50	8,976	8,976			
1927	5,326.21	5,326	5,326			
1928	27,324.06	27,324	27,324			
1929	16,279.61	16,280	16,280			
1930	4,375.58	4,358	4,376			
1931	2,790.82	2,766	2,791			
1932	7,733.89	7,623	7,734			
1933	5,606.08	5,493	5,606			
1934	6,229.10	6,067	6,229			
1935	310.96	301	311			
1936	16,126.35	15,516	16,126			
1937	29,509.64	28,220	29,510			
1938	12,716.95	12,087	12,717			
1939	405,444.37	382,881	405,444			
1940	566,178.32	531,222	566,178			

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1941	23,882.46	22,263	23,882			
1942	15,146.86	14,024	15,147			
1943	386.48	355	386			
1944	10,323.71	9,431	10,324			
1945	12,110.58	10,986	12,111			
1946	36,250.60	32,657	36,251			
1947	90,622.31	81,048	90,622			
1948	306,820.18	272,404	305,353	1,467	5.16	284
1949	44,117.60	38,881	43,584	534	5.46	98
1950	34,600.37	30,268	33,929	671	5.76	116
1951	37,335.57	32,409	36,329	1,007	6.07	166
1952	112,033.62	96,495	108,167	3,867	6.38	606
1953	303,216.93	259,120	290,462	12,755	6.69	1,907
1954	438,126.16	371,360	416,278	21,848	7.01	3,117
1955	1,356,927.98	1,141,000	1,279,011	77,917	7.32	10,644
1956	1,166,093.29	972,172	1,089,762	76,331	7.65	9,978
1957	735,262.85	607,871	681,397	53,866	7.97	6,759
1958	435,837.50	357,199	400,404	35,434	8.30	4,269
1959	403,074.21	327,453	367,060	36,014	8.63	4,173
1960	573,583.17	461,734	517,584	55,999	8.97	6,243
1961	382,158.60	304,814	341,683	40,476	9.31	4,348
1962	521,809.43	412,344	462,220	59,589	9.65	6,175
1963	666,680.88	521,751	584,860	81,821	10.00	8,182
1964	1,047,847.88	812,082	910,308	137,540	10.35	13,289
1965	765,383.73	587,179	658,202	107,182	10.71	10,008
1966	1,596,689.11	1,212,446	1,359,099	237,590	11.07	21,463
1967	2,442,268.64	1,834,876	2,056,815	385,454	11.44	33,694
1968	1,821,152.12	1,353,590	1,517,315	303,837	11.81	25,727
1969	1,840,698.84	1,352,914	1,516,557	324,142	12.19	26,591
1970	1,919,306.79	1,394,837	1,563,551	355,756	12.57	28,302
1971	2,353,289.61	1,690,274	1,894,723	458,567	12.96	35,383
1972	2,147,366.82	1,524,158	1,708,514	438,853	13.35	32,873
1973	2,538,011.55	1,779,375	1,994,601	543,411	13.75	39,521
1974	2,904,739.98	2,011,213	2,254,481	650,259	14.15	45,955
1975	1,655,693.44	1,131,633	1,268,511	387,182	14.56	26,592
1976	2,531,404.81	1,707,053	1,913,531	617,874	14.98	41,247
1977	3,633,627.06	2,417,161	2,709,531	924,096	15.40	60,006
1978	4,558,429.51	2,989,737	3,351,364	1,207,066	15.83	76,252
1979	4,606,926.40	2,977,457	3,337,599	1,269,327	16.27	78,016
1980	3,498,998.93	2,227,953	2,497,437	1,001,562	16.71	59,938
1981	3,715,341.20	2,328,553	2,610,206	1,105,135	17.17	64,364

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
1982	4,067,626.33	2,508,668	2,812,107	1,255,519	17.63	71,215
1983	3,403,435.63	2,064,252	2,313,936	1,089,500	18.10	60,193
1984	8,651,726.26	5,157,208	5,781,004	2,870,722	18.58	154,506
1985	6,779,484.63	3,970,405	4,450,650	2,328,835	19.06	122,184
1986	7,466,692.77	4,291,706	4,810,814	2,655,879	19.56	135,781
1987	6,771,673.89	3,818,615	4,280,500	2,491,174	20.06	124,186
1988	6,291,200.66	3,476,580	3,897,093	2,394,108	20.58	116,332
1989	7,107,440.00	3,847,257	4,312,606	2,794,834	21.10	132,457
1990	7,424,527.01	3,931,807	4,407,383	3,017,144	21.64	139,424
1991	7,444,292.46	3,853,240	4,319,313	3,124,979	22.19	140,828
1992	7,995,853.13	4,043,103	4,532,141	3,463,712	22.74	152,318
1993	8,772,090.22	4,326,921	4,850,288	3,921,802	23.31	168,245
1994	9,397,223.42	4,514,708	5,060,789	4,336,434	23.90	181,441
1995	10,435,223.72	4,879,615	5,469,834	4,965,390	24.49	202,752
1996	12,938,448.35	5,878,584	6,589,634	6,348,814	25.10	252,941
1997	14,393,028.38	6,345,454	7,112,975	7,280,053	25.72	283,050
1998	9,813,216.15	4,189,851	4,696,639	5,116,577	26.36	194,104
1999	9,696,934.13	4,003,185	4,487,395	5,209,539	27.01	192,874
2000	11,768,368.78	4,689,460	5,256,679	6,511,690	27.67	235,334
2001	12,705,452.35	4,875,082	5,464,753	7,240,699	28.35	255,404
2002	8,638,083.05	3,182,961	3,567,959	5,070,124	29.05	174,531
2003	11,691,559.01	4,127,588	4,626,845	7,064,714	29.76	237,390
2004	11,023,933.50	3,716,940	4,166,527	6,857,406	30.49	224,907
2005	13,426,604.92	4,311,149	4,832,609	8,593,996	31.23	275,184
2006	15,992,206.12	4,867,228	5,455,949	10,536,257	32.00	329,258
2007	19,939,321.71	5,730,362	6,423,484	13,515,838	32.78	412,320
2008	23,486,071.19	6,341,239	7,108,250	16,377,821	33.58	487,725
2009	14,345,944.51	3,620,773	4,058,727	10,287,218	34.39	299,134
2010	10,120,130.79	2,369,426	2,656,023	7,464,108	35.23	211,868
2011	14,517,733.77	3,130,749	3,509,432	11,008,302	36.08	305,108
2012	15,000,653.26	2,951,229	3,308,198	11,692,455	36.95	316,440
2013	16,975,936.98	3,011,361	3,375,603	13,600,334	37.84	359,417
2014	15,877,184.75	2,502,403	2,805,084	13,072,101	38.75	337,345
2015	17,753,479.54	2,443,056	2,738,559	15,014,921	39.67	378,496
2016	14,220,584.06	1,666,226	1,867,766	12,352,818	40.61	304,182
2017	14,587,372.39	1,407,973	1,578,276	13,009,096	41.56	313,020
2018	17,307,421.54	1,305,499	1,463,407	15,844,015	42.53	372,537

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 46-S1						
NET SALVAGE PERCENT.. 0						
2019	14,664,317.65	793,780	889,792	13,774,526	43.51	316,583
2020	18,611,492.70	606,921	680,332	17,931,161	44.50	402,947
2021	25,775,512.32	280,180	314,070	25,461,443	45.50	559,592
	541,759,225.68	181,878,951	203,798,741	337,960,485		10,719,839

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.5 1.98

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -170						
1919	330.15	891	891			
1920	196.71	529	531			
1921	200.44	537	541			
1922	284.05	757	767			
1923	2,073.04	5,502	5,597			
1924	130.37	344	352			
1925	16,511.94	43,399	44,582			
1926	2,871.31	7,510	7,753			
1927	3,899.78	10,147	10,529			
1928	4,472.63	11,578	12,076			
1929	30,784.58	79,280	83,118			
1930	38,625.12	98,941	104,288			
1931	29,852.66	76,059	80,602			
1932	15,621.11	39,577	42,177			
1933	11,626.78	29,292	31,392			
1934	12,325.72	30,883	33,279			
1935	12,526.37	31,208	33,821			
1936	12,404.33	30,727	33,492			
1937	61,297.94	150,970	165,504			
1938	16,701.11	40,895	45,093			
1939	47,464.47	115,549	128,154			
1940	109,897.02	265,970	296,722			
1941	119,372.49	287,203	322,306			
1942	78,029.29	186,586	210,679			
1943	76,667.35	182,236	207,002			
1944	52,653.10	124,380	142,163			
1945	42,783.70	100,435	115,516			
1946	42,966.50	100,232	116,010			
1947	107,119.87	248,313	289,224			
1948	101,216.57	233,087	273,285			
1949	95,689.60	218,856	258,362			
1950	102,714.27	233,308	277,329			
1951	143,176.32	322,895	386,576			
1952	222,610.64	498,432	601,049			
1953	202,332.92	449,653	546,299			
1954	225,112.51	496,412	607,804			
1955	74,942.63	163,972	202,345			
1956	67,254.28	145,930	181,587			
1957	50,767.26	109,234	137,072			
1958	80,707.82	172,150	217,911			
1959	66,110.84	139,717	178,499			

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -170						
1960	143,542.51	300,537	387,565			
1961	65,116.09	135,025	175,813			
1962	77,072.13	158,227	208,095			
1963	45,443.05	92,312	122,696			
1964	55,801.55	112,148	150,664			
1965	549,612.31	1,092,457	1,483,953			
1966	846,575.61	1,663,206	2,285,754			
1967	756,614.78	1,469,000	2,042,860			
1968	914,834.74	1,754,183	2,470,054			
1969	902,543.97	1,708,464	2,436,869			
1970	913,242.95	1,705,859	2,465,756			
1971	1,454,376.64	2,679,503	3,926,817			
1972	1,394,197.29	2,533,057	3,764,333			
1973	1,717,913.88	3,074,820	4,638,367			
1974	1,524,693.76	2,687,817	4,116,673			
1975	1,872,663.76	3,249,766	5,056,192			
1976	1,915,398.94	3,270,299	5,110,116	61,461	20.22	3,040
1977	1,715,361.15	2,879,944	4,500,153	131,322	20.80	6,314
1978	2,060,019.47	3,397,914	5,309,525	252,528	21.40	11,800
1979	2,218,673.69	3,594,251	5,616,318	374,101	22.00	17,005
1980	2,610,778.42	4,151,287	6,486,733	562,369	22.61	24,873
1981	2,648,014.21	4,129,917	6,453,341	696,297	23.23	29,974
1982	2,698,197.32	4,123,385	6,443,134	841,999	23.87	35,274
1983	2,854,678.68	4,272,803	6,676,612	1,031,020	24.51	42,065
1984	3,337,766.24	4,889,444	7,640,165	1,371,804	25.16	54,523
1985	3,948,257.94	5,655,820	8,837,692	1,822,604	25.82	70,589
1986	3,514,476.25	4,918,763	7,685,979	1,803,107	26.49	68,067
1987	3,923,326.53	5,360,049	8,375,525	2,217,457	27.17	81,614
1988	3,938,422.20	5,249,239	8,202,375	2,431,365	27.85	87,302
1989	3,993,820.31	5,185,804	8,103,252	2,680,063	28.55	93,873
1990	4,046,379.06	5,114,971	7,992,570	2,932,653	29.25	100,262
1991	3,811,212.45	4,684,853	7,320,475	2,969,799	29.96	99,125
1992	3,435,800.95	4,101,955	6,409,648	2,867,015	30.68	93,449
1993	4,485,858.10	5,194,879	8,117,433	3,994,384	31.41	127,169
1994	1,121,228.45	1,257,699	1,965,260	1,062,057	32.15	33,034
1995	4,740,989.83	5,145,870	8,040,852	4,759,821	32.89	144,719
1996	4,286,867.02	4,495,089	7,023,952	4,550,589	33.64	135,273
1997	5,166,071.21	5,224,370	8,163,515	5,784,877	34.40	168,165
1998	3,858,898.58	3,756,580	5,869,970	4,549,056	35.17	129,345
1999	3,481,114.19	3,257,226	5,089,688	4,309,320	35.94	119,903
2000	3,211,212.11	2,881,652	4,502,822	4,167,451	36.72	113,493

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -170						
2001	3,650,627.57	3,134,429	4,897,807	4,958,887	37.51	132,202
2002	2,939,250.10	2,408,172	3,762,970	4,173,005	38.31	108,927
2003	4,015,471.77	3,132,297	4,894,476	5,947,298	39.11	152,066
2004	3,820,547.08	2,828,298	4,419,452	5,896,025	39.92	147,696
2005	4,134,824.13	2,896,506	4,526,033	6,637,992	40.73	162,975
2006	13,333,571.85	8,803,957	13,756,919	22,243,725	41.55	535,348
2007	7,901,225.23	4,894,928	7,648,734	13,684,574	42.38	322,902
2008	8,495,753.05	4,917,104	7,683,386	15,255,147	43.21	353,047
2009	6,874,463.75	3,695,320	5,774,247	12,786,805	44.05	290,279
2010	4,012,633.75	1,991,526	3,111,926	7,722,185	44.89	172,025
2011	7,427,827.69	3,372,873	5,270,396	14,784,739	45.75	323,164
2012	2,978,900.11	1,228,412	1,919,497	6,123,533	46.60	131,406
2013	6,776,537.56	2,508,288	3,919,410	14,377,241	47.46	302,934
2014	3,906,471.74	1,279,092	1,998,688	8,548,786	48.33	176,884
2015	4,496,129.12	1,280,115	2,000,287	10,139,262	49.20	206,083
2016	5,971,209.12	1,442,137	2,253,460	13,868,805	50.08	276,933
2017	4,887,065.38	966,803	1,510,710	11,684,367	50.97	229,240
2018	5,378,069.76	831,606	1,299,454	13,221,334	51.85	254,992
2019	7,058,421.09	779,652	1,218,271	17,839,466	52.75	338,189
2020	7,583,261.95	502,657	785,444	19,689,363	53.65	366,997
2021	9,012,241.27	199,044	311,023	24,022,028	54.55	440,367
	223,293,896.98	189,187,236	291,064,435	311,829,087		7,314,906

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.6 3.28

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -90						
1911	469.05	891	891			
1915	15,322.94	28,746	29,114			
1916	2,023.63	3,783	3,845			
1917	7,884.76	14,688	14,981			
1918	2,041.78	3,789	3,879			
1919	2,331.46	4,311	4,430			
1920	3,909.30	7,200	7,428			
1921	3,541.18	6,497	6,728			
1922	3,268.57	5,973	6,210			
1923	2,565.44	4,670	4,874			
1924	2,245.95	4,072	4,267			
1925	9,968.75	17,999	18,941			
1926	12,245.83	22,018	23,267			
1927	10,385.70	18,597	19,733			
1928	22,368.71	39,885	42,501			
1929	20,662.90	36,686	39,260			
1930	19,917.26	35,211	37,843			
1931	14,464.62	25,462	27,483			
1932	7,242.61	12,696	13,761			
1933	9,485.35	16,556	18,022			
1934	7,386.16	12,836	14,034			
1935	7,426.64	12,849	14,111			
1936	14,896.04	25,660	28,302			
1937	18,890.97	32,398	35,893			
1938	6,645.83	11,345	12,627			
1939	15,387.32	26,146	29,236			
1940	21,951.87	37,127	41,709			
1941	15,209.63	25,595	28,898			
1942	12,980.52	21,737	24,663			
1943	5,037.61	8,392	9,571			
1944	6,461.47	10,707	12,277			
1945	13,957.72	22,999	26,520			
1946	25,556.11	41,871	48,557			
1947	28,628.30	46,620	54,394			
1948	34,224.43	55,393	65,026			
1949	36,956.19	59,425	70,217			
1950	31,112.92	49,693	59,115			
1951	29,883.66	47,389	56,779			
1952	44,239.09	69,636	84,054			
1953	41,984.86	65,584	79,771			
1954	52,143.25	80,797	99,072			

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -90						
1955	100,931.38	155,098	191,770			
1956	57,930.69	88,258	110,068			
1957	79,653.54	120,259	150,495	847	13.35	63
1958	69,531.67	103,981	130,124	1,986	13.84	143
1959	82,199.12	121,747	152,357	3,821	14.33	267
1960	76,667.85	112,389	140,646	5,023	14.85	338
1961	84,286.82	122,251	152,987	7,158	15.38	465
1962	94,084.42	134,978	168,914	9,846	15.92	618
1963	155,302.48	220,261	275,639	19,436	16.48	1,179
1964	301,703.77	422,871	529,190	44,047	17.05	2,583
1965	749,289.24	1,037,513	1,298,366	125,284	17.63	7,106
1966	675,090.66	922,934	1,154,979	127,693	18.23	7,005
1967	421,421.98	568,618	711,581	89,121	18.84	4,730
1968	681,264.39	906,884	1,134,894	159,508	19.46	8,197
1969	579,567.72	760,661	951,907	149,272	20.10	7,426
1970	522,555.61	675,906	845,843	147,013	20.75	7,085
1971	1,235,906.04	1,574,764	1,970,693	377,528	21.41	17,633
1972	1,652,016.15	2,072,601	2,593,697	545,134	22.08	24,689
1973	2,238,430.13	2,763,823	3,458,706	794,311	22.76	34,899
1974	2,265,201.94	2,751,172	3,442,875	861,009	23.45	36,717
1975	2,054,245.66	2,452,336	3,068,905	834,162	24.16	34,527
1976	2,633,120.96	3,088,709	3,865,276	1,137,654	24.87	45,744
1977	3,384,520.51	3,898,930	4,879,203	1,551,386	25.59	60,625
1978	4,337,958.52	4,903,403	6,136,222	2,105,899	26.33	79,981
1979	3,839,490.74	4,256,943	5,327,228	1,967,804	27.07	72,693
1980	2,767,847.82	3,008,097	3,764,396	1,494,515	27.82	53,721
1981	2,604,233.03	2,772,438	3,469,487	1,478,556	28.58	51,734
1982	2,114,563.38	2,203,532	2,757,546	1,260,124	29.35	42,934
1983	4,281,746.24	4,364,273	5,461,543	2,673,775	30.13	88,741
1984	3,524,332.88	3,511,906	4,394,873	2,301,359	30.91	74,454
1985	2,658,220.58	2,586,675	3,237,020	1,813,599	31.71	57,193
1986	3,175,375.25	3,015,702	3,773,913	2,259,300	32.51	69,496
1987	1,891,082.01	1,751,184	2,191,469	1,401,587	33.32	42,064
1988	1,909,263.68	1,722,276	2,155,293	1,472,308	34.14	43,126
1989	1,775,224.52	1,558,798	1,950,713	1,422,214	34.96	40,681
1990	2,641,973.15	2,255,022	2,821,982	2,197,767	35.80	61,390
1991	2,843,457.86	2,357,195	2,949,844	2,452,726	36.64	66,941
1992	3,777,796.73	3,037,866	3,801,650	3,376,164	37.49	90,055
1993	3,780,143.84	2,945,809	3,686,448	3,495,825	38.34	91,180
1994	4,630,445.16	3,490,721	4,368,362	4,429,484	39.21	112,968
1995	4,214,831.71	3,070,176	3,842,083	4,166,097	40.08	103,945

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -90						
1996	4,332,848.83	3,045,993	3,811,820	4,420,593	40.95	107,951
1997	3,791,285.33	2,567,739	3,213,323	3,990,119	41.83	95,389
1998	2,645,818.19	1,723,123	2,156,352	2,870,703	42.72	67,198
1999	4,019,181.89	2,511,780	3,143,295	4,493,151	43.62	103,007
2000	3,234,059.75	1,936,076	2,422,846	3,721,868	44.52	83,600
2001	2,864,696.74	1,638,755	2,050,773	3,392,151	45.43	74,668
2002	3,755,066.79	2,048,209	2,563,172	4,571,455	46.34	98,650
2003	4,834,166.11	2,506,747	3,136,996	6,047,920	47.26	127,971
2004	5,143,814.12	2,529,023	3,164,873	6,608,374	48.18	137,160
2005	4,357,799.49	2,024,085	2,532,983	5,746,836	49.11	117,020
2006	6,145,427.29	2,685,552	3,360,756	8,315,556	50.05	166,145
2007	2,348,774.51	961,884	1,203,722	3,258,950	50.99	63,914
2008	6,832,099.81	2,610,217	3,266,481	9,714,509	51.93	187,069
2009	4,058,181.64	1,437,708	1,799,178	5,911,367	52.88	111,788
2010	3,919,093.26	1,279,643	1,601,372	5,844,905	53.83	108,581
2011	3,636,144.54	1,086,251	1,359,357	5,549,318	54.78	101,302
2012	3,257,865.48	881,819	1,103,527	5,086,417	55.74	91,253
2013	3,480,224.98	843,349	1,055,385	5,557,042	56.71	97,991
2014	3,627,787.13	777,301	972,731	5,920,065	57.67	102,654
2015	3,810,155.92	708,365	886,463	6,352,833	58.64	108,336
2016	4,803,544.58	756,789	947,062	8,179,673	59.61	137,220
2017	3,788,036.96	488,335	611,113	6,586,157	60.59	108,700
2018	4,708,436.13	473,424	592,452	8,353,577	61.56	135,698
2019	5,219,469.72	375,358	469,731	9,447,261	62.54	151,059
2020	5,780,282.27	250,072	312,945	10,669,591	63.52	167,972
2021	5,975,220.04	85,601	107,123	11,245,795	64.51	174,326
	187,975,697.71	117,196,087	146,537,302	210,616,524		4,571,958

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.1 2.43

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 28-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -5						
1913	23.43	25	25			
1919	168.44	177	177			
1920	408.06	428	428			
1921	2,320.60	2,437	2,437			
1923	796.58	836	836			
1924	904.66	950	950			
1925	2,886.35	3,031	3,031			
1926	416.66	437	437			
1927	1,980.76	2,080	2,080			
1928	2,059.59	2,163	2,163			
1929	956.85	1,005	1,005			
1930	3,786.24	3,976	3,976			
1931	3,280.03	3,444	3,444			
1932	2,638.21	2,770	2,770			
1933	1,633.19	1,715	1,715			
1934	2,354.43	2,472	2,472			
1935	3,391.08	3,561	3,561			
1936	4,717.29	4,953	4,953			
1937	22,761.18	23,899	23,899			
1938	13,004.41	13,655	13,655			
1939	15,105.90	15,861	15,861			
1940	23,806.06	24,996	24,996			
1941	72,538.76	76,166	76,166			
1942	10,688.19	11,223	11,223			
1943	7,826.82	8,218	8,218			
1944	23,802.88	24,993	24,993			
1945	7,347.13	7,714	7,714			
1946	31,712.58	33,298	33,298			
1947	51,713.41	54,299	54,299			
1948	44,561.52	46,790	46,790			
1949	47,222.89	49,584	49,584			
1950	37,888.10	39,783	39,783			
1951	44,196.56	46,406	46,406			
1952	54,857.14	57,600	57,600			
1953	69,284.68	72,749	72,749			
1954	72,667.01	76,300	76,300			
1955	63,085.32	66,240	66,240			
1956	103,285.07	108,449	108,449			
1957	106,199.21	111,509	111,509			
1958	150,296.94	157,812	157,812			

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Sep 22 2023

AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 28-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -5						
1959	138,141.74	145,049	145,049			
1960	73,245.86	76,908	76,908			
1961	94,962.15	99,710	99,710			
1962	125,561.45	131,840	131,840			
1963	104,145.64	109,353	109,353			
1964	92,047.42	96,650	96,650			
1965	132,403.38	139,024	139,024			
1966	134,763.96	140,492	63,850	77,652	0.20	77,652
1967	143,797.38	148,075	67,296	83,691	0.54	83,691
1968	194,711.70	197,948	89,962	114,485	0.89	114,485
1969	166,954.36	167,601	76,170	99,132	1.23	80,595
1970	146,000.71	145,088	65,939	87,362	1.50	58,241
1971	186,526.69	183,892	83,574	112,279	1.71	65,660
1972	159,838.16	156,617	71,178	96,652	1.87	51,686
1973	162,698.19	158,678	72,115	98,718	1.99	49,607
1974	186,457.46	181,146	82,326	113,454	2.09	54,284
1975	147,599.09	142,939	64,962	90,017	2.17	41,482
1976	198,708.24	191,885	87,207	121,437	2.24	54,213
1977	140,284.11	135,130	61,413	85,885	2.30	37,341
1978	198,049.36	190,361	86,514	121,438	2.35	51,676
1979	180,417.61	173,031	78,638	110,800	2.40	46,167
1980	209,062.21	200,123	90,950	128,565	2.44	52,691
1981	189,449.52	180,989	82,255	116,667	2.48	47,043
1982	168,238.72	160,462	72,926	103,725	2.51	41,325
1983	127,004.23	120,919	54,954	78,400	2.54	30,866
1984	175,414.29	166,706	75,763	108,422	2.57	42,188
1985	446,603.20	423,784	192,598	276,335	2.59	106,693
1986	521,077.95	493,628	224,341	322,791	2.61	123,675
1987	498,893.14	471,768	214,406	309,432	2.63	117,655
1988	546,925.37	516,207	234,602	339,670	2.65	128,177
1989	664,756.24	626,122	284,556	413,438	2.67	154,846
1990	847,783.63	796,705	362,081	528,092	2.69	196,317
1991	857,158.90	803,571	365,201	534,816	2.71	197,349
1992	1,133,467.07	1,060,284	481,870	708,270	2.72	260,393
1993	1,088,587.37	1,015,399	461,471	681,546	2.74	248,739
1994	1,450,696.17	1,349,628	613,369	909,862	2.75	330,859
1995	1,874,594.70	1,739,015	790,335	1,177,989	2.76	426,808
1996	2,963,061.49	2,738,740	1,244,683	1,866,532	2.78	671,414
1997	3,260,567.20	3,003,178	1,364,863	2,058,733	2.79	737,897
1998	3,351,991.79	3,075,489	1,397,727	2,121,864	2.80	757,809

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 28-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2024						
NET SALVAGE PERCENT.. -5						
1999	3,400,097.32	3,106,310	1,411,734	2,158,368	2.81	768,102
2000	3,341,087.07	3,037,945	1,380,664	2,127,477	2.82	754,424
2001	418,202.76	378,287	171,921	267,192	2.83	94,414
2002	7,146,254.45	6,426,730	2,920,775	4,582,792	2.84	1,613,659
2003	1,082,095.45	966,838	439,402	696,798	2.85	244,491
2004	1,606,869.95	1,425,392	647,802	1,039,411	2.86	363,430
2005	1,803,606.89	1,586,880	721,194	1,172,593	2.87	408,569
2006	2,830,234.95	2,467,114	1,121,237	1,850,510	2.88	642,538
2007	2,194,264.19	1,892,694	860,178	1,443,799	2.89	499,584
2008	1,390,850.10	1,185,386	538,726	921,667	2.90	317,816
2009	4,641,094.48	3,903,880	1,774,208	3,098,941	2.90	1,068,600
2010	3,217,439.49	2,662,819	1,210,179	2,168,132	2.91	745,063
2011	2,012,104.69	1,634,118	742,662	1,370,048	2.92	469,195
2012	2,129,511.18	1,690,495	768,284	1,467,703	2.93	500,923
2013	1,095,718.19	847,358	385,101	765,403	2.93	261,230
2014	2,380,978.11	1,780,144	809,028	1,690,999	2.94	575,170
2015	2,101,627.67	1,505,218	684,081	1,522,628	2.95	516,145
2016	2,632,323.41	1,782,962	810,308	1,953,632	2.96	660,011
2017	3,213,375.08	2,022,604	919,219	2,454,825	2.96	829,333
2018	3,492,779.89	1,973,438	896,874	2,770,545	2.97	932,843
2019	3,596,469.35	1,715,230	779,526	2,996,767	2.98	1,005,627
2020	2,526,199.15	884,161	401,828	2,250,681	2.98	755,262
2021	1,647,428.15	247,828	112,631	1,617,169	2.99	540,859
	84,491,834.03	68,341,969	32,130,195	56,586,231		20,106,812

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.8 23.80

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 370.10 METERS - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. -5						
2019	85,878.00	11,271	7,228	82,944	17.50	4,740
2020	49,321,925.93	3,884,102	2,490,767	49,297,255	18.50	2,664,716
2021	61,069,788.32	1,603,082	1,028,012	63,095,265	19.50	3,235,655
	110,477,592.25	5,498,455	3,526,007	112,475,465		5,905,111

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0 5.35

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-O1						
NET SALVAGE PERCENT.. 0						
1937	14.45	14	14			
1946	864.00	864	864			
1950	731.71	732	732			
1953	976.23	976	976			
1954	695.65	696	696			
1956	323.73	324	324			
1957	4,962.41	4,962	4,962			
1958	273.73	274	274			
1959	2,280.93	2,281	2,281			
1960	747.97	748	748			
1961	699.70	700	700			
1962	4,083.08	4,049	4,083			
1963	17,052.81	16,626	17,053			
1964	2,514.11	2,409	2,514			
1965	5,164.16	4,863	5,164			
1966	2,537.33	2,347	2,537			
1967	5,132.46	4,662	5,132			
1968	12,356.47	11,018	12,356			
1969	7,867.05	6,884	7,867			
1970	6,286.29	5,396	6,286			
1971	5,580.58	4,697	5,581			
1973	2,153.34	1,741	2,153			
1976	3,315.01	2,514	3,315			
1977	48.35	36	48			
1984	63,813.22	39,883	61,858	1,955	11.25	174
1985	719.41	438	679	40	11.75	3
1997	13,419.00	5,479	8,498	4,921	17.75	277
2016	82,474.47	7,560	11,725	70,749	27.25	2,596
	247,087.65	133,173	169,420	77,667		3,050

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5 1.23

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
NET SALVAGE PERCENT.. -30						
1923	145.03	189	189			
1928	1.36	2	2			
1935	14.02	18	18			
1936	134.59	175	175			
1937	374.55	487	487			
1938	669.37	870	870			
1939	276.70	360	360			
1941	14.03	18	18			
1944	369.99	481	481			
1945	269.96	351	351			
1946	4,410.36	5,703	5,733			
1947	462.96	593	602			
1948	862.43	1,094	1,121			
1949	3,314.23	4,163	4,308			
1950	34,333.05	42,695	44,633			
1951	74,312.96	91,471	96,607			
1952	63,756.39	77,671	82,883			
1953	122,252.01	147,343	158,928			
1954	84,950.01	101,310	110,435			
1955	40,247.65	47,475	52,322			
1956	11,605.88	13,543	15,088			
1957	17,797.42	20,537	23,137			
1958	29,771.14	33,966	38,702			
1959	30,621.93	34,529	39,809			
1960	11,440.01	12,751	14,872			
1961	27,384.10	30,157	35,599			
1962	113,092.00	123,032	147,020			
1963	112,363.13	120,740	146,072			
1964	91,140.52	96,720	118,483			
1965	210,717.25	220,803	273,932			
1966	260,615.29	269,525	338,800			
1967	374,388.86	382,190	483,741	2,965	8.16	363
1968	402,842.12	405,727	513,532	10,163	8.56	1,187
1969	441,226.59	438,198	554,631	18,964	8.97	2,114
1970	791,575.51	775,305	981,311	47,737	9.37	5,095
1971	939,145.54	906,669	1,147,580	73,309	9.78	7,496
1972	1,149,870.74	1,093,978	1,384,658	110,174	10.19	10,812
1973	1,166,174.50	1,093,131	1,383,586	132,441	10.60	12,494
1974	1,224,471.56	1,130,187	1,430,488	161,325	11.02	14,639
1975	1,041,700.37	946,878	1,198,472	155,738	11.43	13,625
1976	976,825.02	873,875	1,106,072	163,801	11.85	13,823

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
NET SALVAGE PERCENT.. -30						
1977	862,654.12	759,042	960,727	160,723	12.28	13,088
1978	1,195,201.32	1,034,479	1,309,350	244,412	12.70	19,245
1979	1,449,671.84	1,233,397	1,561,122	323,451	13.13	24,635
1980	1,518,424.74	1,269,034	1,606,228	367,724	13.57	27,098
1981	1,710,894.65	1,404,737	1,777,989	446,174	14.00	31,870
1982	1,790,505.62	1,443,148	1,826,606	501,051	14.44	34,699
1983	1,962,508.77	1,551,575	1,963,843	587,418	14.89	39,451
1984	1,932,618.24	1,498,850	1,897,109	615,295	15.33	40,137
1985	1,925,179.42	1,463,448	1,852,300	650,433	15.78	41,219
1986	1,860,476.81	1,384,974	1,752,975	665,645	16.24	40,988
1987	1,907,408.27	1,389,907	1,759,218	720,413	16.70	43,139
1988	1,922,132.83	1,370,377	1,734,499	764,274	17.16	44,538
1989	2,453,970.37	1,710,086	2,164,472	1,025,689	17.63	58,179
1990	2,192,359.00	1,492,523	1,889,100	960,967	18.10	53,092
1991	1,626,276.16	1,080,441	1,367,524	746,635	18.58	40,185
1992	2,105,004.58	1,363,218	1,725,438	1,011,068	19.07	53,019
1993	2,262,210.79	1,427,089	1,806,280	1,134,594	19.56	58,006
1994	2,128,532.44	1,307,091	1,654,397	1,112,695	20.05	55,496
1995	3,428,580.14	2,046,770	2,590,616	1,866,538	20.55	90,829
1996	3,172,128.75	1,838,334	2,326,797	1,796,970	21.06	85,326
1997	3,832,598.84	2,154,231	2,726,631	2,255,747	21.57	104,578
1998	3,632,541.09	1,977,134	2,502,477	2,219,826	22.09	100,490
1999	3,389,115.66	1,783,224	2,257,043	2,148,807	22.62	94,996
2000	2,997,769.91	1,521,935	1,926,328	1,970,773	23.16	85,094
2001	2,612,063.95	1,277,863	1,617,403	1,778,280	23.70	75,033
2002	3,075,411.43	1,446,649	1,831,037	2,166,998	24.25	89,361
2003	2,926,634.74	1,319,596	1,670,225	2,134,400	24.82	85,995
2004	2,666,315.70	1,150,227	1,455,853	2,010,357	25.39	79,179
2005	3,163,742.33	1,302,051	1,648,018	2,464,847	25.97	94,911
2006	4,091,344.47	1,601,209	2,026,665	3,292,083	26.56	123,949
2007	1,760,880.82	653,002	826,511	1,462,634	27.16	53,853
2008	5,506,251.08	1,925,178	2,436,716	4,721,410	27.78	169,957
2009	4,295,033.02	1,409,119	1,783,535	3,800,008	28.41	133,756
2010	2,868,082.10	878,175	1,111,515	2,616,992	29.05	90,086
2011	3,307,722.13	938,096	1,187,357	3,112,682	29.71	104,769
2012	2,669,282.72	695,853	880,748	2,589,320	30.38	85,231
2013	3,084,492.42	730,232	924,262	3,085,578	31.08	99,279
2014	3,038,382.31	645,492	817,005	3,132,892	31.79	98,550
2015	5,524,954.72	1,035,780	1,310,997	5,871,444	32.52	180,549
2016	9,742,453.01	1,573,143	1,991,142	10,674,047	33.28	320,735
2017	16,157,510.76	2,177,774	2,756,429	18,248,335	34.06	535,770

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-S0						
NET SALVAGE PERCENT.. -30						
2018	17,265,959.70	1,848,856	2,340,115	20,105,633	34.87	576,588
2019	15,298,150.93	1,198,427	1,516,860	18,370,736	35.71	514,442
2020	17,608,647.26	849,494	1,075,213	21,816,028	36.59	596,229
2021	17,868,578.68	299,424	378,984	22,850,168	37.51	609,175
	207,646,599.77	70,005,594	88,461,767	181,478,813		6,078,442
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					29.9	2.93

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -10						
1961	11,449.89	9,164	7,652	4,943	13.62	363
1962	859,108.87	679,658	567,498	377,522	14.04	26,889
1963	42,282.81	33,051	27,597	18,914	14.47	1,307
1964	1,066,538.82	823,581	687,670	485,523	14.90	32,585
1965	292,803.09	223,268	186,423	135,660	15.34	8,844
1966	3,451,828.46	2,597,915	2,169,195	1,627,816	15.79	103,092
1967	379,021.41	281,507	235,051	181,873	16.24	11,199
1968	54,227.86	39,727	33,171	26,480	16.70	1,586
1969	1,164,093.45	840,778	702,029	578,474	17.17	33,691
1970	268,355.15	191,047	159,520	135,671	17.64	7,691
1971	686,389.84	481,406	401,962	353,067	18.12	19,485
1972	95,677.17	66,073	55,169	50,076	18.61	2,691
1973	354,439.11	240,948	201,186	188,697	19.10	9,879
1974	114,236.16	76,401	63,793	61,867	19.60	3,156
1975	550,006.32	361,673	301,988	303,019	20.11	15,068
1976	404,334.23	261,345	218,217	226,551	20.62	10,987
1977	1,169,316.56	742,422	619,904	666,344	21.14	31,521
1978	827,781.91	515,923	430,783	479,777	21.67	22,140
1979	1,552,790.17	949,686	792,965	915,104	22.20	41,221
1980	144,421.74	86,613	72,320	86,544	22.74	3,806
1981	1,572,557.66	924,066	771,572	958,241	23.29	41,144
1982	475,186.67	273,375	228,261	294,444	23.85	12,346
1983	1,493,070.75	840,569	701,854	940,524	24.41	38,530
1984	945,915.63	520,670	434,747	605,760	24.98	24,250
1985	2,292,068.94	1,232,904	1,029,445	1,491,831	25.55	58,389
1986	440,340.51	231,144	193,000	291,375	26.14	11,147
1987	4,789,594.73	2,451,985	2,047,347	3,221,207	26.73	120,509
1988	808,812.40	403,565	336,967	552,727	27.32	20,232
1989	27,994,314.40	13,592,359	11,349,286	19,444,460	27.93	696,185
1990	12,566,655.02	5,935,734	4,956,192	8,867,129	28.53	310,800
1991	2,990,037.07	1,371,530	1,145,194	2,143,847	29.15	73,545
1992	20,226,662.34	9,002,078	7,516,514	14,732,815	29.77	494,888
1993	5,974,804.33	2,576,336	2,151,177	4,421,108	30.40	145,431
1994	2,434,538.05	1,016,030	848,360	1,829,632	31.03	58,963
1995	2,355,853.60	950,022	793,245	1,798,194	31.67	56,779
1996	3,174,100.18	1,235,296	1,031,442	2,460,068	32.31	76,140
1997	1,372,776.53	514,626	429,700	1,080,354	32.96	32,778
1998	426,714.66	153,865	128,474	340,912	33.61	10,143
1999	260,099.85	90,010	75,156	210,954	34.27	6,156
2000	305,377.25	101,245	84,537	251,378	34.93	7,197
2001	1,766,116.98	559,506	467,174	1,475,555	35.60	41,448

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - LARGE STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -10						
2002	1,898,940.44	574,012	479,286	1,609,548	36.26	44,389
2003	1,154,024.66	331,574	276,856	992,571	36.94	26,870
2004	1,853,960.98	505,353	421,957	1,617,400	37.61	43,005
2005	9,126,174.80	2,351,085	1,963,098	8,075,694	38.29	210,909
2006	5,260,549.27	1,275,368	1,064,901	4,721,703	38.98	121,131
2007	6,094,061.25	1,386,277	1,157,507	5,545,960	39.66	139,838
2008	10,795,957.30	2,291,982	1,913,749	9,961,804	40.35	246,885
2009	11,757,156.95	2,317,571	1,935,115	10,997,758	41.04	267,977
2010	7,554,061.68	1,372,724	1,146,191	7,163,277	41.74	171,617
2011	8,589,904.62	1,430,563	1,194,485	8,254,410	42.43	194,542
2012	3,243,165.27	490,172	409,282	3,158,200	43.13	73,225
2013	2,384,183.02	323,104	269,784	2,352,817	43.84	53,668
2014	15,115,833.17	1,812,388	1,513,300	15,114,116	44.55	339,262
2015	5,199,680.52	542,223	452,743	5,266,906	45.26	116,370
2016	17,028,941.03	1,506,040	1,257,506	17,474,329	45.98	380,042
2017	17,610,515.72	1,278,523	1,067,535	18,304,032	46.70	391,949
2018	19,675,363.32	1,112,445	928,865	20,714,035	47.43	436,729
2019	27,565,415.00	1,115,848	931,706	29,390,250	48.16	610,263
2020	54,256,896.26	1,324,953	1,106,303	58,576,283	48.89	1,198,124
2021	31,229,022.98	254,204	212,254	34,139,671	49.63	687,884
	365,548,508.81	77,075,510	64,356,160	337,747,200		8,478,880

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.8 2.32

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MISCELLANEOUS STRUCTURES - OLD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S0						
NET SALVAGE PERCENT.. -10						
1910	2,984.95	3,283	3,283			
1913	2,635.48	2,899	2,899			
1917	88,106.42	96,917	96,917			
1921	521.89	574	574			
1924	1,168.99	1,286	1,286			
1929	16,786.40	18,465	18,465			
1930	203,228.72	223,552	223,552			
1931	4,105.01	4,516	4,516			
1932	273.52	299	245	56	0.22	56
1933	305.34	332	272	64	0.56	64
1935	1,796.87	1,920	1,574	403	1.28	315
1936	1,459.40	1,546	1,267	338	1.65	205
1937	36,151.18	37,981	31,133	8,633	2.02	4,274
1938	2,594.09	2,702	2,215	638	2.39	267
1939	1,878.92	1,940	1,590	477	2.76	173
1940	14,513.23	14,854	12,176	3,789	3.13	1,211
1941	5,516.68	5,595	4,586	1,482	3.51	422
1942	5,931.42	5,962	4,887	1,638	3.88	422
1943	9,244.51	9,206	7,546	2,623	4.26	616
1944	4,110.32	4,055	3,324	1,197	4.64	258
1945	2,034.72	1,988	1,630	608	5.02	121
1946	253.25	245	201	78	5.40	14
1947	59,677.76	57,214	46,898	18,748	5.78	3,244
1948	27,329.96	25,948	21,270	8,793	6.16	1,427
1949	7,099.06	6,672	5,469	2,340	6.55	357
1950	24,061.06	22,391	18,354	8,113	6.93	1,171
1951	2,911.20	2,681	2,198	1,004	7.32	137
1952	1,346,500.17	1,227,385	1,006,087	475,063	7.71	61,616
1953	2,820.86	2,544	2,085	1,018	8.10	126
1954	164,020.20	146,342	119,956	60,466	8.50	7,114
1955	87,118.31	76,898	63,033	32,797	8.89	3,689
1956	922,465.17	805,235	660,051	354,661	9.29	38,177
1957	127,681.67	110,238	90,362	50,088	9.68	5,174
1958	462,153.83	394,495	323,368	185,001	10.08	18,353
1959	331,690.37	279,807	229,358	135,501	10.49	12,917
1960	90,636.68	75,573	61,947	37,753	10.89	3,467
	4,061,767.61	3,673,540	3,074,574	1,393,370		165,387

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.4 4.07

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 390.05 STRUCTURES AND IMPROVEMENTS - TRAINING ASSETS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	934,005.31	934,005	934,005			
	934,005.31	934,005	934,005			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	849,398.07	828,163	849,398			
2003	732,028.44	677,126	719,786	12,242	1.50	8,161
2004	1,004,497.40	878,935	934,309	70,188	2.50	28,075
2005	2,197,744.36	1,813,139	1,927,369	270,375	3.50	77,250
2006	2,858,735.12	2,215,520	2,355,100	503,635	4.50	111,919
2007	1,490,951.81	1,080,940	1,149,040	341,912	5.50	62,166
2008	2,973,602.05	2,007,181	2,133,636	839,966	6.50	129,226
2009	2,468,625.30	1,542,891	1,640,095	828,530	7.50	110,471
2010	2,112,671.65	1,214,786	1,291,319	821,353	8.50	96,630
2011	1,302,407.22	683,764	726,842	575,565	9.50	60,586
2012	1,714,075.42	814,186	865,481	848,594	10.50	80,818
2013	1,551,937.58	659,573	701,127	850,811	11.50	73,984
2014	1,958,309.26	734,366	780,632	1,177,677	12.50	94,214
2015	629,563.13	204,608	217,498	412,065	13.50	30,523
2016	6,171,717.28	1,697,222	1,804,148	4,367,569	14.50	301,212
2017	1,902,379.31	428,035	455,002	1,447,377	15.50	93,379
2018	5,065,308.84	886,429	942,275	4,123,034	16.50	249,881
2019	5,270,153.11	658,769	700,272	4,569,881	17.50	261,136
2020	10,714,180.10	803,564	854,189	9,859,991	18.50	532,972
2021	6,545,522.77	163,638	173,948	6,371,575	19.50	326,747
	59,513,808.22	19,992,835	21,221,466	38,292,343		2,729,350

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 4.59

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 391.20 OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	8,933,998.42	8,040,599	7,239,351	1,694,647	0.50	1,694,647
2018	15,747,750.19	11,023,425	9,924,938	5,822,812	1.50	3,881,875
2019	19,031,906.18	9,515,953	8,567,686	10,464,220	2.50	4,185,688
2020	18,297,295.89	5,489,189	4,942,190	13,355,106	3.50	3,815,745
2021	14,117,757.29	1,411,776	1,271,092	12,846,666	4.50	2,854,815
	76,128,707.97	35,480,942	31,945,257	44,183,451		16,432,770
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..				2.7		21.59

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 391.30 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	152,067.16	146,999	150,406	1,661	0.50	1,661
2008	273,376.79	246,039	251,741	21,636	1.50	14,424
2009	518,106.03	431,753	441,759	76,347	2.50	30,539
2010	489,831.98	375,539	384,243	105,589	3.50	30,168
2011	375,780.55	263,046	269,142	106,639	4.50	23,698
2012	118,994.68	75,363	77,110	41,885	5.50	7,615
2013	170,611.85	96,681	98,922	71,690	6.50	11,029
2014	106,097.96	53,049	54,278	51,820	7.50	6,909
2015	240,452.98	104,195	106,610	133,843	8.50	15,746
2016	140,198.43	51,407	52,598	87,600	9.50	9,221
2017	363,256.49	108,977	111,503	251,753	10.50	23,976
2018	89,911.83	20,979	21,465	68,447	11.50	5,952
2019	580,289.20	96,717	98,959	481,330	12.50	38,506
2020	194,817.04	19,482	19,934	174,883	13.50	12,954
2021	127,106.35	4,236	4,334	122,772	14.50	8,467
	3,940,899.32	2,094,462	2,143,004	1,797,895		240,865

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5 6.11

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-R2						
NET SALVAGE PERCENT.. +15						
1929	1,683.24	1,431	1,431			
1979	973.49	827	827			
1989	2,935.73	2,495	2,495			
1991	114,240.82	97,105	97,105			
1992	246,311.37	209,365	209,365			
1994	23,645.94	20,099	20,099			
1995	275,822.99	234,450	234,450			
1996	64,198.53	54,569	54,569			
1997	4,111.76	3,495	3,495			
1998	85,623.85	72,780	72,780			
2000	78,601.83	66,812	66,812			
2001	97,168.49	82,593	82,593			
2002	427,091.30	355,106	363,028			
2003	202,040.10	163,772	171,734			
2004	446,483.40	352,254	379,511			
2005	1,134,066.56	869,315	963,957			
2006	1,196,254.67	889,257	1,016,816			
2007	4,341,682.11	3,126,790	3,690,430			
2008	2,205,482.35	1,530,397	1,810,398	64,262	2.02	31,813
2009	4,926,212.67	3,277,510	3,877,163	310,118	2.39	129,756
2010	9,325,786.16	5,901,987	6,981,814	945,104	2.81	336,336
2011	14,430,762.70	8,597,466	10,170,458	2,095,690	3.29	636,988
2012	11,927,770.32	6,617,771	7,828,558	2,310,047	3.82	604,724
2013	11,157,136.40	5,690,140	6,731,208	2,752,358	4.40	625,536
2014	10,069,993.36	4,645,494	5,495,433	3,064,061	5.03	609,157
2015	11,553,821.52	4,722,896	5,586,997	4,233,751	5.71	741,463
2016	12,003,202.19	4,238,721	5,014,237	5,188,485	6.43	806,918
2017	11,722,681.00	3,451,228	4,082,665	5,881,614	7.19	818,027
2018	10,049,820.21	2,345,301	2,774,397	5,767,950	7.98	722,801
2019	12,482,469.40	2,112,365	2,498,843	8,111,256	8.81	920,687
2020	20,133,332.36	2,069,173	2,447,749	14,665,584	9.67	1,516,606
2021	20,229,762.41	703,460	832,165	16,363,133	10.55	1,551,008
	170,961,169.23	62,506,424	73,563,582	71,753,412		10,051,820

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1 5.88

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - TRAINING ASSETS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	125,740.83	125,741	125,741			
	125,740.83	125,741	125,741			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	5,184.86	5,185	5,185			
1998	28,337.75	28,338	28,338			
2002	140,520.39	137,007	134,478	6,042	0.50	6,042
2003	30,832.34	28,520	27,994	2,838	1.50	1,892
2004	83,178.64	72,781	71,437	11,742	2.50	4,697
2005	64,623.37	53,314	52,330	12,293	3.50	3,512
2006	160,286.84	124,222	121,929	38,358	4.50	8,524
2007	106,039.68	76,879	75,460	30,580	5.50	5,560
2008	552,665.22	373,049	366,163	186,502	6.50	28,693
2009	358,304.03	223,940	219,806	138,498	7.50	18,466
2010	324,621.22	186,657	183,211	141,410	8.50	16,636
2011	395,456.43	207,615	203,782	191,674	9.50	20,176
2012	295,530.05	140,377	137,786	157,744	10.50	15,023
2013	226,703.66	96,349	94,570	132,134	11.50	11,490
2014	215,774.65	80,915	79,421	136,354	12.50	10,908
2015	214,146.76	69,598	68,313	145,834	13.50	10,803
2016	165,596.29	45,539	44,698	120,898	14.50	8,338
2017	243,011.53	54,678	53,669	189,343	15.50	12,216
2018	155,356.72	27,187	26,685	128,672	16.50	7,798
2019	216,306.85	27,038	26,539	189,768	17.50	10,844
2020	1,007,653.32	75,574	74,180	933,473	18.50	50,458
2021	990,830.61	24,771	24,313	966,517	19.50	49,565
	5,980,961.21	2,159,533	2,120,287	3,860,674		301,641

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 5.04

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 394.00 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	511,514.75	498,727	481,641	29,874	0.50	29,874
2003	929,866.84	860,127	830,659	99,208	1.50	66,139
2004	500,756.92	438,162	423,150	77,607	2.50	31,043
2005	526,057.54	433,997	419,128	106,930	3.50	30,551
2006	543,073.99	420,882	406,463	136,611	4.50	30,358
2007	291,393.66	211,260	204,022	87,372	5.50	15,886
2008	1,263,021.15	852,539	823,331	439,690	6.50	67,645
2009	4,249,654.35	2,656,034	2,565,038	1,684,616	7.50	224,615
2010	1,795,563.51	1,032,449	997,077	798,487	8.50	93,940
2011	2,800,416.02	1,470,218	1,419,848	1,380,568	9.50	145,323
2012	1,987,512.92	944,069	911,725	1,075,788	10.50	102,456
2013	1,575,022.82	669,385	646,452	928,571	11.50	80,745
2014	1,397,891.60	524,209	506,250	891,642	12.50	71,331
2015	1,341,021.74	435,832	420,900	920,122	13.50	68,157
2016	1,472,856.90	405,036	391,159	1,081,698	14.50	74,600
2017	1,778,538.10	400,171	386,461	1,392,077	15.50	89,811
2018	2,277,404.69	398,546	384,892	1,892,513	16.50	114,698
2019	2,627,023.05	328,378	317,128	2,309,895	17.50	131,994
2020	3,322,770.98	249,208	240,670	3,082,101	18.50	166,600
2021	3,883,217.29	97,080	93,754	3,789,463	19.50	194,331
	35,074,578.82	13,326,309	12,869,748	22,204,831		1,830,097

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.1 5.22

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 394.05 TOOLS, SHOP, AND GARAGE EQUIPMENT - TRAINING ASSETS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	177,744.27	177,744	177,744			
2010	399,552.88	399,553	399,553			
2011	421,521.72	421,522	421,522			
2012	635,059.72	635,060	635,060			
2013	356,897.68	356,898	356,898			
2014	125,889.82	125,890	125,889			
	2,116,666.09	2,116,667	2,116,666			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

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AMEREN MISSOURI
ELECTRIC DIVISION

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	117,271.76	114,340	113,753	3,519	0.50	3,519
2003	394,348.85	364,773	362,899	31,450	1.50	20,967
2004	191,296.31	167,384	166,524	24,772	2.50	9,909
2005	525,273.83	433,351	431,125	94,149	3.50	26,900
2006	441,986.25	342,539	340,780	101,206	4.50	22,490
2007	348,250.24	252,481	251,184	97,066	5.50	17,648
2008	526,740.61	355,550	353,724	173,017	6.50	26,618
2009	710,383.68	443,990	441,710	268,674	7.50	35,823
2010	222,124.77	127,722	127,066	95,059	8.50	11,183
2011	688,570.01	361,499	359,642	328,928	9.50	34,624
2012	424,860.37	201,809	200,772	224,088	10.50	21,342
2013	364,756.74	155,022	154,226	210,531	11.50	18,307
2014	163,957.23	61,484	61,168	102,789	12.50	8,223
2015	280,215.64	91,070	90,602	189,614	13.50	14,045
2016	756,194.53	207,953	206,885	549,310	14.50	37,883
2017	218,895.20	49,251	48,998	169,897	15.50	10,961
2018	224,029.77	39,205	39,004	185,026	16.50	11,214
2019	593,176.73	74,147	73,766	519,411	17.50	29,681
2020	397,510.16	29,813	29,660	367,850	18.50	19,884
2021	214,705.41	5,368	5,340	209,365	19.50	10,737
	7,804,548.09	3,878,751	3,858,828	3,945,720		391,958

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1 5.02

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ELECTRIC DIVISION

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L1.5						
NET SALVAGE PERCENT.. +15						
1973	15,378.83	13,072	13,072			
1978	5,021.58	4,044	3,077	1,191	0.79	1,191
1979	2,793.06	2,224	1,692	682	0.95	682
1982	19,822.51	15,254	11,606	5,243	1.42	3,692
1983	13,199.93	10,046	7,643	3,577	1.57	2,278
1984	18,726.00	14,103	10,730	5,187	1.71	3,033
1988	23,083.94	16,587	12,620	7,001	2.32	3,018
1989	11,816.39	8,377	6,373	3,671	2.49	1,474
1993	66,389.83	44,317	33,718	22,713	3.22	7,054
1994	69,436.32	45,604	34,697	24,324	3.41	7,133
2001	184,705.94	104,562	79,554	77,446	5.01	15,458
2002	5,846.84	3,227	2,455	2,515	5.26	478
2003	351,854.30	189,016	143,809	155,267	5.52	28,128
2004	602,142.32	314,601	239,358	272,463	5.78	47,139
2005	336,106.45	170,651	129,836	155,854	6.04	25,804
2007	479,187.21	228,908	174,160	233,149	6.57	35,487
2008	149,757.70	69,163	52,621	74,673	6.85	10,901
2009	164,103.94	73,092	55,611	83,877	7.14	11,747
2010	841,206.72	359,894	273,818	441,208	7.45	59,223
2011	392,276.31	160,272	121,940	211,495	7.79	27,150
2012	1,542,041.25	595,952	453,417	857,318	8.18	104,807
2013	1,083,474.51	392,326	298,493	622,460	8.61	72,295
2014	716,969.45	239,303	182,069	427,355	9.11	46,911
2015	889,079.69	267,524	203,540	552,178	9.69	56,984
2016	872,997.59	230,532	175,395	566,653	10.34	54,802
2017	1,540,998.10	344,058	261,769	1,048,079	11.06	94,763
2018	1,375,826.70	246,369	187,445	982,008	11.84	82,940
2019	2,085,376.62	274,163	208,591	1,563,979	12.68	123,342
2020	2,403,779.00	194,779	148,194	1,895,018	13.57	139,648
2021	2,470,524.13	67,198	51,126	2,048,820	14.52	141,103
	18,733,923.16	4,699,218	3,578,429	12,345,406		1,208,665

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.2 6.45

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ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	588,424.14	568,812	555,910	32,514	0.50	32,514
2008	3,797,979.51	3,418,182	3,340,651	457,329	1.50	304,886
2009	9,668,949.03	8,057,425	7,874,666	1,794,283	2.50	717,713
2010	3,551,269.28	2,722,652	2,660,897	890,372	3.50	254,392
2011	11,802,942.93	8,262,060	8,074,660	3,728,283	4.50	828,507
2012	8,335,180.99	5,278,920	5,159,183	3,175,998	5.50	577,454
2013	636,722.63	360,812	352,628	284,095	6.50	43,707
2014	8,725,399.14	4,362,700	4,263,745	4,461,654	7.50	594,887
2015	3,748,847.10	1,624,488	1,587,641	2,161,206	8.50	254,260
2016	7,681,769.06	2,816,674	2,752,786	4,928,983	9.50	518,840
2017	3,389,853.56	1,016,956	993,889	2,395,965	10.50	228,187
2018	16,571,954.25	3,866,734	3,779,029	12,792,925	11.50	1,112,428
2019	17,811,279.48	2,968,606	2,901,272	14,910,007	12.50	1,192,801
2020	22,327,667.05	2,232,767	2,182,124	20,145,543	13.50	1,492,262
2021	16,818,303.26	560,554	547,840	16,270,464	14.50	1,122,101
	135,456,541.41	48,118,342	47,026,921	88,429,621		9,274,939
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.5	6.85

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ELECTRIC DIVISION

ACCOUNT 397.05 COMMUNICATION EQUIPMENT - TRAINING ASSETS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2011	1,311.28	1,311	1,311			
2012	11,014.86	11,015	11,015			
	12,326.14	12,326	12,326			

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ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2021

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	3,221.38	3,141	3,102	119	0.50	119
2003	10,040.19	9,287	9,171	869	1.50	579
2004	2,924.37	2,559	2,527	397	2.50	159
2005	28,063.60	23,152	22,862	5,202	3.50	1,486
2006	47,411.87	36,744	36,284	11,128	4.50	2,473
2007	74,630.94	54,107	53,430	21,201	5.50	3,855
2008	213,722.16	144,262	142,458	71,264	6.50	10,964
2009	32,259.39	20,162	19,910	12,349	7.50	1,647
2010	110,509.03	63,543	62,748	47,761	8.50	5,619
2011	211,168.49	110,863	109,477	101,691	9.50	10,704
2012	59,452.54	28,240	27,887	31,566	10.50	3,006
2013	111,077.51	47,208	46,618	64,460	11.50	5,605
2014	101,278.07	37,979	37,504	63,774	12.50	5,102
2015	89,110.56	28,961	28,599	60,512	13.50	4,482
2016	138,091.06	37,975	37,500	100,591	14.50	6,937
2017	157,687.75	35,480	35,036	122,652	15.50	7,913
2018	142,599.07	24,955	24,643	117,956	16.50	7,149
2019	317,016.03	39,627	39,131	277,885	17.50	15,879
2020	1,173,174.18	87,988	86,887	1,086,287	18.50	58,718
2021	443,627.01	11,091	10,953	432,674	19.50	22,188
	3,467,065.20	847,324	836,727	2,630,339		174,584

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 5.04

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BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Adjust Its Revenues for Electric Service.	)))	Case No. ER-2022-0337

AFFIDAVIT OF JOHN J. SPANOS

COMMONWEALTH OF PENNSYLVANIA)
) **ss**
COUNTY OF CUMBERLAND)

John J. Spanos, being first duly sworn states:

My name is John J. Spanos, and on my oath declare that I am of sound mind and lawful age; that I have prepared the foregoing *Direct Testimony*; and further, under the penalty of perjury, that the same is true and correct to the best of my knowledge and belief.

John J. Spanos

Sworn to me this 21st day of July, 2022.

Notary Public

Commonwealth of Pennsylvania - Notary Seal
Cheryl Ann Rutter, Notary Public
Cumberland County
My commission expires February 20, 2023
Commission number 1143028
Member, Pennsylvania Association of Notaries

My Commission Expires February 20, 2023

ELECTRONICALLY FILED - 2022 December 15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 1 of 46

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BEFORE
THE PUBLIC SERVICE COMMISSION OF
SOUTH CAROLINA

DOCKET NO. 2022-254-E

In the Matter of	)	
	)	**REBUTTAL TESTIMONY OF**
Application of Duke Energy Progress, LLC	)	**JOHN J. SPANOS**
for Increase in Electric Rates, Adjustments	)	**FOR**
in Electric Rate Schedules and Tariffs, and	)	**DUKE ENERGY PROGRESS, LLC**
Request for an Accounting Order	)	

ELECTRONICALLY FILED - 2022 December 15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 2 of 46

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS AND CURRENT POSITION.

A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill, Pennsylvania, 17011. I am President of Gannett Fleming Valuation and Rate Consultants, LLC.

Q. DID YOU PREVIOUSLY FILE DIRECT TESTIMONY AND EXHIBITS IN THIS PROCEEDING?

A. Yes. I previously submitted pre-filed direct testimony and Spanos Exhibits 1 through 5 in September 2022 in this proceeding.

II. PURPOSE AND SCOPE

Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?

A. The purpose of my rebuttal testimony is to respond on behalf of Duke Energy Progress, LLC ("DEP" or the "Company") to depreciation related issues filed by the South Carolina Office of Regulatory Staff ("ORS") Witnesses Michael L. Seaman-Huynh and David J. Garrett as well as Federal Executive Agencies ("FEA") Witness Brian C. Andrews.

Q. PLEASE SUMMARIZE THE DEPRECIATION ISSUES CONTESTED BY THE OTHER PARTIES.

A. Both Mr. Garrett and Mr. Andrews propose different survivor curve estimates for some transmission and distribution accounts. Mr. Andrews also proposed a few net salvage percentage differences for one transmission account and five distribution accounts. Both ORS Witnesses Garrett and Seaman-Huynh propose

differences in the probable retirement date of the Mayo and Roxboro steam generating facilities as compared to Company plans. Mr. Garrett also addresses the appropriate level of terminal net salvage. Finally, Mr. Garrett offers alternative results to the 2018 Depreciation Study.

Q. PLEASE PROVIDE AN OVERVIEW OF THE IMPACT OF DIFFERENCES IN EACH ISSUE?

A. The areas of differences addressed by ORS Witness Garrett and Seaman-Huynh result in a total reduction of approximately $133 million. The majority of the reduction relates to generation accounts with changes in life spans for the Roxboro and Mayo units, removal of the necessary escalation of decommissioning costs to the date of retirement and an elimination of the standard contingency costs which are a component of decommissioning. The total reduction of depreciation expense for generation accounts from the 2021 Depreciation Study is $116.7M. The other area that Witness Garrett proposes a reduction in depreciation expense relates to the life cycles of transmission and distribution accounts. This difference in depreciation expense totals approximately $16.3M.

FEA has two areas of differences related to depreciation expense. The first issue relates to life characteristics of transmission and distribution accounts where Witness Andrews recommends longer life cycles which would decrease expense by $22.5M from the 2021 Depreciation Study. Witness Andrews also proposes less negative net salvage percentages for some transmission and

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 3 of 46
OFFICIAL COPY
Dec 15 2022

distribution accounts which reduce depreciation expense from the 2021 Depreciation Study by $2.8M.

III. LIFE SPANS OF MAYO AND ROXBORO

Q. DOES ANY PARTY CHALLENGE THE LIFE SPANS OR ESTIMATED RETIREMENT DATES USED IN THE DEPRECIATION STUDY?

A. Yes. ORS Witnesses Garrett and Seaman-Huynh propose utilizing the previous probable retirements dates that were based on Company plans at the time of the last depreciation study. I will briefly discuss these estimates in the context of life span estimates for coal-fired generation in the electric industry.

Q. ON PAGE 8 OF HIS TESTIMONY, MR. GARRETT REFERS TO THE RETIREMENT DATES FOR THESE PLANTS AS "ACCELERATED." IS THIS AN ACCURATE CHARACTERIZATION?

A. No. As I discussed previously, the recovery of these plants is based on straight-line depreciation. The increase in depreciation is due to a change in the service life estimate, not the use of accelerated depreciation. Deferred methods have increasing rates over an asset's life."[1] The Company's coal plants did not have higher depreciation earlier in their lives and lower depreciation later. In fact, the opposite is true. Depreciation has increased for the later years of their life.

1 Andrews at 9:1-3.

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 4 of 46
OFFICIAL COPY
Dec 15 2022

Q. HAS IT BEEN COMMON IN THE ELECTRIC INDUSTRY FOR COAL-FIRED GENERATION TO BE RETIRED OR ESTIMATED TO BE RETIRED EARLIER THAN PREVIOUSLY EXPECTED?

A. Yes. Utilities across the country have had similar situations to DEP in which the actual or expected life spans of coal-fired power plants have turned out to be shorter than was expected ten or fifteen years ago. The combination of factors such as low natural gas prices and environmental regulations has resulted in shorter life spans for many coal-fired power plants. The increase in depreciation for DEP due to shorter life spans is common in the industry.

Q. ARE THE LIFE SPANS FOR THE MAYO AND ROXBORO COAL-FIRED POWER PLANTS CONSISTENT WITH THE LIFE SPANS OF OTHER COAL PLANTS?

A. Yes. In fact, many coal plants either have been or are planned to be retired with life spans of around 40-45 years. The life spans for DEP's plants are consistent with those of other utilities.

IV. NET SALVAGE

Q. WHAT IS NET SALVAGE?

A. Net salvage, as used in depreciation, is defined as gross salvage less cost of removal. When an asset is retired it may have scrap or reuse value, which is gross salvage. There is also a cost to retire the asset. For example, the retirement of a distribution pole typically requires a multiple person crew and heavy equipment to remove the pole from the ground and cut the pole for disposal. There also may be disposal costs for the pole. All of these costs associated with

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 5 of 46
OFFICIAL COPY
Dec 15 2022

the retirement are cost of removal.

Most types of utility property typically experience negative net salvage, meaning that cost of removal exceeds gross salvage. This is true of most of DEP's assets. DEP's actual experience demonstrates that for many types of transmission and distribution assets there are significant costs to retire the assets and that these costs generally exceed any gross salvage value.

Q. HOW IS NET SALVAGE ESTIMATED?

A. Net salvage estimates are expressed as a percentage of the original cost retired. For example, if an account has a net salvage estimate of negative 50%, then a $1,000 asset would be expected to, on average, cost $500 to retire, net of any gross salvage. Net salvage is estimated in different ways depending on the type of property. For mass property, net salvage estimates are developed in a similar manner to the service life estimates and are based on a combination of statistical analysis of historical data as well as informed judgment that incorporates other factors. For life span property such as power plants, the net salvage estimates often are based on a decommissioning study for each site or unit. I will discuss specifics related to estimating net salvage for Mass property later in the testimony.

Q. IS NET SALVAGE TO BE RECOVERED IN TODAY'S COST (I.E., THE COST IN CURRENT DOLLARS)?

A. No. As I discussed earlier, in order to recover the service value of the Company's assets, net salvage must be determined at the cost that will be incurred in the future. When using the straight-line method of depreciation,

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 6 of 46
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Dec 15 2022

these costs are recovered ratably, or in equal amounts each year, over the life of the Company's plant.

Q. IS RECOVERING THE FUTURE COST OF NET SALVAGE CONSISTENT WITH THE UNIFORM SYSTEM OF ACCOUNTS?

A. Yes. I have discussed and explained that net salvage must be incorporated in depreciation, and that net salvage represents the future cost that is expected to be incurred by the Company. The USofA specifically defines net salvage as follows:

> 19. Net salvage value means the salvage value of property retired less the cost of removal.

Cost of removal is defined as:

> 10. Cost of removal means the cost of demolishing, dismantling, tearing down or otherwise removing electric plant, including the cost of transportation and handling incidental thereto. It does not include the cost of removal activities associated with asset retirement obligations that are capitalized as part of the tangible long-lived assets that give rise to the obligation. (See General Instruction 25).

Finally, cost is defined as (emphasis added):

> 9. Cost means the amount of money actually paid for property or services. When the consideration given is other than cash in a purchase and sale transaction, as distinguished from a transaction involving the issuance of common stock in a merger or a pooling of interest, the value of such consideration shall be determined on a cash basis

Read together, it should be clear from these definitions that the USofA specifies that cost of removal (which, as part of net salvage, must be recovered through depreciation expense) is the actual amount that is paid at the time of

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 7 of 46
OFFICIAL COPY
Dec 15 2022

the transaction. Because net salvage will occur in the future, it is an estimate of the future cost that must be included in depreciation rates.

Q. DO GENERALLY ACCEPTED DEPRECIATION CONCEPTS SUPPORT THAT THE NET SALVAGE IN DEPRECIATION SHOULD BE INCLUDED AT THE COST THAT WILL BE INCURRED?

A. Yes. Including the future cost of net salvage for plant accounts is consistent with established depreciation concepts. Again, depreciation is a cost allocation concept, in which the full cost of an asset (original cost less net salvage) is allocated on a straight-line basis over the period of time an asset will be in service.

Q. PLEASE EXPLAIN HOW COSTS ARE RECORDED AND RECOVERED THROUGH DEPRECIATION EXPENSE.

A. Consistent with the USofA, capital costs are recorded on a Company's books at the cost actually paid for goods or services. Thus, the plant in service balance for a utility is based on the original cost paid at the time an asset was placed in service. Because many assets are decades old, the costs reflected in a Company's plant in service balance are stated in amounts that are less than their current value. Depreciation represents the recovery of the cost originally paid for these assets. Because current period depreciation is based on the original cost of the assets currently in service, due to inflation, the depreciation expense currently is, therefore, less valuable than the pro rata share of the costs

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 8 of 46
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Dec 15 2022

originally paid for the assets if these were restated in today's dollars.

Similarly, cost of removal and gross salvage are recorded at the cost actually incurred or received at the time these costs are incurred or received. Ultimately, these costs are also recovered through depreciation expense at their actual cost at the time they are incurred. Thus, this treatment of net salvage is consistent with the treatment of the original cost of the Company's assets. All costs are recorded at the time they are incurred and recovered through depreciation expense based on such costs on a straight-line basis. This approach is widely accepted throughout the industry and is consistent with the treatment of depreciation as a cost allocation, and not a valuation, concept.

Q. DOES NARUC EXPLAIN HOW NET SALVAGE SHOULD BE INCLUDED IN DEPRECIATION?

A. Yes. The most relevant passages from NARUC on the recovery of net salvage is titled "Salvage Considerations," NARUC states:

> Under presently accepted accounting concepts, the amount of depreciation to be accrued over the life of an asset is its original cost less net salvage. Net salvage is the difference between the gross salvage that will be realized when the asset is disposed of and the cost of retiring it. Positive net salvage occurs when gross salvage exceeds cost of retirement, and negative net salvage occurs when cost of retirement exceeds gross salvage. Net salvage is expressed as a percentage of plant retired by dividing the dollars of net salvage by the dollars of original cost of plant retired. The goal of accounting for net salvage is to allocate the net cost of an asset to accounting periods, making due allowance for the net salvage, positive or negative, that will be obtained when the asset is retired. This concept carries with it the premise that property ownership includes the

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 9 of 46

> responsibility for the property's ultimate abandonment or removal. Hence, if users benefit from its use, they should pay their pro rata share of the costs involved in the abandonment or removal of the property and also receive their pro rata share of the benefits of the proceeds received.[2]

Thus, NARUC is clear that net salvage, and therefore, removal costs and decommissioning costs, are the amounts "that will be obtained when the asset is retired." That is, the net salvage amount is the future cost, not today's cost. NARUC's position states that net salvage should represent the future cost, not today's cost, to retire an asset. This concept also is necessary when estimating the decommissioning costs that will be incurred at retirement for power plants.

A. Decommissioning Cost

Q. WHAT IS TERMINAL NET SALVAGE?

A. Certain types of depreciable property are referred to as "life span" property, which means that a large percentage of the property at a facility is expected to be retired concurrently. Power plants are textbook examples of life span property. While many of the components of a plant will be replaced throughout the plant's life, upon the retirement of the entire plant all remaining assets will be retired concurrently. The retirements at the end of the life of the plant are referred to as "terminal" or "final" retirements, while the retirements that occur before this final retirement are referred to as "interim" retirements. Similarly, net salvage that occurs at the end of the life of the plant is "terminal" or "final"

2 National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 18. (Emphasis added)

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 10 of 46
OFFICIAL COPY Dec 15 2022

net salvage and salvage that occurs with interim retirements is "interim" net salvage. For power plants, terminal net salvage is normally related to decommissioning costs for the facility.

Q. HAS ANY PARTY CHALLENGED TERMINAL NET SALVAGE IN DEPRECIATION RATES?

A. Mr. Garrett is the only one to challenge any component of the terminal net salvage.

Q. DOES MR. GARRETT AGREE THAT TERMINAL NET SALVAGE SHOULD BE INCLUDED IN DEPRECIATION?

A. Yes. He has proposed depreciation rates with terminal net salvage estimates and, accordingly, appears to agree with the concept of including terminal net salvage in depreciation rates. However, his differences are related to components of the estimated costs that are included.

Q. WHAT HAS MR. GARRETT PROPOSED FOR DECOMMISSIONING COSTS OF THE COMPANY'S POWER PLANTS?

A. Mr. Garrett has proposed two adjustments to the decommissioning cost estimates used in the depreciation study. The first type of adjustment is related to the escalation of decommissioning costs to the time of retirement. Mr. Garrett proposes to remove the escalation component entirely. The second proposed adjustment is to advocate removing contingency from the decommissioning estimates. Each of these components have been included in depreciation rates previously.

ELECTRONICALLY FILED - 2022 December 15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 11 of 46

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 12 of 46

A. Escalation of Decommissioning Costs

Q. WHY MUST THE TERMINAL NET SALVAGE COST BE THE FUTURE COST, NOT THE CURRENT COST TO DECOMMISSION THESE FACILITIES?

A. In order to equitably recover the full costs of the Company's assets, including net salvage, net salvage must be based on future costs because decommissioning is going to occur in the future. Net salvage must include the effects of future increases in costs. Accordingly, the decommissioning costs used in the depreciation calculations for terminal net salvage must be estimates of the future cost at the time of decommissioning. For this reason, if decommissioning estimates are developed using the cost to decommission a plant today, then these costs should be escalated to the time period in which they are expected to be incurred.

Q. WHAT ARGUMENTS DOES MR. GARRETT MAKE WITH REGARD TO THE INCLUSION OF ESCALATION IN THE TERMINAL NET SALVAGE ESTIMATES?

A. Mr. Garrett makes one main argument. He states that "[i]t is not proper to charge current ratepayers for a future cost that has not been discounted to present value." He supports this assertion by stating that "[t]he 'time value of money' concept is a cornerstone of finance and valuation." His opinion on this concept with regard to depreciation is incorrect. As I discussed in my rebuttal testimony, depreciation is based on the actual cost at the time of installation or retirement. While the "time value of money" may be a cornerstone of finance

and valuation, it is not a concept used in depreciation as widely practiced in the industry.

B. Contingency

Q. DO YOU HAVE ANY COMMENTS ON THE ARGUMENTS MR. GARRETT MAKES RELATED TO THE CONTINGENCY FACTOR APPLIED TO DECOMMISSIONING COST ESTIMATES?

A. Yes. First, contingency costs are a standard component of decommissioning studies in order for all possible environmental, safety and regulatory requirements for reinstating the land to a brownfield state. Second, the current decommissioning costs embedded in depreciation rates incorporate a contingency component. Therefore, removing these costs will clearly create an intergenerational inequity that is not recovered as part of the full service value of the assets.

V. MASS PROPERTY SERVICE LIVES

Q. DID FEA WITNESS ANDREWS AND ORS WITNESS GARRETT PROPOSE ANY CHANGES TO ANY OF THE SERVICE LIVES FOR MASS PROPERTY PROPOSED BY DEP?

A. Yes. Both witnesses proposed changes to the average service lives of transmission and distribution accounts studied in this case. Mr. Andrews has proposed adjustments to two transmission accounts and six distribution accounts, while Mr. Garrett has proposed adjustments to two transmission accounts and four distribution accounts.

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 13 of 46
OFFICIAL COPY
Dec 15 2022

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 14 of 46

Q. PLEASE SUMMARIZE THE ADJUSTMENTS PROPOSED BY BOTH WITNESSES FOR MASS PROPERTY SERVICE LIVES.

A. Mr. Garrett has proposed adjustments to the survivor curve estimates for a total of six transmission and distribution plant accounts. Mr. Andrews has proposed adjustments to the survivor curve estimates for a total of eight transmission and distribution plant accounts. Each of these are summarized in the table below.

Account	**CURRENT**	**DEP**	**FEA**	**ORS**
Account 352, Structures and Improvements	60-R3	65-R2.5	65-R2.5	70-R2.5
Account 355, Poles and Fixtures	49-R1.5	52-R1.5	53-R1.5	52-R1.5
Account 356, Overhead Conductors and Devices	65-R2.5	65-R2.5	70-R3	74-R2
Account 362, Station Equipment	48-R1	45-R1	47-R1	45-R1
Account 364, Poles, Towers and Fixtures	45-R2.5	45-R2.5	48-R2.5	50-R2
Account 365, Overhead Conductors and Devices	45-R1	45-R1	50-R1	50-R1
Account 368, Line Transformers	40-R2	40-R2	41-R2	43-R2
Account 369, Services	55-R3	55-R3	60-R4	65-R3
Account 371,	26-S0.5	26-S0.5	30-R0.5	26-S0.5

As shown in the table, for most of the accounts listed above, I have recommended an increase or no change to the average service life from the current estimate. Both ORS and FEA's proposals are to increase the service lives further. While some of their adjustments are relatively minor, there are others which they propose a significant increase when compared to the current estimates. For example, ORS proposes a 10-year increase in average service

life for Accounts 352 and 369.

For many of these accounts, the recommendations made by both parties are not reasonable. Their recommendations result from the approach they have used to develop their estimates, which is based primarily on mathematical curve fitting. This approach does not give the appropriate consideration to the mortality characteristics of the assets studied or to other factors that should be considered. For example, Mr. Garrett does not consider the type of substation structures that have been constructed in recent years and how those assets will have shorter life characteristics.

A. The Estimation of Service Lives Is Not a Purely Mathematical Exercise and Must Incorporate Informed Judgment

Q. HAVE MR. GARRETT AND MR. ANDREWS USED THE SAME APPROACH TO ESTIMATING SERVICE LIVES AS YOU USED IN THE DEPRECIATION STUDY?

A. No. While each have used Iowa type survivor curves similar to my analysis to calculate depreciation expense and used the retirement rate method to analyze historical data, Mr. Andrews and Mr. Garrett's overall approach differ from mine. Their approach also differs from the correct and proper approach to estimating service lives that is set forth in depreciation textbooks such as NARUC's *Public Utility Depreciation Practices*. Specifically, testimony of both indicate that they believe estimating service lives is primarily a mathematical exercise in which little more than mathematical computations of historical accounting data will result in reasonable estimates. This overall approach is incorrect. Depreciation, and particularly estimating service lives, is

ELECTRONICALLY FILED - 2022-December 15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 15 of 46
OFFICIAL COPY
Dec 15 2022

a forecast of the future rather than a calculation of what has happened in the past.

Q. PLEASE EXPLAIN IN MORE DETAIL HOW MR. GARRETT AND MR. ANDREWS APPROACH DO NOT COMPORT WITH THE PROPER MANNER IN WHICH SERVICE LIFE ESTIMATES SHOULD BE DETERMINED.

A. Consider, as an example, the following statement from Mr. Garrett's testimony in which he describes his approach. He is asked if he always selects the "mathematically best-fitting curve," and after responding that he does not necessarily always do so, Mr. Garrett states the following:

> Mathematical fitting is an important part of the curve-fitting process because it promotes objective, unbiased results. While mathematical curve-fitting is important, however, it may not always yield the optimum result. For example, if there is insufficient historical data in a particular account and the OLT curve derived from that data is relatively short and flat, the mathematically "best" curve may be one with a very long average life. However, when there is sufficient data available, mathematical curve fitting can be used as part of an objective service life analysis.[3]

Mr. Garrett's testimony gives the impression that mathematical results should generally be accepted, and instances in which the proper service life estimate is not a best "mathematical fit" would be a relatively unusual exception (such as if there is insufficient data). His reasoning for reliance on mathematical results is that doing so promotes "objectivity." While one may desire objective

3 Garrett at 20:10-16.

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 16 of 46
OFFICIAL COPY
Dec 15 2022

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 17 of 46

results, so as to remove uncertainty and presumably to make the job of estimating service lives easier, the objectivity sought by Mr. Garrett is neither realistic nor desirable in the development of a true forecast of the future. Further, authorities on the topic of depreciation, such as NARUC, are clear that estimating service lives must include a subjective component. Mr. Andrews appears to follow the same concepts however, his focus is clearly on the statistical curve fitting. Thus, neither considers how the future outlook will affect the life characteristics.

Q. DOES NARUC EXPLAIN THE IMPORTANCE OF A SUBJECTIVE COMPONENT TO ESTIMATING SERVICE LIVES?

A. Yes. NARUC explains that there must be a subjective component to estimating service lives. Chapter XIII of *Public Utility Depreciation Practices*, entitled "Actuarial Life Analysis" discusses and emphasizes the subjective nature of the process of estimating service lives. NARUC starts this chapter by explaining that the analysis of historical data is only one part of the process of estimating service lives:

> Actuarial analysis objectively measures how the company has retired its investment. The analyst must then judge whether this historical view depicts the future life of the property in service. The analyst takes into consideration various factors, such as changes in technology, services provided, or capital budgets.[4]

NARUC further explains that the process of estimating service lives must go

4 National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 111.

beyond any objective measurement of the past. In describing the determination of a survivor curve estimate (referred to as the "projection life" in this passage), NARUC states:

> The projection life is a projection, or forecast, of the future of the property. Historical indications may be useful in estimating a projection life curve. Certainly the observations based on the property's history are a starting point. Trends in life or retirement dispersion can often be expected to continue. Likewise, unless there is some reason to expect otherwise, stability in life or retirement dispersion can be expected to continue, at least in the near term.
>
> Depreciation analysts should avoid becoming ensnared in the mechanics of the historical life study and relying solely on mathematical solutions. The reason for making an historical life analysis is to develop a sufficient understanding of history in order to evaluate whether it is a reasonable predictor of the future. The importance of being aware of circumstances having direct bearing on the reason for making an historical life analysis cannot be understated. These circumstances, when factored into the analysis, determine the application and limitations of an historical life analysis.[5]

Thus, NARUC strongly advises against the approach used by Mr. Garrett and Mr. Andrews, stating clearly that "relying solely on mathematical solutions" should be avoided. NARUC further elaborates on the need for a subjective component to forecasting service lives:

> A depreciation study is commonly described as having three periods of analysis: the past, present, and future. The past and present can usually be analyzed with great accuracy using

5 National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 126. Emphasis added.

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 18 of 46
OFFICIAL COPY
Dec 15 2022

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 19 of 46

> many currently available analytical tools. The future still must be predicted and must largely include some subjective analysis. *Informed judgment* is a term used to define the subjective portion of the depreciation study process. It is based on a combination of general experience, knowledge of the properties and a physical inspection, information gathered throughout the industry, and other factors which assist the analyst in making a knowledgeable estimate.
>
> The use of informed judgment can be a major factor in forecasting. A logical process of examining and prioritizing the usefulness of information must be employed, since there are many sources of data that must be considered and weighed by importance. For example, the following forces of retirement need to be considered: Do the past and current service life dispersions represent the future? Will scrap prices rise or fall? What will be the impact of future technological obsolescence? Will the company be in existence in the future? The analyst must rank the factors and decide the relative weight to apply to each. The final estimate might not resemble any one of the specific factors; however, the result would be a decision based upon a combination of the components.[6]

Q. HAVE YOU INCORPORATED THE VARIOUS FACTORS DISCUSSED BY NARUC INTO YOUR ESTIMATES?

A. Yes. For the depreciation study, I conducted site visits and discussions with Company personnel to familiarize myself with the Company's assets. I have also performed previous depreciation studies for the Company and have incorporated information obtained from those studies as well. In addition,

6 National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 128. Emphasis added.

ELECTRONICALLY FILED - 2022-December 15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 20 of 46

throughout my career, I have performed hundreds of depreciation studies for numerous utilities. The information obtained from this experience has also been incorporated into my recommendations.

Q. HAVE MR. GARRETT OR MR. ANDREWS INCORPORATED THESE FACTORS INTO THEIR RECOMMENDATIONS?

A. No. At least not to the degree necessary to develop a reasonable forecast. For example, in Mr. Garrett's testimony where he addresses accounts that are disputed he states:

> Thus, the Commission should focus primarily on the statistical data when choosing the most reasonable service life proposals for the following accounts. .[7]

Mr. Andrews also emphasizes the statistical analysis approach and appears to follow NARUC direction related to informed judgment which he describes as the third step of the process[8]. Again, estimating service lives is not and should not be a purely mathematical exercise and must incorporate some degree of subjectivity. Both Mr. Garrett's and Mr. Andrews' process for estimating service lives, as described in their testimony, does not follow the proper approach of incorporating informed judgment. Further, as I will explain later in my testimony, their actual estimates support that they did not properly consider all of the relevant factors needed to develop reasonable service life estimates.

7 Garrett at 21:13-15.
8 Andrews at 9:11-16.

B. The Curve Fitting Process Must Also Incorporate Informed Judgment

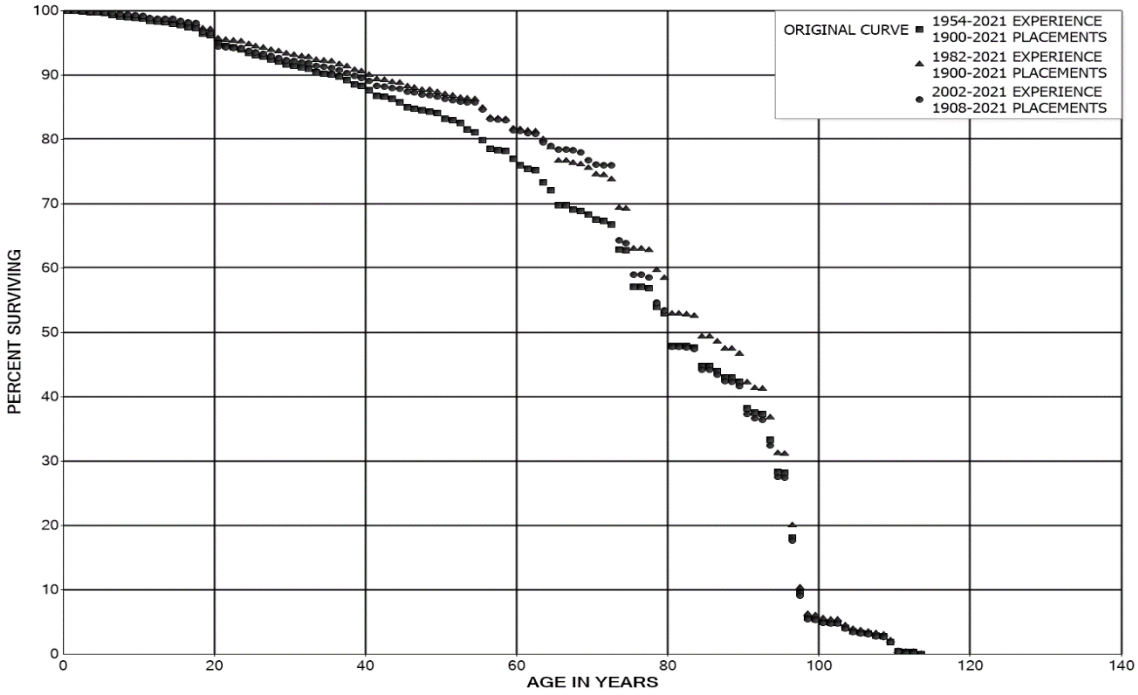
Q. PLEASE BRIEFLY DESCRIBE THE CURVE FITTING PROCESS USED IN A DEPRECIATION STUDY.

A. As described in the depreciation study provided with my direct testimony, the method of statistical life analysis used is referred to as the retirement rate method. The retirement rate method is used when aged data are available (i.e., the vintage year of historical transactions are known, which means that the age of each transaction can be determined). The retirement rate method develops an original life table[9] ("OLT") or a series of original life tables for each depreciable group. An OLT presents calculations, based on the historical data, of the percentage of plant that has survived to a given age. The OLT can also be shown graphically with age in the x-axis and the percent surviving in the y-axis. An example of an original life table graph for the full experience and placement bands for Account 356, Overhead Conductors and Devices is provided in Figure 1 below. The life table itself is presented on pages VII-189 through VII-191 of the depreciation study.

9 Original life tables may also be referred to as "observed life tables" or the shorthand "life tables."

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 21 of 46

Figure 1: Graph of Original Life Table for Account 356, Overhead Conductors and Devices



For the curve fitting process, the analyst can fit or match standard Iowa survivor curves to the data from an original life table. This can be performed either visually or mathematically. For visual curve matching, Iowa curves are graphed on the same graph as the OLT. For mathematical curve matching, the mathematical deviation from a given Iowa curve to the OLT is calculated for each data point. The lower the difference between a given survivor curve, the better the mathematical fit.

Q. ARE THERE ADVANTAGES AND DISADVANTAGES TO BOTH VISUAL AND MATHEMATICAL CURVE MATCHING?

A. Yes. Visual curve matching offers a number of advantages over mathematical curve matching. Different ranges of data points can be given more or less emphasis depending on the characteristics of the account. It is easier to identify

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 22 of 46

ELECTRONICALLY FILED - 2022 December 15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 23 of 46

irregularities in the data when performing visual curve matching. Visual curve matching also allows the analyst to view the full Iowa survivor curve to assess whether the full life cycle forecast by the curve is reasonable for the property studied.

Many years ago, a disadvantage of visual curve matching was that it was cumbersome due to the need to manually overlay standard curves on plots of original life tables. However, since the advent of computers with sophisticated graphical capabilities, visual curve matching has become easier and more efficient. As a result, in recent decades the advantages of visual curve matching have made it more prominent and it is used by most depreciation analysts.

Mr. Garrett and Mr. Andrews discuss advantages of mathematical curve matching in their testimony, including his opinion that it promotes "objective, unbiased results."[10] While it is true that mathematical curve matching provides a numerical value on which the "fit" of a curve can be assessed, neither witness discusses the disadvantages of mathematical curve matching or that mathematical curve matching can also introduce biases. One of the disadvantages of mathematical curve matching is that it treats every data point within a range of fit equally. Different data points are typically based on different levels of data and different ages (e.g., older data points typically are based on much smaller levels of investment than earlier data points). There is not a good way to de-emphasize data irregularities when performing mathematical curve matching, other than to exclude older data points entirely.

10 Garrett at 20:11.

Mathematical curve matching can also introduce biases due to the nature of the calculations. Mathematical fitting indicators are typically calculated by squaring the differences between the OLT points and a given Iowa curve. As a result, the mathematical curve fitting routine will amplify larger differences between the Iowa curve and OLT. Because data irregularities are often common towards the end of the curve when smaller amounts of data are available, the real-world result is that mathematical curve matching will amplify less meaningful deviations towards the end or "tail" of the curve. That is, differences in curve fitting indicators are often the result of data irregularities and do not provide as meaningful of a sign of the historical life indications. For this reason, if proper care is not taken when interpreting the results, mathematical curve fitting can mislead the analyst into selecting a curve that is not representative of the predominant mortality characteristics of the depreciable group studied.

Q. GIVEN ALL OF THE CONSIDERATIONS DISCUSSED ABOVE, HOW DO YOU APPROACH THE CURVE FITTING PROCESS?

A. I believe that both mathematical and visual curve fitting should be used. Using both approaches enhances the information available to the analyst and aids in developing the most reasonable forecast. Importantly, the analyst should also understand the advantages and disadvantages of both approaches so as to not be misled by the results.

ELECTRONICALLY FILED - 2022 December 15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 24 of 46
OFFICIAL COPY
Dec 15 2022

Q. DOES THE USE OF JUDGMENT ALSO APPLY TO THE ANALYSIS OF HISTORICAL DATA CURVE MATCHING PROCESS?

A. Yes. There are numerous reasons why informed judgment must also be applied to the mathematical processes of analyzing historical data, including the availability and limitations of the historical data; the interpretation of trends in the data; the interpretation of data irregularities; which data points to include or emphasize in mathematical or visual curve matching; and whether the curve fitting results are reasonable for the types of assets studied. As explained by NARUC, that judgment is necessary when evaluating the statistical analysis. For example, when discussing a stub (or incomplete) survivor curve, NARUC states:

> The longer the stub, the more reliable the resulting curve fit and extension. As a result, the analyst may be forced to choose between a more reliable longer stub, which by necessity reflects older data, and a less reliable shorter stub, which reflects more recent vintages and, therefore, is more likely to reflect the future.[11]

NARUC also presents a discussion of "Data Irregularities," which are explained as follows:

> Property that exhibits homogeneous life characteristics produces smooth survivor curves. Many of a utility's property accounts, however, have experienced change in the forces of retirement due to, for example, changes in a utility's services or capital budgets. These accounts may exhibit a number of data irregularities. For example, the survivor curves may look like stair steps as the different changes

11 National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 129.

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 25 of 46
OFFICIAL COPY
Dec 15 2022

> take effect. Extended leveling-off periods may result from delayed booking of retirements during an accounting system conversion. Irregularities at the older ages of the survivor curve often result from inadequate exposures.[12]

NARUC explains certain types of occurrences in more detail, such as "Bimodality" (or "the presence of two peaks on the retirement frequency curve"). Also discussed is the use of a "T-Cut" (or "truncation cut"), in which data points from an observed life table are excluded from mathematical curve fitting (for visual curve fitting, data points can be ignored in a similar manner). NARUC's explanation again illustrates the importance of judgment:

> Careful selection of a T-Cut can greatly enhance the reliability of the resulting analysis. Conversely, since the use of a T-Cut involves truncating the observed data, careless selection can impair the reliability of subsequent work.[13]

Read in its entirety, this section of *Public Utility Depreciation Practices* should make clear the need for judgment with regard to numerous decisions when performing the statistical analysis. Judgment must be exercised throughout the process in order to determine the most appropriate and reasonable estimate.

12 National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 122.
13 National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 122.

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 26 of 46
OFFICIAL COPY
Dec 15 2022

C. The Service Life Recommendations of Mr. Garrett and Mr. Andrews are not Reasonable Estimates for the Company's Assets

Q. PLEASE SUMMARIZE THE PROPOSALS FOR MASS PROPERTY SERVICE LIVES.

A. For mass property service lives, DEP, ORS, and FEA have estimated survivor curves for various plant accounts. Iowa survivor curves are used by each party to estimate or forecast the average service life, full-life cycle and retirement dispersion pattern. Each party has also incorporated similar statistical analyses using the retirement rate method of analysis. However, each have reached different conclusions for the service lives of various electric transmission and distribution plant accounts. The primary difference between estimates is due to varied opinions of what the best estimates of future life expectations are for each account. The focus of this section of my testimony is to demonstrate that the estimates proposed by Mr. Garrett and Mr. Andrews result in forecasts that are not as appropriate for the types of assets studied as the estimates that I have recommended in the depreciation study.

Q. WHAT ARE THE DIFFERENCES BETWEEN THE PROCESS OF ESTIMATION YOU HAVE USED AND THOSE OF MR. GARRETT AND MR. ANDREWS?

A. Each takes a slightly different approach, although both Mr. Garrett and Mr. Andrews have used a similar methodology. Both Mr. Garrett and Mr. Andrews have proposed changes to many of the accounts studied, and their approach is to use very little critical judgment in favor of a strong reliance on the mathematical results of statistical life analysis. As a result, neither has

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 27 of 46
OFFICIAL COPY
Dec 15 2022

performed what should be considered a full depreciation study. I will discuss this concept more fully later in my testimony, but life estimation involves much more than just mathematical results, and the absence of adequate judgment can produce very unreasonable or unrealistic results.

Both Mr. Garrett and Mr. Andrews have proposed full-life cycles that are, for some accounts, outside the range of reasonable expectations for the property studied. As a result, their estimates should be rejected.

While each of the other witnesses uses the retirement rate method and Iowa type survivor curves to estimate average service lives, their approach to life and curve selection differs from mine. The primary difference being that Mr. Garrett and Mr. Andrews all choose to place undue emphasis on historical curve fitting results, while my approach, as is recommended in established depreciation literature, favors using historical curve fitting in conjunction with practical knowledge of the assets and critical judgment of future expectations.

Q. WOULD YOU FIRST ADDRESS THE RECOMMENDATIONS OF MR. GARRETT AND MR. ANDREWS?

A. Each of the estimates of Mr. Garrett and Mr. Andrews are based on their incorrect approach to estimating service lives. I will, therefore, provide discussion of select accounts to further demonstrate the flaws in their approaches and the inappropriate proposals that can result from them.

The singular focus of Mr. Andrews's analysis appears to be the degree of mathematical fit of his estimated survivor curves. The discussion, or reasoning, he provides for each of his life and curve choices consists almost

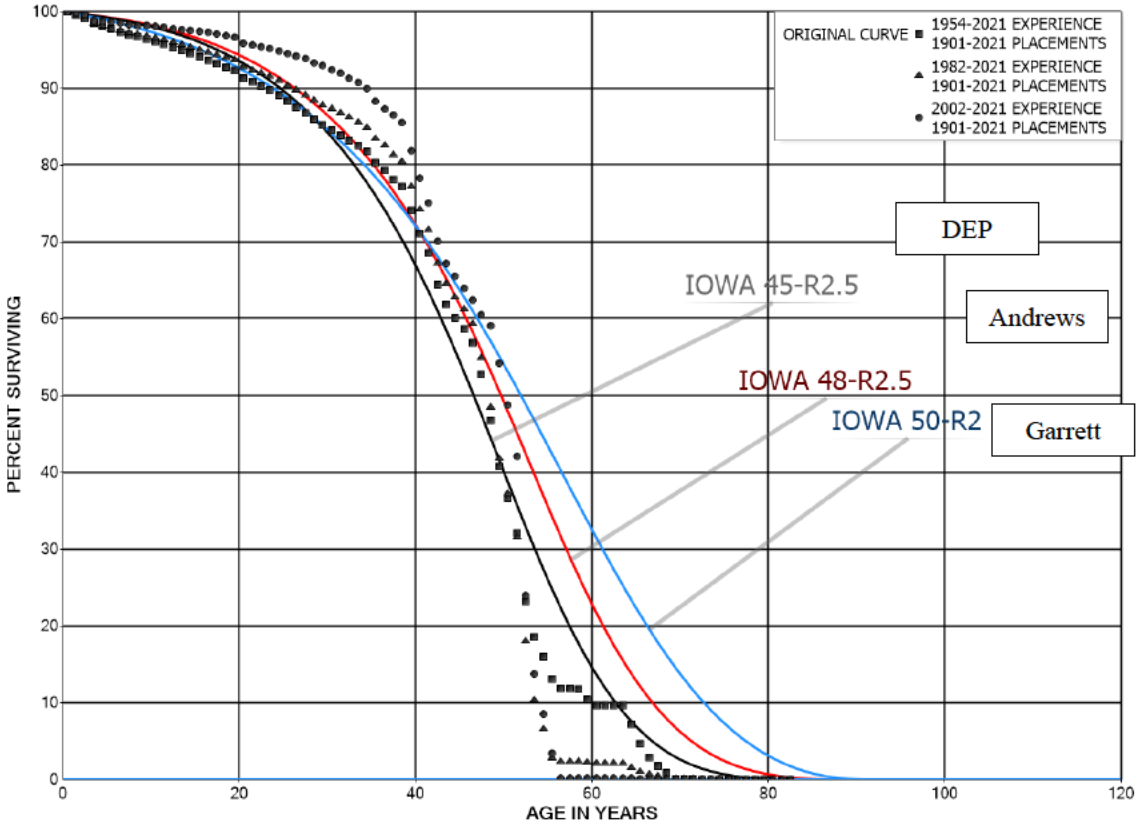
ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 28 of 46
OFFICIAL COPY
Dec 15 2022

exclusively of their mathematical fit as compared to the current estimates or those proposed in the depreciation study. Both Mr. Garrett and Mr. Andrews have used an approach to estimating service lives which is based primarily on mathematical results and does not give the appropriate consideration to the mortality characteristics of the assets studied.

Account 364, Poles, Towers and Fixtures, is an example of Mr. Garrett's and Mr. Andrews's focus on the historical curve fitting results to the exclusion of other important factors. The estimates proposed by Mr. Garrett (50-R2), Mr. Andrews (48-R2.5) and by me (45-R2.5) are displayed in Figure 2 along with the historical data for the account. All three proposed curves closely follow the historical retirement pattern through age 50. However, beyond age 50, the estimates begin to diverge from one another with differing implications for the expectation of future retirements.

ELECTRONICALLY FILED - 2022 December 15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 29 of 46

Figure 2: Comparison of Survivor Curve Estimates for Account 364



The 45-R2.5 estimate takes into account more of the data points surviving throughout the full life cycle and in particular the ages beyond 40 years than the 48-R2.5 and 50-R2. As mentioned earlier, more weight needs to be given to the middle portion of the survivor curve between 80% and 20% surviving given the nature of this account where the assets are relatively homogenous. Due to this, the 45-R2.5 is a more realistic estimate for this account than what was proposed by both Mr. Garrett and Mr. Andrews.

Q. CAN YOU PROVIDE ANOTHER EXAMPLE OF THE FLAWS IN THE MR. GARRETT AND MR. ANDREWS ANALYSES?

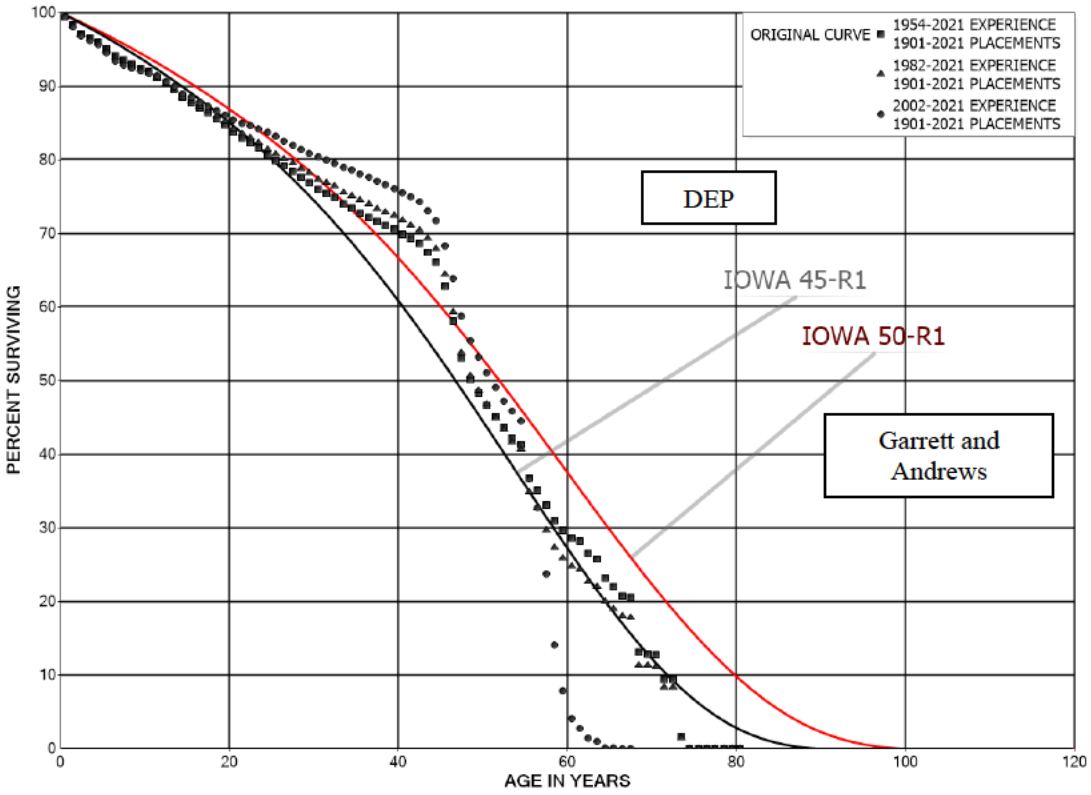
A. Yes. While many of Mr. Garrett's and Mr. Andrews's adjustments are relatively minor, there are a few that further demonstrate the inadequacy of relying so

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 30 of 46

heavily upon curve fitting results. For Account 365, Overhead Conductors and Devices, both Mr. Garrett and Mr. Andrews have both proposed a 50-R1. Figure 3 sets forth the company recommended survivor curve of a 45-R1 as well as FEA and ORS's proposals listed above (50-R1). Mr. Garrett and Mr. Andrews both fit the data reasonably well only thru age 54 (less than 1% exposures) and fail to account for the rest of the historical data. As discussed earlier, truncating, or T-cutting the data at less than 1% exposures is not a general rule of thumb. Service life estimation is based on a variety of factors other than just mathematical curve fitting. If curve fitting is utilized, more weight should be given to data points at 20% to 80% surviving. Similar to other proposals by Mr. Garrett and Mr. Andrews, this hasn't been the case. Therefore, the 45-R1 should be retained.

ELECTRONICALLY FILED - 2022 December 15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 31 of 46

Figure 3: Survivor Curve Estimates for Account 365



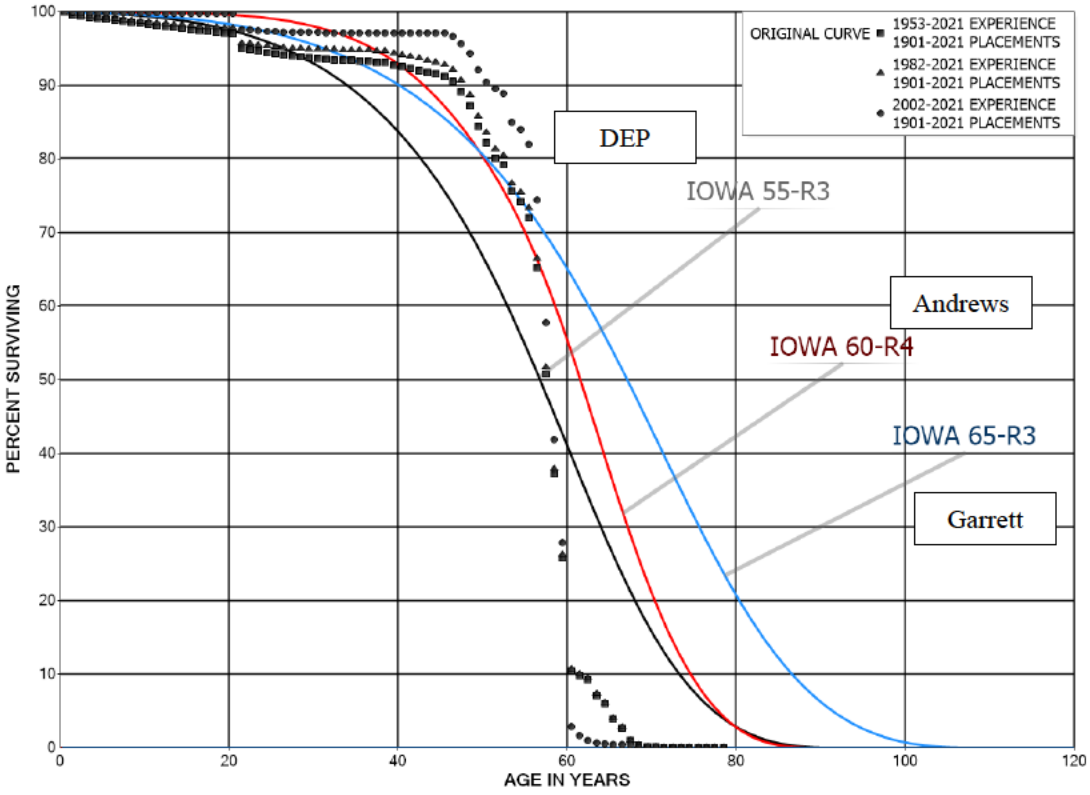
Q. CAN YOU ADDRESS THE DIFFERENCES IN THE PROPOSALS FOR ACCOUNT 369, SERVICES?

A. Figure 4 shows the estimates proposed by Garrett (65-R3), Andrews (60-R4) and the Company (55-R3) for this account. Similar to other mentioned accounts, Garrett's and Andrews's proposals ignore the implications of the whole curve. Mr. Andrews mathematically fits to roughly 1% exposures and mentions a best fitting curve of 82-R2.5. He then reduces this estimate 22 years as well as modifying the curve type to an R4 to show gradualism from the current estimate of a 55-R3. As emphasized earlier in my testimony, life estimation is a prediction of future expectations and should not be based on solely based on

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 32 of 46

mathematical curve fitting at a 1% cutoff. While Mr. Andrews did reduce his estimate to 60 years, he chose an estimate that would just result in a better mathematical fit than the 55-R3 if we were to truncate the data at a 1% cutoff. Similarly, Mr. Garrett also fails to take into account the data past age 53 by virtually doing the same mathematical exercise. As a result, ORS and FEA's estimates do not reflect future life expectations that are realistic for the assets in this account. Basically, their proposed curve estimates focus only on the beginning of the curve and ignore the implications of the whole curve. Therefore, the 55-R3 estimate should be retained.

Figure 4. Comparison of Survivor Curve Estimates for Account 369



ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 33 of 46

Q. CAN YOU ALSO ADDRESS THE DIFFERENCES FOR ACCOUNT 352, STRUCTURES AND IMPROVEMENTS?

A. Yes. The current estimate for Account 352, Structures and Improvements is a 60-R3 survivor curve. FEA and DEP both recommend a 65-R2.5 survivor curve while ORS proposes a 70-R2.5 survivor curve. The change in the asset mix in this account leads to the change in type curve from an R3 to and R2.5. This is due to type of assets being added to the account such as modular type buildings, security assets and fencing that will have a life that is less than the older assets which causes the change in dispersion pattern. This will lead to smaller structures so newer assets will have a shorter overall life cycle but the older assets will continue with a similar life characteristic as was previously in place. Therefore, we should experience more early age retirements for the existing assets. Consequently, a slightly longer life with a lower mode curve would be most appropriate for the asset mix in place. Extending the current life by 10 years is not reasonable as Witness Garrett proposes.

Q. DO AUTHORITATIVE DEPRECIATION SOURCES SUPPORT YOUR ASSERTION THAT A COMPREHENSIVE DEPRECIATION STUDY SHOULD INCORPORATE FACTORS OTHER THAN STATISTICAL ANALYSIS?

A. Yes. All depreciation texts are clear that service life estimates are forecasts of future expectations. It is widely understood by depreciation professionals that exclusive reliance on the statistical analysis of historical data is inappropriate for life estimation. The National Association of Regulatory Utility

ELECTRONICALLY FILED - 2022 December 15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 34 of 46
OFFICIAL COPY
Dec 15 2022

Commissioners' (NARUC's) *Public Utility Depreciation Practices* specifically discusses the impropriety of solely relying on mathematical analysis of historical data.

Q. DOES NARUC EXPLAIN THE IMPORTANCE OF A SUBJECTIVE COMPONENT TO ESTIMATING SERVICE LIVES?

A. Yes. NARUC makes quite clear that there must be a subjective component to estimating service lives. Chapter XIII of *Public Utility Depreciation Practices*, entitled "Actuarial Life Analysis" discusses and emphasizes the subjective nature of the process of estimating service lives. The chapter begins by explaining that the analysis of historical data is only one part of the process of estimating service lives:

> Actuarial analysis objectively measures how the company has retired its investment. The analyst must then judge whether this historical view depicts the future life of the property in service. The analyst takes into consideration various factors, such as changes in technology, services provided, or capital budgets.[14]

NARUC explains that the process of estimating service lives must go beyond any objective measurement of the past. In describing the determination of a survivor curve estimate (referred to as the "projection life" in this passage), NARUC states:

> The projection life is a projection, or forecast, of the future of the property. Historical indications may be useful in estimating a projection life curve. Certainly, the observations based on the property's history are a starting point. Trends in life or retirement dispersion can often be expected to continue. Likewise, unless there is

14 National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 111.

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 35 of 46

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 36 of 46

> some reason to expect otherwise, stability in life or retirement dispersion can be expected to continue, at least in the near term.
>
> Depreciation analysts should avoid becoming ensnared in the mechanics of the historical life study and relying solely on mathematical solutions. The reason for making an historical life analysis is to develop a sufficient understanding of history in order to evaluate whether it is a reasonable predictor of the future. The importance of being aware of circumstances having direct bearing on the reason for making an historical life analysis cannot be understated. These circumstances, when factored into the analysis, determine the application and limitations of an historical life analysis.[15]

Thus, NARUC strongly advises against the approach favored by the other witnesses in this cause, stating quite clearly that "relying solely on mathematical solutions" should be avoided. NARUC further elaborates on the need for a subjective component to forecasting service lives:

> A depreciation study is commonly described as having three periods of analysis: the past, present, and future. The past and present can usually be analyzed with great accuracy using many currently available analytical tools. The future still must be predicted and must largely include some subjective analysis. *Informed judgment* is a term used to define the subjective portion of the depreciation study process. It is based on a combination of general experience, knowledge of the properties and a physical inspection, information gathered throughout the industry, and other factors which assist the analyst in making a knowledgeable estimate.
>
> The use of informed judgment can be a major factor in forecasting. A logical process of examining and prioritizing the usefulness of information must be employed, since there are many sources of data that must be considered and weighed by importance. For example, the following forces of retirement need to be considered:

15 National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 126. Emphasis added.

ELECTRONICALLY FILED - 2022-December 15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 37 of 46

> Do the past and current service life dispersions represent the future? Will scrap prices rise or fall? What will be the impact of future technological obsolescence? Will the company be in existence in the future? The analyst must rank the factors and decide the relative weight to apply to each. The final estimate might not resemble any one of the specific factors; however, the result would be a decision based upon a combination of the components.[16]

NARUC also explains:

> The use of informed judgment sometimes becomes a point of controversy in the regulatory setting because some of the analyst's opinions cannot be quantified or easily supported. It is sometimes impossible to pinpoint the reasons for making a decision that diverges from a company's historical data or standard reference material. For instance, limited retirement data show that a new transformer design appears to have significantly shorter service life; this would result in a significantly higher depreciation rate. Since this is a new design, there is no field experience to apply to the estimate, other than the scant data. Should the rate be based solely on the data? In the other extreme, should this preliminary data be given little weight and should the rate be based upon other types of transformers as reasonable indicators of the life of this new design? It is the analyst's responsibility to apply any additional known factors that would produce the best estimate of service life. The analyst's judgment, comprised of a combination of experience and knowledge, will determine the most reasonable estimate.
>
> In summary, several factors should be considered in estimating property life. Some of these factors are:
>
> 1. Observable trends reflected in historical data,
> 2. Potential changes in the type of property installed,
> 3. Changes in the physical environment
> 4. Changes in management requirements,
> 5. Changes in government requirements, and
> 6. Obsolescence due to the introduction of new

16 National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 128. Emphasis added.

technologies.[17]

Q. HAVE YOU INCORPORATED THE VARIOUS FACTORS DISCUSSED BY NARUC INTO YOUR ESTIMATES?

A. Yes. In support of the depreciation study, I conducted site visits and had discussions with various DEP personnel to familiarize myself with the Company's assets. I have also performed depreciation studies for the Company previously and have incorporated information obtained from those studies in the current study. In addition, throughout my career of over 36 years in depreciation, I have performed hundreds of depreciation studies, in a similar manner, for many utility companies. The knowledge obtained from this experience has been incorporated into my recommendations as well.

B. Mass Property Net Salvage Estimates

Q. PLEASE SUMMARIZE THE PROPOSALS FOR MASS PROPERTY NET SALVAGE ESTIMATES.

A. Mr. Garrett has not challenged any mass property net salvage estimates proposed in the depreciation study. Mr. Andrews has challenged one transmission account and 5 distribution accounts for mass property plant. Both methodologies are generally similar as that used in the depreciation study, however, Mr. Andrews has made adjustments to some of the proposed estimates. Mr. Andrews's adjustments are made primarily in the interest of preventing increases in negative net salvage compared with the currently

17 National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices*, 1996, p. 129. Emphasis added.

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 38 of 46
OFFICIAL COPY
Dec 15 2022

approved estimates and to minimize net salvage costs. As a result, the basis for his adjustments is mostly arbitrary in nature as he is selective to only reduce net salvage percentages. I will first address the flaws of Mr. Andrews's approaches.

Q. HOW IS NET SALVAGE TRADITIONALLY ESTIMATED FOR MASS PROPERTY ACCOUNTS?

A. The traditional approach to estimating net salvage is based on informed judgment that incorporates a statistical analysis that expresses historical net salvage (and cost of removal and gross salvage) as a percentage of retirements. The resultant estimates, expressed as a percentage, can then be applied to the current plant balances to determine the future net salvage for these assets. This approach has widespread support in both authoritative depreciation textbooks and commissions across the country.

Q. WHY SHOULD THE PROPOSED MASS PROPERTY NET SALVAGE ESTIMATES OF MR. ANDREWS BE DISREGARDED?

A. Similar to his service life analyses, the focus of Mr. Andrew's net salvage analyses is primarily on review of the available historical data. While this is an important part of net salvage estimation, alone it does not adequately account for what can be expected in the future. Since the goal of the analysis is estimating the expected net salvage that will be experienced in the future, consideration of other factors must be included in the process. Mr. Andrews agrees that net salvage is trending more negative and that, in some instances, DEP's currently approved net salvage estimates are less negative than the company's historical data indicate. His adjustments to the proposed net salvage

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 39 of 46
OFFICIAL COPY
Dec 15 2022

appear arbitrary and lacking any basis beyond reducing the estimates proposed in the depreciation study that he deems "excessive."

The method of determining the net salvage estimates in the depreciation study not only incorporates analysis of historical net salvage data, but also includes consideration of company operations and expectations for the future as well as trends in the electric utility industry. These sources inform the judgment that is then used in determining a realistic estimate of the future net salvage, not an estimate that is selected only on the basis of historical data.

Q. WHAT HAS MR. ANDREWS PROPOSED FOR MASS PROPERTY NET SALVAGE?

A. FEA proposes less negative net salvage estimates for one transmission and five distribution accounts. Mr. Andrews appears to limit changes in estimates, potentially due to minimizing costs. Please refer to the table above that summarizes the different net salvage estimates by account.

Account 361, Structures and Improvements, is an example of Mr. Andrews's focus on just the overall average net salvage percentage from years 1979-2021. The company proposed to retain the current estimate of -15% for this account whereas Mr. Andrews proposed -10%. While the overall net salvage for this account is -8%, future indications of net salvage have shown a trend towards more negative net salvage. The most recent 5-year net salvage is -16% percent for this account. Even though Mr. Andrews proposal is similar to the current estimate of -15% it doesn't weight the trend of more negative net salvage in recent years. Mr. Andrews says, "if you remove the 2021 data from

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 40 of 46
OFFICIAL COPY
Dec 15 2022

the analysis", the overall net salvage would be -5%. While that may be true his statement it doesn't reflect the relationship between the associated retirements and cost of removal which has been recorded. The 2021 cost of removal actually relates to retirement for 2021 as well as for the years 2019 and 2020. Regardless, if you look at the 2018 and 2021 studies for this account the most recent 5- year net salvage percentages are much more negative than the overall history and therefore it should be noted that the company proposed estimate of -15% better reflects the future outlook for this account.

Q. ARE THERE OTHER ACCOUNTS IN WHICH MR. ANDREWS PROPOSES A SIMILAR ARGUMENT?

A. Yes. Mr. Andrews proposes a very similar argument for Account 362 Station Equipment. The company proposed to retain the current estimate of -15% for this account whereas Mr. Andrews proposed -10%. Mr. Andrews prime basis for proposing -10% is based on the overall net salvage percent of -12% for this account. Similar to Account 361, Mr. Andrews doesn't take other trends into account for estimating future net salvage. The -15% proposed by the company takes into account both the overall history (-12%) and the most recent 5-year net salvage of 16%. Due to this, the -15% better reflects the future net salvage for this account.

ELECTRONICALLY FILED - 2022-December 15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 41 of 46
OFFICIAL COPY
Dec 15 2022

Q. CAN YOU ADDRESS THE DIFFERENCES IN THE NET SALVAGE PROPOSALS FOR ACCOUNT 365, OVERHEAD CONDUCTORS AND DEVICES?

A. Yes. Mr. Andrews proposes a -40% net salvage and the company proposes a -50% net salvage. In both cases, Mr. Andrews and the company have proposed a more negative net salvage from the current estimate of -30%. The overall net salvage from 1979-2021 is -51% for this account with a 5-year average of -79%. Mr. Andrews supports his -40% estimate by saying that without year 2021 the overall average would be -40%. This is virtually the same argument he makes for Account 361. Consequently, Mr. Andrews fails to account for timing differences between when retirements and cost of removal are recorded. The larger cost of removal recorded in 2021 reflects retirements recorded in prior years. From the net salvage data, years 2014-2021 have shown a substantial increase in annual retirements with a few years of very little to no associated cost of removal. The lag in recording cost of removal still needs to be taken into account when estimating future net salvage. Therefore, year 2021 shouldn't be removed from the overall history to just support a less negative net salvage percentage than what has been shown in the overall history and what has been proposed by the company. As a result, -50% net salvage better reflects the increase in cost of removal in this account in recent years than the -40% proposed by Andrews.

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 42 of 46

Q. PLEASE ADDRESS MR. ANDREWS CLAIM THAT DEP HAS NOT ADDRESSED MINIMIZING NET SALVAGE EFFORTS.

A. Mr. Andrews has claimed that DEP has not minimized the net salvage efforts which is not accurate. The 2021 Depreciation Study does make the effort to minimize net salvage costs. The concept that Mr. Andrews does not take into consideration is that when you increase the average service life and maintain or slightly increase the cost of removal component you are actually decreasing or minimizing the overall cost. This is due to the fact that when assets stay in service longer than previously estimated then the relationship of the cost of removal to asset being retired goes up. Additionally, the average age of the retirement of most mass property accounts is less than the recommended average service life. This means that in the future there will be a larger impact of cost of removal to asset retirement value in order for the future assets to be retired consistent with the average service life. Therefore, by not factoring in the future impact of the age of retirements, the estimates of net salvage are less than the future expectations. In other words, the net salvage estimates for most mass property accounts are actually understated for what would be expected in the future so the proposed estimates of net salvage are conservative and reflect minimizing the costs.

ELECTRONICALLY FILED - 2022-December 15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 43 of 46

Account	CURRENT	DEP	FEA	ORS
353	(15)	(15)	(10)	(15)
361	(15)	(15)	(10)	(15)
362	(15)	(15)	(10)	(15)
364	(100)	(100)	(90)	(100)
365	(30)	(50)	(40)	(50)
371	(10)	(15)	(10)	(15)

VII. ORS ADJUSTMENTS TO THE 2018 DEPRECIATION STUDY

Q. CAN YOU BRIEFLY DESCRIBE THE 2018 DEP DEPRECIATION STUDY?

A. The 2018 Depreciation Study is a comprehensive study of all of DEP's electric plant in service as of December 31, 2018. It was performed by me using procedures and methods for depreciation that are consistent with the approach used to develop the 2016 DEP Depreciation Study, which was utilized in setting depreciation rates in the Company's last general rate case in Docket No. 2018-318-E.

Q. CAN YOU IDENTIFY THE KEY DRIVERS IN THE CHANGE FROM THE 2016 DEPRECIATION STUDY AND THE 2018 DEPRECIATION STUDY?

A. Yes. The key drivers between the 2016 and 2018 studies are primarily due to life and net salvage changes. For steam production, the increase is due to the changed life span related to Mayo unit 1 and Roxboro unit 4. For nuclear plant, the change from the 2016 study to the 2020 study related to the change in the anticipated relicense period by 20 years. The primary change for other production plant, relates to the retirement of older facilities and the increase in

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 44 of 46
OFFICIAL COPY
Dec 15 2022

assets at combined cycle plants. The primary changes for transmission and distribution plant between 2016 and 2018 are the survivor curve and net salvage percentages for various accounts. These resulted in an increase for transmission plant and decrease for distribution plant. The remaining functional plant did not change much.

Q. DO YOU BELIEVE THAT MR. GARRETT'S RECOMMENDED ADJUSTMENTS TO THE 2018 DEPRECIATION STUDY ARE APPROPRIATE?

A. No. Mr. Garrett indicates that many of his adjustments are based upon the approaches that he utilized in proposing adjustments to DEP's 2021 Depreciation Study, and as I have articulated in my rebuttal testimony, I disagree with several of Mr. Garrett's proposed adjustments to DEP's 2021 Depreciation Study.

Q. ARE THE PRINCIPLES AND METHODS UTILIZED IN CONDUCTING THE 2018 DEP DEPRECIATION STUDY CONSISTENT WITH THE METHODS USED TO PERFORM THE 2021 DEPRECIATION STUDY?

A. Yes. The underlying principles and methods utilized in developing the 2018 DEP Depreciation Study are the same as have been described in my direct testimony for the development of the 2021 DEP Depreciation Study. Each study is based upon the best information available at the time the study is conducted.

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 45 of 46
OFFICIAL COPY
Dec 15 2022

Q. WOULD IT BE APPROPRIATE TO IGNORE KEY INFORMATION AND PLANS AS WELL AS CHANGE IN ASSET MIX OVER THE TIME SINCE 2018?

A. No. The 2021 Depreciation Study incorporates not only the additional statistical analysis of the three years since 2018 but it also includes key information related to the expectations of life and net salvage characteristics. The 2021 study incorporates key elements and variability of the asset classes that should not be ignored when conducting a depreciation study. Therefore, the estimates in the 2021 Depreciation study are more important to future expectations then those prepared in the 2018 study.

Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

A. Yes.

ELECTRONICALLY FILED - 2022-December-15 2:04 PM - SCPSC - Docket # 2022-254-E - Page 46 of 46

Docket No. E-7 Sub 1276
NCSEA Spanos Direct,
Supplemental, and Rebuttal
Cross Exhibit 3

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Duke Energy Carolina's
Response to
North Carolina Sustainable Energy Association Data Request
Data Request No. NCSEA 1

Docket No. E-7, Sub 1276

Date of Request: August 9, 2023
Date of Response: August 14, 2023

☐ **CONFIDENTIAL**

☒ **NOT CONFIDENTIAL**

Confidential Responses are provided pursuant to Confidentiality Agreement

The attached response to NCSEA Data Request No. 1-2, was provided to me by the following individual(s): Denise Lepisto, Manager Accounting I, and was provided to NCSEA under my supervision.

Jack Jirak
Deputy General Counsel
Duke Energy Carolinas

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Request:

2. Please refer to the Rebuttal Testimony of John J. Spanos page 27 lines 6 through 8. Please identify the significant statistical points and provide the basis for determining that these points are significant.

Response:

The referenced statements are referring to the data in Account 354, Towers and Fixtures. As shown on page VII-116 of the depreciation study, the significant statistical points that were strongly considered for determining the future life characteristics of the assets in the account are those represented through age 61.5. After age 61.5, the exposures are less than 0.04 percent of the age zero exposures. Authoritative texts recommend exposures less than 1 percent of the age zero exposures should not be considered significant or emphasized as retirement activity is considered less reliable for life analysis.

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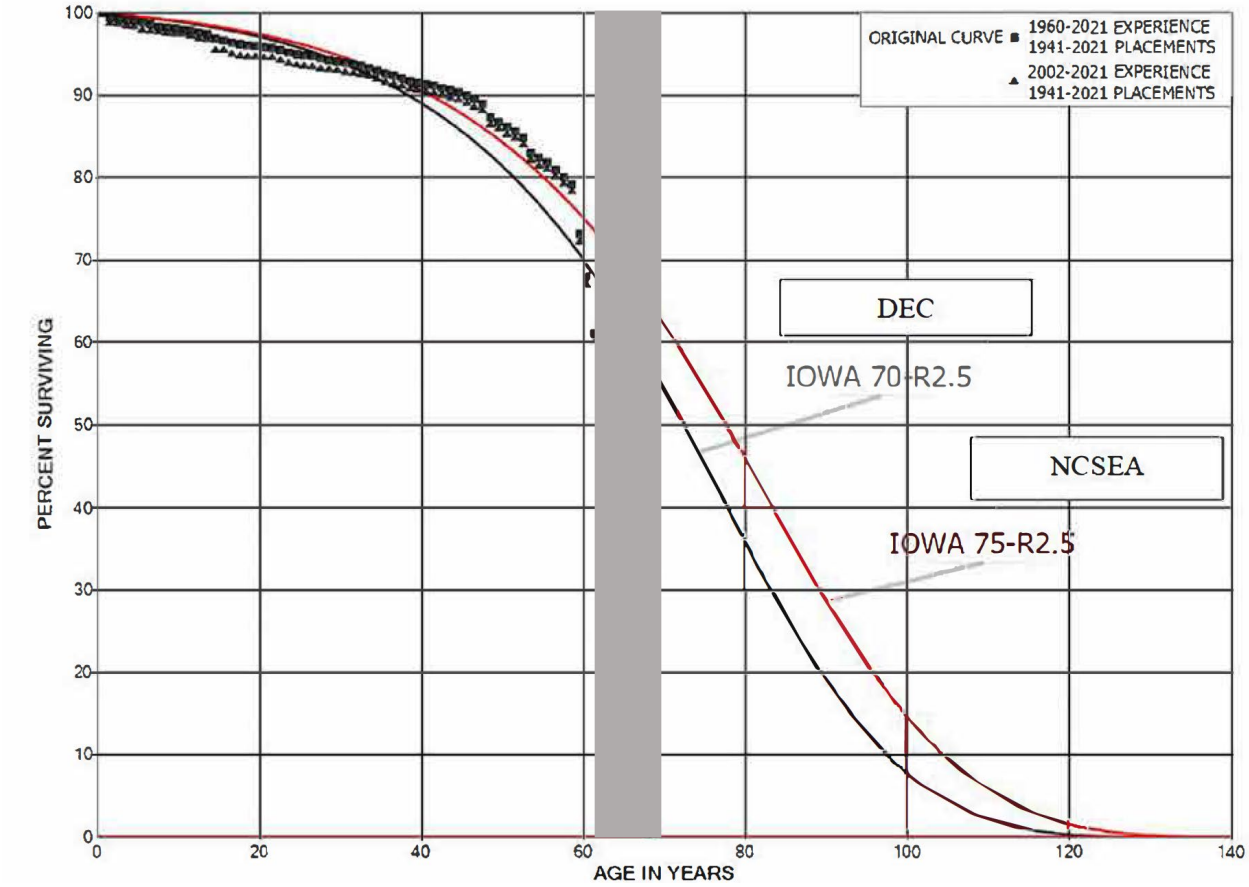
Figure 3: Comparison of DEC and NCSEA Estimates to Historical Data for Account 354



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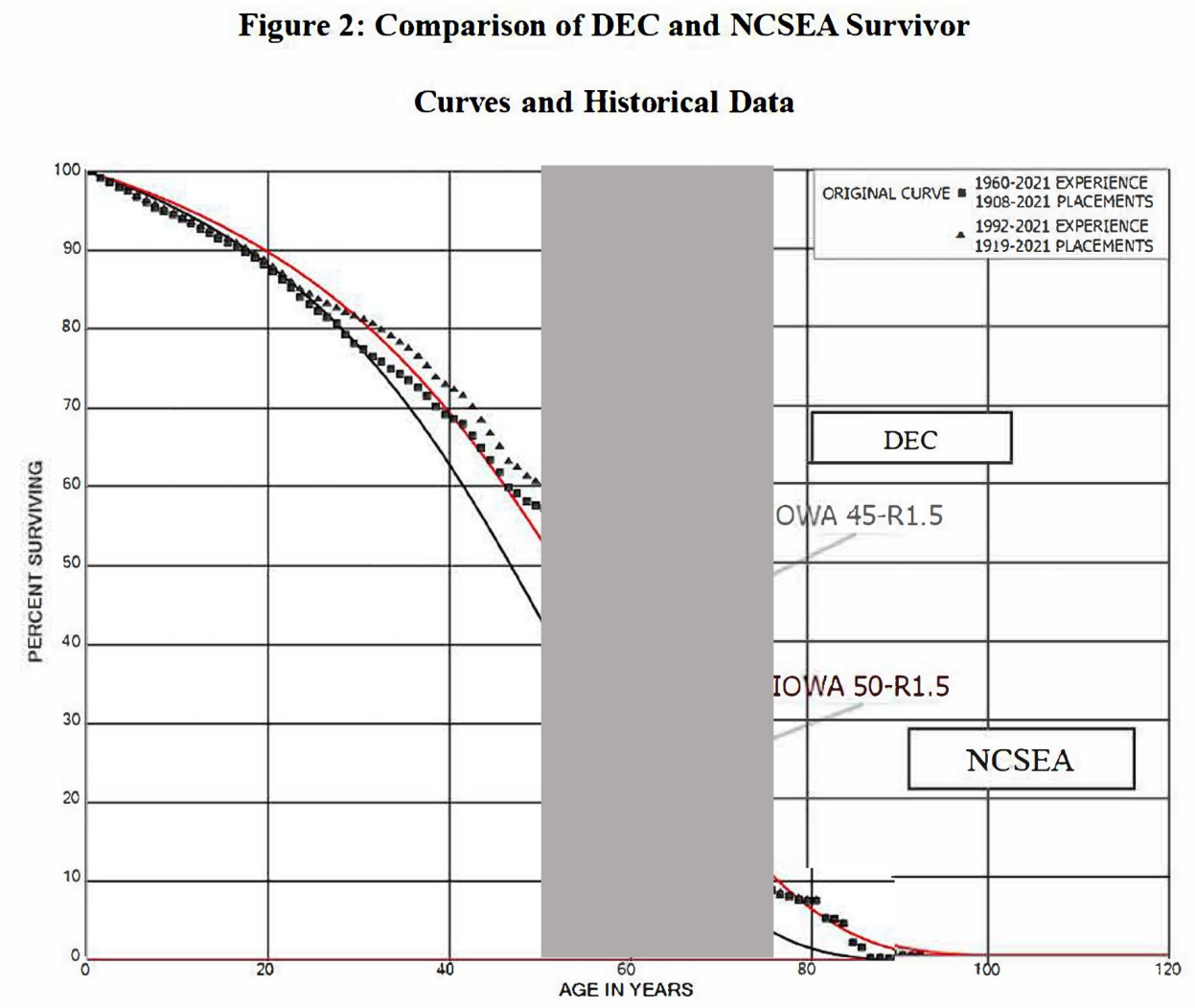
ACCOUNT 368

Figure 2: Comparison of DEC and NCSEA Survivor Curves and Historical Data



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DUKE ENERGY CAROLINAS

ACCOUNTS 368.00 AND 368.10 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2021			EXPERIENCE BAND 1960-2021		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,346,669,011	1,820,304	0.0008	0.9992	100.00
0.5	1,988,787,801	15,895,456	0.0080	0.9920	99.92
1.5	1,954,393,379	9,969,127	0.0051	0.9949	99.12
2.5	1,889,396,978	11,879,185	0.0063	0.9937	98.62
3.5	1,869,311,557	9,781,207	0.0052	0.9948	98.00
4.5	1,794,693,257	13,182,499	0.0073	0.9927	97.49
5.5	1,738,136,435	12,922,803	0.0074	0.9926	96.77
6.5	1,698,565,559	11,154,581	0.0066	0.9934	96.05
7.5	1,630,722,280	7,782,173	0.0048	0.9952	95.42
8.5	1,583,494,168	8,219,645	0.0052	0.9948	94.96
49.5	31,429,539	140,646	0.0045	0.9955	57.56
50.5	26,498,397	123,988	0.0047	0.9953	57.31
51.5	22,634,895	105,068	0.0046	0.9954	57.04
52.5	16,960,487	83,039	0.0049	0.9951	56.77
53.5	13,649,851	73,540	0.0054	0.9946	56.50
54.5	9,454,056	53,591	0.0057	0.9943	56.19
55.5	7,167,957	44,564	0.0062	0.9938	55.87
56.5	5,515,580	38,045	0.0069	0.9931	55.53
57.5	4,271,857	25,395	0.0059	0.9941	55.14
58.5	3,541,830	1,096,455	0.3096	0.6904	54.81

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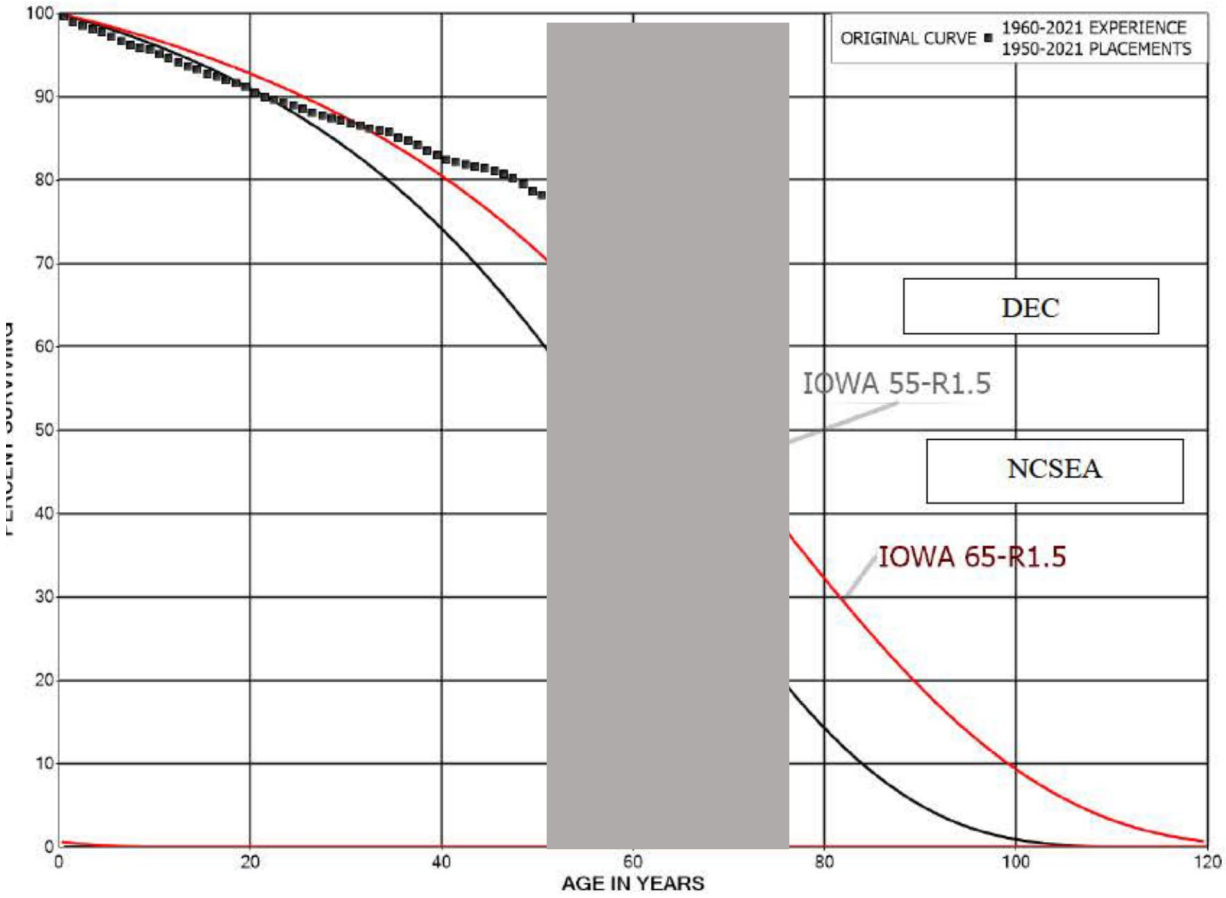
Figure 4: Comparison of DEC and NCSEA Estimates to Historical Data for Account 369



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DUKE ENERGY CAROLINAS

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2021 EXPERIENCE BAND 1960-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,387,577,048	5,198,775	0.0037	0.9963	100.00
0.5	1,152,052,991	7,452,045	0.0065	0.9935	99.63
1.5	1,131,371,544	4,853,546	0.0043	0.9957	98.98
2.5	1,103,037,044	5,943,979	0.0054	0.9946	98.56
3.5	1,109,382,460	3,800,072	0.0034	0.9966	98.03
4.5	1,074,983,237	5,728,990	0.0053	0.9947	97.69
5.5	1,028,047,519	5,449,900	0.0053	0.9947	97.17
6.5	984,602,878	5,085,526	0.0052	0.9948	96.65
7.5	931,666,384	2,629,461	0.0028	0.9972	96.15
8.5	894,126,460	2,678,408	0.0030	0.9970	95.88
49.5	25,611,215	135,650	0.0053	0.9947	78.56
50.5	22,414,313	405,546	0.0181	0.9819	78.15
51.5	21,266,807	138,222	0.0065	0.9935	76.73
52.5	17,876,307	114,251	0.0064	0.9936	76.24
53.5	17,015,522	107,043	0.0063	0.9937	75.75
54.5	14,680,717	101,846	0.0069	0.9931	75.27
55.5	12,786,420	204,574	0.0160	0.9840	74.75
56.5	12,095,717	141,094	0.0117	0.9883	73.55
57.5	10,266,700	136,310	0.0133	0.9867	72.70
58.5	8,994,389	220,087	0.0245	0.9755	71.73

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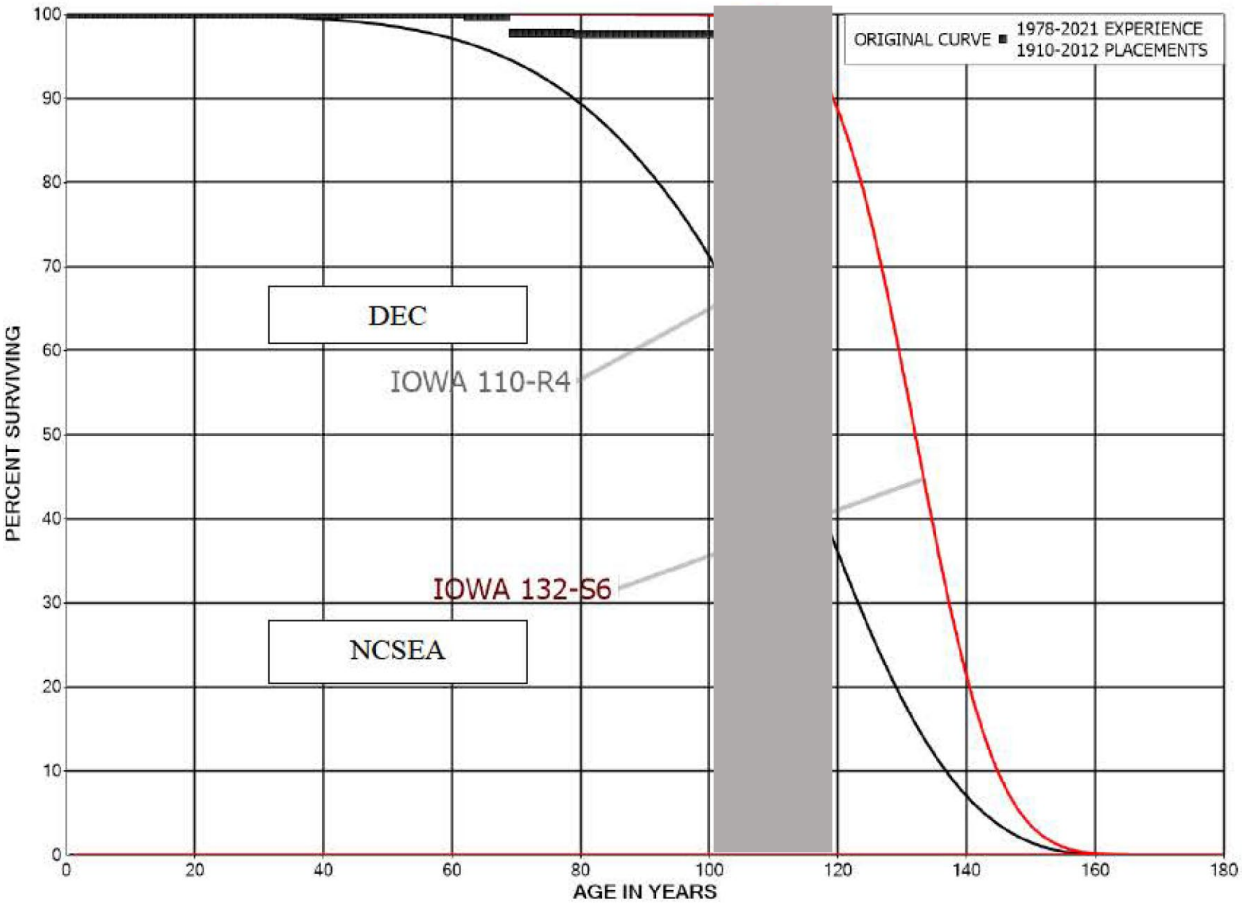
Figure 9: Comparison of DEC and NCSEA Estimates to Historical Data for Account 330



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DUKE ENERGY CAROLINAS

ACCOUNT 330.00 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2012 EXPERIENCE BAND 1978-2021

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	841,697		0.0000	1.0000	100.00
0.5	841,697		0.0000	1.0000	100.00
1.5	841,697		0.0000	1.0000	100.00
2.5	846,256		0.0000	1.0000	100.00
3.5	850,337		0.0000	1.0000	100.00
4.5	1,112,481		0.0000	1.0000	100.00
5.5	1,116,652		0.0000	1.0000	100.00
6.5	12,846,650		0.0000	1.0000	100.00
7.5	13,215,691		0.0000	1.0000	100.00
8.5	13,212,835		0.0000	1.0000	100.00
99.5	662,833		0.0000	1.0000	97.56
100.5	662,833		0.0000	1.0000	97.56
101.5	662,833		0.0000	1.0000	97.56
102.5	58,904		0.0000	1.0000	97.56
103.5	58,904		0.0000	1.0000	97.56
104.5	58,904		0.0000	1.0000	97.56
105.5	23,108		0.0000	1.0000	97.56
106.5	15,682		0.0000	1.0000	97.56
107.5	15,682		0.0000	1.0000	97.56
108.5	15,682		0.0000	1.0000	97.56

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Account 354

Years Exposure	DEC Proposed 70 - R2 [1]	NCSEA 75 - R2.5 [2]	Original Curve [3]	Squared Residual: DEC Proposed 70 - R2 = ([1] - [3])^2	Squared Residual: NCSEA 75 - R2.5 = ([1] - [3])^2	Absolute Residual: DEC Proposed 70 - R2 = ([1] - [3])^2	Absolute Residual: NCSEA 75 - R2.5 = ABS([2] - [3])
Total				0.079	0.009	1.369	0.591
61.5	0.656	0.734	0.611	0.002	0.015	0.045	0.122
60.5	0.668	0.745	0.680	0.000	0.004	0.011	0.065
59.5	0.681	0.756	0.731	0.003	0.001	0.051	0.025
58.5	0.692	0.766	0.792	0.010	0.001	0.099	0.025
57.5	0.704	0.777	0.801	0.009	0.001	0.097	0.024
56.5	0.715	0.786	0.810	0.009	0.001	0.095	0.023
55.5	0.726	0.796	0.819	0.009	0.001	0.093	0.023
54.5	0.737	0.805	0.823	0.008	0.000	0.087	0.018
53.5	0.747	0.814	0.829	0.007	0.000	0.082	0.015
52.5	0.757	0.823	0.849	0.008	0.001	0.092	0.026
51.5	0.767	0.831	0.856	0.008	0.001	0.089	0.025
50.5	0.776	0.839	0.861	0.007	0.001	0.085	0.023
49.5	0.786	0.846	0.867	0.007	0.000	0.082	0.021
48.5	0.795	0.854	0.873	0.006	0.000	0.078	0.019
47.5	0.803	0.861	0.890	0.007	0.001	0.086	0.029
46.5	0.812	0.868	0.895	0.007	0.001	0.083	0.027
45.5	0.820	0.874	0.899	0.006	0.001	0.079	0.025
44.5	0.828	0.880	0.904	0.006	0.001	0.076	0.023
43.5	0.835	0.886	0.906	0.005	0.000	0.071	0.020
42.5	0.843	0.892	0.909	0.004	0.000	0.066	0.017
41.5	0.850	0.898	0.911	0.004	0.000	0.061	0.014
40.5	0.857	0.903	0.913	0.003	0.000	0.056	0.010
39.5	0.864	0.908	0.915	0.003	0.000	0.051	0.006
38.5	0.870	0.913	0.917	0.002	0.000	0.047	0.004
37.5	0.876	0.918	0.921	0.002	0.000	0.044	0.003
36.5	0.883	0.922	0.924	0.002	0.000	0.041	0.001
35.5	0.888	0.927	0.926	0.001	0.000	0.038	0.001
34.5	0.894	0.931	0.930	0.001	0.000	0.036	0.001

33.5	0.900	0.935	0.933	0.001	0.000	0.033	0.002
32.5	0.905	0.939	0.937	0.001	0.000	0.032	0.002
31.5	0.910	0.942	0.938	0.001	0.000	0.028	0.005
30.5	0.915	0.946	0.940	0.001	0.000	0.025	0.006
29.5	0.920	0.949	0.941	0.000	0.000	0.021	0.008
28.5	0.924	0.952	0.943	0.000	0.000	0.018	0.010
27.5	0.928	0.955	0.945	0.000	0.000	0.017	0.010
26.5	0.933	0.958	0.947	0.000	0.000	0.014	0.012
25.5	0.937	0.961	0.948	0.000	0.000	0.012	0.013
24.5	0.941	0.964	0.950	0.000	0.000	0.009	0.014
23.5	0.944	0.966	0.952	0.000	0.000	0.007	0.015
22.5	0.948	0.969	0.955	0.000	0.000	0.007	0.014
21.5	0.952	0.971	0.957	0.000	0.000	0.006	0.014
20.5	0.955	0.973	0.959	0.000	0.000	0.004	0.014
19.5	0.958	0.975	0.960	0.000	0.000	0.002	0.015
18.5	0.961	0.977	0.961	0.000	0.000	0.001	0.017
17.5	0.964	0.979	0.962	0.000	0.000	0.002	0.017
16.5	0.967	0.981	0.964	0.000	0.000	0.003	0.017
15.5	0.970	0.983	0.967	0.000	0.000	0.003	0.016
14.5	0.972	0.984	0.968	0.000	0.000	0.004	0.016
13.5	0.975	0.986	0.974	0.000	0.000	0.001	0.012
12.5	0.977	0.987	0.976	0.000	0.000	0.002	0.011
11.5	0.980	0.988	0.978	0.000	0.000	0.001	0.010
10.5	0.982	0.990	0.980	0.000	0.000	0.002	0.010
9.5	0.984031	0.991	0.980	0.000013	0.000113	0.003631429	0.010638333
8.5	0.986060	0.992	0.982	0.000015	0.000100	0.00386	0.010011667
7.5	0.987997	0.993	0.983	0.000022	0.000101	0.004697143	0.010025
6.5	0.989847	0.994	0.986	0.000013	0.000065	0.003547143	0.008075
5.5	0.991620	0.995	0.988	0.000013	0.000054	0.00362	0.007375
4.5	0.993303	0.996	0.991	0.000008	0.000034	0.002802857	0.005825
3.5	0.994920	0.997	0.991	0.000015	0.000037	0.00382	0.006118333
2.5	0.996460	0.998	0.993	0.000011	0.000025	0.00336	0.004968333
1.5	0.997926	0.999	0.994	0.000017	0.000026	0.004125714	0.005075
0.5	0.999321	1.000	1.000	0.000000	0.000000	0.000578571	0.000266667

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0	1.000000	1.000	1.000		0.000000	0.000000	0	0

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Account 368				Squared Residual		Absolute Residual	
Years Exposure	DEC 45 - R1.5 [1]	NCSEA 50 - R1.5 [2]	Original Curve [3]	DEC 45 - R1.5 = ([1] - [3])^2	NCSEA 50 - R1.5 = ([1] - [3])^2	DEC 45 - R1.5 = ([1] - [3])^2	NCSEA 50 - R1.5 = ABS([2] - [3])
Total				0.253	0.036	2.360	1.076
50.5	0.423	0.526	0.604	0.033	0.006	0.181	0.078
49.5	0.444	0.543	0.607	0.027	0.004	0.163	0.063
48.5	0.464	0.561	0.613	0.022	0.003	0.149	0.052
47.5	0.485	0.578	0.624	0.019	0.002	0.139	0.046
46.5	0.505	0.594	0.632	0.016	0.001	0.127	0.038
45.5	0.525	0.611	0.651	0.016	0.002	0.126	0.040
44.5	0.544	0.627	0.667	0.015	0.002	0.123	0.041
43.5	0.564	0.642	0.684	0.014	0.002	0.120	0.042
42.5	0.582	0.657	0.701	0.014	0.002	0.118	0.043
41.5	0.601	0.672	0.716	0.013	0.002	0.115	0.043
40.5	0.619	0.687	0.723	0.011	0.001	0.104	0.036
39.5	0.636	0.700	0.729	0.009	0.001	0.093	0.029
38.5	0.653	0.714	0.739	0.007	0.001	0.086	0.025
37.5	0.670	0.727	0.753	0.007	0.001	0.083	0.026
36.5	0.686	0.740	0.765	0.006	0.001	0.079	0.025
35.5	0.701	0.752	0.775	0.005	0.001	0.073	0.022
34.5	0.716	0.764	0.783	0.004	0.000	0.066	0.019
33.5	0.731	0.776	0.790	0.004	0.000	0.059	0.015
32.5	0.745	0.787	0.798	0.003	0.000	0.054	0.012
31.5	0.758	0.797	0.807	0.002	0.000	0.048	0.009
30.5	0.771	0.808	0.812	0.002	0.000	0.041	0.004
29.5	0.784	0.818	0.816	0.001	0.000	0.033	0.001
28.5	0.796	0.828	0.821	0.001	0.000	0.025	0.006
27.5	0.807	0.837	0.827	0.000	0.000	0.019	0.010
26.5	0.818	0.846	0.832	0.000	0.000	0.014	0.014
25.5	0.829	0.855	0.837	0.000	0.000	0.008	0.017
24.5	0.839	0.863	0.843	0.000	0.000	0.004	0.020
23.5	0.849	0.871	0.851	0.000	0.000	0.001	0.021
22.5	0.859	0.879	0.860	0.000	0.000	0.001	0.019

21.5	0.868	0.887	0.869	0.000	0.000	0.001	0.017
20.5	0.877	0.894	0.879	0.000	0.000	0.002	0.015
19.5	0.885	0.901	0.887	0.000	0.000	0.002	0.014
18.5	0.894	0.908	0.895	0.000	0.000	0.001	0.013
17.5	0.901	0.915	0.902	0.000	0.000	0.000	0.013
16.5	0.909	0.921	0.908	0.000	0.000	0.001	0.013
15.5	0.916	0.927	0.914	0.000	0.000	0.003	0.014
14.5	0.923	0.933	0.919	0.000	0.000	0.004	0.014
13.5	0.930	0.939	0.925	0.000	0.000	0.006	0.014
12.5	0.937	0.944	0.930	0.000	0.000	0.007	0.015
11.5	0.943	0.950	0.935	0.000	0.000	0.008	0.015
10.5	0.949	0.955	0.941	0.000	0.000	0.008	0.015
9.5	0.955	0.960	0.946	0.000	0.000	0.008	0.014
8.5	0.960	0.965	0.952	0.000	0.000	0.009	0.013
7.5	0.966	0.970	0.957	0.000	0.000	0.009	0.013
6.5	0.971	0.974	0.963	0.000	0.000	0.008	0.012
5.5	0.976	0.979	0.968	0.000	0.000	0.008	0.011
4.5	0.981	0.983	0.974	0.000	0.000	0.006	0.009
3.5	0.985	0.987	0.979	0.000	0.000	0.006	0.008
2.5	0.990	0.991	0.986	0.000	0.000	0.004	0.005
1.5	0.994	0.995	0.990	0.000	0.000	0.004	0.005
0.5	0.998	0.998	0.999	0.000	0.000	0.001	0.001
0	1.000	1.000	1.000	0.000	0.000	0.000	0.000

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Account 369				Squared Residual		Absolute Residual	
Years		NCSEA 65 -	Original				
Exposure	DEC 55 - R1.5	R1.5	Curve	DEC 55 - R1.5	NCSEA 65 - R1.5	DEC 55 - R1.5	NCSEA 65 - R1.5
	[1]	[2]	[3]	= ([1] - [3])^2	= ([1] - [3])^2	= ([1] - [3])^2	= ABS([2] - [3])
Total				0.248	0.039	2.326	1.106
50.5	0.604	0.709	0.782	0.031	0.005	0.177	0.072
49.5	0.619	0.720	0.786	0.028	0.004	0.167	0.066
48.5	0.633	0.730	0.795	0.026	0.004	0.162	0.066
47.5	0.647	0.739	0.802	0.024	0.004	0.155	0.063
46.5	0.661	0.749	0.807	0.021	0.003	0.146	0.058
45.5	0.674	0.758	0.811	0.019	0.003	0.136	0.052
44.5	0.687	0.767	0.814	0.016	0.002	0.126	0.046
43.5	0.700	0.776	0.816	0.014	0.002	0.116	0.040
42.5	0.712	0.785	0.818	0.011	0.001	0.106	0.034
41.5	0.724	0.793	0.821	0.009	0.001	0.097	0.028
40.5	0.736	0.801	0.824	0.008	0.001	0.088	0.023
39.5	0.747	0.809	0.829	0.007	0.000	0.082	0.020
38.5	0.758	0.817	0.835	0.006	0.000	0.077	0.018
37.5	0.769	0.824	0.842	0.005	0.000	0.073	0.018
36.5	0.779	0.832	0.847	0.005	0.000	0.068	0.016
35.5	0.789	0.839	0.851	0.004	0.000	0.061	0.012
34.5	0.799	0.846	0.857	0.003	0.000	0.058	0.012
33.5	0.808	0.852	0.860	0.003	0.000	0.052	0.008
32.5	0.817	0.859	0.862	0.002	0.000	0.045	0.003
31.5	0.826	0.865	0.865	0.001	0.000	0.038	0.001
30.5	0.835	0.872	0.868	0.001	0.000	0.033	0.004
29.5	0.843	0.878	0.872	0.001	0.000	0.029	0.006
28.5	0.851	0.884	0.874	0.001	0.000	0.023	0.009
27.5	0.859	0.889	0.877	0.000	0.000	0.018	0.012
26.5	0.866	0.895	0.881	0.000	0.000	0.014	0.014
25.5	0.874	0.900	0.885	0.000	0.000	0.011	0.015
24.5	0.881	0.906	0.889	0.000	0.000	0.008	0.017
23.5	0.888	0.911	0.893	0.000	0.000	0.005	0.018
22.5	0.894	0.916	0.896	0.000	0.000	0.002	0.019

21.5	0.901	0.921	0.900	0.000	0.000	0.001	0.021
20.5	0.907	0.925	0.905	0.000	0.000	0.002	0.020
19.5	0.913	0.930	0.912	0.000	0.000	0.001	0.018
18.5	0.919	0.935	0.916	0.000	0.000	0.003	0.019
17.5	0.925	0.939	0.920	0.000	0.000	0.005	0.019
16.5	0.930	0.943	0.924	0.000	0.000	0.007	0.020
15.5	0.935	0.948	0.928	0.000	0.000	0.008	0.020
14.5	0.941	0.952	0.933	0.000	0.000	0.007	0.018
13.5	0.946	0.956	0.937	0.000	0.000	0.009	0.019
12.5	0.951	0.960	0.941	0.000	0.000	0.010	0.019
11.5	0.955	0.963	0.946	0.000	0.000	0.010	0.018
10.5	0.960	0.967	0.950	0.000	0.000	0.010	0.017
9.5	0.964	0.971	0.956	0.000	0.000	0.008	0.015
8.5	0.969	0.974	0.959	0.000	0.000	0.010	0.015
7.5	0.973	0.977	0.962	0.000	0.000	0.011	0.016
6.5	0.977	0.981	0.967	0.000	0.000	0.010	0.014
5.5	0.981	0.984	0.972	0.000	0.000	0.009	0.012
4.5	0.985	0.987	0.977	0.000	0.000	0.008	0.010
3.5	0.988	0.990	0.980	0.000	0.000	0.008	0.010
2.5	0.992	0.993	0.986	0.000	0.000	0.006	0.007
1.5	0.995	0.996	0.990	0.000	0.000	0.005	0.006
0.5	0.998	0.999	0.996	0.000	0.000	0.002	0.002
0	1.000	1.000	1.000	0.000	0.000	0.000	0.000

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Duke Energy Carolina's
Response to
North Carolina Sustainable Energy Association Data Request
Data Request No. NCSEA 1

Docket No. E-7, Sub 1276

Date of Request: August 9, 2023
Date of Response: August 14, 2023

[ ] **CONFIDENTIAL**

[X] **NOT CONFIDENTIAL**

Confidential Responses are provided pursuant to Confidentiality Agreement

The attached response to NCSEA Data Request No. 1-5, was provided to me by the following individual(s): Denise Lepisto, Manager Accounting I, and was provided to NCSEA under my supervision.

Jack Jirak
Deputy General Counsel
Duke Energy Carolinas

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Request:

5. Please refer to the Rebuttal Testimony of John J. Spanos page 31 lines 11 to 12. Does the Company expect to abandon all or most of its right of ways at the end of the associated plant's life cycle? If yes, please provide the justification for this expectation.

Response:

This section of the rebuttal testimony refers to land rights and rights of way for transmission assets. Life cycles for transmission rights of way are not necessarily the same as rights of ways for all other asset classes. However, if there is no associated asset, then there is no use for the right of way. Consequently, there is some correlation between the right of way and the asset. The Company does not expect or plan to abandon all or most of it rights of way at the end of the associated plant's life cycles.

Docket No. E-7 Sub 1276
NCSEA Spanos Direct
Supplemental and Rebuttal
Cross Exhibit 7
I/A

Portland General Electric Company
121 SW Salmon Street • 1WTC0306 • Portland, OR 97204
portlandgeneral.com

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January 15, 2021

Via Electronic Filing

Filing Center
Public Utility Commission of Oregon
201 High St SE, Suite 100
P.O. Box 1088
Salem, Oregon 97301-1088

Re: UM XXXX – Portland General Electric Detailed Depreciation Study of Electric Utility Properties

Attention Filing Center:

Pursuant to Commission Order No. 17-365, Portland General Electric Company (PGE) submits the attached results of a detailed depreciation study of the electric properties of PGE as of December 31, 2019. PGE's last study, Docket No. UM 1809, was based upon data as of December 31, 2015, and filed on December 23, 2016. Depreciation rates were effective January 1, 2018.

PGE requests that the Commission approve the results of this study so that the new depreciation rates can be implemented in PGE's next general rate case (GRC) filing. PGE is evaluating whether to file a general rate case (GRC) with a 2022 test year. If we determine that a 2022 GRC is necessary, we will likely file the GRC in the first half of 2021.

Attachment A is the depreciation study, which includes an analysis of all primary plant accounts at all locations. All assets in PGE's traditional FERC classification of generation, transmission, distribution, and general plant assets are included in the study.

This depreciation study recommends revisions in depreciation lives, curves, and salvage rates for all plant accounts.

On October 12, 2016, pursuant to 2016 Oregon Laws, Chapter 28 (SB 1547), Section 1, PGE proposed an automatic adjustment clause in Docket No. ADV 391, Advice 16-15 to implement the revenue requirement effects resulting from a change in the Colstrip Generating Facility (Colstrip) end-of-life of December 31, 2042 to December 31, 2030. The Commission granted PGE recovery of the Colstrip incremental depreciation and decommissioning costs via Schedule 146, an automatic adjustment clause rate schedule.

More recently, Governor Kate Brown issued Executive Order No. 20-04, calling for substantial reductions in economywide greenhouse gas emissions (GHG) (i.e., reduce GHG emissions at least

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45% below 1990 levels by 2035 and at least 80% below 1990 levels by 2050). In addition, there is urgency in Executive Order No. 20-04 to act now:

> "It is in the interest of utility customers and the public generally for the utility sector to take actions that result in rapid reductions of GHG emissions, at reasonable costs, to levels consistent with the GHG emissions reduction goals set forth in paragraph 2 of this Executive Order, including transitioning to clean energy resources and expanding low carbon transportation choices for Oregonians."[1]

PGE is fully committed to helping Oregon reach its decarbonization goals and increasingly clean electricity will be key to decarbonizing other sectors of the economy. Therefore, in this depreciation study, PGE is proposing an adjustment to Colstrip end-of-life from December 31, 2030 to December 31, 2027.

The depreciation rates proposed in this study result in a decrease in annual depreciation expense of $9.5 million. The differences are based upon a comparison of 2021 depreciation expense using new Depreciation Study rates to 2021 depreciation expense using currently approved UM 1809 depreciation parameters. Please note that the results are for comparative purposes only and are not final; they do not contain Boardman decommissioning cost included in Schedule 145 and accelerated depreciation expense associated with the adjustment to Colstrip end-of-life. The final depreciation expense forecast will be included in PGE's next general rate case.

In this study, PGE requests that the Commission prescribe depreciation rates and that rates be fixed until the effective date of the next study, consistent with the Commission's approval in UM 1809.

Questions regarding our request for investigation should be directed to Stefan Cristea at (503) 464-8033. Questions regarding the depreciation study should be directed to Ryan Van Oostrum at (503) 464-8426, Scott Gardner at (503) 464-7762, or Nathan Rodas at (503) 464-2182.

Sincerely,

/s/ Jaki Ferchland

Jaki Ferchland
Manager, Revenue Requirement

cc: Ming Peng, OPUC
Doug Tingey, PGE
Nathan Rodas, PGE
Scott Gardner, PGE
Ryan Van Oostrum, PGE
Chris Liddle, PGE

Encl.

[1] Brown, Kate. "Executive Order No. 20-04." Office of the Governor. State of Oregon. 10 Mar 2020, page 8. Retrieved from https://drive.google.com/file/d/16islO3GTqxVihqhhIcjGYH4Mrw3zNNXw/view

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Attachment A

PGE Depreciation Study

Gannett Fleming, Inc. - Valuation and Rate Division

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2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

Prepared by:

Excellence Delivered ***As Promised***

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

Portland, Oregon

2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2019

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

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Sep 22 2023

Gannett Fleming

Excellence Delivered ***As Promised***

January 6, 2021

Portland General Electric
121 SW Salmon Street
Portland, OR 97204

Attention: Christopher Liddle
Controller & Assistant Treasurer

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Portland General Electric as of December 31, 2019. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

We gratefully acknowledge the assistance of Portland General Electric personnel in the conduct of this study.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John J. Spanos

JOHN J. SPANOS
President

JJS:mle

067091.100

Gannett Fleming Valuation and Rate Consultants, LLC
207 Senate Avenue • Camp Hill, PA 17011-2316
t: 717.763.7211 • f: 717.763.4590

www.gfvrc.com

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TABLE OF CONTENTS

Executive Summary iii

PART I. INTRODUCTION I-1
Scope I-2
Plan of Report I-2
Basis of the Study I-3
Depreciation I-3
Service Life and Net Salvage Estimates I-4

PART II. ESTIMATION OF SURVIVOR CURVES II-1
Survivor Curves II-2
Iowa Type Curves II-3
Retirement Rate Method of Analysis II-9
Schedules of Annual Transactions in Plant Records II-10
Schedule of Plant Exposed to Retirement II-11
Original Life Table II-15
Smoothing the Original Survivor Curve II-17

PART III. SERVICE LIFE CONSIDERATIONS III-1
Field Trips III-2
Service Life Analysis III-3
Life Span Estimates III-5

PART IV. NET SALVAGE CONSIDERATIONS IV-1
Net Salvage Analysis IV-2
Net Salvage Considerations IV-2

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION V-1
Single Unit of Property V-2
Group Depreciation Procedures V-3
Average Service Life Procedure V-3
Equal Life Group Procedure V-4
Remaining Life Annual Accrual Rates V-7
Calculation of Annual and Accrued Amortization V-8
Boardman Generation Plant Depreciation V-9

PART VI. RESULTS OF STUDY VI-1
Qualification of Results VI-2
Description of Detailed Tabulations VI-2

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Sep 22 2023

TABLE OF CONTENTS, cont

Table 1. Summary of Estimated Survivor Curves, Net Salvage Percent, Original Cost, Book Depreciation Reserve and Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2019 ..... VI-5

Table 2. Comparison of Proposed Net Plant Accruals and Pro Forma Accruals as of December 31, 2019 ..... VI-10

PART VII. SERVICE LIFE STATISTICS VII-1

PART VIII. NET SALVAGE STATISTICS VIII-1

PART IX. DETAILED DEPRECIATION CALCULATIONS IX-1

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Portland General Electric's ("PGE" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2019. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates for most plant in service are based on the straight line method using the equal life group ("ELG") procedure and were applied on a remaining life basis. A few location specific assets placed in service after 2012 have depreciation rates based on the average service life ("ASL") procedure. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

PGE's accounting policy has not changed since the last depreciation study was prepared. However, there have been changes in plans of assets, particularly for generating facilities, such as new types of facilities. The change in asset mix has caused the proposed composite remaining lives for the function to change. The service lives for transmission and distribution plant have generally become slightly longer.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2019 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

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The study results set forth an annual depreciation expense of $301.1 million when applied to depreciable plant balances as of December 31, 2019. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2019	PROPOSED RATE	PROPOSED EXPENSE
Steam Production Plant	$ 476,324,597.42	3.80	$ 18,096,799
Hydraulic Production Plant	569,780,538.59	4.03	22,946,520
Other Production Plant	2,947,109,920.23	2.86	84,215,463
Transmission Plant	823,994,612.70	2.10	17,275,350
Distribution Plant	3,896,805,975.69	2.86	111,514,219
General Plant	646,079,947.55	7.29	47,088,597
Total	**$9,360,095,592.18**	**3.22**	**$301,136,948**

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PART I. INTRODUCTION

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PORTLAND GENERAL ELECTRIC
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Portland General Electric ("Company"), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of December 31, 2019. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2019.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2019, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results

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of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the equal life group procedure and the remaining life basis. Some more recently constructed facilities have annual depreciation calculated by the straight line

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method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation is based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, equal life group and average service life procedures are commonly used depreciation calculation procedures that have been accepted in Oregon. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-8 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

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PART II. ESTIMATION OF SURVIVOR CURVES

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PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

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This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

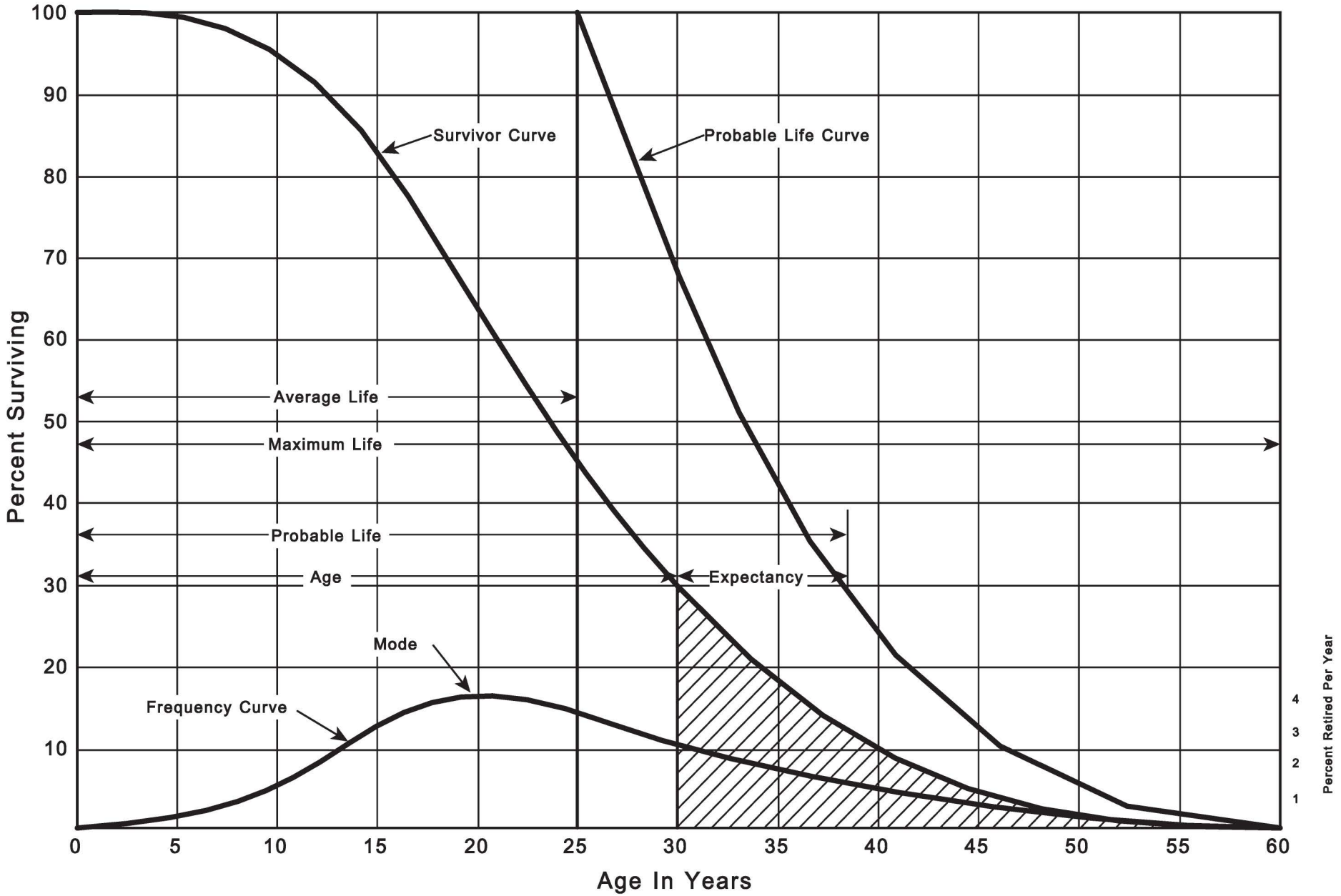

Figure 1. A Typical Survivor Curve and Derived Curves

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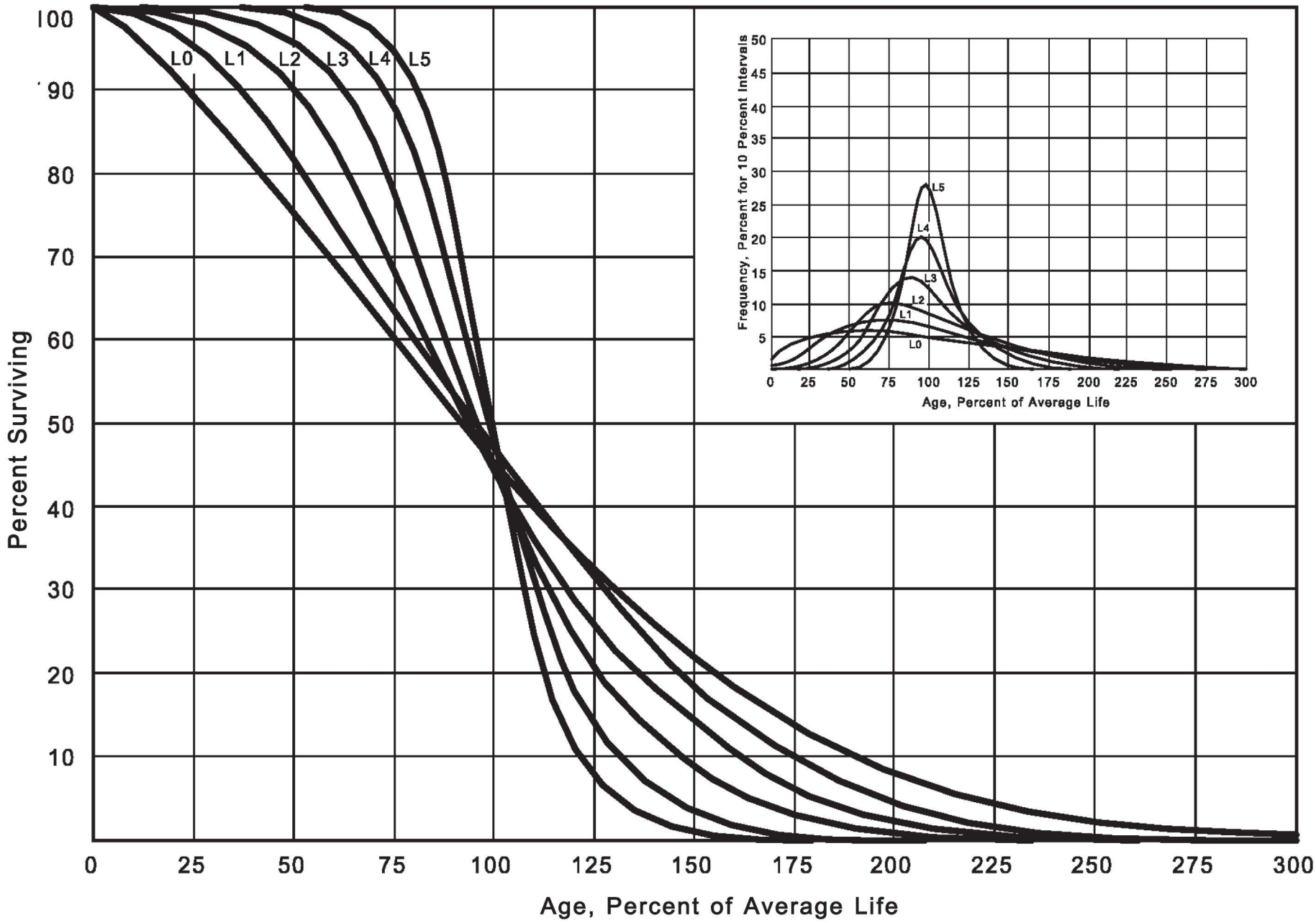

Figure 2. Left Modal or "L" Iowa Type Survivor Curves

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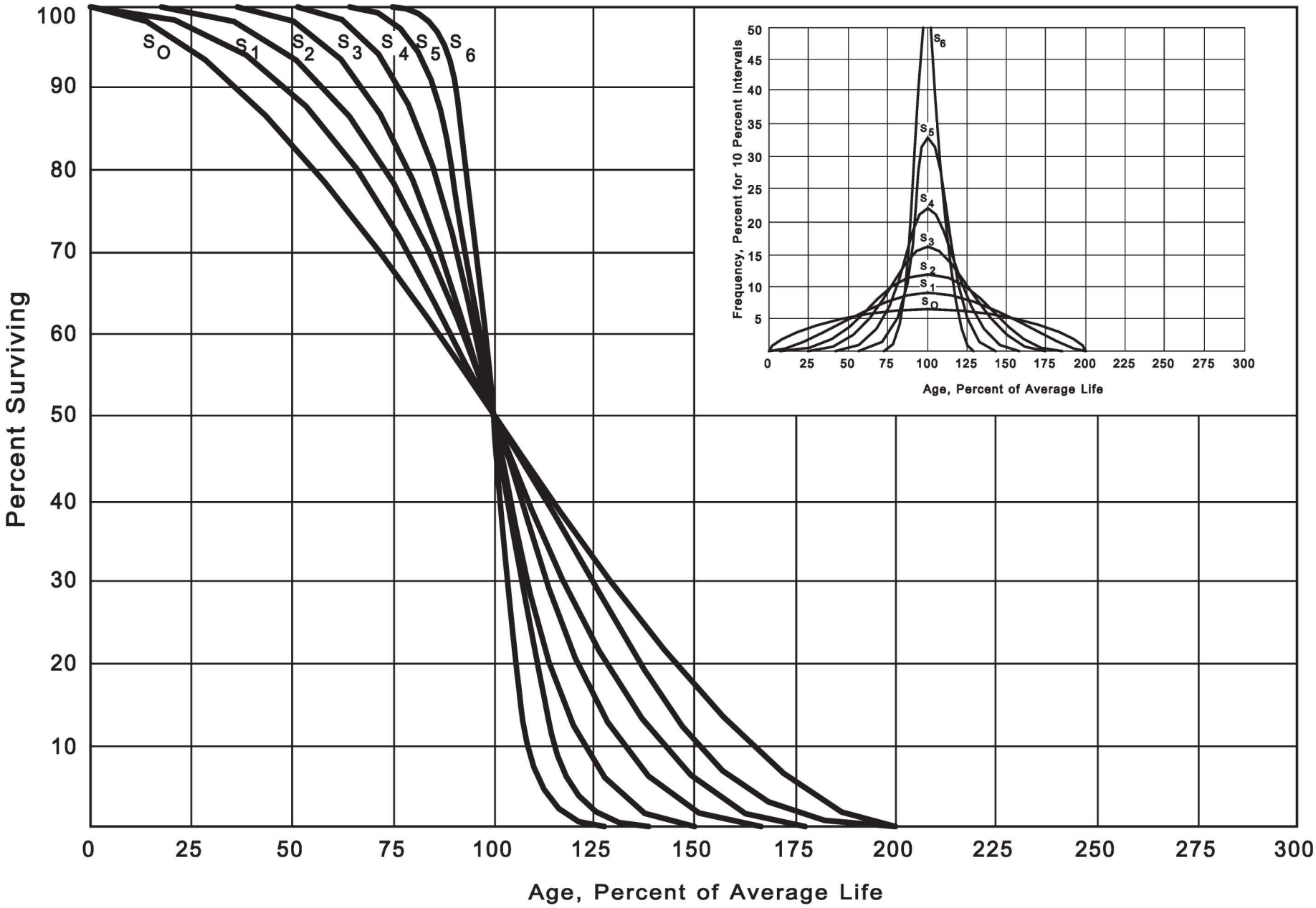

Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

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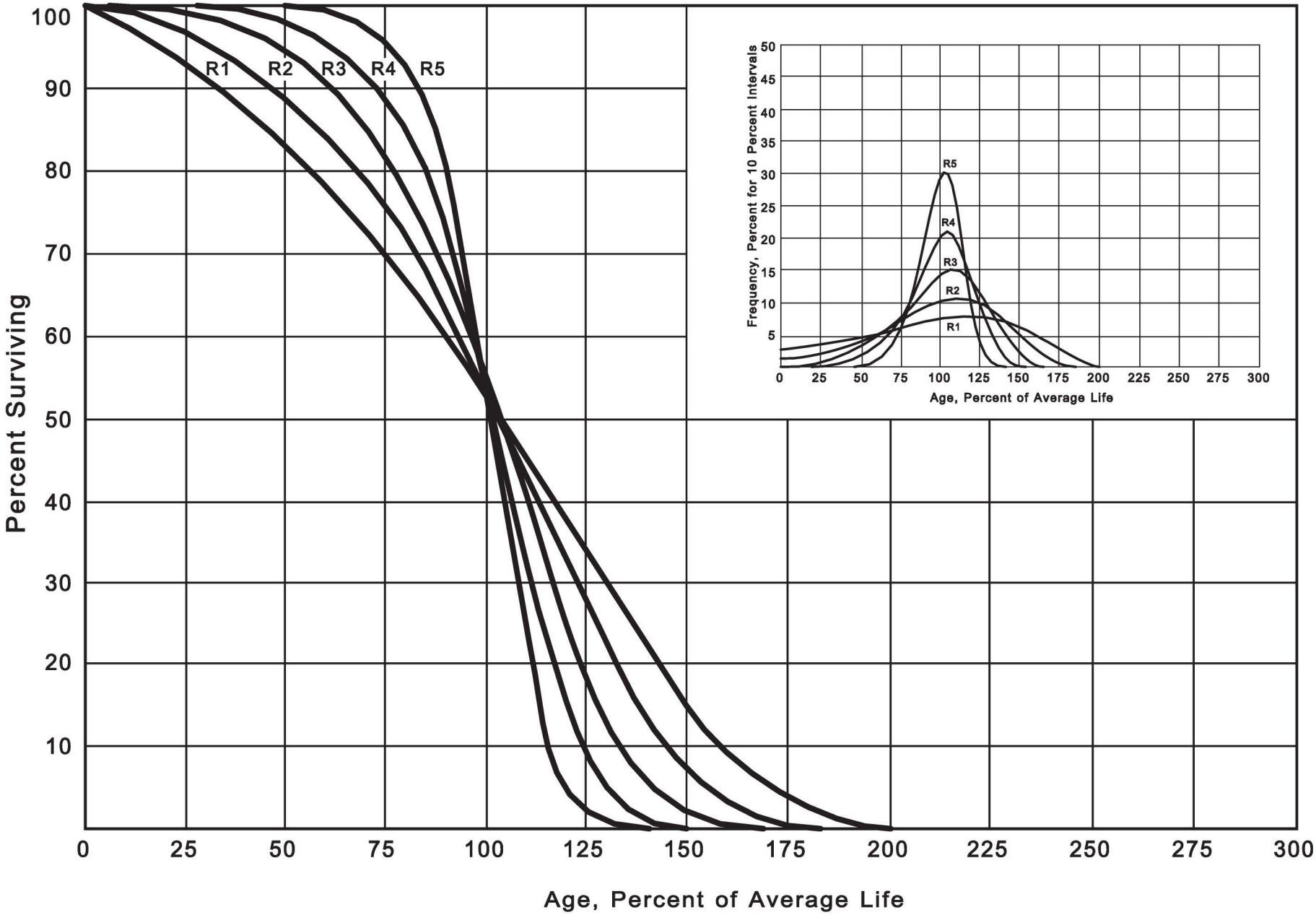

Figure 4. Right Modal or "R" Iowa Type Survivor Curves

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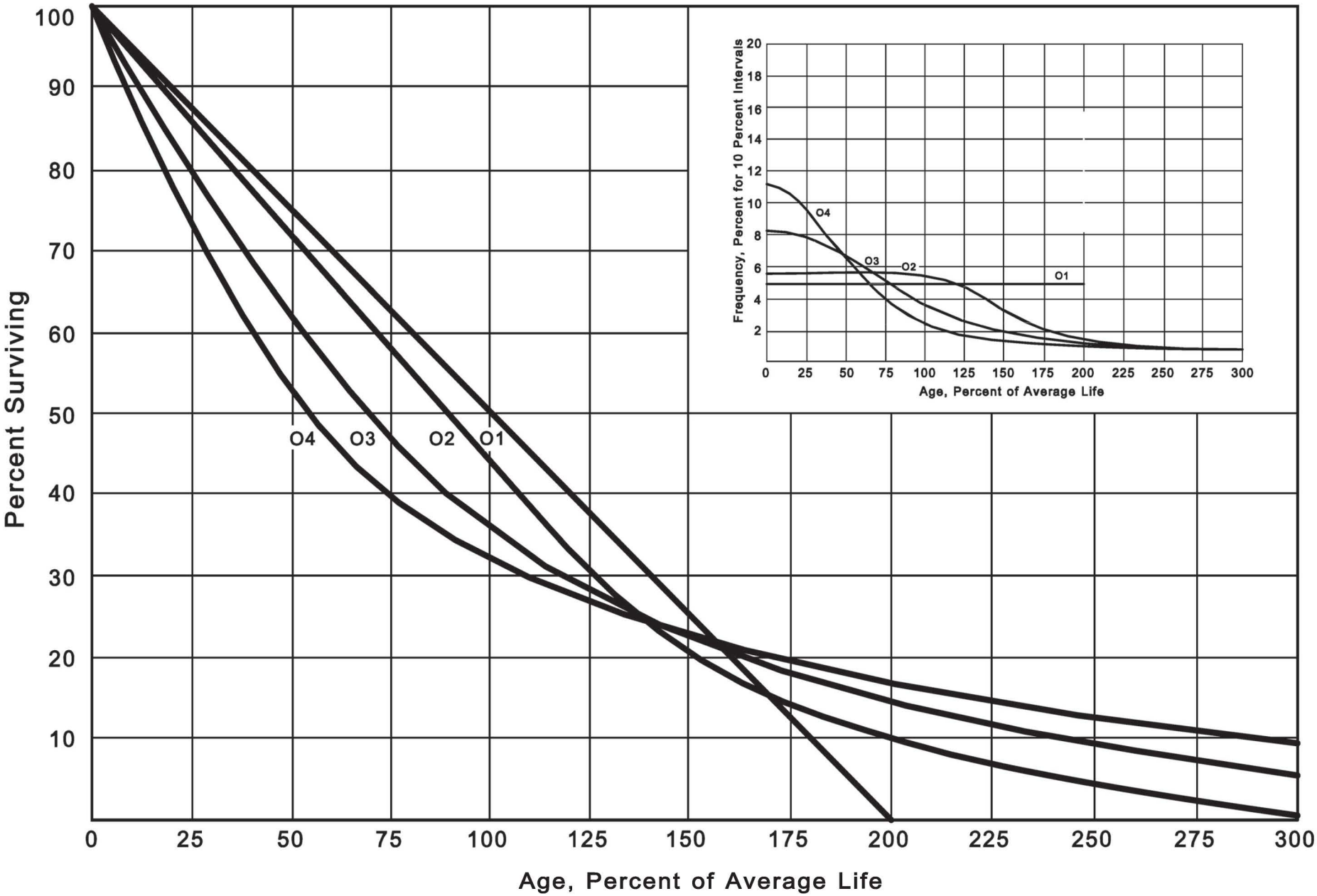

Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

---

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2]Winfrey, Robley, Supra Note 1.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

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Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2010-2019 during which there were placements during the years 2005-2019. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2005 were retired in 2010. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2010 retirements of 2005 installations and ending with the 2019 retirements of the 2014 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

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In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2010 through 2019 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2015 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019

Placement Band 2005-2019

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2006	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2007	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2008	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2009	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2010	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2011		5	11	12	13	14	15	16	18	20	113	7½-8½
2012			6	12	13	15	16	17	19	19	124	6½-7½
2013				6	13	15	16	17	19	19	131	5½-6½
2014					7	14	16	17	19	20	143	4½-5½
2015						8	18	20	22	23	146	3½-4½
2016							9	20	22	25	150	2½-3½
2017								11	23	25	151	1½-2½
2018									11	24	153	½-1½
2019										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

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SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019 Placement Band 2005-2019

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2006	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2007	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2008	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2009	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2010	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2011		-	-	-	-	-	-	-	-	-	6	7½-8½
2012			-	-	-	-	-	-	-	-	-	6½-7½
2013				-	-	-	-	(12)[b]	-	-	-	5½-6½
2014					-	-	-	-	22[a]	-	-	4½-5½
2015						-	-	(19)[b]	-	-	10	3½-4½
2016							-	-	-	-	-	2½-3½
2017								-	-	(102)[c]	(121)	1½-2½
2018									-	-	-	½-1½
2019											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

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SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019

Placement Band 2005-2019

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2005	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2006	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2007	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2008	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2009	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2010	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2011		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2012			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2013				580[a]	574	561	546	530	501	482	3,057	5½-6½
2014					660[a]	653	639	623	628	609	3,789	4½-5½
2015						750[a]	742	724	685	663	4,332	3½-4½
2016							850[a]	841	821	799	4,955	2½-3½
2017								960[a]	949	926	5,719	1½-2½
2018									1,080[a]	1,069	6,579	½-1½
2019										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

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For the entire experience band 2010-2019, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16**,** is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

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SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2010-2019 Placement Band 2005-2019

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

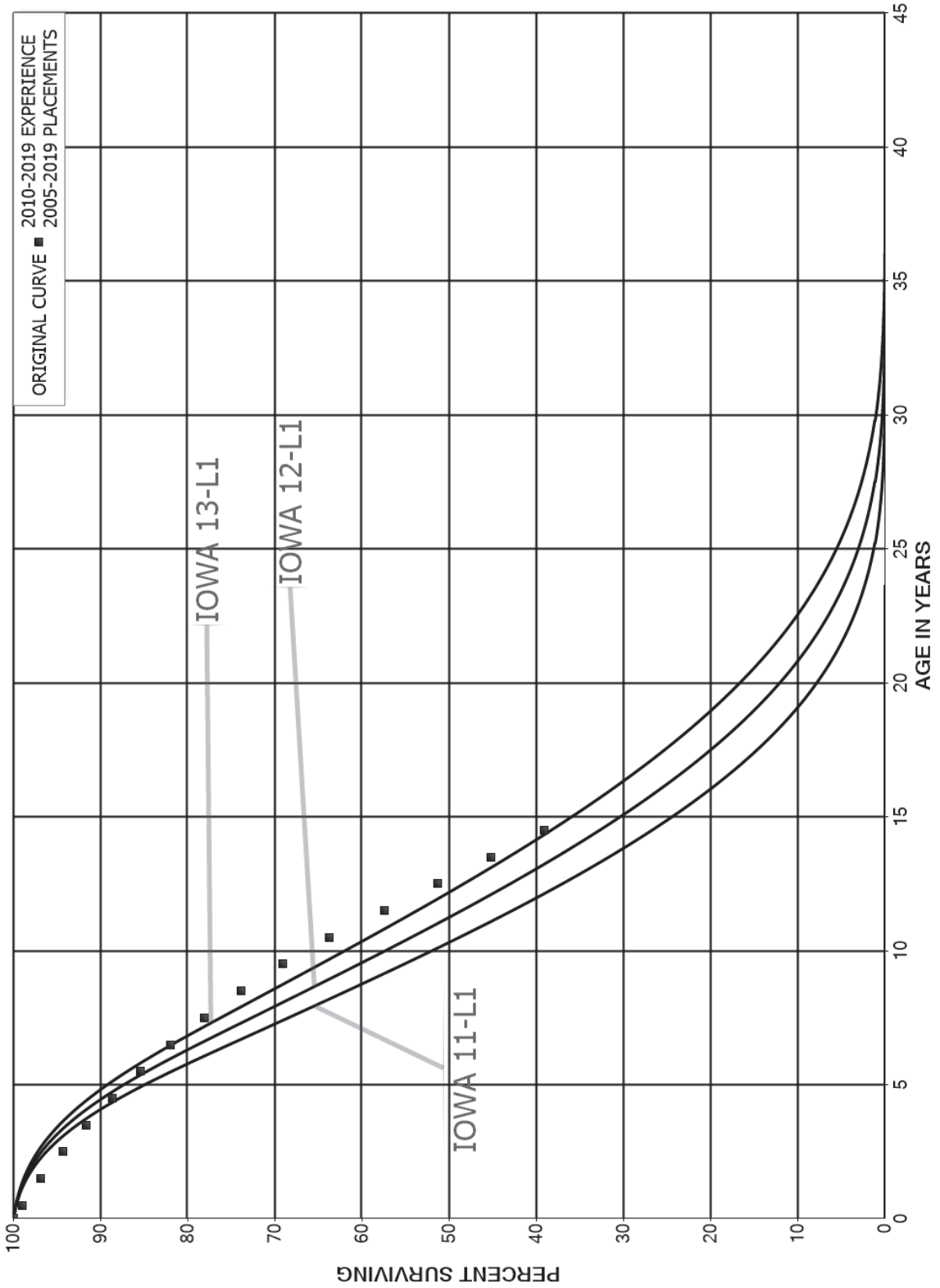

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FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

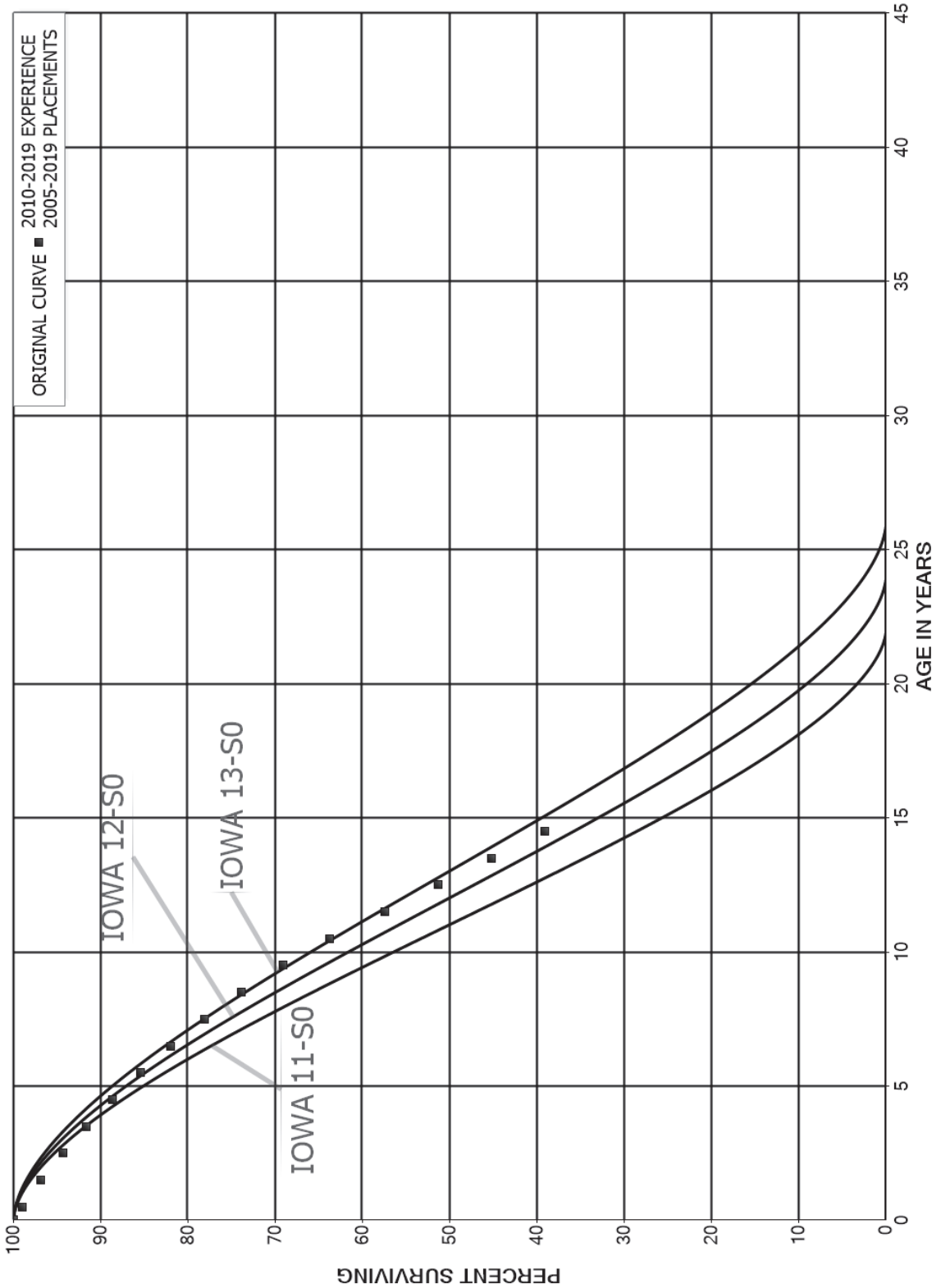

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FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

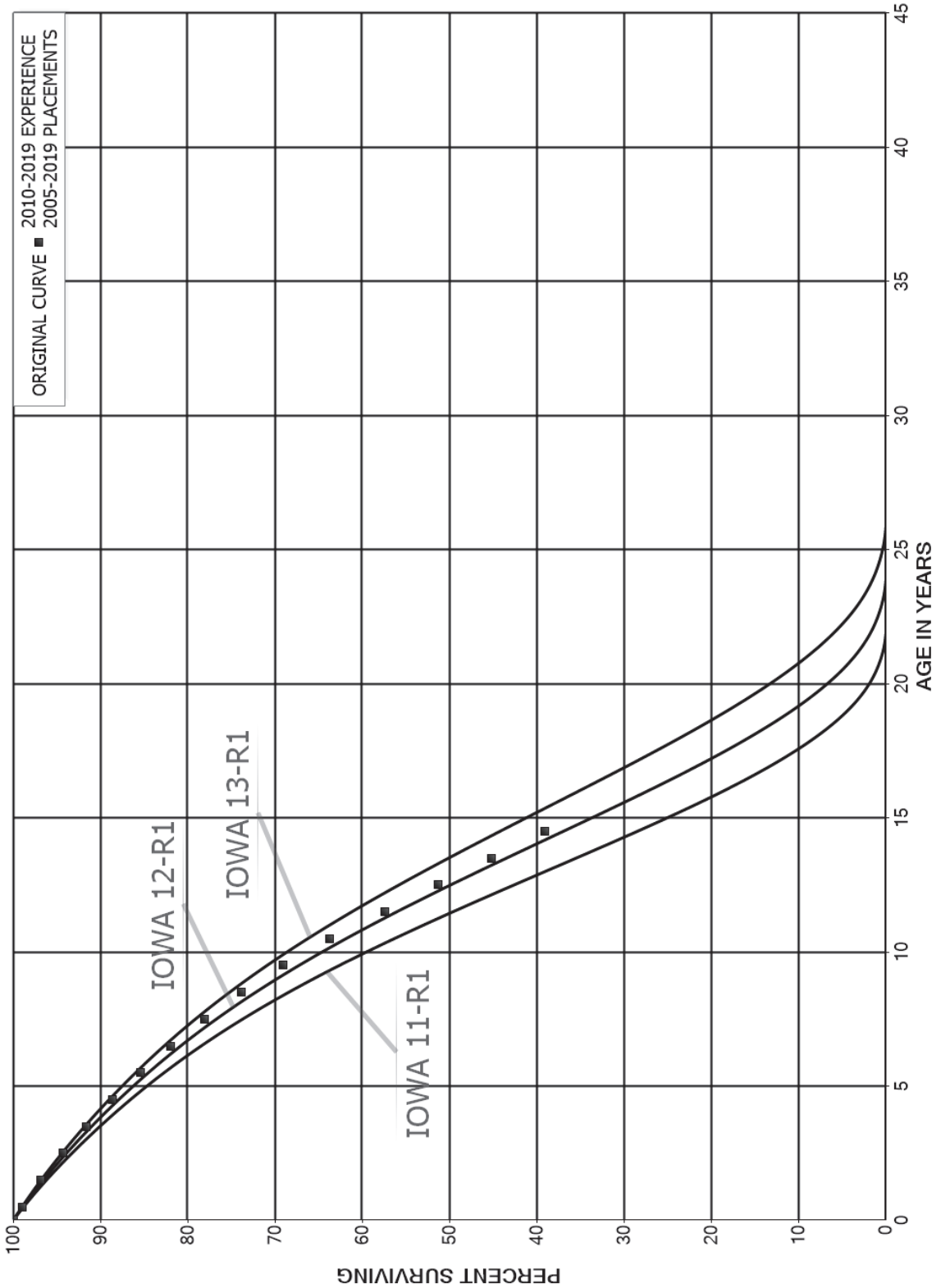

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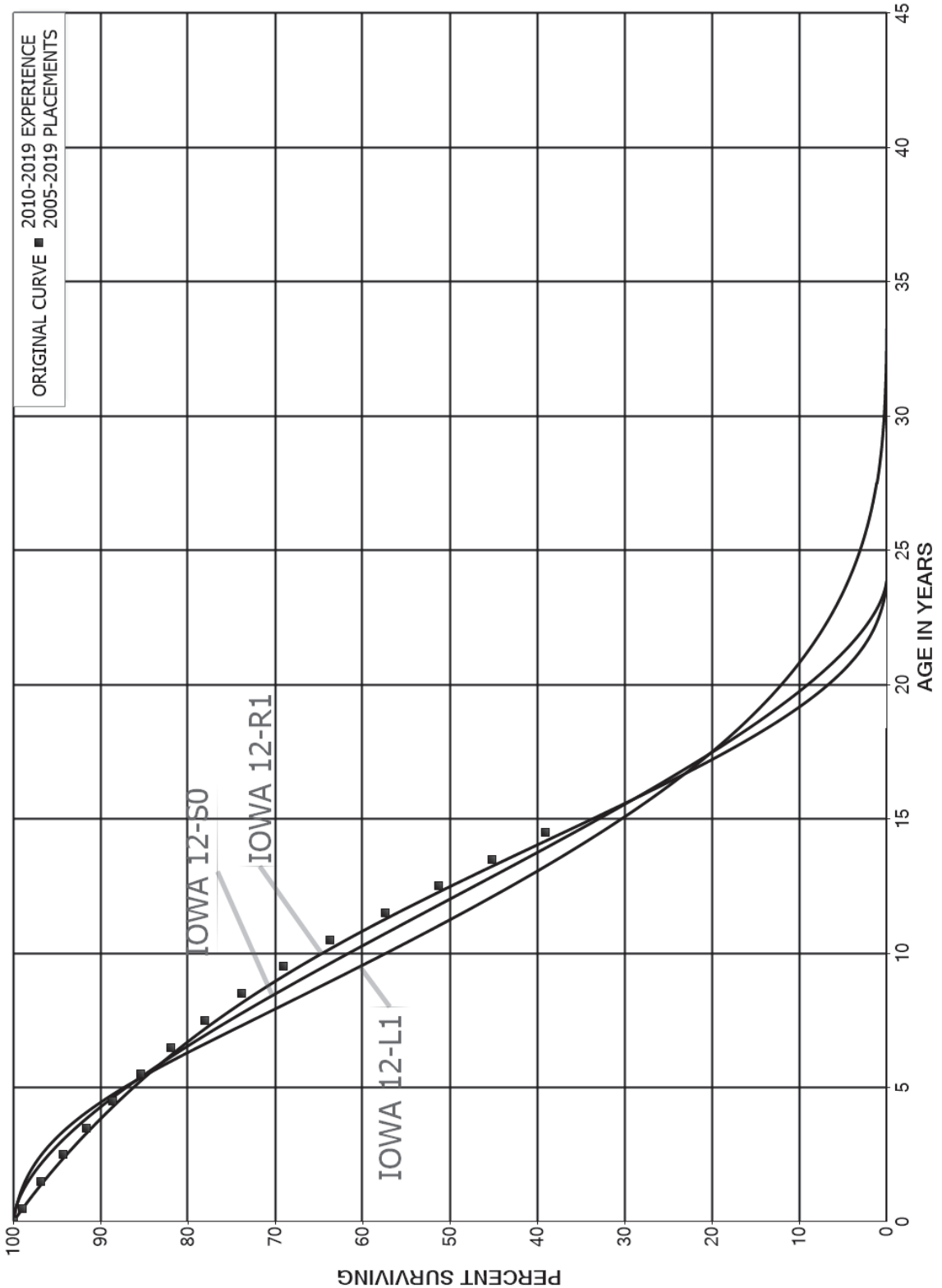
FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PART III. SERVICE LIFE CONSIDERATIONS

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PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted for past studies. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the recent field trips.

June 8-9, 2016
- Faraday Office
- North Fork Hydro Facility
- McLaughlin Substation
- Oregon City Service Center
- Sullivan Hydro Plant
- Sullivan Substation
- Harbortown Substation and Pole Yard
- Port Westward Generating Facility
- Beaver Generating Station

September 23-25, 2013
- Front and Nicolai Substation
- Trojan Substation
- Port Westward Generating Station
- Beaver Combustion Turbines
- Beaver Unit 8
- KB Pipeline
- Faraday Hydro Facility
- North Fork Hydro Facility
- West Side Administrative Facility
- River Mill Hydro Facility
- Gresham Service Center
- Biglow Canyon Wind Facility
- World Trade Center Headquarters

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SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 71 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

STEAM PRODUCTION PLANT

312.00	Boiler Plant Equipment
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment

HYDRO PRODUCTION PLANT

333.00	Water Wheels, Turbines and Generators
334.00	Accessory Electric Equipment
335.00	Miscellaneous Power Plant Equipment

OTHER PRODUCTION PLANT

341.00	Structures and Improvements
342.00	Fuel Holders, Producers and Accessories
344.00	Generators
346.00	Miscellaneous Power Plant Equipment

TRANSMISSION PLANT

353.00	Station Equipment
354.00	Towers and Fixtures
355.00	Poles and Fixtures

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DISTRIBUTION PLANT

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.01	Services – Overhead
369.03	Services – Underground
370.00	Meters
370.01	Meters – AMI
373.02	Fixtures, Ornamental Posts and Devices
373.07	Sentinel Lighting Equipment

GENERAL PLANT

390.00	Structures and Improvements
392.04	Transportation Equipment – Heavy Duty Trucks
392.05	Transportation Equipment – Medium Duty Trucks
392.06	Transportation Equipment – Light Duty Trucks
392.08	Transportation Equipment – Trailers
392.09	Transportation Equipment – Autos
396.01	Power Operated Equipment – Man Lift
396.02	Power Operated Equipment – Digger
396.03	Power Operated Equipment – Crane
396.07	Power Operated Equipment – Construction Equipment

Account 367, Underground Conductors and Devices, is used to illustrate the manner in which the study was conducted for groups in the preceding list. Aged plant accounting data for the underground conductors have been compiled for the years 1900 through 2019. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the period 1900 through 2019 and 1990 through 2019. The Iowa 60-S1.5 is a reasonable fit of the

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original survivor curve. The 60-year service life is at the upper end of the typical service life range of 45 to 60 years for underground conductor. The 60-year average life reflects the Company's plans to replace conductor consistently in the future as have been retired throughout the history.

Account 362, Station Equipment, is also one of the largest depreciable groups, representing approximately 6 percent of the total depreciable plant. Aged retirements and other plant accounting data were compiled for the years 1892 through 2019 using the retirement rate method. The survivor curve chart for the account is presented on page VII-117 and the life table for the experience bands, 1892-2019 and 1990-2019, are plotted on the chart that follows it. The previous estimate for this account was the 55-S0. The primary causes of retirements for station equipment are failure, load or capacity upgrade and technology. Management has continued to replace station equipment to meet the upgrades required throughout the system to meet higher functionality requirements. The historical indication of life characteristics shows a slightly longer life expectancy. The 59-S0 survivor curve is selected to describe the past and future life characteristics of station equipment. It is a reasonably good fit of the significant portion of the original curve and anticipates consistent rates of retirement based on the same forces of retirements as previously experienced.

Life Span Estimates

The life span technique was used for the Company's Power Production accounts. The life span procedure is appropriate for these accounts since many of the assets within the plant will be retired concurrently. Probable retirement dates were estimated for each power plant. Life spans for each Steam, Hydraulic and Other Production Plant were the

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result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units, and the estimate of the operating partner, if applicable.

The depreciable life span estimate for steam, base-load units is 41 to 43 years. The typical range of life spans for such units in the past had been 50 to 60 years, however, in recent years the typical life span has been between 45 and 50 years. These life spans represent the expected depreciable life of each facility under their current configuration. Future capital expenditures can extend a facility's depreciable life, however, such changes to depreciable life would not be prudent until the capital expenditures are actually put into plant in service. A lifespan of 92 to 142 years was estimated for all hydro facilities which is typical for these facilities based on the license dates. A life span of 43 to 46 years was estimated for the majority of combustion turbines. Life span estimates are typically 40 to 45 years for combustion turbines which are used primarily as peaking units. Wind turbines are expected to have a 50-year life span based on the established lease agreement.

The life span and probable retirement dates used for steam, hydro, and other production plants are as follows:

Depreciable Group	Major Year in Service	Depreciable Life Date	Depreciable Life Span
Steam Production Plant			
Boardman	1980	2020	40
Colstrip	1984, 1986	2027	43, 41
Hydro Production Plant			
Faraday	1913, 1957, 2012	2055	142, 98, 43
North Fork	1957, 2011	2055	98, 44
Oak Grove	1925, 1953, 2014	2055	130, 102, 41

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Pelton	1957	2055	98
River Mill	1913, 2012	2055	142, 43
Round Butte	1963, 2012	2055	92, 43
Sullivan	1913, 2006	2035	122, 29
Other Production Plant			
Beaver	1974, 1977,2015	2035	61, 58, 20
Coyote Springs	1995	2040	45
Port Westward	2007	2050	43
Port Westward II	2014	2060	46
Carty	2016	2061	45
KB Pipeline	1992	2035	43
Biglow Canyon	2007	2057	50
Tucannon River	2014	2064	50

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric utilities.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

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PART IV. NET SALVAGE CONSIDERATIONS

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PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1971 through 2019. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled “Net Salvage Statistics” for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1971 through 2019 contributed significantly toward the net salvage estimates for 44 plant accounts, representing 76 percent of the depreciable plant, as follows:

STEAM PRODUCTION PLANT

311.00	Structures and Improvements
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment

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HYDRO PRODUCTION PLANT

331.00	Structures and Improvements
332.00	Reservoirs, Dams and Waterways
333.00	Water Wheels, Turbines and Generators
334.00	Accessory Electric Equipment
335.00	Miscellaneous Power Plant Equipment
336.00	Roads, Railroads and Bridges

OTHER PRODUCTION PLANT

341.00	Structures and Improvements
342.00	Fuel Holders, Producers and Accessories
344.00	Generators
345.00	Accessory Electric Equipment
346.00	Miscellaneous Power Plant Equipment

TRANSMISSION PLANT

352.00	Structures and Improvements
353.00	Station Equipment
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices

DISTRIBUTION PLANT

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.01	Services – Overhead
369.03	Services – Underground
370.00	Meters
370.01	Meters – AMI
370.02	Meters – Retained
373.01	Circuits – Other
373.02	Fixtures, Ornamental Posts and Devices
373.07	Sentinel Lighting Equipment

GENERAL PLANT

390.00	Structures and Improvements
392.04	Transportation Equipment – Heavy Duty Trucks
392.05	Transportation Equipment – Medium Duty Trucks
392.06	Transportation Equipment – Light Duty Trucks
392.08	Transportation Equipment – Trailers
392.09	Transportation Equipment – Autos
392.10	Transportation Equipment – Helicopter

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396.01	Power Operated Equipment – Man Lift
396.02	Power Operated Equipment – Digger
396.03	Power Operated Equipment – Crane
396.07	Power Operated Equipment – Construction Equipment

Account 365, Overhead Conductors, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1971 through 2019 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1971-1973 through 2017-2019 periods were computed to smooth the annual amounts.

Cost of removal was consistently high during the majority of the forty-nine year period. The primary cause of the high levels of cost of removal was the required effort needed to replace the overhead conductor. Cost of removal for the most recent five years averaged 31 percent, however, some of the cost of removal in recent years has not been booked as yet.

Gross salvage has varied throughout the period but has been lower during the 2008 through 2011 period and zero since 2012. The most recent five-year average of 0 percent gross salvage reflects recent trends and the reduced market for conductor.

The net salvage percent based on the overall period 1971 through 2019 is 63 percent negative net salvage and based on the most recent five-year period is 31 percent, however, the delayed booking of cost of removal in recent years needs to be considered. The range of estimates made by other electric companies for Overhead Conductors and Devices is negative 20 to negative 75 percent. The net salvage estimate for overhead conductor is negative 65 percent, is at the upper end of the range of other estimates, however, reflects the levels of net salvage expected to be recorded in the future for these assets.

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The overall net salvage estimates for the Company's production facilities, for which the life span method is used, is based on estimates of both final net salvage and interim net salvage. Final net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The final net salvage estimates in the study were based on decommissioning analyses performed by various engineering organizations. The interim net salvage estimates were based in part on analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate of negative 5 percent was used for all steam plant accounts, negative 27 percent for hydro accounts, and a negative 3 percent estimate was used for other production plant accounts except wind assets which have a negative 5 percent estimate.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and final retirements. These are shown on Table 1 in the Net Salvage Statistics section on page VIII-2. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and final net salvage estimates. These calculations, as well as the estimated final net salvage amounts and interim net salvage percents, are shown on Table 2 of the Net Salvage Statistics section on page VIII-3.

The net salvage percents for the remaining accounts were based on judgment incorporating estimates of previous studies of this and other electric utilities.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

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PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

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PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$Annual\ Accrual\ Rate,\ Percent\ =\ \frac{(100\%\ -\ Net\ Salvage,\ Percent).}{Average\ Service\ Life}$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$Ratio\ =\ (1-\frac{Average\ Remaining\ Life\ Expectancy}{Average\ Service\ Life})\ (1-Net\ Salvage,Percent).$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted form the depreciation for ease of application.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10}\right) = \$400.$$

Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Average Service Life Procedure

In the average service life procedure, the rate of annual depreciation is based on the average service life of the group, and this rate is applied to the surviving balances of the group's cost. The accrued depreciation is based on the average service life of the group and the average remaining life of each vintage within the group derived from the area under the survivor curve between the attained age of the vintage and the maximum age.

A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the excess cost recouped subsequent to average life. The recovery of cost is complete at the end of the life cycle, but the distribution of capital cost to annual expense does not match the consumption of service value of plant.

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Equal Life Group Procedure

In the equal life group procedure, also known as the unit summation procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life unit.

This procedure eliminates the need to base annual depreciation expense on average lives, inasmuch as each group has a single life. The full cost of short-lived items is accrued during their lives, leaving no deferral of accruals required to be added to the annual cost associated with long-lived items. The depreciation expense for the property group is the summation of the depreciation expense based on the service life of each equal life group.

The table on the following page presents an illustration of the calculation of equal life group depreciation using the Iowa 13-S1.5 survivor curve, net salvage of 0 percent and a December 31, 2019 calculation date.

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DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:
CALCULATION DATE.. 12-31-2019
SURVIVOR CURVE.... 13-S1.5

AGE INTERVAL BEG (1)	AGE INTERVAL END (2)	LIFE (3)	RETIREMENTS DURING INTERVAL (4)	RETIREMENTS ANNUAL ACCRUAL (5)=(4)/(3)	GROUP YEAR INST (6)	SUMMATION OF ANNUAL ACCRUALS (7)	SUMMATION PERCENT SURVIVING (8)	AVERAGE ANNUAL FACTOR (9)	ACCRUED FACTOR (10)
0.000	1.000	0.500	0.03942	0.03942000000	2019	9.25363410083	99.989207	0.0925	0.0463
1.000	2.000	1.500	0.23810	0.15873333333	2018	9.13484743416	99.841530	0.0915	0.1373
2.000	3.000	2.500	0.60454	0.24181600000	2017	8.93457276750	99.420210	0.0899	0.2248
3.000	4.000	3.500	1.14376	0.32678857143	2016	8.65027048178	98.546059	0.0878	0.3073
4.000	5.000	4.500	1.84824	0.41072000000	2015	8.28151619607	97.050059	0.0853	0.3839
5.000	6.000	5.500	2.69455	0.48991818182	2014	7.83119710516	94.778662	0.0826	0.4543
6.000	7.000	6.500	3.64588	0.56090461538	2013	7.30578570656	91.608448	0.0798	0.5187
7.000	8.000	7.500	4.64325	0.61910000000	2012	6.71578339887	87.463887	0.0768	0.5760
8.000	9.000	8.500	5.61833	0.66098000000	2011	6.07574339887	82.333095	0.0738	0.6273
9.000	10.000	9.500	6.50372	0.68460210526	2010	5.40295234624	76.272069	0.0708	0.6726
10.000	11.000	10.500	7.23628	0.68916952381	2009	4.71606653170	69.402073	0.0680	0.7140
11.000	12.000	11.500	7.75700	0.67452173913	2008	4.03422090023	61.905430	0.0652	0.7498
12.000	13.000	12.500	8.02693	0.64215440000	2007	3.37588283067	54.013464	0.0625	0.7813
13.000	14.000	13.500	8.02693	0.59458740741	2006	2.75751192696	45.986538	0.0600	0.8100
14.000	15.000	14.500	7.75699	0.53496482759	2005	2.19273580946	38.094577	0.0576	0.8352
15.000	16.000	15.500	7.23629	0.46685741935	2004	1.69182468599	30.597933	0.0553	0.8572
16.000	17.000	16.500	6.50369	0.39416303030	2003	1.26131446117	23.727942	0.0532	0.8778
17.000	18.000	17.500	5.61835	0.32104857143	2002	0.90370866030	17.666921	0.0512	0.8960
18.000	19.000	18.500	4.64325	0.25098648649	2001	0.61769113134	12.536124	0.0493	0.9121
19.000	20.000	19.500	3.64589	0.18696871795	2000	0.39871352912	8.391558	0.0475	0.9263
20.000	21.000	20.500	2.69454	0.13144097561	1999	0.23950868234	5.221341	0.0459	0.9410
21.000	22.000	21.500	1.84824	0.08596465116	1998	0.13080586896	2.949949	0.0443	0.9525
22.000	23.000	22.500	1.14376	0.05083377778	1997	0.06240665449	1.453952	0.0429	0.9653
23.000	24.000	23.500	0.60455	0.02572553191	1996	0.02412699964	0.579799	0.0416	0.9776
24.000	25.000	24.500	0.23809	0.00971795918	1995	0.00640525410	0.158478	0.0404	0.9898
25.000	26.000	25.500	0.03943	0.00154627451	1994	0.00077313726	0.019715	0.0392	1.0000
				TOTAL		100.00000			

In the table, each equal life group is defined by the age interval shown in columns 1 and 2. These are the ages at which the first and last retirement of each group occurs, and the group's equal life, shown in column 3, is the midpoint of the interval. For purposes of the calculation, the computer is programmed to divide each vintage into equal life groups arranged so that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals for a twelve-month period centered on the date of calculation.

The retirement during the age interval, shown in column 4, is the size of each equal life group, and is derived from the Iowa 13-S1.5 survivor curve. It is the difference between the percents surviving at the beginning and end of the age interval.

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Each equal life group's annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3) and multiplied by the quantity one minus the net salvage percent with the exception of 2019 installations. For 2019 installations, the group annual accrual is equal to the retirements during the interval multiplied by one minus the net salvage percent.

Columns 6 through 10 show the derivation of the annual factor and accrued factor for each vintage based on the information developed in the first five columns. The year installed is shown in column 6. For all vintages other than 2019, the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 9.13484743416 for 2018 equals one-half of 0.15873333333 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval has reached the year during which it is expected to be retired.

The summation of annual accruals (column 7) for installations during 2019 are calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2019, the first figure in column 7, for vintage 2019, equals all of the group annual accrual for the first equal life group plus the accruals for all of the subsequent equal life groups.

The average percent surviving, derived from the Iowa 13-S1.5 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued factor, shown in column 10, equals the annual factor multiplied by the age of the group at December 31, 2019.

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Sep 22 2023

REMAINING LIFE ANNUAL ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2019, and based on the straight line remaining life method using the equal life group procedure for all assets except certain generating facilities built after 2012. For the purpose of calculating the composite remaining life accrual rates as of December 31, 2019, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account as of December 31, 2019. The remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\sum \left(\frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life}\right)}{\sum \frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\sum \text{Whole Life Future Accruals}}{\sum \text{Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\sum \text{Book Cost - Calc. Reserve}}{\sum \text{Whole Life Annual Accrual}}.$$

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Sep 22 2023

The composite remaining life calculations were made using computer software that utilizes detailed ELG calculations of whole life future accruals and annual accruals in order to derive the vintage composite remaining lives. The annual accrual rate for each account is equal to the sum of the remaining life annual accruals divided by the total original cost. The composite remaining life is calculated by dividing the sum of the future book accruals by the sum of the remaining life annual accruals.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

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Sep 22 2023

ACCT	TITLE	AMORTIZATION PERIOD, YEARS
391,	Office Furniture and Equipment	
	Furniture and Equipment	15
	Computers and Equipment	5
393,	Stores Equipment	20
394,	Tools, Shop and Garage Equipment	20
395,	Laboratory Equipment	15
397,	Communication Equipment	
	Line Equipment	15
	Radio, Microwave and Terminal Equipment	15
	Mobile Radio Equipment	15
	Telephone Equipment	15
398,	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2019, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

BOARDMAN GENERATING PLANT DEPRECIATION

The Boardman Generating Plant Depreciation has been retired as of December 31, 2020. This decision was established in the 2010 PGE Integrated Resource Plan Filing

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Sep 22 2023

(LC 48 Docket) and confirmed in the General Rate Case Filing (UE 262 Docket) which included a methodology to recover the remaining net plant.

PGE has maintained its current practice of using the straight-line method for depreciation and decommissioning costs for the Boardman Power Plant with a December 31, 2020 end of life date. This is consistent with regulatory treatment initially supported by the Oregon Public Utility Commission (OPUC) in PGE's 2011 test year general rate case (Order NO. 10-478). To recognize the impact of a change in end of life from year-end 2040 to 2020, the OPUC granted PGE recovery of the incremental depreciation and decommissioning costs via a supplemental tariff, Schedule 145. Schedule 145 is an "automatic adjustment clause", which allows for annual updates to address changes such as recent plant additions, change in ownership percentage, etc. Consistently, in PGE's most recent general rate case, UE 262 (2014 test year), PGE proposed recovery of depreciation through base rates with decommissioning costs remaining in Schedule 145 and updated separately in UE 230.

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Sep 22 2023

PART VI. RESULTS OF STUDY

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Sep 22 2023

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the equal life group procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2019. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2019, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 sets forth a summary of the results of the study as applied to the original cost of electric plant at December 31, 2019. These results are presented on pages VI-5 through VI-14 of this report. The schedule sets forth the original cost, the book depreciation reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant. Table 2 sets forth a comparison of the proposed net plant rates and expense to the current net plant rates and expense at December 31, 2019.

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Sep 22 2023

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which where plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of salvage data are presented in the section titled, “Net Salvage Statistics”. The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2019 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage

percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	STEAM PRODUCTION PLANT									
	COLSTRIP									
311.00	STRUCTURES AND IMPROVEMENTS	12-2027	90 - S1.5 *	(4)	117,227,390.05	102,160,808	19,755,678	2,525,322	2.15	7.8
312.00	BOILER PLANT EQUIPMENT	12-2027	65 - R3 *	(4)	256,228,932.64	191,047,771	75,430,319	9,552,728	3.73	7.9
	COLSTRIP DECOMMISSIONING ACCRUAL					936,206	58,906,565	1,963,552		30.0
314.00	TURBOGENERATOR UNITS	12-2027	55 - R2 *	(4)	72,869,037.81	50,194,898	25,588,901	3,363,349	4.62	7.6
315.00	ACCESSORY ELECTRIC EQUIPMENT	12-2027	60 - R2.5 *	(4)	23,503,445.57	20,506,294	3,937,289	515,725	2.19	7.6
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	12-2027	60 - R1 *	(4)	6,495,791.35	5,411,803	1,343,820	176,123	2.71	7.6
	TOTAL COLSTRIP				476,324,597.42	370,257,780	184,962,572	18,096,799	3.80	10.2
	TOTAL STEAM PRODUCTION PLANT				**476,324,597.42**	**370,257,780**	**184,962,572**	**18,096,799**	**3.80**	**10.2**
	HYDRAULIC PRODUCTION PLANT									
331.00	STRUCTURES AND IMPROVEMENTS									
	FARADAY	06-2055	105 - R2.5 *	(42)	14,154,711.88	2,289,524	17,810,167	536,884	3.79	33.2
	NORTH FORK	06-2055	105 - R2.5 *	(71)	9,115,427.21	4,305,433	11,281,948	337,205	3.70	33.5
	OAK GROVE	06-2055	105 - R2.5 *	(36)	16,216,461.44	4,598,606	17,455,782	523,127	3.23	33.4
	PELTON	06-2055	105 - R2.5 *	(89)	6,262,112.48	3,739,294	8,096,099	246,866	3.94	32.8
	RIVER MILL	06-2055	105 - R2.5 *	(87)	7,516,466.06	2,429,094	11,626,698	353,211	4.70	32.9
	ROUND BUTTE	06-2055	105 - R2.5 *	(84)	12,483,495.03	5,021,886	17,947,745	543,059	4.35	33.0
	SULLIVAN	06-2035	105 - R2.5 *	(29)	18,320,848.20	5,503,339	18,130,555	1,189,618	6.49	15.2
	TOTAL STRUCTURES AND IMPROVEMENTS				84,069,522.30	27,887,176	102,348,994	3,729,970	4.44	27.4
332.00	RESERVOIRS, DAMS AND WATERWAYS									
	FARADAY	06-2055	105 - R3 *	(42)	32,440,589.78	16,545,932	29,519,705	872,857	2.69	33.8
	NORTH FORK	06-2055	105 - R3 *	(71)	86,489,849.56	36,067,446	111,830,197	3,252,125	3.76	34.4
	OAK GROVE	06-2055	105 - R3 *	(36)	25,816,529.00	22,416,293	12,694,186	370,715	1.44	34.2
	PELTON	06-2055	105 - R3 *	(89)	10,714,550.15	11,103,286	9,147,214	286,356	2.67	31.9
	RIVER MILL	06-2055	105 - R3 *	(87)	59,828,508.72	23,362,967	88,516,344	2,588,304	4.33	34.2
	ROUND BUTTE	06-2055	105 - R3 *	(84)	111,243,011.26	49,211,426	155,475,715	4,567,336	4.11	34.0
	SULLIVAN	06-2035	105 - R3 *	(29)	32,236,102.10	11,793,489	29,791,083	1,940,031	6.02	15.4
	TOTAL RESERVOIRS, DAMS AND WATERWAYS				358,769,140.57	170,500,839	436,974,444	13,877,724	3.87	31.5
333.00	WATER WHEELS, TURBINES AND GENERATORS									
	FARADAY	06-2055	95 - S0.5 *	(42)	6,752,411.58	2,871,859	6,716,565	218,146	3.23	30.8
	NORTH FORK	06-2055	95 - S0.5 *	(71)	11,449,887.54	7,503,451	12,075,857	382,117	3.34	31.6
	OAK GROVE	06-2055	95 - S0.5 *	(36)	15,786,077.84	4,455,616	17,013,450	530,889	3.36	32.0
	PELTON	06-2055	95 - S0.5 *	(89)	4,414,741.45	5,383,540	2,960,321	98,596	2.23	30.0
	RIVER MILL	06-2055	95 - S0.5 *	(87)	6,262,380.96	3,748,280	7,962,372	254,575	4.07	31.3
	ROUND BUTTE	06-2055	95 - S0.5 *	(84)	22,023,848.01	10,977,773	29,546,107	928,179	4.21	31.8
	SULLIVAN	06-2035	95 - S0.5 *	(29)	10,305,358.91	5,466,871	7,827,042	524,284	5.09	14.9
	TOTAL WATER WHEELS, TURBINES AND GENERATORS				76,994,706.29	40,407,390	84,101,714	2,936,786	3.81	28.6
334.00	ACCESSORY ELECTRIC EQUIPMENT									
	FARADAY	06-2055	60 - R2 *	(42)	2,737,869.85	1,527,591	2,360,184	86,631	3.16	27.2
	NORTH FORK	06-2055	60 - R2 *	(71)	1,097,009.03	897,435	978,450	35,453	3.23	27.6
	OAK GROVE	06-2055	60 - R2 *	(36)	7,152,968.88	1,553,435	8,174,603	290,324	4.06	28.2
	PELTON	06-2055	60 - R2 *	(89)	11,305,626.59	1,359,158	20,008,476	689,476	6.10	29.0
	RIVER MILL	06-2055	60 - R2 *	(87)	2,601,393.20	1,597,438	3,267,167	122,262	4.70	26.7
	ROUND BUTTE	06-2055	60 - R2 *	(84)	2,521,196.48	1,147,649	3,491,353	124,459	4.94	28.1
	SULLIVAN	06-2035	60 - R2 *	(29)	4,185,469.48	1,800,462	3,598,794	245,647	5.87	14.7
	TOTAL ACCESSORY ELECTRIC EQUIPMENT				31,601,533.51	9,883,168	41,879,027	1,594,252	5.04	26.3

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PORTLAND GENERAL ELECTRIC

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
335.00	MISCELLANEOUS PLANT EQUIPMENT									
	FARADAY	06-2055	55 - R0.5 *	(42)	257,629.32	147,345	218,489	10,553	4.10	20.7
	NORTH FORK	06-2055	55 - R0.5 *	(71)	876,758.20	477,667	1,021,590	43,822	5.00	23.3
	OAK GROVE	06-2055	55 - R0.5 *	(36)	294,816.36	92,558	308,392	12,794	4.34	24.1
	PELTON	06-2055	55 - R0.5 *	(89)	226,858.06	199,892	228,870	10,864	4.79	21.1
	RIVER MILL	06-2055	55 - R0.5 *	(87)	412,708.84	21,727	750,039	40,710	9.86	18.4
	ROUND BUTTE	06-2055	55 - R0.5 *	(84)	775,739.92	479,125	948,236	40,740	5.25	23.3
	SULLIVAN	06-2035	55 - R0.5 *	(29)	109,225.68	53,156	87,745	6,320	5.79	13.9
	TOTAL MISCELLANEOUS PLANT EQUIPMENT				2,953,736.38	1,471,470	3,563,361	165,803	5.61	21.5
336.00	ROADS, RAILROADS, AND BRIDGES									
	FARADAY	06-2055	80 - R1 *	(42)	2,441,324.89	996,114	2,470,567	86,381	3.54	28.6
	NORTH FORK	06-2055	80 - R1 *	(71)	2,767,794.08	1,325,882	3,407,046	118,753	4.29	28.7
	OAK GROVE	06-2055	80 - R1 *	(36)	4,178,799.95	2,701,407	2,981,761	109,173	2.61	27.3
	PELTON	06-2055	80 - R1 *	(89)	3,843,152.28	1,352,128	5,911,430	222,148	5.78	26.6
	RIVER MILL	06-2055	80 - R1 *	(87)	421,796.26	199,671	589,088	19,983	4.74	29.5
	ROUND BUTTE	06-2055	80 - R1 *	(84)	1,739,032.08	756,215	2,443,604	85,547	4.92	28.6
	TOTAL ROADS, RAILROADS, AND BRIDGES				15,391,899.54	7,331,417	17,803,496	641,985	4.17	27.7
	TOTAL HYDRAULIC PRODUCTION PLANT				**569,780,538.59**	**257,481,460**	**686,671,036**	**22,946,520**	**4.03**	**29.9**
	OTHER PRODUCTION PLANT									
341.00	STRUCTURES AND IMPROVEMENTS									
	BEAVER - CT	06-2035	70 - R3 *	(7)	38,962,049.24	30,971,857	10,717,536	708,091	1.82	15.1
	COYOTE SPRINGS - CT	06-2040	70 - R3 *	(2)	11,638,830.41	7,862,508	4,009,099	203,607	1.75	19.7
	PORT WESTWARD - CT	06-2050	70 - R3 *	(3)	42,763,287.08	12,196,021	31,850,165	1,103,788	2.58	28.9
	PORT WESTWARD II	06-2060	70 - R3 *	(3)	42,352,598.36	4,513,910	39,109,266	1,000,996	2.36	39.1
	CARTY	06-2061	70 - R3 *	(4)	40,631,268.57	3,143,039	39,113,480	974,132	2.40	40.2
	KB PIPELINE	06-2035	70 - R3 *	(20)	36,850.67	0	44,221	2,885	7.83	15.3
	TOTAL STRUCTURES AND IMPROVEMENTS				176,384,884.33	58,687,335	124,843,767	3,993,499	2.26	31.3
341.01	STRUCTURES AND IMPROVEMENTS - WIND									
	BIGLOW CANYON WIND FARM	06-2057	40 - R4 *	(6)	34,859,161.02	11,567,734	25,382,977	921,111	2.64	27.6
	TUCANNON RIVER WIND FARM	06-2064	40 - R4 *	(5)	18,859,060.20	2,411,603	17,390,410	505,474	2.68	34.4
	TOTAL STRUCTURES AND IMPROVEMENTS - WIND				53,718,221.22	13,979,337	42,773,387	1,426,585	2.66	30.0
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
	BEAVER - CT	06-2035	50 - R3 *	(7)	63,762,993.96	50,040,567	18,185,837	1,271,464	1.99	14.3
	COYOTE SPRINGS - CT	06-2040	50 - R3 *	(2)	36,914,405.86	24,850,588	12,802,106	711,318	1.93	18.0
	PORT WESTWARD - CT	06-2050	50 - R3 *	(3)	10,367,528.61	5,528,025	5,150,529	192,458	1.86	26.8
	PORT WESTWARD II	06-2060	50 - R3 *	(3)	7,576,319.26	690,888	7,112,721	190,885	2.52	37.3
	CARTY	06-2061	50 - R3 *	(4)	7,601,494.92	565,753	7,339,802	193,231	2.54	38.0
	KB PIPELINE	06-2035	50 - R3 *	(15)	21,034,115.83	17,603,557	6,585,676	463,818	2.21	14.2
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES				147,256,858.44	99,279,378	57,176,671	3,023,174	2.05	18.9
344.00	GENERATORS									
	BEAVER - CT	06-2035	45 - R1.5 *	(7)	119,584,617.99	77,376,472	50,579,069	3,716,435	3.11	13.6
	COYOTE SPRINGS - CT	06-2040	45 - R1.5 *	(2)	138,636,687.61	74,808,034	66,601,387	3,938,629	2.84	16.9
	PORT WESTWARD - CT	06-2050	45 - R1.5 *	(3)	208,909,668.88	68,410,712	146,766,247	6,466,715	3.10	22.7
	PORT WESTWARD II	06-2060	45 - R1.5 *	(3)	220,371,510.51	31,500,981	195,481,675	5,893,360	2.67	33.2
	CARTY	06-2061	45 - R1.5 *	(4)	392,107,417.22	37,691,801	370,099,913	10,791,269	2.75	34.3
	TOTAL GENERATORS				1,079,609,902.21	289,788,000	829,528,291	30,806,408	2.85	26.9

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PORTLAND GENERAL ELECTRIC

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
344.01	GENERATORS - WIND									
	BIGLOW CANYON WIND FARM	06-2057	35 - R3 *	(6)	874,997,026.50	344,073,054	583,423,794	26,625,771	3.04	21.9
	TUCANNON RIVER WIND FARM	06-2064	35 - R3 *	(5)	445,497,641.72	76,684,568	391,087,956	13,221,125	2.97	29.6
	TOTAL GENERATORS - WIND				1,320,494,668.22	420,757,622	974,511,750	39,846,896	3.02	24.5
344.02	GENERATORS - SOLAR		20 - L2.5	(2)	4,427,436.32	(244,508)	4,760,493	346,773	7.83	13.7
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	DISPATCH GENERATION		50 - R2.5	(5)	13,996,916.68	3,186,823	11,509,940	326,895	2.34	35.2
	BEAVER - CT	06-2035	50 - R2.5 *	(7)	26,831,244.66	15,342,640	13,366,792	916,472	3.42	14.6
	COYOTE SPRINGS - CT	06-2040	50 - R2.5 *	(2)	12,041,369.00	8,572,579	3,709,617	209,893	1.74	17.7
	PORT WESTWARD - CT	06-2050	50 - R2.5 *	(3)	9,298,345.47	3,577,640	5,999,656	234,506	2.52	25.6
	PORT WESTWARD II	06-2060	50 - R2.5 *	(3)	17,167,891.17	1,928,647	15,754,281	438,123	2.55	36.0
	TOTAL ACCESSORY ELECTRIC EQUIPMENT				79,335,766.98	32,608,329	50,340,286	2,125,889	2.68	23.7
345.01	ACCESSORY ELECTRIC EQUIPMENT - WIND									
	BIGLOW CANYON WIND FARM	06-2057	30 - S2.5 *	(6)	27,268,897.82	9,796,105	19,108,927	1,050,481	3.85	18.2
	TUCANNON RIVER WIND FARM	06-2064	30 - S2.5 *	(5)	14,532,301.12	2,317,913	12,941,003	526,225	3.62	24.6
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND				41,801,198.94	12,114,018	32,049,930	1,576,706	3.77	20.3
346.00	MISCELLANEOUS PLANT EQUIPMENT									
	BEAVER - CT	06-2035	60 - R2.5 *	(7)	4,529,017.54	3,781,466	1,064,583	72,944	1.61	14.6
	COYOTE SPRINGS - CT	06-2040	60 - R2.5 *	(2)	3,194,615.77	1,603,386	1,655,122	86,192	2.70	19.2
	PORT WESTWARD - CT	06-2050	60 - R2.5 *	(3)	3,225,810.51	995,116	2,327,469	85,347	2.65	27.3
	PORT WESTWARD II	06-2060	60 - R2.5 *	(3)	3,200,074.57	383,087	2,912,990	77,535	2.42	37.6
	CARTY	06-2061	60 - R2.5 *	(4)	27,694,943.99	2,238,095	26,564,647	685,920	2.48	38.7
	KB PIPELINE	06-2035	60 - R2.5 *	(5)	126,138.21	74,949	57,496	3,902	3.09	14.7
	TOTAL MISCELLANEOUS PLANT EQUIPMENT				41,970,600.59	9,076,099	34,582,307	1,011,840	2.41	34.2
346.01	MISCELLANEOUS PLANT EQUIPMENT - WIND									
	BIGLOW CANYON WIND FARM	06-2057	45 - R2.5 *	(6)	1,575,389.08	425,988	1,243,924	44,222	2.81	28.1
	TUCANNON RIVER WIND FARM	06-2064	45 - R2.5 *	(5)	534,993.90	72,067	489,677	13,471	2.52	36.4
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND				2,110,382.98	498,055	1,733,601	57,693	2.73	30.0
	TOTAL OTHER PRODUCTION PLANT				**2,947,109,920.23**	**936,543,665**	**2,152,300,483**	**84,215,463**	**2.86**	**25.6**
	TOTAL PRODUCTION				**3,993,215,056.24**	**1,564,282,905**	**3,023,934,091**	**125,258,782**	**3.14**	
	TRANSMISSION PLANT									
352.00	STRUCTURES AND IMPROVEMENTS		70 - R2.5	(20)	30,274,033.29	10,495,308	25,833,532	561,186	1.85	46.0
353.00	STATION EQUIPMENT		59 - R2	(20)	491,807,390.44	152,461,350	437,707,519	11,499,569	2.34	38.1
354.00	TOWERS AND FIXTURES		70 - S3	(10)	48,824,327.14	28,284,490	25,422,270	907,266	1.86	28.0
355.00	POLES AND FIXTURES		52 - S0	(50)	83,364,422.45	48,312,653	76,733,981	2,489,182	2.99	30.8
356.00	OVERHEAD CONDUCTORS AND DEVICES		65 - R2.5	(20)	169,438,107.06	118,529,590	84,796,138	1,814,594	1.07	46.7
359.00	ROADS AND TRAILS		65 - R3	0	286,332.32	182,621	103,711	3,553	1.24	29.2
	TOTAL TRANSMISSION PLANT				**823,994,612.70**	**358,266,012**	**650,597,151**	**17,275,350**	**2.10**	**37.7**
	DISTRIBUTION PLANT									
361.00	STRUCTURES AND IMPROVEMENTS		70 - R2	(25)	46,326,091.45	18,502,597	39,405,017	906,387	1.96	43.5
362.00	STATION EQUIPMENT		59 - S0	(20)	559,680,234.50	172,063,320	499,552,961	14,608,815	2.61	34.2
363.00	STORAGE BATTERY		15 - L3	(5)	393,190.82	153,981	258,869	34,830	8.86	7.4
364.00	POLES, TOWERS AND FIXTURES		48 - R0.5	(45)	420,065,793.24	251,862,062	357,233,338	14,311,985	3.41	25.0
365.00	OVERHEAD CONDUCTORS AND DEVICES		53 - R1.5	(65)	664,059,808.73	423,135,365	672,563,319	20,976,771	3.16	32.1
366.00	UNDERGROUND CONDUIT		85 - R4	(10)	29,515,628.47	10,876,607	21,590,584	334,458	1.13	64.6

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PORTLAND GENERAL ELECTRIC

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
367.00	UNDERGROUND CONDUCTORS AND DEVICES		60 - S1.5	(70)	907,226,216.69	525,453,052	1,016,831,516	25,225,589	2.78	40.3
368.00	LINE TRANSFORMERS		52 - R2.5	(10)	469,865,715.01	215,375,023	301,477,264	8,588,138	1.83	35.1
369.01	SERVICES - OVERHEAD		55 - R1.5	(30)	81,320,051.24	47,251,341	58,464,726	1,744,137	2.14	33.5
369.03	SERVICES - UNDERGROUND		55 - R4	(30)	414,063,514.45	299,302,891	238,979,678	5,850,994	1.41	40.8
370.00	METERS		28 - R2	(5)	9,657,143.69	1,467,083	8,672,918	554,790	5.74	15.6
370.01	METERS - AMI		15 - R3	(5)	168,652,947.59	70,653,254	106,432,341	13,498,293	8.00	7.9
370.02	METERS - RETAINED		16 - L0.5	(5)	6,976,674.60	5,044,542	2,280,966	335,762	4.81	6.8
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES		30 - R4	0	1,749,713.13	304,152	1,445,561	58,028	3.32	24.9
373.01	CIRCUITS - OTHER		40 - L2.5	(25)	25,077,570.66	19,265,150	12,081,813	528,497	2.11	22.9
373.02	FIXTURES, ORNAMENTAL POSTS AND DEVICES		28 - L1	(25)	83,684,633.42	38,911,879	65,693,913	3,953,547	4.72	16.6
373.07	SENTINEL LIGHTING EQUIPMENT		30 - L0.5	(25)	8,491,048.00	10,562,085	51,725	3,198	0.04	16.2
	TOTAL DISTRIBUTION PLANT				**3,896,805,975.69**	**2,110,184,384**	**3,403,016,509**	**111,514,219**	**2.86**	**30.5**
	GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS		42 - R0.5	(10)	120,715,526.93	38,410,129	94,376,951	4,116,427	3.41	22.9
390.10	STRUCTURES AND IMPROVEMENTS - LEASE									
	CSS	12-2028	SQUARE *	0	16,087.41	14,951	1,136	127	0.79	8.9
	EASTPORT	12-2020	SQUARE *	0	58,754.96	58,755	0	0	-	-
	ERC TUALATIN	12-2028	SQUARE *	0	414,255.32	388,782	25,473	2,830	0.68	9.0
	HILLSBORO	12-2020	SQUARE *	0	93,336.06	93,336	0	0	-	-
	SALEM	12-2020	SQUARE *	0	13,580.71	13,581	0	0	-	-
	WILSONVILLE	12-2021	SQUARE *	0	272,342.13	249,669	22,673	11,335	4.16	2.0
	WTC	09-2043	SQUARE *	0	24,503,645.04	9,064,675	15,438,970	650,064	2.65	23.7
	TOTAL STRUCTURES AND IMPROVEMENTS				25,372,001.63	9,883,749	15,488,252	664,356	2.62	23.3
	OFFICE FURNITURE AND EQUIPMENT									
391.10	FURNITURE AND EQUIPMENT		15 - SQ	0	27,575,296.84	11,495,053	16,080,244	1,622,109	5.88	9.9
391.20	COMPUTERS AND EQUIPMENT		5 - SQ	0	132,932,472.59	71,660,244	61,272,229	22,880,453	17.21	2.7
	TOTAL OFFICE FURNITURE AND EQUIPMENT				160,507,769.43	83,155,297	77,352,473	24,502,562	15.27	3.2
	TRANSPORTATION EQUIPMENT									
392.04	HEAVY DUTY TRUCKS		20 - S0	15	26,034,187.32	8,901,768	13,227,291	1,133,927	4.36	11.7
392.05	MEDIUM DUTY TRUCKS		15 - S2	15	27,983,974.27	12,134,378	11,652,000	1,007,460	3.60	11.6
392.06	LIGHT DUTY TRUCKS		13 - L2.5	15	13,283,121.90	5,240,003	6,050,651	725,094	5.46	8.3
392.08	TRAILERS		30 - S0	15	6,347,528.20	3,043,068	2,352,331	136,945	2.16	17.2
392.09	AUTOS		12 - S1.5	15	2,043,598.35	978,168	758,891	96,225	4.71	7.9
392.10	HELICOPTER		20 - S4	15	2,764,850.25	1,270,504	1,079,619	125,178	4.53	8.6
	TOTAL TRANSPORTATION EQUIPMENT				78,457,260.29	31,567,889	35,120,783	3,224,829	4.11	10.9
393.00	STORES EQUIPMENT		20 - SQ	0	3,877,884.26	1,478,661	2,399,223	186,677	4.81	12.9
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		20 - SQ	0	23,093,382.44	7,656,948	15,436,434	989,883	4.29	15.6
395.00	LABORATORY EQUIPMENT		15 - SQ	0	8,901,073.61	5,143,832	3,757,242	704,398	7.91	5.3
	POWER OPERATED EQUIPMENT									
396.01	MAN LIFT		13 - S1.5	10	29,181,884.43	8,557,908	17,705,788	2,393,290	8.20	7.4
396.02	DIGGER		14 - S2	10	3,512,905.88	1,846,351	1,315,264	302,675	8.62	4.3
396.03	CRANE		23 - S2.5	10	4,882,319.58	2,957,218	1,436,870	104,278	2.14	13.8
396.07	CONSTRUCTION EQUIPMENT		20 - L2	10	7,053,658.20	4,139,890	2,208,402	194,594	2.76	11.3
	TOTAL POWER OPERATED EQUIPMENT				44,630,768.09	17,501,367	22,666,324	2,994,837	6.71	7.6
	COMMUNICATION EQUIPMENT									
397.01	LINE EQUIPMENT		15 - SQ	0	21,148,863.01	4,353,078	16,795,785	1,436,883	6.79	11.7

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PORTLAND GENERAL ELECTRIC

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
397.03	RADIO, MICROWAVE AND TERMINAL EQUIPMENT		15 - SQ	0	154,202,962.59	75,242,516	78,960,447	7,976,799	5.17	9.9
397.06	MOBILE RADIO EQUIPMENT		15 - SQ	0	2,987,372.42	397,615	2,589,757	209,578	7.02	12.4
397.07	TELEPHONE EQUIPMENT		15 - SQ	0	889,801.05	755,880	133,921	17,128	1.92	7.8
	TOTAL COMMUNICATION EQUIPMENT				179,228,999.07	80,749,089	98,479,910	9,640,388	5.38	10.2
398.00	MISCELLANEOUS EQUIPMENT		20 - SQ	0	1,295,281.80	187,686	1,107,596	64,240	4.96	17.2
	TOTAL GENERAL PLANT				**646,079,947.55**	**275,734,647**	**366,185,188**	**47,088,597**	**7.29**	**7.8**
	TOTAL DEPRECIABLE PLANT				**9,360,095,592.18**	**4,308,467,948**	**7,443,732,939**	**301,136,948**	**3.22**	**24.7**
	NONDEPRECIABLE / ACCOUNTS NOT STUDIED									
	BOARDMAN									
311.00	STRUCTURES AND IMPROVEMENTS				141,673,188.64	103,571,464				
312.00	BOILER PLANT EQUIPMENT				348,354,026.03	301,878,080				
312.01	RAIL CARS				9,727,440.25	9,691,114				
314.00	TURBOGENERATOR UNITS				115,881,281.67	83,273,696				
315.00	ACCESSORY ELECTRIC EQUIPMENT				31,763,936.00	23,145,963				
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT				8,520,340.99	6,068,922				
353.00	STATION EQUIPMENT - BOARDMAN				7,964,879.32	5,752,880				
	TOTAL BOARDMAN				663,885,092.90	533,382,119				
302.00	FRANCHISES AND CONSENTS				195,264,817.73	77,431,013				
303.00	MISCELLANEOUS INTANGIBLE PLANT				563,164,236.70	288,693,036				
310.00	LAND AND LAND RIGHTS				4,161,624.80					
317.00	STEAM PRODUCTION PLANT - ARO				75,980,569.68	43,595,692				
330.00	LAND AND LAND RIGHTS				6,053,902.82	1,512,364				
337.00	HYDRAULIC PRODUCTION PLANT - ARO				5,127.87	3,374				
340.00	LAND AND LAND RIGHTS				26,960,038.01					
347.00	OTHER PRODUCTION PLANT - ARO				22,576,353.45	2,370,720				
350.00	LAND AND LAND RIGHTS				17,269,684.75	(379,614)				
359.10	TRANSMISSION PLANT - ARO				34,108.66	34,086				
360.00	LAND AND LAND RIGHTS				19,294,221.61	(1,625,965)				
374.00	DISTRIBUTION PLANT - ARO				476,732.46	398,934				
389.00	LAND AND LAND RIGHTS				9,622,354.56	(630,238)				
399.00	GENERAL PLANT - ARO				65,288.96	64,564				
	TOTAL NONDEPRECIABLE / NOT STUDIED				**1,604,814,154.96**	**944,850,085**				
	TOTAL ELECTRIC PLANT				**10,964,909,747.14**	**5,253,318,033**	**7,443,732,939**	**301,136,948**		

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. EACH FACILITY IN THE ACCOUNT IS ASSIGNED AN INDIVIDUAL PROBABLE RETIREMENT YEAR.

NOTES:

ACCRUAL RATES FOR FACILITIES TO BE PLACED IN SERVICE AFTER DECEMBER 31, 2019 ARE AS FOLLOWS.

		RATE	SURVIVOR CURVE		NET SALVAGE PERCENT
WHEATRIDGE WIND					
	341.00	3.57	40 - R4	*	(3)
	344.00	3.76	35 - R3	*	(3)
	345.00	3.94	30 - S2.5	*	(3)
	346.00	3.74	40 - R2.5	*	(3)
INTEGRATED OPERATIONS CENTER					
	390.00	2.22	60 - R1.5	*	(10)

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PORTLAND GENERAL ELECTRIC

TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS
AS OF DECEMBER 31, 2019

	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	NET PLANT ANNUAL ACCRUAL AMOUNT	NET PLANT ANNUAL ACCRUAL RATE	CURRENT COMPANY NET PLANT	CURRENT NET PLANT RATE	CURRENT PRO FORMA ACCRUAL	ACCRUAL DIFFERENCE
	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)	(8)	(9)=(7)x(8)	(10)=(5)-(9)
	STEAM PRODUCTION PLANT									
	COLSTRIP									
311.00	STRUCTURES AND IMPROVEMENTS	117,227,390.05	102,160,808	19,755,678	2,525,322	12.78	19,755,678	6.92	1,367,093	1,158,229
312.00	BOILER PLANT EQUIPMENT	256,228,932.64	191,047,771	75,430,319	9,552,728	12.66	75,430,319	6.89	5,197,149	4,355,579
	COLSTRIP DECOMMISSIONING ACCRUAL		936,206	58,906,565	1,963,552	-				1,963,552
314.00	TURBOGENERATOR UNITS	72,869,037.81	50,194,898	25,588,901	3,363,349	13.14	25,588,901	7.27	1,860,313	1,503,036
315.00	ACCESSORY ELECTRIC EQUIPMENT	23,503,445.57	20,506,294	3,937,289	515,725	13.10	3,937,289	7.25	285,453	230,272
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	6,495,791.35	5,411,803	1,343,820	176,123	13.11	1,343,820	7.30	98,099	78,024
	TOTAL COLSTRIP	476,324,597.42	370,257,780	184,962,572	18,096,799		126,056,007		8,808,107	9,288,692
	TOTAL STEAM PRODUCTION PLANT	**476,324,597.42**	**370,257,780**	**184,962,572**	**18,096,799**		**126,056,007**		**8,808,107**	**9,288,692**
	HYDRAULIC PRODUCTION PLANT									
331.00	STRUCTURES AND IMPROVEMENTS									
	FARADAY	14,154,711.88	2,289,524	17,810,167	536,884	3.01	20,074,921	2.72	546,038	(9,154)
	NORTH FORK	9,115,427.21	4,305,433	11,281,948	337,205	2.99	11,920,027	2.71	323,033	14,172
	OAK GROVE	16,216,461.44	4,598,606	17,455,782	523,127	3.00	20,861,238	2.76	575,770	(52,643)
	PELTON	6,262,112.48	3,739,294	8,096,099	246,866	3.05	13,544,136	2.75	372,464	(125,598)
	RIVER MILL	7,516,466.06	2,429,094	11,626,698	353,211	3.04	12,679,003	2.86	362,619	(9,408)
	ROUND BUTTE	12,483,495.03	5,021,886	17,947,745	543,059	3.03	17,198,735	2.73	469,525	73,534
	SULLIVAN	18,320,848.20	5,503,339	18,130,555	1,189,618	6.56	18,496,972	5.25	971,091	218,527
	TOTAL STRUCTURES AND IMPROVEMENTS	84,069,522.30	27,887,176	102,348,994	3,729,970		114,775,032		3,620,540	109,430
332.00	RESERVOIRS, DAMS AND WATERWAYS									
	FARADAY	32,440,589.78	16,545,932	29,519,705	872,857	2.96	34,710,200	2.72	944,117	(71,260)
	NORTH FORK	86,489,849.56	36,067,446	111,830,197	3,252,125	2.91	117,884,486	2.65	3,123,939	128,186
	OAK GROVE	25,816,529.00	22,416,293	12,694,186	370,715	2.92	18,115,658	2.71	490,934	(120,219)
	PELTON	10,714,550.15	11,103,286	9,147,214	286,356	3.13	18,468,872	2.87	530,057	(243,701)
	RIVER MILL	59,828,508.72	23,362,967	88,516,344	2,588,304	2.92	96,892,336	2.65	2,567,647	20,657
	ROUND BUTTE	111,243,011.26	49,211,426	155,475,715	4,567,336	2.94	148,801,134	2.65	3,943,230	624,106
	SULLIVAN	32,236,102.10	11,793,489	29,791,083	1,940,031	6.51	30,435,805	5.21	1,585,705	354,326
	TOTAL RESERVOIRS, DAMS AND WATERWAYS	358,769,140.57	170,500,839	436,974,444	13,877,724		465,308,491		13,185,630	692,094
333.00	WATER WHEELS, TURBINES AND GENERATORS									
	FARADAY	6,752,411.58	2,871,859	6,716,565	218,146	3.25	7,796,951	2.89	225,332	(7,186)
	NORTH FORK	11,449,887.54	7,503,451	12,075,857	382,117	3.16	12,877,349	3.02	388,896	(6,779)
	OAK GROVE	15,786,077.84	4,455,616	17,013,450	530,889	3.12	20,328,526	2.90	589,527	(58,638)
	PELTON	4,414,741.45	5,383,540	2,960,321	98,596	3.33	6,801,146	3.24	220,357	(121,761)
	RIVER MILL	6,262,380.96	3,748,280	7,962,372	254,575	3.20	8,839,106	2.88	254,566	9
	ROUND BUTTE	22,023,848.01	10,977,773	29,546,107	928,179	3.14	28,224,676	2.76	779,001	149,178
	SULLIVAN	10,305,358.91	5,466,871	7,827,042	524,284	6.70	8,033,149	5.32	427,364	96,920
	TOTAL WATER WHEELS, TURBINES AND GENERATORS	76,994,706.29	40,407,390	84,101,714	2,936,786		92,900,903		2,885,043	51,743
334.00	ACCESSORY ELECTRIC EQUIPMENT									
	FARADAY	2,737,869.85	1,527,591	2,360,184	86,631	3.67	2,798,243	3.33	93,181	(6,550)
	NORTH FORK	1,097,009.03	897,435	978,450	35,453	3.62	1,055,241	3.31	34,928	525
	OAK GROVE	7,152,968.88	1,553,435	8,174,603	290,324	3.55	9,676,726	3.48	336,750	(46,426)
	PELTON	11,305,626.59	1,359,158	20,008,476	689,476	3.45	29,844,371	3.25	969,942	(280,466)
	RIVER MILL	2,601,393.20	1,597,438	3,267,167	122,262	3.74	3,631,362	3.29	119,472	2,790
	ROUND BUTTE	2,521,196.48	1,147,649	3,491,353	124,459	3.56	3,340,081	3.19	106,549	17,910
	SULLIVAN	4,185,469.48	1,800,462	3,598,794	245,647	6.83	3,682,503	5.43	199,960	45,687
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	31,601,533.51	9,883,168	41,879,027	1,594,252		54,028,527		1,860,782	(266,530)

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PORTLAND GENERAL ELECTRIC

TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS
AS OF DECEMBER 31, 2019

	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	NET PLANT ANNUAL ACCRUAL AMOUNT	NET PLANT ANNUAL ACCRUAL RATE	CURRENT COMPANY NET PLANT	CURRENT NET PLANT RATE	CURRENT PRO FORMA ACCRUAL	ACCRUAL DIFFERENCE
	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)	(8)	(9)=(7)x(8)	(10)=(5)-(9)
335.00	MISCELLANEOUS PLANT EQUIPMENT									
	FARADAY	257,629.32	147,345	218,489	10,553	4.83	259,709	4.53	11,765	(1,212)
	NORTH FORK	876,758.20	477,667	1,021,590	43,822	4.29	1,082,963	4.06	43,968	(146)
	OAK GROVE	294,816.36	92,558	308,392	12,794	4.15	370,304	4.21	15,590	(2,796)
	PELTON	226,858.06	199,892	228,870	10,864	4.75	426,236	4.65	19,820	(8,956)
	RIVER MILL	412,708.84	21,727	750,039	40,710	5.43	807,818	3.71	29,970	10,740
	ROUND BUTTE	775,739.92	479,125	948,236	40,740	4.30	901,692	4.06	36,609	4,131
	SULLIVAN	109,225.68	53,156	87,745	6,320	7.20	89,930	6.00	5,396	924
	TOTAL MISCELLANEOUS PLANT EQUIPMENT	2,953,736.38	1,471,470	3,563,361	165,803		3,938,652		163,117	2,686
336.00	ROADS, RAILROADS, AND BRIDGES									
	FARADAY	2,441,324.89	996,114	2,470,567	86,381	3.50	2,861,179	3.20	91,558	(5,177)
	NORTH FORK	2,767,794.08	1,325,882	3,407,046	118,753	3.49	3,600,791	3.29	118,466	287
	OAK GROVE	4,178,799.95	2,701,407	2,981,761	109,173	3.66	3,859,309	4.19	161,705	(52,532)
	PELTON	3,843,152.28	1,352,128	5,911,430	222,148	3.76	9,254,972	3.20	296,159	(74,011)
	RIVER MILL	421,796.26	199,671	589,088	19,983	3.39	648,139	3.11	20,157	(174)
	ROUND BUTTE	1,739,032.08	756,215	2,443,604	85,547	3.50	2,339,262	3.36	78,599	6,948
	TOTAL ROADS, RAILROADS, AND BRIDGES	15,391,899.54	7,331,417	17,803,496	641,985		22,563,652		766,644	(124,659)
	TOTAL HYDRAULIC PRODUCTION PLANT	**569,780,538.59**	**257,481,460**	**686,671,036**	**22,946,520**		**753,515,257**		**22,481,757**	**464,763**
	OTHER PRODUCTION PLANT									
341.00	STRUCTURES AND IMPROVEMENTS									
	BEAVER - CT	38,962,049.24	30,971,857	10,717,536	708,091	6.61	10,327,915	7.05	728,118	(20,027)
	COYOTE SPRINGS - CT	11,638,830.41	7,862,508	4,009,099	203,607	5.08	4,358,264	4.29	186,970	16,637
	PORT WESTWARD - CT	42,763,287.08	12,196,021	31,850,165	1,103,788	3.47	33,560,696	3.08	1,033,669	70,119
	PORT WESTWARD II	42,352,598.36	4,513,910	39,109,266	1,000,996	2.56	40,803,370	2.33	950,719	50,277
	CARTY	40,631,268.57	3,143,039	39,113,480	974,132	2.49	40,332,418	2.29	923,612	50,520
	KB PIPELINE	36,850.67	0	44,221	2,885	6.52	44,221	1.71	756	2,129
	TOTAL STRUCTURES AND IMPROVEMENTS	176,384,884.33	58,687,335	124,843,767	3,993,499		129,426,884		3,823,844	169,655
341.01	STRUCTURES AND IMPROVEMENTS - WIND									
	BIGLOW CANYON WIND FARM	34,859,161.02	11,567,734	25,382,977	921,111	3.63	26,080,160	3.22	839,781	81,330
	TUCANNON RIVER WIND FARM	18,859,060.20	2,411,603	17,390,410	505,474	2.91	17,767,591	2.61	463,734	41,740
	TOTAL STRUCTURES AND IMPROVEMENTS - WIND	53,718,221.22	13,979,337	42,773,387	1,426,585		43,847,751		1,303,515	123,070
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
	BEAVER - CT	63,762,993.96	50,040,567	18,185,837	1,271,464	6.99	17,548,207	7.76	1,361,741	(90,277)
	COYOTE SPRINGS - CT	36,914,405.86	24,850,588	12,802,106	711,318	5.56	13,909,538	4.69	652,357	58,961
	PORT WESTWARD - CT	10,367,528.61	5,528,025	5,150,529	192,458	3.74	5,565,231	3.35	186,435	6,023
	PORT WESTWARD II	7,576,319.26	690,888	7,112,721	190,885	2.68	7,415,774	2.46	182,428	8,457
	CARTY	7,601,494.92	565,753	7,339,802	193,231	2.63	7,567,847	2.44	184,655	8,576
	KB PIPELINE	21,034,115.83	17,603,557	6,585,676	463,818	7.04	5,533,970	7.29	403,426	60,392
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES	147,256,858.44	99,279,378	57,176,671	3,023,174		57,540,567		2,971,043	52,131
344.00	GENERATORS									
	BEAVER - CT	119,584,617.99	77,376,472	50,579,069	3,716,435	7.35	49,383,223	7.83	3,866,706	(150,271)
	COYOTE SPRINGS - CT	138,636,687.61	74,808,034	66,601,387	3,938,629	5.91	70,760,488	5.31	3,757,382	181,247
	PORT WESTWARD - CT	208,909,668.88	68,410,712	146,766,247	6,466,715	4.41	155,122,634	4.21	6,530,663	(63,948)
	PORT WESTWARD II	220,371,510.51	31,500,981	195,481,675	5,893,360	3.01	204,296,535	2.82	5,761,162	132,198
	CARTY	392,107,417.22	37,691,801	370,099,913	10,791,269	2.92	381,863,135	2.82	10,768,540	22,729
	TOTAL GENERATORS	1,079,609,902.21	289,788,000	829,528,291	30,806,408		861,426,015		30,684,454	121,954
344.01	GENERATORS - WIND									
	BIGLOW CANYON WIND FARM	874,997,026.50	344,073,054	583,423,794	26,625,771	4.56	600,923,735	4.84	29,084,709	(2,458,938)
	TUCANNON RIVER WIND FARM	445,497,641.72	76,684,568	391,087,956	13,221,125	3.38	399,997,909	3.51	14,039,927	(818,802)
	TOTAL GENERATORS - WIND	1,320,494,668.22	420,757,622	974,511,750	39,846,896		1,000,921,644		43,124,635	(3,277,739)

Sep 22 2023 OFFICIAL COPY

PORTLAND GENERAL ELECTRIC

TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS
AS OF DECEMBER 31, 2019

	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	NET PLANT ANNUAL ACCRUAL AMOUNT	NET PLANT ANNUAL ACCRUAL RATE	CURRENT COMPANY NET PLANT	CURRENT NET PLANT RATE	CURRENT PRO FORMA ACCRUAL	ACCRUAL DIFFERENCE
	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)	(8)	(9)=(7)x(8)	(10)=(5)-(9)
344.02	GENERATORS - SOLAR	4,427,436.32	(244,508)	4,760,493	346,773	7.28	4,760,493	5.13	244,213	
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	DISPATCH GENERATION	13,996,916.68	3,186,823	11,509,940	326,895	2.84	11,509,940	3.07	353,355	(26,460)
	BEAVER - CT	26,831,244.66	15,342,640	13,366,792	916,472	6.86	13,098,479	7.54	987,625	(71,153)
	COYOTE SPRINGS - CT	12,041,369.00	8,572,579	3,709,617	209,893	5.66	4,070,858	5.08	206,800	3,093
	PORT WESTWARD - CT	9,298,345.47	3,577,640	5,999,656	234,506	3.91	6,371,590	3.68	234,475	31
	PORT WESTWARD II	17,167,891.17	1,928,647	15,754,281	438,123	2.78	16,440,997	2.61	429,110	9,013
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	79,335,766.98	32,608,329	50,340,286	2,125,889		51,491,864		2,211,365	(85,476)
345.01	ACCESSORY ELECTRIC EQUIPMENT - WIND									
	BIGLOW CANYON WIND FARM	27,268,897.82	9,796,105	19,108,927	1,050,481	5.50	19,654,305	4.85	953,234	97,247
	TUCANNON RIVER WIND FARM	14,532,301.12	2,317,913	12,941,003	526,225	4.07	13,231,649	3.50	463,108	63,117
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND	41,801,198.94	12,114,018	32,049,930	1,576,706		32,885,954		1,416,342	160,364
346.00	MISCELLANEOUS PLANT EQUIPMENT									
	BEAVER - CT	4,529,017.54	3,781,466	1,064,583	72,944	6.85	1,019,293	7.32	74,612	(1,668)
	COYOTE SPRINGS - CT	3,194,615.77	1,603,386	1,655,122	86,192	5.21	1,750,961	4.53	79,319	6,873
	PORT WESTWARD - CT	3,225,810.51	995,116	2,327,469	85,347	3.67	2,456,501	3.38	83,030	2,317
	PORT WESTWARD II	3,200,074.57	383,087	2,912,990	77,535	2.66	3,040,993	2.46	74,808	2,727
	CARTY	27,694,943.99	2,238,095	26,564,647	685,920	2.58	27,395,495	2.42	662,971	22,949
	KB PIPELINE	126,138.21	74,949	57,496	3,902	6.79	57,496	7.29	4,191	(289)
	TOTAL MISCELLANEOUS PLANT EQUIPMENT	41,970,600.59	9,076,099	34,582,307	1,011,840		35,720,739		978,931	32,909
346.01	MISCELLANEOUS PLANT EQUIPMENT - WIND									
	BIGLOW CANYON WIND FARM	1,575,389.08	425,988	1,243,924	44,222	3.56	1,275,432	3.58	45,660	(1,438)
	TUCANNON RIVER WIND FARM	534,993.90	72,067	489,677	13,471	2.75	500,376	2.69	13,460	11
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND	2,110,382.98	498,055	1,733,601	57,693		1,775,808		59,121	(1,428)
	TOTAL OTHER PRODUCTION PLANT	**2,947,109,920.23**	**936,543,665**	**2,152,300,483**	**84,215,463**		**2,219,797,719**		**86,817,463**	**(2,704,560)**
	TOTAL PRODUCTION	**3,993,215,056.24**	**1,564,282,905**	**3,023,934,091**	**125,258,782**		**3,099,368,983**		**118,107,328**	**7,048,894**
	TRANSMISSION PLANT									
352.00	STRUCTURES AND IMPROVEMENTS	30,274,033.29	10,495,308	25,833,532	561,186	2.17	24,319,830	2.41	586,108	(24,922)
353.00	STATION EQUIPMENT	491,807,390.44	152,461,350	437,707,519	11,499,569	2.63	413,117,149	2.77	11,443,345	56,224
354.00	TOWERS AND FIXTURES	48,824,327.14	28,284,490	25,422,270	907,266	3.57	25,422,270	3.23	821,139	86,127
355.00	POLES AND FIXTURES	83,364,422.45	48,312,653	76,733,981	2,489,182	3.24	72,565,760	3.34	2,423,696	65,486
356.00	OVERHEAD CONDUCTORS AND DEVICES	169,438,107.06	118,529,590	84,796,138	1,814,594	2.14	76,324,233	2.13	1,625,706	188,888
359.00	ROADS AND TRAILS	286,332.32	182,621	103,711	3,553	3.43	103,711	3.12	3,236	317
	TOTAL TRANSMISSION PLANT	**823,994,612.70**	**358,266,012**	**650,597,151**	**17,275,350**		**611,852,953**		**16,903,231**	**372,119**
	DISTRIBUTION PLANT									
361.00	STRUCTURES AND IMPROVEMENTS	46,326,091.45	18,502,597	39,405,017	906,387	2.30	39,405,017	2.52	993,006	(86,619)
362.00	STATION EQUIPMENT	559,680,234.50	172,063,320	499,552,961	14,608,815	2.92	499,552,961	3.20	15,985,695	(1,376,880)
363.00	STORAGE BATTERY	393,190.82	153,981	258,869	34,830	13.45	258,869	9.27	23,997	10,833
364.00	POLES, TOWERS AND FIXTURES	420,065,793.24	251,862,062	357,233,338	14,311,985	4.01	357,233,338	3.77	13,467,697	844,288
365.00	OVERHEAD CONDUCTORS AND DEVICES	664,059,808.73	423,135,365	672,563,319	20,976,771	3.12	705,766,310	3.33	23,502,018	(2,525,247)
366.00	UNDERGROUND CONDUIT	29,515,628.47	10,876,607	21,590,584	334,458	1.55	21,590,584	2.08	449,084	(114,626)
367.00	UNDERGROUND CONDUCTORS AND DEVICES	907,226,216.69	525,453,052	1,016,831,516	25,225,589	2.48	1,016,831,516	2.81	28,572,966	(3,347,377)

Sep 22 2023 OFFICIAL COPY

PORTLAND GENERAL ELECTRIC

TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS
AS OF DECEMBER 31, 2019

	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	NET PLANT ANNUAL ACCRUAL AMOUNT	NET PLANT ANNUAL ACCRUAL RATE	CURRENT COMPANY NET PLANT	CURRENT NET PLANT RATE	CURRENT PRO FORMA ACCRUAL	ACCRUAL DIFFERENCE
	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)	(8)	(9)=(7)x(8)	(10)=(5)-(9)
368.00	LINE TRANSFORMERS	469,865,715.01	215,375,023	301,477,264	8,588,138	2.85	301,477,264	3.03	9,134,761	(546,623)
369.01	SERVICES - OVERHEAD	81,320,051.24	47,251,341	58,464,726	1,744,137	2.98	58,464,726	3.03	1,771,481	(27,344)
369.03	SERVICES - UNDERGROUND	414,063,514.45	299,302,891	238,979,678	5,850,994	2.45	238,979,678	2.74	6,548,043	(697,049)
370.00	METERS	9,657,143.69	1,467,083	8,672,918	554,790	6.40	9,155,775	6.17	564,911	(10,121)
370.01	METERS - AMI	168,652,947.59	70,653,254	106,432,341	13,498,293	12.68	114,864,988	9.96	11,440,553	2,057,740
370.02	METERS - RETAINED	6,976,674.60	5,044,542	2,280,966	335,762	14.72	2,629,800	14.19	373,169	(37,407)
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	1,749,713.13	304,152	1,445,561	58,028	4.01	1,445,561	6.92	100,033	(42,005)
373.01	CIRCUITS - OTHER	25,077,570.66	19,265,150	12,081,813	528,497	4.37	12,583,365	4.32	543,601	(15,104)
373.02	FIXTURES, ORNAMENTAL POSTS AND DEVICES	83,684,633.42	38,911,879	65,693,913	3,953,547	6.02	67,367,605	6.57	4,426,052	(472,505)
373.07	SENTINEL LIGHTING EQUIPMENT	8,491,048.00	10,562,085	51,725	3,198	6.18	221,546	6.29	13,935	(10,737)
	TOTAL DISTRIBUTION PLANT	**3,896,805,975.69**	**2,110,184,384**	**3,403,016,509**	**111,514,219**		**3,447,828,903**		**117,911,002**	**(6,396,783)**
	GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS	120,715,526.93	38,410,129	94,376,951	4,116,427	4.36	88,341,174	4.93	4,355,220	(238,793)
390.10	STRUCTURES AND IMPROVEMENTS - LEASE									
	CSS	16,087.41	14,951	1,136	127	11.18	1,136	33.34	379	(252)
	EASTPORT	58,754.96	58,755	0	0	-	0	100.00	0	0
	ERC TUALATIN	414,255.32	388,782	25,473	2,830	11.11	25,473	41.32	10,525	(7,695)
	HILLSBORO	93,336.06	93,336	0	0	-	0	-	0	0
	SALEM	13,580.71	13,581	0	0	-	0	-	0	0
	WILSONVILLE	272,342.13	249,669	22,673	11,335	49.99	22,673	-	0	11,335
	WTC	24,503,645.04	9,064,675	15,438,970	650,064	4.21	15,438,970	3.60	555,803	94,261
	TOTAL STRUCTURES AND IMPROVEMENTS	25,372,001.63	9,883,749	15,488,252	664,356		15,488,252		566,707	97,649
	OFFICE FURNITURE AND EQUIPMENT									
391.10	FURNITURE AND EQUIPMENT	27,575,296.84	11,495,053	16,080,244	1,622,109	10.09	16,080,244	10.20	1,640,185	(18,076)
391.20	COMPUTERS AND EQUIPMENT	132,932,472.59	71,660,244	61,272,229	22,880,453	37.34	61,272,229	32.97	20,201,454	2,678,999
	TOTAL OFFICE FURNITURE AND EQUIPMENT	160,507,769.43	83,155,297	77,352,473	24,502,562		77,352,473		21,841,639	2,660,923
	TRANSPORTATION EQUIPMENT									
392.04	HEAVY DUTY TRUCKS	26,034,187.32	8,901,768	13,227,291	1,133,927	8.57	15,049,684	6.30	948,130	185,797
392.05	MEDIUM DUTY TRUCKS	27,983,974.27	12,134,378	11,652,000	1,007,460	8.65	13,610,878	10.12	1,377,421	(369,961)
392.06	LIGHT DUTY TRUCKS	13,283,121.90	5,240,003	6,050,651	725,094	11.98	6,980,469	11.50	802,754	(77,660)
392.08	TRAILERS	6,347,528.20	3,043,068	2,352,331	136,945	5.82	2,796,658	5.69	159,130	(22,185)
392.09	AUTOS	2,043,598.35	978,168	758,891	96,225	12.68	901,942	18.61	167,851	(71,626)
392.10	HELICOPTER	2,764,850.25	1,270,504	1,079,619	125,178	11.59	1,273,158	8.24	104,908	20,270
	TOTAL TRANSPORTATION EQUIPMENT	78,457,260.29	31,567,889	35,120,783	3,224,829		40,612,789		3,560,194	(335,365)
393.00	STORES EQUIPMENT	3,877,884.26	1,478,661	2,399,223	186,677	7.78	2,399,223	9.49	227,686	(41,009)
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	23,093,382.44	7,656,948	15,436,434	989,883	6.41	15,436,434	8.15	1,258,069	(268,186)
395.00	LABORATORY EQUIPMENT	8,901,073.61	5,143,832	3,757,242	704,398	18.75	3,757,242	20.26	761,217	(56,819)
	POWER OPERATED EQUIPMENT									
396.01	MAN LIFT	29,181,884.43	8,557,908	17,705,788	2,393,290	13.52	17,705,788	12.51	2,214,994	178,296
396.02	DIGGER	3,512,905.88	1,846,351	1,315,264	302,675	23.01	1,315,264	10.81	142,180	160,495
396.03	CRANE	4,882,319.58	2,957,218	1,436,870	104,278	7.26	1,436,870	7.62	109,489	(5,211)
396.07	CONSTRUCTION EQUIPMENT	7,053,658.20	4,139,890	2,208,402	194,594	8.81	2,208,402	8.50	187,714	6,880
	TOTAL POWER OPERATED EQUIPMENT	44,630,768.09	17,501,367	22,666,324	2,994,837		22,666,324		2,654,378	340,459

Sep 22 2023 OFFICIAL COPY

PORTLAND GENERAL ELECTRIC

TABLE 2. COMPARISON OF PROPOSED NET PLANT ACCRUALS AND PRO FORMA ACCRUALS
AS OF DECEMBER 31, 2019

	ACCOUNT	ORIGINAL COST AS OF DECEMBER 31, 2019	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	NET PLANT ANNUAL ACCRUAL AMOUNT	NET PLANT ANNUAL ACCRUAL RATE	CURRENT COMPANY NET PLANT	CURRENT NET PLANT RATE	CURRENT PRO FORMA ACCRUAL	ACCRUAL DIFFERENCE
	(1)	(2)	(3)	(4)	(5)	(6)=(5)/(4)	(7)	(8)	(9)=(7)x(8)	(10)=(5)-(9)
	COMMUNICATION EQUIPMENT									
397.01	LINE EQUIPMENT	21,148,863.01	4,353,078	16,795,785	1,436,883	8.56	16,795,785	8.16	1,370,536	66,347
397.03	RADIO, MICROWAVE AND TERMINAL EQUIPMENT	154,202,962.59	75,242,516	78,960,447	7,976,799	10.10	78,960,447	13.50	10,659,660	(2,682,861)
397.06	MOBILE RADIO EQUIPMENT	2,987,372.42	397,615	2,589,757	209,578	8.09	2,589,757	8.33	215,727	(6,149)
397.07	TELEPHONE EQUIPMENT	889,801.05	755,880	133,921	17,128	12.79	133,921	9.48	12,696	4,432
	TOTAL COMMUNICATION EQUIPMENT	179,228,999.07	80,749,089	98,479,910	9,640,388		98,479,910		12,258,619	(2,618,231)
398.00	MISCELLANEOUS EQUIPMENT	1,295,281.80	187,686	1,107,596	64,240	5.80	1,107,596	5.63	62,358	1,882
	TOTAL GENERAL PLANT	**646,079,947.55**	**275,734,647**	**366,185,188**	**47,088,597**		**365,641,417**		**47,546,087**	**(457,490)**
	TOTAL DEPRECIABLE PLANT	**9,360,095,592.18**	**4,308,467,948**	**7,443,732,939**	**301,136,948**		**7,524,692,256**		**300,467,648**	**566,740**
	NONDEPRECIABLE / ACCOUNTS NOT STUDIED									
	BOARDMAN									
311.00	STRUCTURES AND IMPROVEMENTS	141,673,188.64	103,571,464							
312.00	BOILER PLANT EQUIPMENT	348,354,026.03	301,878,080							
312.01	RAIL CARS	9,727,440.25	9,691,114							
314.00	TURBOGENERATOR UNITS	115,881,281.67	83,273,696							
315.00	ACCESSORY ELECTRIC EQUIPMENT	31,763,936.00	23,145,963							
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	8,520,340.99	6,068,922							
353.00	STATION EQUIPMENT - BOARDMAN	7,964,879.32	5,752,880							
	TOTAL BOARDMAN	663,885,092.90	533,382,119							
302.00	FRANCHISES AND CONSENTS	195,264,817.73	77,431,013							
303.00	MISCELLANEOUS INTANGIBLE PLANT	563,164,236.70	288,693,036							
310.00	LAND AND LAND RIGHTS	4,161,624.80								
317.00	STEAM PRODUCTION PLANT - ARO	75,980,569.68	43,595,692							
330.00	LAND AND LAND RIGHTS	6,053,902.82	1,512,364							
337.00	HYDRAULIC PRODUCTION PLANT - ARO	5,127.87	3,374							
340.00	LAND AND LAND RIGHTS	26,960,038.01								
347.00	OTHER PRODUCTION PLANT - ARO	22,576,353.45	2,370,720							
350.00	LAND AND LAND RIGHTS	17,269,684.75	(379,614)							
359.10	TRANSMISSION PLANT - ARO	34,108.66	34,086							
360.00	LAND AND LAND RIGHTS	19,294,221.61	(1,625,965)							
374.00	DISTRIBUTION PLANT - ARO	476,732.46	398,934							
389.00	LAND AND LAND RIGHTS	9,622,354.56	(630,238)							
399.00	GENERAL PLANT - ARO	65,288.96	64,564							
	TOTAL NONDEPRECIABLE / NOT STUDIED	**1,604,814,154.96**	**944,850,085**							
	TOTAL ELECTRIC PLANT	**10,964,909,747.14**	**5,253,318,033**	**7,443,732,939**	**301,136,948**					

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. EACH FACILITY IN THE ACCOUNT IS ASSIGNED AN INDIVIDUAL PROBABLE RETIREMENT YEAR.

NOTES:
ACCRUAL RATES FOR FACILITIES TO BE PLACED IN SERVICE AFTER DECEMBER 31, 2019 ARE AS FOLLOWS.

		NET PLANT RATE
WHEATRIDGE WIND		
	341.00	3.47
	344.00	3.65
	345.00	3.83
	346.00	3.63
INTEGRATED OPERATIONS CENTER		
	390.00	2.02

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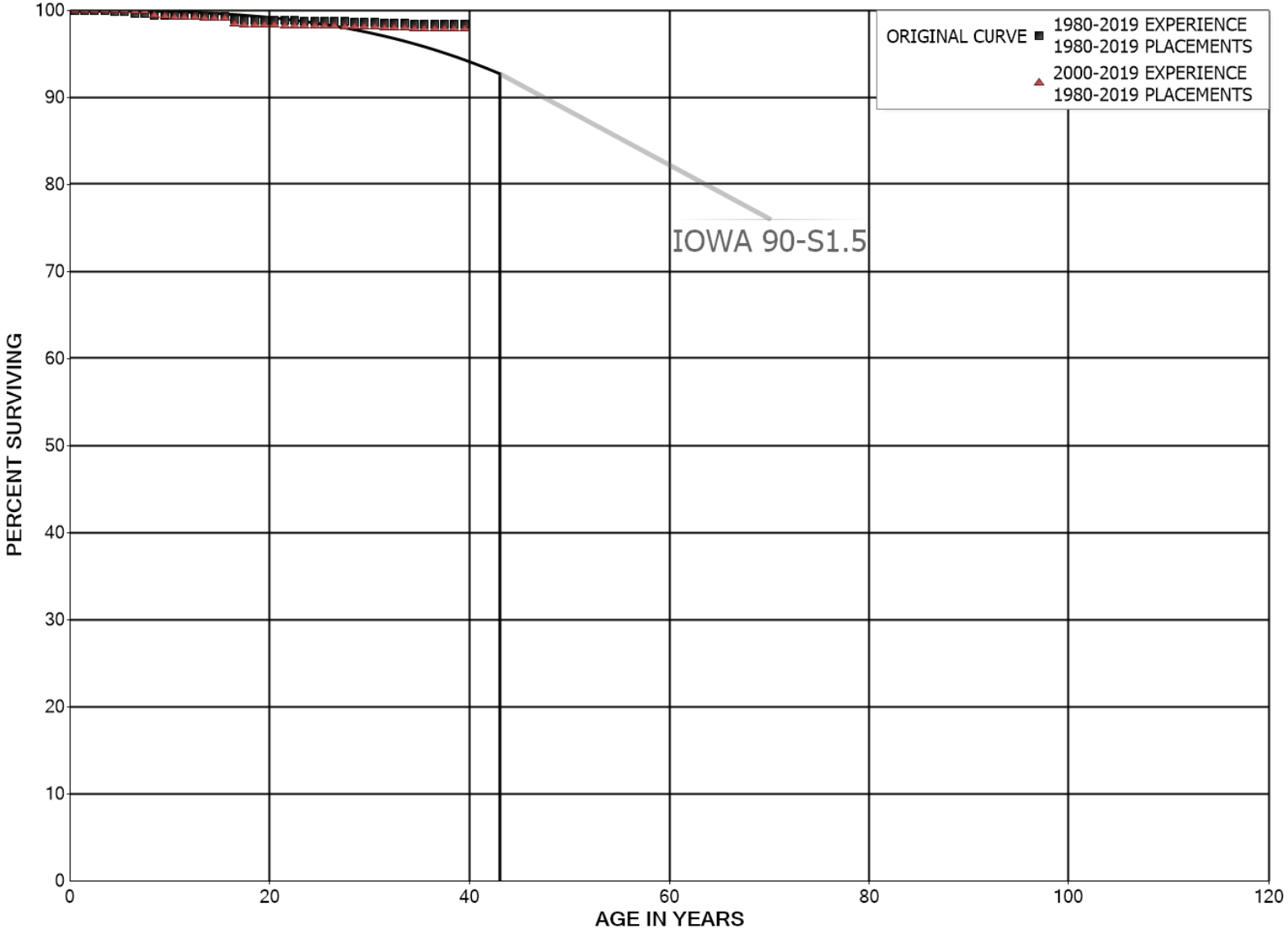
PART VII. SERVICE LIFE STATISTICS

PORTLAND GENERAL ELECTRIC
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2019 EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	246,665,210		0.0000	1.0000	100.00
0.5	250,626,160	8,537	0.0000	1.0000	100.00
1.5	249,912,029	25,653	0.0001	0.9999	100.00
2.5	247,614,516	11,009	0.0000	1.0000	99.99
3.5	247,512,082	239,759	0.0010	0.9990	99.98
4.5	247,245,419		0.0000	1.0000	99.89
5.5	227,058,156	551,168	0.0024	0.9976	99.89
6.5	224,999,646	76,810	0.0003	0.9997	99.64
7.5	221,462,020	476,044	0.0021	0.9979	99.61
8.5	220,794,385	15,101	0.0001	0.9999	99.39
9.5	220,595,145	12,251	0.0001	0.9999	99.39
10.5	220,010,095	28,361	0.0001	0.9999	99.38
11.5	218,982,610	0	0.0000	1.0000	99.37
12.5	218,213,470	91,491	0.0004	0.9996	99.37
13.5	217,670,875	24,689	0.0001	0.9999	99.33
14.5	215,403,048		0.0000	1.0000	99.32
15.5	214,702,752	900,043	0.0042	0.9958	99.32
16.5	213,115,169	110,859	0.0005	0.9995	98.90
17.5	213,001,985	18,310	0.0001	0.9999	98.85
18.5	212,565,193		0.0000	1.0000	98.84
19.5	212,565,171	15,963	0.0001	0.9999	98.84
20.5	212,520,399	89,930	0.0004	0.9996	98.83
21.5	212,351,859	9,171	0.0000	1.0000	98.79
22.5	212,126,221	35,264	0.0002	0.9998	98.79
23.5	208,621,751	2,682	0.0000	1.0000	98.77
24.5	208,580,356	12,647	0.0001	0.9999	98.77
25.5	207,801,723	12,993	0.0001	0.9999	98.76
26.5	207,508,740	181,908	0.0009	0.9991	98.76
27.5	206,660,236	31,748	0.0002	0.9998	98.67
28.5	206,230,102	91,943	0.0004	0.9996	98.66
29.5	205,849,804	28,719	0.0001	0.9999	98.61
30.5	205,833,985	139,527	0.0007	0.9993	98.60
31.5	205,482,459	2,242	0.0000	1.0000	98.53
32.5	205,345,469	277	0.0000	1.0000	98.53
33.5	168,592,035	242,765	0.0014	0.9986	98.53
34.5	168,186,297		0.0000	1.0000	98.39
35.5	92,501,710		0.0000	1.0000	98.39
36.5	92,446,568		0.0000	1.0000	98.39
37.5	92,148,879		0.0000	1.0000	98.39
38.5	123,811,429		0.0000	1.0000	98.39
39.5					98.39

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PORTLAND GENERAL ELECTRIC

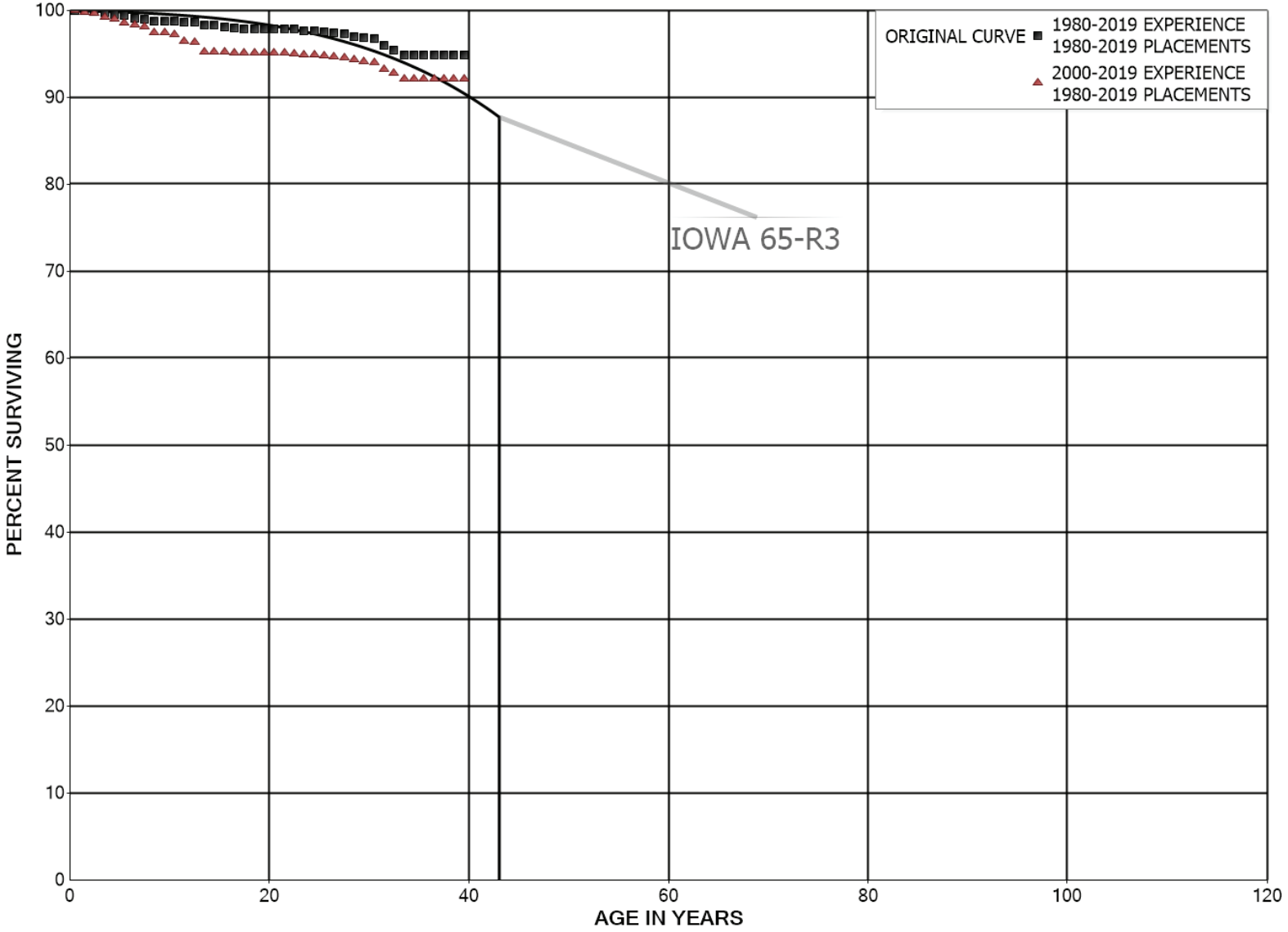
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,536,418		0.0000	1.0000	100.00
0.5	16,496,870		0.0000	1.0000	100.00
1.5	16,378,949		0.0000	1.0000	100.00
2.5	14,258,705		0.0000	1.0000	100.00
3.5	14,866,171	13,810	0.0009	0.9991	100.00
4.5	15,178,294		0.0000	1.0000	99.91
5.5	13,609,493	3,738	0.0003	0.9997	99.91
6.5	12,392,967	5,006	0.0004	0.9996	99.88
7.5	9,754,603	39,494	0.0040	0.9960	99.84
8.5	9,922,853	14,235	0.0014	0.9986	99.44
9.5	10,015,847	12,251	0.0012	0.9988	99.29
10.5	9,453,377		0.0000	1.0000	99.17
11.5	8,666,252		0.0000	1.0000	99.17
12.5	8,044,999	10,481	0.0013	0.9987	99.17
13.5	45,309,513		0.0000	1.0000	99.04
14.5	43,281,726		0.0000	1.0000	99.04
15.5	118,680,071	808,877	0.0068	0.9932	99.04
16.5	117,336,270	110,859	0.0009	0.9991	98.37
17.5	117,614,974	18,310	0.0002	0.9998	98.27
18.5	119,300,577		0.0000	1.0000	98.26
19.5	212,565,171	15,963	0.0001	0.9999	98.26
20.5	212,520,399	89,930	0.0004	0.9996	98.25
21.5	212,351,859	9,171	0.0000	1.0000	98.21
22.5	212,126,221	35,264	0.0002	0.9998	98.21
23.5	208,621,751	2,682	0.0000	1.0000	98.19
24.5	208,580,356	12,647	0.0001	0.9999	98.19
25.5	207,801,723	12,993	0.0001	0.9999	98.18
26.5	207,508,740	181,908	0.0009	0.9991	98.18
27.5	206,660,236	31,748	0.0002	0.9998	98.09
28.5	206,230,102	91,943	0.0004	0.9996	98.07
29.5	205,849,804	28,719	0.0001	0.9999	98.03
30.5	205,833,985	139,527	0.0007	0.9993	98.02
31.5	205,482,459	2,242	0.0000	1.0000	97.95
32.5	205,345,469	277	0.0000	1.0000	97.95
33.5	168,592,035	242,765	0.0014	0.9986	97.95
34.5	168,186,297		0.0000	1.0000	97.81
35.5	92,501,710		0.0000	1.0000	97.81
36.5	92,446,568		0.0000	1.0000	97.81
37.5	92,148,879		0.0000	1.0000	97.81
38.5	123,811,429		0.0000	1.0000	97.81
39.5					97.81

PORTLAND GENERAL ELECTRIC
ACCOUNT 312 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2019 EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	575,788,157		0.0000	1.0000	100.00
0.5	581,986,350	571,684	0.0010	0.9990	100.00
1.5	580,083,521	151,230	0.0003	0.9997	99.90
2.5	564,718,023	1,076,052	0.0019	0.9981	99.88
3.5	552,985,810	765,066	0.0014	0.9986	99.69
4.5	547,456,120	611,672	0.0011	0.9989	99.55
5.5	505,460,594	2,075,997	0.0041	0.9959	99.44
6.5	469,654,223	423,655	0.0009	0.9991	99.03
7.5	465,414,071	787,220	0.0017	0.9983	98.94
8.5	423,737,408	64,135	0.0002	0.9998	98.77
9.5	419,576,459	129,601	0.0003	0.9997	98.76
10.5	413,087,055	453,647	0.0011	0.9989	98.73
11.5	411,110,392	102,856	0.0003	0.9997	98.62
12.5	406,155,249	1,400,571	0.0034	0.9966	98.59
13.5	399,105,110	89,539	0.0002	0.9998	98.25
14.5	384,728,834	854,560	0.0022	0.9978	98.23
15.5	380,783,004	124,561	0.0003	0.9997	98.01
16.5	378,193,704	349,708	0.0009	0.9991	97.98
17.5	377,030,429	28,867	0.0001	0.9999	97.89
18.5	376,421,821		0.0000	1.0000	97.88
19.5	376,311,088	59,046	0.0002	0.9998	97.88
20.5	375,711,443	69,112	0.0002	0.9998	97.87
21.5	370,973,471	251,613	0.0007	0.9993	97.85
22.5	370,579,359	464,600	0.0013	0.9987	97.78
23.5	367,086,327	312,258	0.0009	0.9991	97.66
24.5	364,615,571	404,190	0.0011	0.9989	97.58
25.5	361,798,026	165,840	0.0005	0.9995	97.47
26.5	360,190,802	494,359	0.0014	0.9986	97.42
27.5	358,966,123	1,049,818	0.0029	0.9971	97.29
28.5	356,338,667	641,457	0.0018	0.9982	97.01
29.5	355,319,951	474,829	0.0013	0.9987	96.83
30.5	334,145,177	2,757,462	0.0083	0.9917	96.70
31.5	330,839,688	1,657,720	0.0050	0.9950	95.90
32.5	328,703,419	2,086,538	0.0063	0.9937	95.42
33.5	252,007,601		0.0000	1.0000	94.82
34.5	251,869,709		0.0000	1.0000	94.82
35.5	150,936,331		0.0000	1.0000	94.82
36.5	150,529,195		0.0000	1.0000	94.82
37.5	148,385,130		0.0000	1.0000	94.82
38.5	232,426,591		0.0000	1.0000	94.82
39.5					94.82

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PORTLAND GENERAL ELECTRIC

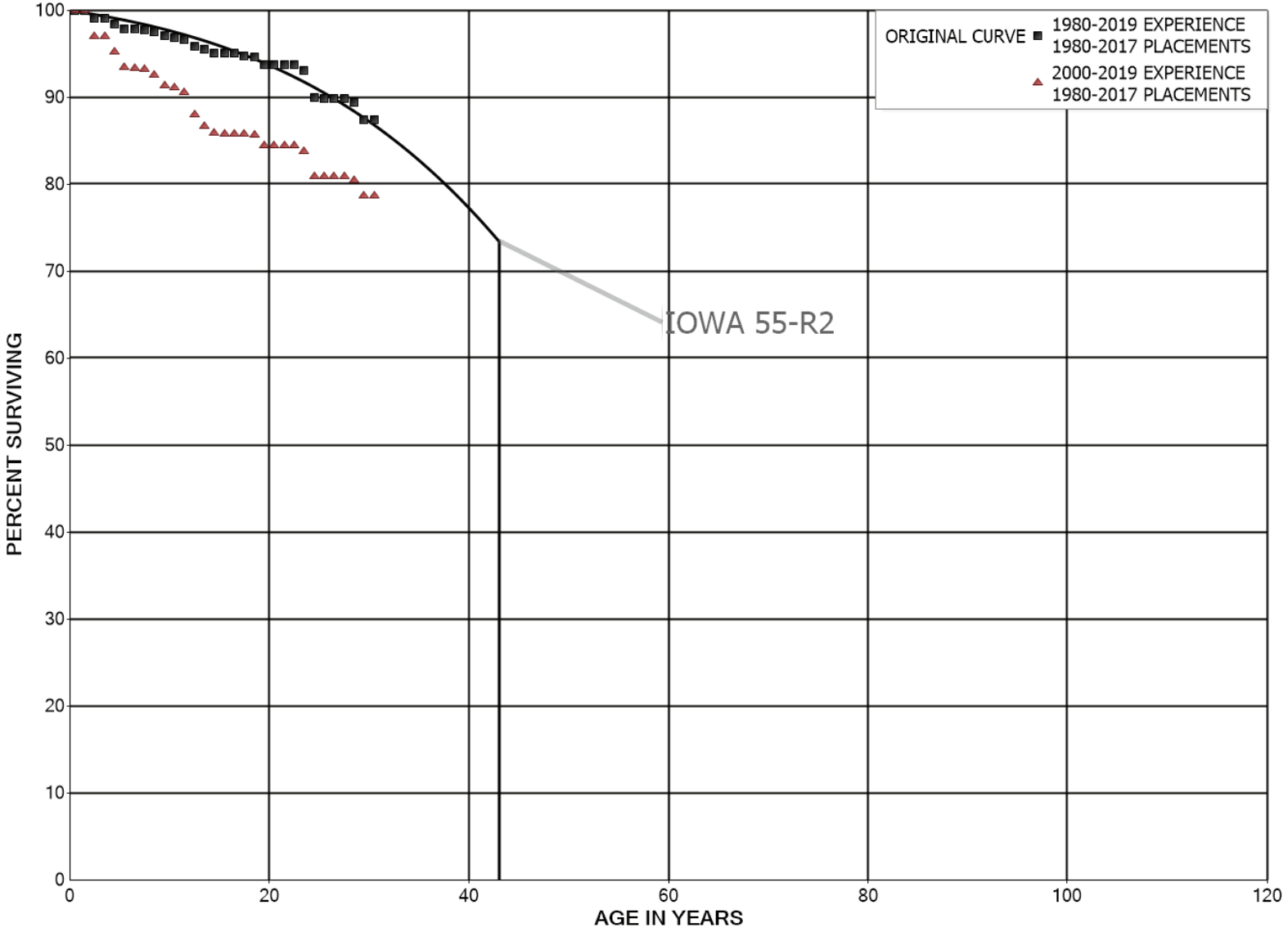
ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	168,658,411		0.0000	1.0000	100.00
0.5	169,004,509	447,938	0.0027	0.9973	100.00
1.5	172,005,504	150,500	0.0009	0.9991	99.73
2.5	157,237,587	705,470	0.0045	0.9955	99.65
3.5	154,836,998	479,325	0.0031	0.9969	99.20
4.5	151,864,180	604,362	0.0040	0.9960	98.89
5.5	143,079,339	243,428	0.0017	0.9983	98.50
6.5	110,550,794	246,864	0.0022	0.9978	98.33
7.5	107,370,842	787,220	0.0073	0.9927	98.11
8.5	67,318,126	22,453	0.0003	0.9997	97.39
9.5	63,618,107	127,979	0.0020	0.9980	97.36
10.5	57,305,676	453,647	0.0079	0.9921	97.17
11.5	55,877,040	45,001	0.0008	0.9992	96.40
12.5	51,494,205	585,869	0.0114	0.9886	96.32
13.5	121,100,478	47,331	0.0004	0.9996	95.22
14.5	106,904,302	13,857	0.0001	0.9999	95.19
15.5	209,521,456	118,335	0.0006	0.9994	95.17
16.5	207,345,518	29,483	0.0001	0.9999	95.12
17.5	208,693,496	28,867	0.0001	0.9999	95.11
18.5	211,440,018		0.0000	1.0000	95.09
19.5	376,311,088	59,046	0.0002	0.9998	95.09
20.5	375,711,443	69,112	0.0002	0.9998	95.08
21.5	370,973,471	251,613	0.0007	0.9993	95.06
22.5	370,579,359	464,600	0.0013	0.9987	95.00
23.5	367,086,327	312,258	0.0009	0.9991	94.88
24.5	364,615,571	404,190	0.0011	0.9989	94.80
25.5	361,798,026	165,840	0.0005	0.9995	94.69
26.5	360,190,802	494,359	0.0014	0.9986	94.65
27.5	358,966,123	1,049,818	0.0029	0.9971	94.52
28.5	356,338,667	641,457	0.0018	0.9982	94.24
29.5	355,319,951	474,829	0.0013	0.9987	94.07
30.5	334,145,177	2,757,462	0.0083	0.9917	93.95
31.5	330,839,688	1,657,720	0.0050	0.9950	93.17
32.5	328,703,419	2,086,538	0.0063	0.9937	92.70
33.5	252,007,601		0.0000	1.0000	92.12
34.5	251,869,709		0.0000	1.0000	92.12
35.5	150,936,331		0.0000	1.0000	92.12
36.5	150,529,195		0.0000	1.0000	92.12
37.5	148,385,130		0.0000	1.0000	92.12
38.5	232,426,591		0.0000	1.0000	92.12
39.5					92.12

PORTLAND GENERAL ELECTRIC
ACCOUNT 314 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2017 EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	162,535,442		0.0000	1.0000	100.00
0.5	164,351,860		0.0000	1.0000	100.00
1.5	163,547,531	1,598,788	0.0098	0.9902	100.00
2.5	159,582,237		0.0000	1.0000	99.02
3.5	159,609,031	933,825	0.0059	0.9941	99.02
4.5	158,743,225	1,015,420	0.0064	0.9936	98.44
5.5	151,298,372	45,444	0.0003	0.9997	97.81
6.5	151,525,182	79,367	0.0005	0.9995	97.78
7.5	151,168,381	365,218	0.0024	0.9976	97.73
8.5	144,412,904	661,373	0.0046	0.9954	97.50
9.5	140,613,836	340,558	0.0024	0.9976	97.05
10.5	131,948,845	244,639	0.0019	0.9981	96.82
11.5	131,517,223	1,028,659	0.0078	0.9922	96.64
12.5	128,195,365	513,138	0.0040	0.9960	95.88
13.5	120,789,934	532,820	0.0044	0.9956	95.50
14.5	120,214,889	43,561	0.0004	0.9996	95.07
15.5	115,013,581		0.0000	1.0000	95.04
16.5	114,680,626	408,345	0.0036	0.9964	95.04
17.5	114,093,487	114,456	0.0010	0.9990	94.70
18.5	113,966,351	1,013,199	0.0089	0.9911	94.61
19.5	103,030,481		0.0000	1.0000	93.77
20.5	103,020,058	845	0.0000	1.0000	93.77
21.5	102,554,017		0.0000	1.0000	93.77
22.5	101,717,565	720,064	0.0071	0.9929	93.77
23.5	98,986,185	3,400,262	0.0344	0.9656	93.10
24.5	92,705,818	28,510	0.0003	0.9997	89.90
25.5	91,726,268	32,257	0.0004	0.9996	89.88
26.5	91,689,438	37,641	0.0004	0.9996	89.84
27.5	91,024,094	413,184	0.0045	0.9955	89.81
28.5	90,476,527	2,023,378	0.0224	0.9776	89.40
29.5	88,073,417	5,166	0.0001	0.9999	87.40
30.5	108,062,989	227,005	0.0021	0.9979	87.39
31.5	107,058,939	213,355	0.0020	0.9980	87.21
32.5	106,775,625		0.0000	1.0000	87.04
33.5	78,769,919		0.0000	1.0000	87.04
34.5	78,769,919		0.0000	1.0000	87.04
35.5	58,559,072		0.0000	1.0000	87.04
36.5	58,528,001		0.0000	1.0000	87.04
37.5	58,452,492		0.0000	1.0000	87.04
38.5	86,736,157		0.0000	1.0000	87.04
39.5					87.04

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PORTLAND GENERAL ELECTRIC

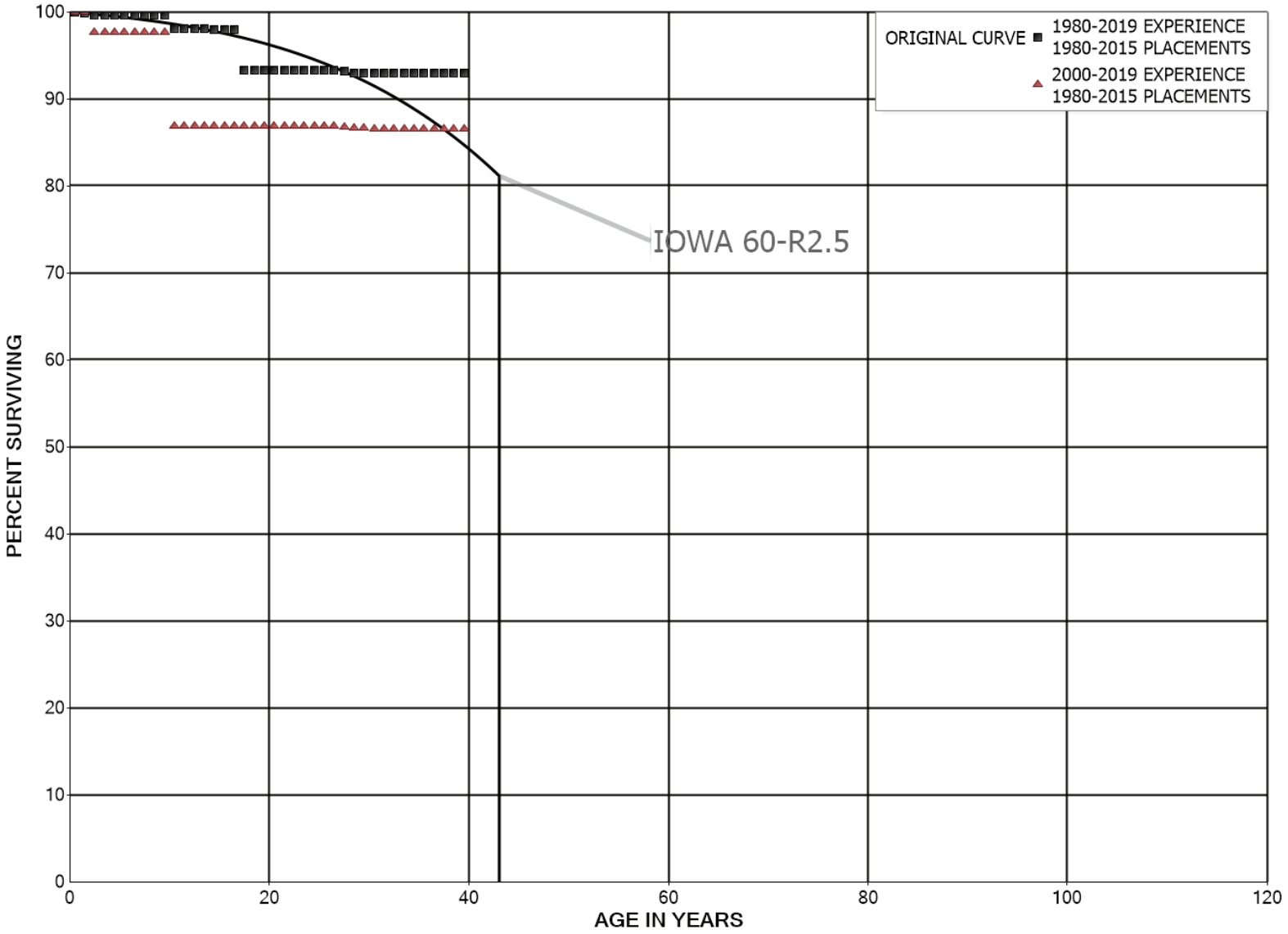
ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2017 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,466,413		0.0000	1.0000	100.00
0.5	51,698,182		0.0000	1.0000	100.00
1.5	51,439,818	1,597,645	0.0311	0.9689	100.00
2.5	48,312,119		0.0000	1.0000	96.89
3.5	51,584,406	932,677	0.0181	0.9819	96.89
4.5	53,840,125	1,015,420	0.0189	0.9811	95.14
5.5	53,722,330	45,159	0.0008	0.9992	93.35
6.5	54,956,366	79,367	0.0014	0.9986	93.27
7.5	55,227,268	364,933	0.0066	0.9934	93.13
8.5	48,650,019	661,373	0.0136	0.9864	92.52
9.5	45,232,445	95,308	0.0021	0.9979	91.26
10.5	36,812,703	244,639	0.0066	0.9934	91.07
11.5	37,158,127	1,028,659	0.0277	0.9723	90.46
12.5	33,906,228	513,138	0.0151	0.9849	87.96
13.5	55,634,548	532,820	0.0096	0.9904	86.63
14.5	55,059,503	43,561	0.0008	0.9992	85.80
15.5	70,608,063		0.0000	1.0000	85.73
16.5	70,306,179		0.0000	1.0000	85.73
17.5	70,202,894	114,456	0.0016	0.9984	85.73
18.5	70,652,590	1,013,199	0.0143	0.9857	85.59
19.5	103,030,481		0.0000	1.0000	84.36
20.5	103,020,058	845	0.0000	1.0000	84.36
21.5	102,554,017		0.0000	1.0000	84.36
22.5	101,717,565	720,064	0.0071	0.9929	84.36
23.5	98,986,185	3,400,262	0.0344	0.9656	83.77
24.5	92,705,818	28,510	0.0003	0.9997	80.89
25.5	91,726,268	32,257	0.0004	0.9996	80.86
26.5	91,689,438	37,641	0.0004	0.9996	80.84
27.5	91,024,094	413,184	0.0045	0.9955	80.80
28.5	90,476,527	2,023,378	0.0224	0.9776	80.44
29.5	88,073,417	5,166	0.0001	0.9999	78.64
30.5	108,062,989	227,005	0.0021	0.9979	78.63
31.5	107,058,939	213,355	0.0020	0.9980	78.47
32.5	106,775,625		0.0000	1.0000	78.31
33.5	78,769,919		0.0000	1.0000	78.31
34.5	78,769,919		0.0000	1.0000	78.31
35.5	58,559,072		0.0000	1.0000	78.31
36.5	58,528,001		0.0000	1.0000	78.31
37.5	58,452,492		0.0000	1.0000	78.31
38.5	86,736,157		0.0000	1.0000	78.31
39.5					78.31

PORTLAND GENERAL ELECTRIC
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2015 EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	56,466,286		0.0000	1.0000	100.00
0.5	57,213,214	108,845	0.0019	0.9981	100.00
1.5	57,099,334	105,801	0.0019	0.9981	99.81
2.5	56,991,972		0.0000	1.0000	99.62
3.5	56,979,624	2,312	0.0000	1.0000	99.62
4.5	56,887,122		0.0000	1.0000	99.62
5.5	52,886,474	706	0.0000	1.0000	99.62
6.5	52,885,768		0.0000	1.0000	99.62
7.5	52,752,217	706	0.0000	1.0000	99.62
8.5	51,894,068		0.0000	1.0000	99.62
9.5	51,878,760	799,531	0.0154	0.9846	99.62
10.5	51,042,027		0.0000	1.0000	98.08
11.5	51,042,027	14,924	0.0003	0.9997	98.08
12.5	49,640,612		0.0000	1.0000	98.05
13.5	49,614,882	40,260	0.0008	0.9992	98.05
14.5	48,358,509		0.0000	1.0000	97.97
15.5	48,358,509		0.0000	1.0000	97.97
16.5	47,969,295	2,304,750	0.0480	0.9520	97.97
17.5	45,664,545		0.0000	1.0000	93.27
18.5	45,664,545		0.0000	1.0000	93.27
19.5	45,664,545		0.0000	1.0000	93.27
20.5	45,653,466	5,254	0.0001	0.9999	93.27
21.5	45,606,821	6,822	0.0001	0.9999	93.26
22.5	42,842,587		0.0000	1.0000	93.24
23.5	40,417,592		0.0000	1.0000	93.24
24.5	40,334,125		0.0000	1.0000	93.24
25.5	40,155,110		0.0000	1.0000	93.24
26.5	39,965,687	49,077	0.0012	0.9988	93.24
27.5	39,914,791	68,170	0.0017	0.9983	93.13
28.5	39,824,363		0.0000	1.0000	92.97
29.5	39,813,934	21,838	0.0005	0.9995	92.97
30.5	39,792,095	4,373	0.0001	0.9999	92.92
31.5	39,663,308	21	0.0000	1.0000	92.91
32.5	39,605,019		0.0000	1.0000	92.91
33.5	27,683,418		0.0000	1.0000	92.91
34.5	27,589,904		0.0000	1.0000	92.91
35.5	16,583,065		0.0000	1.0000	92.91
36.5	16,568,940		0.0000	1.0000	92.91
37.5	16,454,696		0.0000	1.0000	92.91
38.5	23,782,998		0.0000	1.0000	92.91
39.5					92.91

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PORTLAND GENERAL ELECTRIC

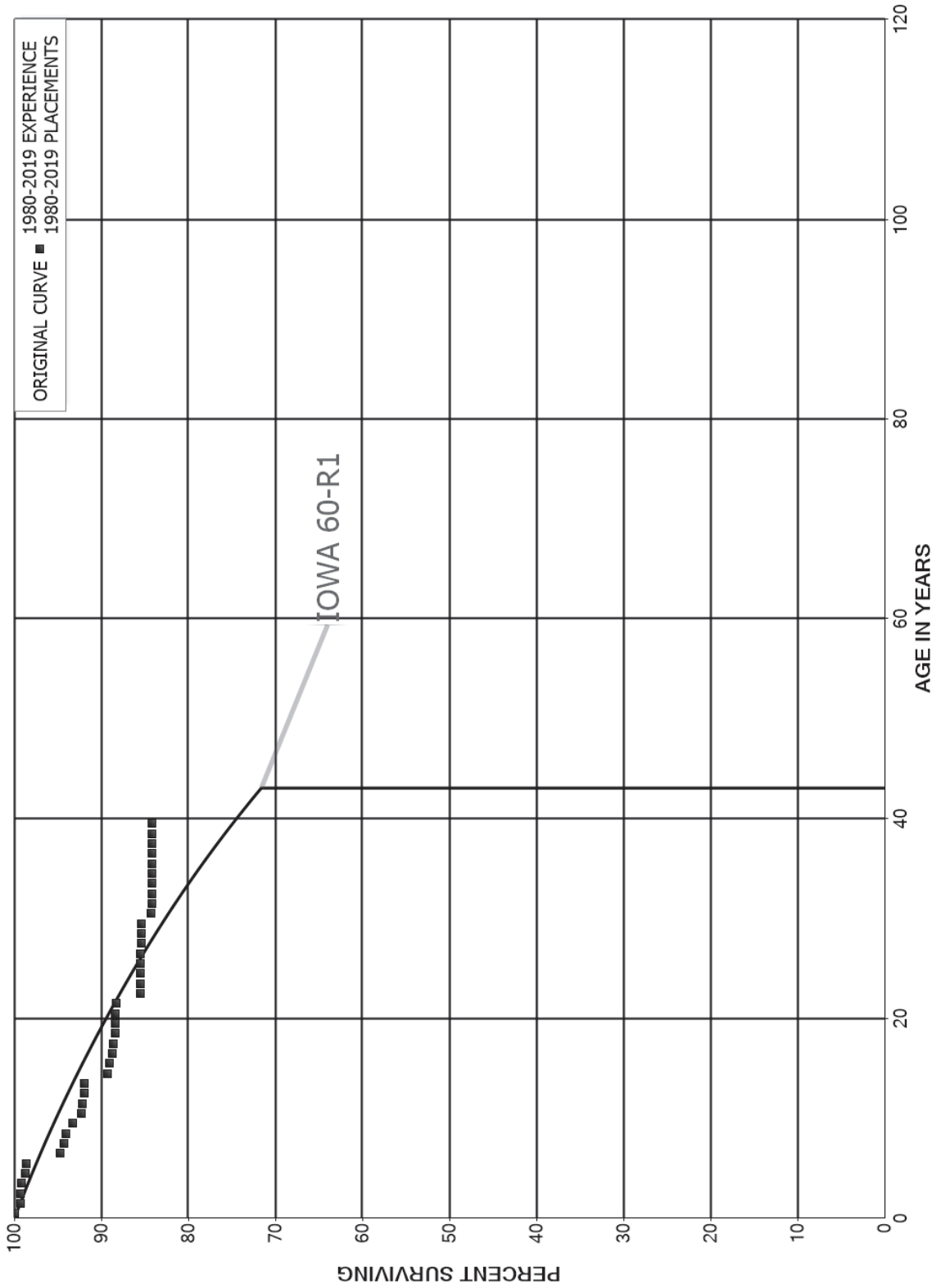
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2015 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,332,786		0.0000	1.0000	100.00
0.5	4,466,395		0.0000	1.0000	100.00
1.5	4,504,470	105,801	0.0235	0.9765	100.00
2.5	7,952,393		0.0000	1.0000	97.65
3.5	8,139,271		0.0000	1.0000	97.65
4.5	8,134,522		0.0000	1.0000	97.65
5.5	7,995,741		0.0000	1.0000	97.65
6.5	8,185,165		0.0000	1.0000	97.65
7.5	8,053,432		0.0000	1.0000	97.65
8.5	7,218,247		0.0000	1.0000	97.65
9.5	7,213,369	797,976	0.1106	0.8894	97.65
10.5	6,378,191		0.0000	1.0000	86.85
11.5	6,502,605		0.0000	1.0000	86.85
12.5	5,174,381		0.0000	1.0000	86.85
13.5	17,124,565		0.0000	1.0000	86.85
14.5	16,001,967		0.0000	1.0000	86.85
15.5	27,046,058		0.0000	1.0000	86.85
16.5	26,677,790		0.0000	1.0000	86.85
17.5	26,792,034		0.0000	1.0000	86.85
18.5	27,236,573		0.0000	1.0000	86.85
19.5	45,664,545		0.0000	1.0000	86.85
20.5	45,653,466	5,254	0.0001	0.9999	86.85
21.5	45,606,821	6,822	0.0001	0.9999	86.84
22.5	42,842,587		0.0000	1.0000	86.83
23.5	40,417,592		0.0000	1.0000	86.83
24.5	40,334,125		0.0000	1.0000	86.83
25.5	40,155,110		0.0000	1.0000	86.83
26.5	39,965,687	49,077	0.0012	0.9988	86.83
27.5	39,914,791	68,170	0.0017	0.9983	86.72
28.5	39,824,363		0.0000	1.0000	86.57
29.5	39,813,934	21,838	0.0005	0.9995	86.57
30.5	39,792,095	4,373	0.0001	0.9999	86.52
31.5	39,663,308	21	0.0000	1.0000	86.51
32.5	39,605,019		0.0000	1.0000	86.51
33.5	27,683,418		0.0000	1.0000	86.51
34.5	27,589,904		0.0000	1.0000	86.51
35.5	16,583,065		0.0000	1.0000	86.51
36.5	16,568,940		0.0000	1.0000	86.51
37.5	16,454,696		0.0000	1.0000	86.51
38.5	23,782,998		0.0000	1.0000	86.51
39.5					86.51

PORTLAND GENERAL ELECTRIC
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

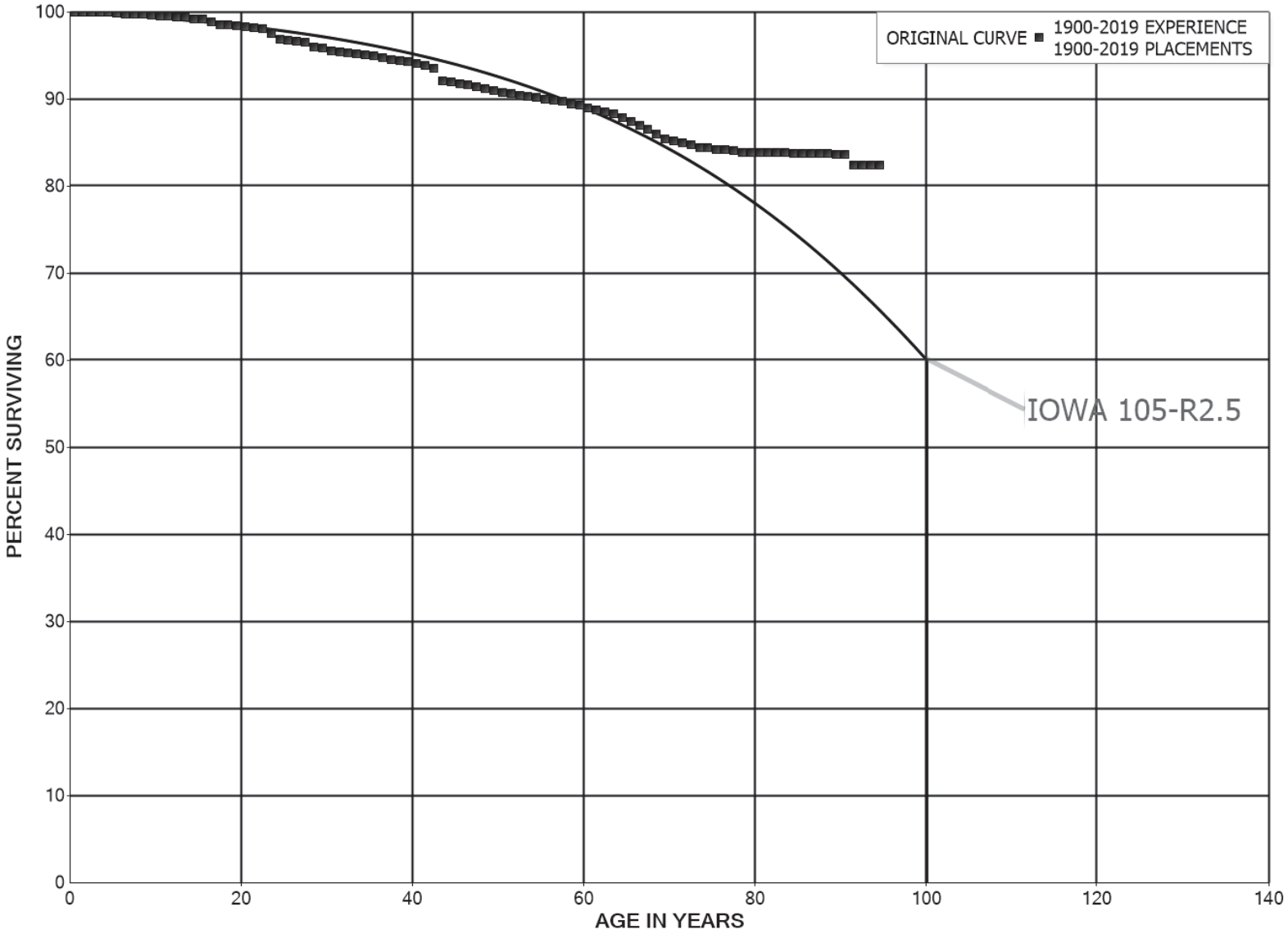
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2019 EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,089,018		0.0000	1.0000	100.00
0.5	19,158,309	139,072	0.0073	0.9927	100.00
1.5	18,910,773	5,917	0.0003	0.9997	99.27
2.5	18,872,735	14,360	0.0008	0.9992	99.24
3.5	18,722,759	92,574	0.0049	0.9951	99.17
4.5	18,593,840	1,933	0.0001	0.9999	98.68
5.5	16,529,120	664,701	0.0402	0.9598	98.67
6.5	15,575,216	62,969	0.0040	0.9960	94.70
7.5	15,368,279	49,403	0.0032	0.9968	94.32
8.5	15,236,415	115,801	0.0076	0.9924	94.01
9.5	14,801,564	160,812	0.0109	0.9891	93.30
10.5	14,514,067	23,076	0.0016	0.9984	92.28
11.5	13,162,507	31,813	0.0024	0.9976	92.14
12.5	13,013,663	2,798	0.0002	0.9998	91.92
13.5	12,758,949	359,099	0.0281	0.9719	91.90
14.5	12,186,552	36,444	0.0030	0.9970	89.31
15.5	12,017,097	45,713	0.0038	0.9962	89.04
16.5	11,730,181	10,079	0.0009	0.9991	88.70
17.5	11,650,798	26,690	0.0023	0.9977	88.63
18.5	11,588,814	6,460	0.0006	0.9994	88.42
19.5	11,548,484	2,801	0.0002	0.9998	88.38
20.5	11,409,254	3,928	0.0003	0.9997	88.35
21.5	11,342,119	355,362	0.0313	0.9687	88.32
22.5	10,817,740	283	0.0000	1.0000	85.56
23.5	10,504,914	70	0.0000	1.0000	85.55
24.5	10,181,142	6,908	0.0007	0.9993	85.55
25.5	9,704,394		0.0000	1.0000	85.50
26.5	8,644,829	9,778	0.0011	0.9989	85.50
27.5	8,315,621	1,127	0.0001	0.9999	85.40
28.5	8,079,980	2,050	0.0003	0.9997	85.39
29.5	7,578,008	98,004	0.0129	0.9871	85.37
30.5	7,448,305	3,333	0.0004	0.9996	84.26
31.5	7,212,825		0.0000	1.0000	84.22
32.5	7,076,409		0.0000	1.0000	84.22
33.5	4,589,260		0.0000	1.0000	84.22
34.5	4,286,747		0.0000	1.0000	84.22
35.5	2,247,511		0.0000	1.0000	84.22
36.5	2,229,702		0.0000	1.0000	84.22
37.5	2,183,865		0.0000	1.0000	84.22
38.5	4,199,049		0.0000	1.0000	84.22
39.5					84.22

PORTLAND GENERAL ELECTRIC
ACCOUNT 331 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2019 EXPERIENCE BAND 1900-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	93,357,415		0.0000	1.0000	100.00
0.5	90,224,807	16,684	0.0002	0.9998	100.00
1.5	83,005,364	60,754	0.0007	0.9993	99.98
2.5	75,634,308	4,859	0.0001	0.9999	99.91
3.5	61,289,573	39	0.0000	1.0000	99.90
4.5	59,094,406	24,652	0.0004	0.9996	99.90
5.5	58,031,912	49,808	0.0009	0.9991	99.86
6.5	55,174,887	50,098	0.0009	0.9991	99.77
7.5	49,547,616	264	0.0000	1.0000	99.68
8.5	43,792,315	51,000	0.0012	0.9988	99.68
9.5	41,999,885	18,440	0.0004	0.9996	99.57
10.5	39,952,987	20,765	0.0005	0.9995	99.52
11.5	37,191,341	23,184	0.0006	0.9994	99.47
12.5	34,480,836	5,323	0.0002	0.9998	99.41
13.5	28,923,994	50,850	0.0018	0.9982	99.39
14.5	28,590,249	11,081	0.0004	0.9996	99.22
15.5	27,616,523	99,169	0.0036	0.9964	99.18
16.5	26,967,377	81,228	0.0030	0.9970	98.83
17.5	26,343,333	13,737	0.0005	0.9995	98.53
18.5	24,529,556	22,479	0.0009	0.9991	98.48
19.5	24,245,122	30,716	0.0013	0.9987	98.39
20.5	23,750,717	26,220	0.0011	0.9989	98.26
21.5	23,277,689	13,069	0.0006	0.9994	98.15
22.5	21,980,505	121,328	0.0055	0.9945	98.10
23.5	21,170,583	167,653	0.0079	0.9921	97.56
24.5	20,792,519	22,801	0.0011	0.9989	96.78
25.5	20,374,739	12,022	0.0006	0.9994	96.68
26.5	19,888,018	15,972	0.0008	0.9992	96.62
27.5	17,808,555	119,344	0.0067	0.9933	96.54
28.5	17,411,902	14,289	0.0008	0.9992	95.90
29.5	16,965,350	50,275	0.0030	0.9970	95.82
30.5	16,797,236	25,695	0.0015	0.9985	95.53
31.5	16,732,164	10,668	0.0006	0.9994	95.39
32.5	16,437,469	23,313	0.0014	0.9986	95.33
33.5	16,001,809	24,548	0.0015	0.9985	95.19
34.5	15,647,995	14,730	0.0009	0.9991	95.04
35.5	15,472,238	37,658	0.0024	0.9976	94.96
36.5	15,288,099	38,779	0.0025	0.9975	94.72
37.5	14,598,756	11,115	0.0008	0.9992	94.48
38.5	14,255,109	15,629	0.0011	0.9989	94.41

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PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019 EXPERIENCE BAND 1900-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,343,090	25,803	0.0021	0.9979	94.31
40.5	12,270,039	38,444	0.0031	0.9969	94.11
41.5	12,137,267	35,164	0.0029	0.9971	93.82
42.5	11,992,266	192,137	0.0160	0.9840	93.54
43.5	11,648,644	18,157	0.0016	0.9984	92.05
44.5	11,501,305	16,908	0.0015	0.9985	91.90
45.5	10,645,044	13,831	0.0013	0.9987	91.77
46.5	10,438,775	32,761	0.0031	0.9969	91.65
47.5	10,293,177	17,426	0.0017	0.9983	91.36
48.5	10,219,189	32,829	0.0032	0.9968	91.21
49.5	10,055,515	21,920	0.0022	0.9978	90.91
50.5	9,969,203	11,594	0.0012	0.9988	90.71
51.5	9,896,937	20,605	0.0021	0.9979	90.61
52.5	9,851,619	13,970	0.0014	0.9986	90.42
53.5	9,709,987	14,816	0.0015	0.9985	90.29
54.5	9,596,999	16,367	0.0017	0.9983	90.15
55.5	9,480,021	14,257	0.0015	0.9985	90.00
56.5	6,288,750	10,384	0.0017	0.9983	89.87
57.5	6,234,644	19,452	0.0031	0.9969	89.72
58.5	6,161,055	11,273	0.0018	0.9982	89.44
59.5	6,112,477	23,373	0.0038	0.9962	89.27
60.5	6,042,008	13,041	0.0022	0.9978	88.93
61.5	5,874,544	13,581	0.0023	0.9977	88.74
62.5	2,749,079	7,800	0.0028	0.9972	88.54
63.5	2,723,010	13,707	0.0050	0.9950	88.28
64.5	2,699,656	15,098	0.0056	0.9944	87.84
65.5	2,565,546	11,227	0.0044	0.9956	87.35
66.5	2,546,537	13,702	0.0054	0.9946	86.97
67.5	2,310,710	13,859	0.0060	0.9940	86.50
68.5	2,283,894	15,746	0.0069	0.9931	85.98
69.5	2,267,724	5,689	0.0025	0.9975	85.39
70.5	2,257,308	5,457	0.0024	0.9976	85.17
71.5	2,241,081	5,874	0.0026	0.9974	84.97
72.5	2,234,908	9,792	0.0044	0.9956	84.74
73.5	2,223,789	624	0.0003	0.9997	84.37
74.5	2,219,696	5,139	0.0023	0.9977	84.35
75.5	2,150,405	409	0.0002	0.9998	84.15
76.5	2,149,717	1,799	0.0008	0.9992	84.14
77.5	2,147,918	5,659	0.0026	0.9974	84.07
78.5	2,141,493	10	0.0000	1.0000	83.85

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PORTLAND GENERAL ELECTRIC

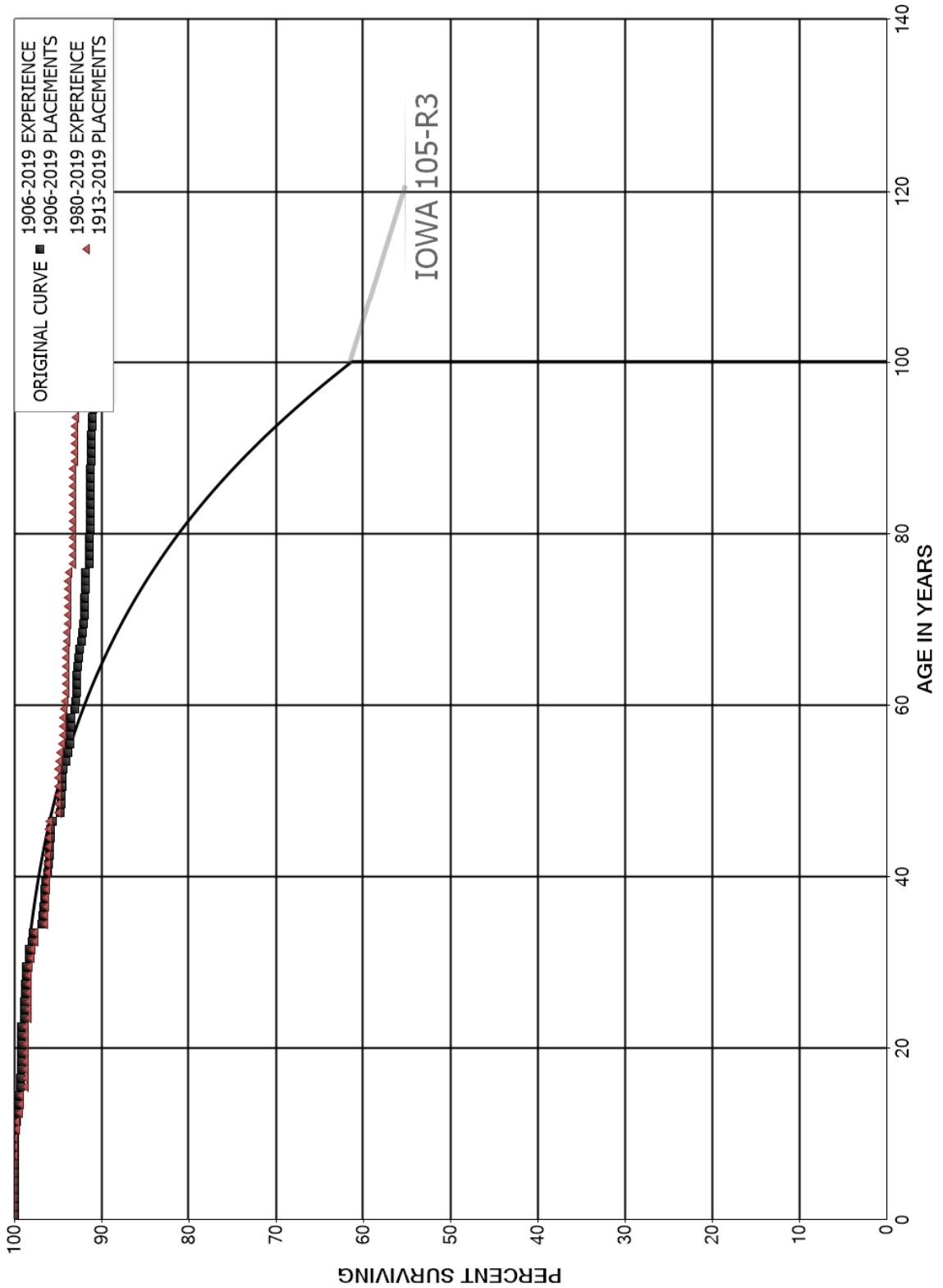
ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019 EXPERIENCE BAND 1900-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,141,483		0.0000	1.0000	83.85
80.5	2,136,480	164	0.0001	0.9999	83.85
81.5	2,133,704	446	0.0002	0.9998	83.84
82.5	2,132,316		0.0000	1.0000	83.82
83.5	2,132,073	1,524	0.0007	0.9993	83.82
84.5	2,130,435		0.0000	1.0000	83.76
85.5	2,130,275		0.0000	1.0000	83.76
86.5	2,130,275		0.0000	1.0000	83.76
87.5	2,130,202		0.0000	1.0000	83.76
88.5	2,013,615	3,448	0.0017	0.9983	83.76
89.5	1,986,910		0.0000	1.0000	83.62
90.5	1,976,703	29,531	0.0149	0.9851	83.62
91.5	1,945,386		0.0000	1.0000	82.37
92.5	1,944,832		0.0000	1.0000	82.37
93.5	1,939,331		0.0000	1.0000	82.37
94.5	1,402,978		0.0000	1.0000	82.37
95.5	1,123,418		0.0000	1.0000	82.37
96.5	1,122,417		0.0000	1.0000	82.37
97.5	1,122,413		0.0000	1.0000	82.37
98.5	1,122,413		0.0000	1.0000	82.37
99.5	1,122,413		0.0000	1.0000	82.37
100.5	1,121,730		0.0000	1.0000	82.37
101.5	1,121,730		0.0000	1.0000	82.37
102.5	1,121,730		0.0000	1.0000	82.37
103.5	1,121,730		0.0000	1.0000	82.37
104.5	1,121,730		0.0000	1.0000	82.37
105.5	1,121,730		0.0000	1.0000	82.37
106.5					82.37

PORTLAND GENERAL ELECTRIC
ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2019 EXPERIENCE BAND 1906-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	422,157,901		0.0000	1.0000	100.00
0.5	392,719,572	8,791	0.0000	1.0000	100.00
1.5	387,953,698	12,162	0.0000	1.0000	100.00
2.5	376,315,968	59,225	0.0002	0.9998	99.99
3.5	372,172,742	83,969	0.0002	0.9998	99.98
4.5	315,527,891	64,414	0.0002	0.9998	99.96
5.5	311,163,224	33,940	0.0001	0.9999	99.94
6.5	299,631,439	29,493	0.0001	0.9999	99.93
7.5	272,705,845	10,316	0.0000	1.0000	99.92
8.5	264,803,764	19,987	0.0001	0.9999	99.91
9.5	186,582,195	231,052	0.0012	0.9988	99.90
10.5	185,705,148	9,976	0.0001	0.9999	99.78
11.5	184,659,339	369,630	0.0020	0.9980	99.77
12.5	152,536,554	91,818	0.0006	0.9994	99.58
13.5	149,114,765	11,078	0.0001	0.9999	99.52
14.5	147,421,933	336,737	0.0023	0.9977	99.51
15.5	143,772,753	26,253	0.0002	0.9998	99.28
16.5	141,766,356	82,305	0.0006	0.9994	99.26
17.5	140,211,517	29,641	0.0002	0.9998	99.20
18.5	124,129,117	9,632	0.0001	0.9999	99.18
19.5	123,625,485	10,616	0.0001	0.9999	99.18
20.5	122,447,321	30,501	0.0002	0.9998	99.17
21.5	120,964,091	27,462	0.0002	0.9998	99.14
22.5	116,600,043	310,335	0.0027	0.9973	99.12
23.5	114,237,073	53,266	0.0005	0.9995	98.86
24.5	113,797,766	31,138	0.0003	0.9997	98.81
25.5	111,563,832	16,076	0.0001	0.9999	98.78
26.5	110,855,934	53,651	0.0005	0.9995	98.77
27.5	103,114,558	81,049	0.0008	0.9992	98.72
28.5	101,077,661	41,799	0.0004	0.9996	98.64
29.5	100,280,645	274,163	0.0027	0.9973	98.60
30.5	98,698,432	61,092	0.0006	0.9994	98.33
31.5	98,332,300	314,779	0.0032	0.9968	98.27
32.5	97,502,399	71,666	0.0007	0.9993	97.96
33.5	96,481,728	1,025,256	0.0106	0.9894	97.89
34.5	92,685,925	85,134	0.0009	0.9991	96.85
35.5	92,525,468	150,822	0.0016	0.9984	96.76
36.5	92,083,772	73,971	0.0008	0.9992	96.60
37.5	91,969,537	29,771	0.0003	0.9997	96.52
38.5	91,858,382	45,109	0.0005	0.9995	96.49

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PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2019 EXPERIENCE BAND 1906-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	79,146,965	221,344	0.0028	0.9972	96.44
40.5	78,571,212	80,521	0.0010	0.9990	96.17
41.5	77,073,603	55,276	0.0007	0.9993	96.07
42.5	76,852,275	64,551	0.0008	0.9992	96.01
43.5	76,559,142	51,230	0.0007	0.9993	95.93
44.5	75,969,877	59,346	0.0008	0.9992	95.86
45.5	72,093,599	124,165	0.0017	0.9983	95.79
46.5	71,230,671	685,584	0.0096	0.9904	95.62
47.5	70,502,642	67,235	0.0010	0.9990	94.70
48.5	70,409,599	33,859	0.0005	0.9995	94.61
49.5	70,150,243	8,384	0.0001	0.9999	94.56
50.5	70,117,908	40,008	0.0006	0.9994	94.55
51.5	69,820,272	88,095	0.0013	0.9987	94.50
52.5	68,833,909	224,700	0.0033	0.9967	94.38
53.5	68,295,663	180,460	0.0026	0.9974	94.07
54.5	64,860,288	116,946	0.0018	0.9982	93.82
55.5	64,697,316	63,387	0.0010	0.9990	93.65
56.5	40,369,409	9,374	0.0002	0.9998	93.56
57.5	39,894,786	17,352	0.0004	0.9996	93.54
58.5	39,712,072	162,038	0.0041	0.9959	93.50
59.5	39,518,190	68,654	0.0017	0.9983	93.12
60.5	38,450,693	29,003	0.0008	0.9992	92.96
61.5	38,412,360	8,786	0.0002	0.9998	92.89
62.5	15,615,781	8,599	0.0006	0.9994	92.87
63.5	15,562,382	12,943	0.0008	0.9992	92.81
64.5	15,466,978	24,459	0.0016	0.9984	92.74
65.5	11,539,613	12,265	0.0011	0.9989	92.59
66.5	9,869,737	25,559	0.0026	0.9974	92.49
67.5	9,541,963	2,358	0.0002	0.9998	92.25
68.5	9,501,657	21,518	0.0023	0.9977	92.23
69.5	9,475,552	4,363	0.0005	0.9995	92.02
70.5	9,450,300	5,052	0.0005	0.9995	91.98
71.5	9,445,169	2,039	0.0002	0.9998	91.93
72.5	9,423,683	4,717	0.0005	0.9995	91.91
73.5	9,418,443	13	0.0000	1.0000	91.86
74.5	9,418,243	1,350	0.0001	0.9999	91.86
75.5	9,416,894	47,513	0.0050	0.9950	91.85
76.5	9,037,102		0.0000	1.0000	91.39
77.5	9,031,994		0.0000	1.0000	91.39
78.5	9,031,609	1,725	0.0002	0.9998	91.39

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PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2019 EXPERIENCE BAND 1906-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,995,949	3,539	0.0004	0.9996	91.37
80.5	8,992,258		0.0000	1.0000	91.33
81.5	8,990,121	1,176	0.0001	0.9999	91.33
82.5	8,929,591		0.0000	1.0000	91.32
83.5	8,929,591		0.0000	1.0000	91.32
84.5	8,929,591		0.0000	1.0000	91.32
85.5	8,925,818		0.0000	1.0000	91.32
86.5	8,925,494		0.0000	1.0000	91.32
87.5	8,919,258	12,545	0.0014	0.9986	91.32
88.5	8,595,443	3,033	0.0004	0.9996	91.19
89.5	8,588,726		0.0000	1.0000	91.16
90.5	8,588,692		0.0000	1.0000	91.16
91.5	8,587,991	5,874	0.0007	0.9993	91.16
92.5	8,545,824	1,130	0.0001	0.9999	91.10
93.5	8,541,660	9,892	0.0012	0.9988	91.09
94.5	3,587,891		0.0000	1.0000	90.98
95.5	2,825,605		0.0000	1.0000	90.98
96.5	2,825,121		0.0000	1.0000	90.98
97.5	2,816,102		0.0000	1.0000	90.98
98.5	2,815,744		0.0000	1.0000	90.98
99.5	2,815,564	5,121	0.0018	0.9982	90.98
100.5	2,810,443		0.0000	1.0000	90.82
101.5	2,803,594		0.0000	1.0000	90.82
102.5	2,803,594		0.0000	1.0000	90.82
103.5	2,801,572		0.0000	1.0000	90.82
104.5	2,801,572		0.0000	1.0000	90.82
105.5	2,801,572		0.0000	1.0000	90.82
106.5					90.82

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PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2019 EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	327,125,040		0.0000	1.0000	100.00
0.5	297,946,719	8,790	0.0000	1.0000	100.00
1.5	294,554,528	12,000	0.0000	1.0000	100.00
2.5	283,295,340	58,903	0.0002	0.9998	99.99
3.5	279,270,188	82,885	0.0003	0.9997	99.97
4.5	223,438,671	63,863	0.0003	0.9997	99.94
5.5	219,121,313	30,683	0.0001	0.9999	99.91
6.5	208,663,714	22,639	0.0001	0.9999	99.90
7.5	182,787,197	4,174	0.0000	1.0000	99.89
8.5	174,936,696	13,530	0.0001	0.9999	99.89
9.5	96,871,503	229,262	0.0024	0.9976	99.88
10.5	96,046,608	6,207	0.0001	0.9999	99.64
11.5	95,419,091	357,517	0.0037	0.9963	99.64
12.5	64,230,906	84,481	0.0013	0.9987	99.26
13.5	61,240,340	270	0.0000	1.0000	99.13
14.5	63,008,856	318,027	0.0050	0.9950	99.13
15.5	59,411,460	3,508	0.0001	0.9999	98.63
16.5	95,034,296	14,948	0.0002	0.9998	98.63
17.5	93,896,836	18,530	0.0002	0.9998	98.61
18.5	78,063,545	716	0.0000	1.0000	98.59
19.5	77,609,780	649	0.0000	1.0000	98.59
20.5	76,670,496	6,904	0.0001	0.9999	98.59
21.5	75,225,412	10,505	0.0001	0.9999	98.58
22.5	97,795,976	225,783	0.0023	0.9977	98.57
23.5	95,602,572	37,786	0.0004	0.9996	98.34
24.5	95,299,744	13,225	0.0001	0.9999	98.30
25.5	97,047,504	50	0.0000	1.0000	98.29
26.5	98,080,292	27,602	0.0003	0.9997	98.29
27.5	90,744,184	7,293	0.0001	0.9999	98.26
28.5	88,838,468	34,271	0.0004	0.9996	98.25
29.5	88,248,383	260,462	0.0030	0.9970	98.21
30.5	86,716,621	43,233	0.0005	0.9995	97.92
31.5	87,258,409	293,867	0.0034	0.9966	97.87
32.5	86,449,967	16,066	0.0002	0.9998	97.54
33.5	85,484,896	984,822	0.0115	0.9885	97.53
34.5	81,729,846	36,052	0.0004	0.9996	96.40
35.5	81,618,966	60,969	0.0007	0.9993	96.36
36.5	81,615,613	43,893	0.0005	0.9995	96.29
37.5	81,532,219	15,443	0.0002	0.9998	96.24
38.5	81,435,841	30,294	0.0004	0.9996	96.22

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PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019 EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	68,740,294	54,198	0.0008	0.9992	96.18
40.5	68,333,945	15,576	0.0002	0.9998	96.11
41.5	66,902,552	12,040	0.0002	0.9998	96.08
42.5	66,724,629	43,125	0.0006	0.9994	96.07
43.5	66,478,690	39,197	0.0006	0.9994	96.01
44.5	65,902,025	29,644	0.0004	0.9996	95.95
45.5	62,055,524	26,973	0.0004	0.9996	95.91
46.5	61,289,972	643,444	0.0105	0.9895	95.86
47.5	60,604,083	7,456	0.0001	0.9999	94.86
48.5	60,873,783	5,931	0.0001	0.9999	94.85
49.5	60,655,602	528	0.0000	1.0000	94.84
50.5	60,664,827	18,721	0.0003	0.9997	94.84
51.5	60,389,179	954	0.0000	1.0000	94.81
52.5	59,527,054	26,553	0.0004	0.9996	94.81
53.5	59,251,240	118,508	0.0020	0.9980	94.76
54.5	60,220,545	102,516	0.0017	0.9983	94.57
55.5	60,072,004	49,799	0.0008	0.9992	94.41
56.5	35,758,168	1,593	0.0000	1.0000	94.33
57.5	35,304,366	977	0.0000	1.0000	94.33
58.5	35,138,387	56,246	0.0016	0.9984	94.33
59.5	35,065,598	42,452	0.0012	0.9988	94.18
60.5	34,024,365	21,107	0.0006	0.9994	94.06
61.5	34,003,253	222	0.0000	1.0000	94.00
62.5	11,216,172	303	0.0000	1.0000	94.00
63.5	11,173,091	3	0.0000	1.0000	94.00
64.5	11,090,627	2,303	0.0002	0.9998	94.00
65.5	7,185,417	172	0.0000	1.0000	93.98
66.5	9,834,642	10,896	0.0011	0.9989	93.98
67.5	9,521,530		0.0000	1.0000	93.87
68.5	9,483,584	19,299	0.0020	0.9980	93.87
69.5	9,459,698	257	0.0000	1.0000	93.68
70.5	9,438,552		0.0000	1.0000	93.68
71.5	9,438,473		0.0000	1.0000	93.68
72.5	9,419,026	60	0.0000	1.0000	93.68
73.5	9,418,443	13	0.0000	1.0000	93.68
74.5	9,418,243	1,350	0.0001	0.9999	93.68
75.5	9,416,894	47,513	0.0050	0.9950	93.67
76.5	9,037,102		0.0000	1.0000	93.19
77.5	9,031,994		0.0000	1.0000	93.19
78.5	9,031,609	1,725	0.0002	0.9998	93.19

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PORTLAND GENERAL ELECTRIC

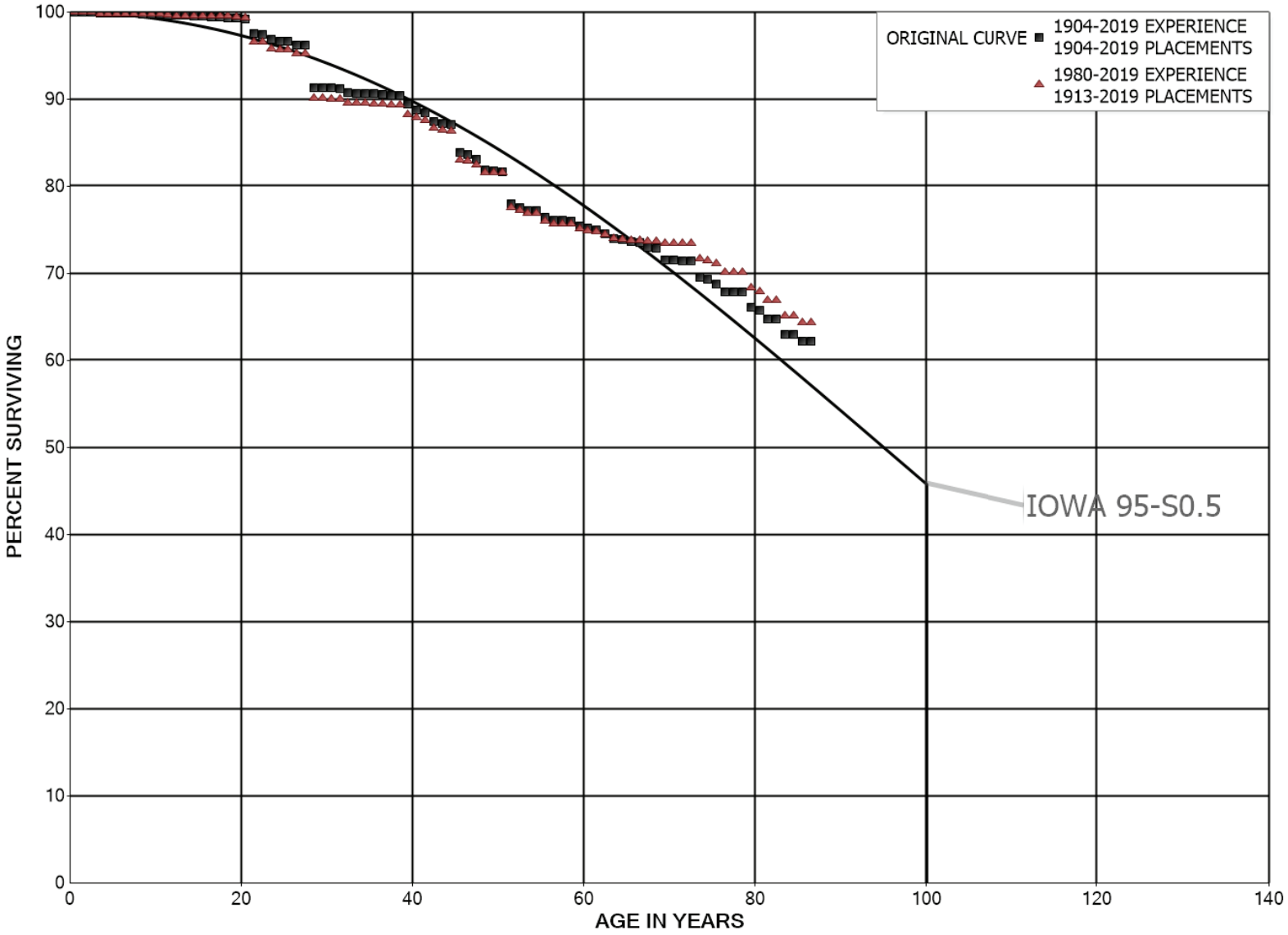
ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019 EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,995,949	3,539	0.0004	0.9996	93.18
80.5	8,992,258		0.0000	1.0000	93.14
81.5	8,990,121	1,176	0.0001	0.9999	93.14
82.5	8,929,591		0.0000	1.0000	93.13
83.5	8,929,591		0.0000	1.0000	93.13
84.5	8,929,591		0.0000	1.0000	93.13
85.5	8,925,818		0.0000	1.0000	93.13
86.5	8,925,494		0.0000	1.0000	93.13
87.5	8,919,258	12,545	0.0014	0.9986	93.13
88.5	8,595,443	3,033	0.0004	0.9996	93.00
89.5	8,588,726		0.0000	1.0000	92.96
90.5	8,588,692		0.0000	1.0000	92.96
91.5	8,587,991	5,874	0.0007	0.9993	92.96
92.5	8,545,824	1,130	0.0001	0.9999	92.90
93.5	8,541,660	9,892	0.0012	0.9988	92.89
94.5	3,587,891		0.0000	1.0000	92.78
95.5	2,825,605		0.0000	1.0000	92.78
96.5	2,825,121		0.0000	1.0000	92.78
97.5	2,816,102		0.0000	1.0000	92.78
98.5	2,815,744		0.0000	1.0000	92.78
99.5	2,815,564	5,121	0.0018	0.9982	92.78
100.5	2,810,443		0.0000	1.0000	92.61
101.5	2,803,594		0.0000	1.0000	92.61
102.5	2,803,594		0.0000	1.0000	92.61
103.5	2,801,572		0.0000	1.0000	92.61
104.5	2,801,572		0.0000	1.0000	92.61
105.5	2,801,572		0.0000	1.0000	92.61
106.5					92.61

PORTLAND GENERAL ELECTRIC
ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2019 EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	91,091,798	15	0.0000	1.0000	100.00
0.5	88,134,657	29,713	0.0003	0.9997	100.00
1.5	81,194,028	38,906	0.0005	0.9995	99.97
2.5	81,022,521	98,790	0.0012	0.9988	99.92
3.5	72,746,814	3,039	0.0000	1.0000	99.80
4.5	68,886,895	2,350	0.0000	1.0000	99.79
5.5	63,229,708	2,410	0.0000	1.0000	99.79
6.5	62,455,050	824	0.0000	1.0000	99.79
7.5	56,815,053	6,177	0.0001	0.9999	99.78
8.5	56,450,709	6,838	0.0001	0.9999	99.77
9.5	56,136,729	23,928	0.0004	0.9996	99.76
10.5	55,424,330	50,563	0.0009	0.9991	99.72
11.5	54,251,817	23,776	0.0004	0.9996	99.63
12.5	52,245,232	8,097	0.0002	0.9998	99.58
13.5	51,828,969	10,585	0.0002	0.9998	99.57
14.5	50,084,080	47,379	0.0009	0.9991	99.55
15.5	45,858,647	11,646	0.0003	0.9997	99.45
16.5	45,047,870	24,286	0.0005	0.9995	99.43
17.5	37,976,090	14,464	0.0004	0.9996	99.37
18.5	35,753,515	7,569	0.0002	0.9998	99.34
19.5	34,714,279	65,229	0.0019	0.9981	99.32
20.5	33,978,112	566,920	0.0167	0.9833	99.13
21.5	32,666,021	11,335	0.0003	0.9997	97.48
22.5	31,701,345	211,567	0.0067	0.9933	97.44
23.5	28,184,002	44,502	0.0016	0.9984	96.79
24.5	27,944,950	6,143	0.0002	0.9998	96.64
25.5	27,716,397	126,778	0.0046	0.9954	96.62
26.5	27,054,124	13,437	0.0005	0.9995	96.18
27.5	26,596,087	1,329,511	0.0500	0.9500	96.13
28.5	24,190,612	12,060	0.0005	0.9995	91.32
29.5	24,044,826	11,966	0.0005	0.9995	91.28
30.5	22,281,980	15,710	0.0007	0.9993	91.23
31.5	22,243,561	120,890	0.0054	0.9946	91.17
32.5	21,332,718	7,530	0.0004	0.9996	90.67
33.5	21,219,194	10,812	0.0005	0.9995	90.64
34.5	21,191,973	6,698	0.0003	0.9997	90.59
35.5	21,162,918	6,280	0.0003	0.9997	90.56
36.5	21,144,538	29,289	0.0014	0.9986	90.54
37.5	21,059,465	440	0.0000	1.0000	90.41
38.5	21,055,634	244,438	0.0116	0.9884	90.41

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PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019 EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,410,899	119,759	0.0065	0.9935	89.36
40.5	18,290,365	79,397	0.0043	0.9957	88.78
41.5	18,197,945	203,439	0.0112	0.9888	88.39
42.5	17,994,466	50,498	0.0028	0.9972	87.41
43.5	17,941,958	25,774	0.0014	0.9986	87.16
44.5	17,763,668	648,561	0.0365	0.9635	87.04
45.5	15,786,516	54,649	0.0035	0.9965	83.86
46.5	15,527,250	92,673	0.0060	0.9940	83.57
47.5	15,425,174	236,423	0.0153	0.9847	83.07
48.5	15,182,463	13,220	0.0009	0.9991	81.80
49.5	15,154,565	23,525	0.0016	0.9984	81.72
50.5	15,110,722	684,810	0.0453	0.9547	81.60
51.5	14,380,084	64,400	0.0045	0.9955	77.90
52.5	14,309,090	64,534	0.0045	0.9955	77.55
53.5	14,214,338	7,426	0.0005	0.9995	77.20
54.5	14,206,497	139,789	0.0098	0.9902	77.16
55.5	13,899,139	67,862	0.0049	0.9951	76.40
56.5	10,769,635	1,509	0.0001	0.9999	76.03
57.5	10,735,832	9,030	0.0008	0.9992	76.02
58.5	10,718,966	74,706	0.0070	0.9930	75.95
59.5	10,638,474	33,980	0.0032	0.9968	75.42
60.5	10,554,355	41,085	0.0039	0.9961	75.18
61.5	10,512,748	58,286	0.0055	0.9945	74.89
62.5	3,757,247	24,032	0.0064	0.9936	74.48
63.5	3,732,388	10,176	0.0027	0.9973	74.00
64.5	3,712,738	7,753	0.0021	0.9979	73.80
65.5	3,140,252	4,610	0.0015	0.9985	73.64
66.5	3,127,012	23,475	0.0075	0.9925	73.54
67.5	1,625,766	3,033	0.0019	0.9981	72.98
68.5	1,341,189	23,932	0.0178	0.9822	72.85
69.5	1,317,257	969	0.0007	0.9993	71.55
70.5	1,287,937	2,187	0.0017	0.9983	71.49
71.5	1,285,750	196	0.0002	0.9998	71.37
72.5	1,285,553	33,490	0.0261	0.9739	71.36
73.5	1,252,063	3,073	0.0025	0.9975	69.50
74.5	1,248,763	10,039	0.0080	0.9920	69.33
75.5	1,238,724	16,560	0.0134	0.9866	68.78
76.5	1,222,164		0.0000	1.0000	67.86
77.5	1,222,164		0.0000	1.0000	67.86
78.5	1,222,164	32,202	0.0263	0.9737	67.86

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PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019 EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,189,962	6,262	0.0053	0.9947	66.07
80.5	1,183,700	17,790	0.0150	0.9850	65.72
81.5	1,165,911		0.0000	1.0000	64.73
82.5	1,165,849	31,409	0.0269	0.9731	64.73
83.5	1,134,440		0.0000	1.0000	62.99
84.5	1,134,440	13,791	0.0122	0.9878	62.99
85.5	1,119,455		0.0000	1.0000	62.22
86.5	997,385		0.0000	1.0000	62.22
87.5	997,385		0.0000	1.0000	62.22
88.5	843,147		0.0000	1.0000	62.22
89.5	843,147		0.0000	1.0000	62.22
90.5	842,934		0.0000	1.0000	62.22
91.5	838,611		0.0000	1.0000	62.22
92.5	793,990		0.0000	1.0000	62.22
93.5	793,812		0.0000	1.0000	62.22
94.5	580,070		0.0000	1.0000	62.22
95.5	464,720		0.0000	1.0000	62.22
96.5	464,720		0.0000	1.0000	62.22
97.5	452,098		0.0000	1.0000	62.22
98.5	452,098		0.0000	1.0000	62.22
99.5	439,348		0.0000	1.0000	62.22
100.5	439,348		0.0000	1.0000	62.22
101.5	439,348		0.0000	1.0000	62.22
102.5	439,348		0.0000	1.0000	62.22
103.5	439,348		0.0000	1.0000	62.22
104.5	439,348		0.0000	1.0000	62.22
105.5	439,348		0.0000	1.0000	62.22
106.5					62.22

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PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2019 EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	69,154,663		0.0000	1.0000	100.00
0.5	66,197,537	29,458	0.0004	0.9996	100.00
1.5	59,276,665	38,722	0.0007	0.9993	99.96
2.5	59,105,343	98,198	0.0017	0.9983	99.89
3.5	50,830,227	2,469	0.0000	1.0000	99.72
4.5	47,122,854		0.0000	1.0000	99.72
5.5	41,468,017		0.0000	1.0000	99.72
6.5	41,020,968		0.0000	1.0000	99.72
7.5	35,424,881	1,721	0.0000	1.0000	99.72
8.5	35,073,074	2,576	0.0001	0.9999	99.71
9.5	34,768,398		0.0000	1.0000	99.71
10.5	34,087,871	48,585	0.0014	0.9986	99.71
11.5	32,999,146	18,713	0.0006	0.9994	99.57
12.5	31,006,302		0.0000	1.0000	99.51
13.5	30,617,767		0.0000	1.0000	99.51
14.5	28,884,591		0.0000	1.0000	99.51
15.5	24,865,675	1,352	0.0001	0.9999	99.51
16.5	30,717,862	15,410	0.0005	0.9995	99.50
17.5	23,688,027		0.0000	1.0000	99.45
18.5	21,487,651	1,101	0.0001	0.9999	99.45
19.5	20,460,708	44,634	0.0022	0.9978	99.45
20.5	19,820,970	541,746	0.0273	0.9727	99.23
21.5	18,555,238	5,184	0.0003	0.9997	96.52
22.5	26,815,541	206,293	0.0077	0.9923	96.49
23.5	23,304,247	28,981	0.0012	0.9988	95.75
24.5	23,107,152		0.0000	1.0000	95.63
25.5	23,464,991	105,711	0.0045	0.9955	95.63
26.5	22,877,526		0.0000	1.0000	95.20
27.5	24,237,577	1,321,091	0.0545	0.9455	95.20
28.5	22,161,624		0.0000	1.0000	90.01
29.5	22,028,021	572	0.0000	1.0000	90.01
30.5	20,331,797	9,860	0.0005	0.9995	90.01
31.5	20,299,227	113,201	0.0056	0.9944	89.96
32.5	19,396,074	738	0.0000	1.0000	89.46
33.5	19,289,342		0.0000	1.0000	89.46
34.5	19,275,047	4,896	0.0003	0.9997	89.46
35.5	19,247,794	641	0.0000	1.0000	89.44
36.5	19,235,053	22,815	0.0012	0.9988	89.43
37.5	19,156,455		0.0000	1.0000	89.33
38.5	19,153,064	240,391	0.0126	0.9874	89.33

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019 EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,512,376	62,275	0.0038	0.9962	88.21
40.5	16,449,326	61,667	0.0037	0.9963	87.87
41.5	16,374,636	171,670	0.0105	0.9895	87.54
42.5	16,202,994	38,288	0.0024	0.9976	86.63
43.5	16,162,697	17,764	0.0011	0.9989	86.42
44.5	15,992,418	636,278	0.0398	0.9602	86.33
45.5	14,027,548	1,117	0.0001	0.9999	82.89
46.5	13,821,814	78,794	0.0057	0.9943	82.89
47.5	13,733,618	157,000	0.0114	0.9886	82.41
48.5	13,848,465		0.0000	1.0000	81.47
49.5	13,833,787		0.0000	1.0000	81.47
50.5	13,813,772	676,343	0.0490	0.9510	81.47
51.5	13,107,290	57,822	0.0044	0.9956	77.48
52.5	13,087,494	59,696	0.0046	0.9954	77.14
53.5	12,997,757		0.0000	1.0000	76.79
54.5	13,249,076	137,188	0.0104	0.9896	76.79
55.5	12,972,763	59,092	0.0046	0.9954	75.99
56.5	9,853,223		0.0000	1.0000	75.65
57.5	9,964,003	5,030	0.0005	0.9995	75.65
58.5	9,951,137	72,308	0.0073	0.9927	75.61
59.5	9,885,793	23,094	0.0023	0.9977	75.06
60.5	9,812,559	14,236	0.0015	0.9985	74.88
61.5	9,797,801	50,922	0.0052	0.9948	74.78
62.5	3,049,664	19,233	0.0063	0.9937	74.39
63.5	3,029,603	4,355	0.0014	0.9986	73.92
64.5	3,015,774	5,206	0.0017	0.9983	73.81
65.5	2,445,835	377	0.0002	0.9998	73.68
66.5	3,073,119	520	0.0002	0.9998	73.67
67.5	1,594,828		0.0000	1.0000	73.66
68.5	1,313,284	4,266	0.0032	0.9968	73.66
69.5	1,309,018	725	0.0006	0.9994	73.42
70.5	1,279,942		0.0000	1.0000	73.38
71.5	1,279,942		0.0000	1.0000	73.38
72.5	1,279,942	30,647	0.0239	0.9761	73.38
73.5	1,249,295	3,073	0.0025	0.9975	71.62
74.5	1,245,995	7,270	0.0058	0.9942	71.45
75.5	1,238,724	16,560	0.0134	0.9866	71.03
76.5	1,222,164		0.0000	1.0000	70.08
77.5	1,222,164		0.0000	1.0000	70.08
78.5	1,222,164	32,202	0.0263	0.9737	70.08

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PORTLAND GENERAL ELECTRIC

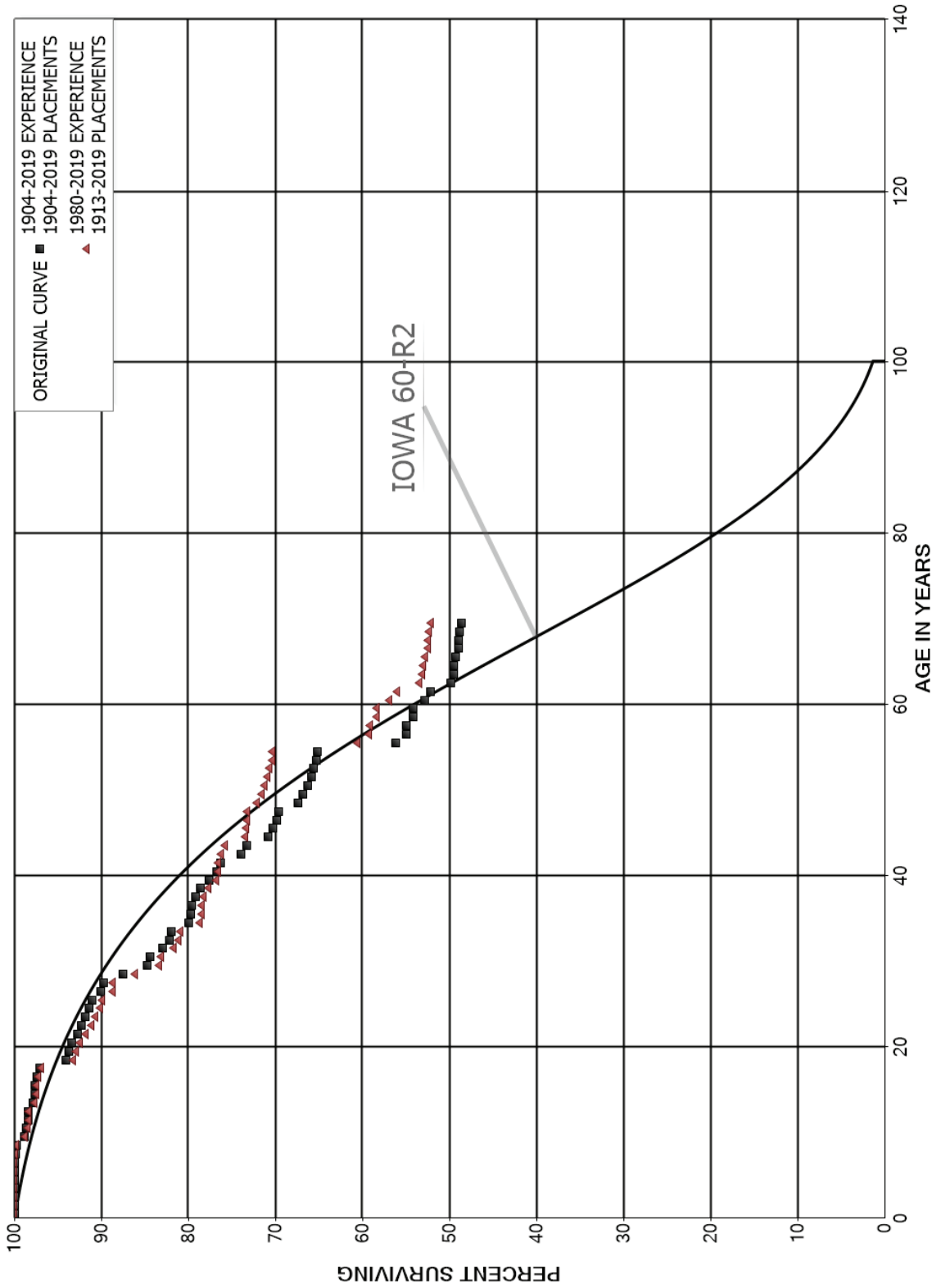
ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019 EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,189,962	6,262	0.0053	0.9947	68.23
80.5	1,183,700	17,790	0.0150	0.9850	67.88
81.5	1,165,911		0.0000	1.0000	66.86
82.5	1,165,849	31,409	0.0269	0.9731	66.86
83.5	1,134,440		0.0000	1.0000	65.05
84.5	1,134,440	13,791	0.0122	0.9878	65.05
85.5	1,119,455		0.0000	1.0000	64.26
86.5	997,385		0.0000	1.0000	64.26
87.5	997,385		0.0000	1.0000	64.26
88.5	843,147		0.0000	1.0000	64.26
89.5	843,147		0.0000	1.0000	64.26
90.5	842,934		0.0000	1.0000	64.26
91.5	838,611		0.0000	1.0000	64.26
92.5	793,990		0.0000	1.0000	64.26
93.5	793,812		0.0000	1.0000	64.26
94.5	580,070		0.0000	1.0000	64.26
95.5	464,720		0.0000	1.0000	64.26
96.5	464,720		0.0000	1.0000	64.26
97.5	452,098		0.0000	1.0000	64.26
98.5	452,098		0.0000	1.0000	64.26
99.5	439,348		0.0000	1.0000	64.26
100.5	439,348		0.0000	1.0000	64.26
101.5	439,348		0.0000	1.0000	64.26
102.5	439,348		0.0000	1.0000	64.26
103.5	439,348		0.0000	1.0000	64.26
104.5	439,348		0.0000	1.0000	64.26
105.5	439,348		0.0000	1.0000	64.26
106.5					64.26

PORTLAND GENERAL ELECTRIC
ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2019 EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,562,322	9,127	0.0002	0.9998	100.00
0.5	36,856,026	1,529	0.0000	1.0000	99.98
1.5	24,759,616	8,121	0.0003	0.9997	99.97
2.5	24,442,686	1,473	0.0001	0.9999	99.94
3.5	24,415,287	2,401	0.0001	0.9999	99.93
4.5	23,165,120	1,970	0.0001	0.9999	99.92
5.5	22,766,292	2,943	0.0001	0.9999	99.91
6.5	22,028,969	22,645	0.0010	0.9990	99.90
7.5	21,498,256	20,177	0.0009	0.9991	99.80
8.5	19,000,638	174,003	0.0092	0.9908	99.71
9.5	18,488,895	43,430	0.0023	0.9977	98.79
10.5	16,443,577	25,958	0.0016	0.9984	98.56
11.5	16,073,052	4,821	0.0003	0.9997	98.40
12.5	12,302,588	69,506	0.0056	0.9944	98.37
13.5	12,209,478	24,064	0.0020	0.9980	97.82
14.5	12,216,094	5,392	0.0004	0.9996	97.63
15.5	12,079,114	25,798	0.0021	0.9979	97.58
16.5	11,214,712	33,368	0.0030	0.9970	97.37
17.5	11,112,050	347,037	0.0312	0.9688	97.09
18.5	9,240,894	29,299	0.0032	0.9968	94.05
19.5	9,211,550	32,652	0.0035	0.9965	93.75
20.5	9,047,232	63,607	0.0070	0.9930	93.42
21.5	8,699,051	48,386	0.0056	0.9944	92.77
22.5	7,807,449	35,517	0.0045	0.9955	92.25
23.5	5,572,466	29,246	0.0052	0.9948	91.83
24.5	5,530,364	18,209	0.0033	0.9967	91.35
25.5	5,505,720	61,327	0.0111	0.9889	91.05
26.5	4,868,436	14,130	0.0029	0.9971	90.03
27.5	4,537,319	113,210	0.0250	0.9750	89.77
28.5	3,981,215	126,361	0.0317	0.9683	87.53
29.5	3,827,573	13,798	0.0036	0.9964	84.75
30.5	3,367,466	57,812	0.0172	0.9828	84.45
31.5	3,290,111	31,684	0.0096	0.9904	83.00
32.5	3,216,758	10,137	0.0032	0.9968	82.20
33.5	3,121,272	76,128	0.0244	0.9756	81.94
34.5	2,930,807	9,064	0.0031	0.9969	79.94
35.5	2,860,276	4,590	0.0016	0.9984	79.69
36.5	2,850,466	12,505	0.0044	0.9956	79.57
37.5	2,560,114	20,891	0.0082	0.9918	79.22
38.5	2,491,747	30,129	0.0121	0.9879	78.57

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PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019 EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,356,069	27,347	0.0116	0.9884	77.62
40.5	2,326,082	14,326	0.0062	0.9938	76.72
41.5	2,310,896	67,861	0.0294	0.9706	76.25
42.5	2,241,145	22,726	0.0101	0.9899	74.01
43.5	2,216,944	72,272	0.0326	0.9674	73.26
44.5	2,143,124	16,217	0.0076	0.9924	70.87
45.5	2,029,158	14,491	0.0071	0.9929	70.33
46.5	2,012,177	5,866	0.0029	0.9971	69.83
47.5	2,005,548	64,771	0.0323	0.9677	69.63
48.5	1,926,464	15,407	0.0080	0.9920	67.38
49.5	1,808,479	14,343	0.0079	0.9921	66.84
50.5	1,789,512	11,943	0.0067	0.9933	66.31
51.5	1,777,569	5,879	0.0033	0.9967	65.87
52.5	1,770,576	9,109	0.0051	0.9949	65.65
53.5	1,755,573	4,134	0.0024	0.9976	65.31
54.5	1,624,957	223,876	0.1378	0.8622	65.16
55.5	1,392,360	29,241	0.0210	0.9790	56.18
56.5	1,216,108	1,773	0.0015	0.9985	55.00
57.5	1,204,052	15,991	0.0133	0.9867	54.92
58.5	1,201,950	502	0.0004	0.9996	54.19
59.5	1,165,413	28,185	0.0242	0.9758	54.17
60.5	1,101,153	15,073	0.0137	0.9863	52.86
61.5	1,070,171	46,628	0.0436	0.9564	52.14
62.5	604,385	4,187	0.0069	0.9931	49.86
63.5	595,475	188	0.0003	0.9997	49.52
64.5	594,055	2,527	0.0043	0.9957	49.50
65.5	494,221	3,164	0.0064	0.9936	49.29
66.5	464,611	36	0.0001	0.9999	48.98
67.5	406,325	762	0.0019	0.9981	48.97
68.5	336,386	1,548	0.0046	0.9954	48.88
69.5	333,741		0.0000	1.0000	48.66
70.5	100,882	2,354	0.0233	0.9767	48.66
71.5	98,501	191	0.0019	0.9981	47.52
72.5	97,560	22,223	0.2278	0.7722	47.43
73.5	71,755	2,525	0.0352	0.9648	36.62
74.5	68,888		0.0000	1.0000	35.34
75.5	68,888	308	0.0045	0.9955	35.34
76.5	66,706		0.0000	1.0000	35.18
77.5	66,706		0.0000	1.0000	35.18
78.5	65,203		0.0000	1.0000	35.18

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PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019 EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	63,540	160	0.0025	0.9975	35.18
80.5	62,990	498	0.0079	0.9921	35.09
81.5	62,491		0.0000	1.0000	34.81
82.5	62,446		0.0000	1.0000	34.81
83.5	62,122	22	0.0003	0.9997	34.81
84.5	61,382		0.0000	1.0000	34.80
85.5	59,071		0.0000	1.0000	34.80
86.5	54,042	4,628	0.0856	0.9144	34.80
87.5	49,414	941	0.0190	0.9810	31.82
88.5	43,381	1,123	0.0259	0.9741	31.21
89.5	42,218		0.0000	1.0000	30.41
90.5	42,218		0.0000	1.0000	30.41
91.5	42,116		0.0000	1.0000	30.41
92.5	41,208		0.0000	1.0000	30.41
93.5	41,039	3,245	0.0791	0.9209	30.41
94.5	25,444		0.0000	1.0000	28.00
95.5	20,524		0.0000	1.0000	28.00
96.5	20,408		0.0000	1.0000	28.00
97.5	19,514		0.0000	1.0000	28.00
98.5	19,514		0.0000	1.0000	28.00
99.5	18,755		0.0000	1.0000	28.00
100.5	18,755		0.0000	1.0000	28.00
101.5	18,755		0.0000	1.0000	28.00
102.5	18,755		0.0000	1.0000	28.00
103.5	18,755		0.0000	1.0000	28.00
104.5	18,755		0.0000	1.0000	28.00
105.5	18,755	3	0.0002	0.9998	28.00
106.5					28.00

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PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2019 EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,297,144	8,639	0.0003	0.9997	100.00
0.5	33,607,921	505	0.0000	1.0000	99.97
1.5	21,545,303	7,034	0.0003	0.9997	99.97
2.5	21,235,130		0.0000	1.0000	99.94
3.5	21,210,773		0.0000	1.0000	99.94
4.5	19,965,094	1	0.0000	1.0000	99.94
5.5	19,574,827	545	0.0000	1.0000	99.94
6.5	18,839,903	20,414	0.0011	0.9989	99.94
7.5	18,318,587	16,828	0.0009	0.9991	99.83
8.5	15,837,240	169,011	0.0107	0.9893	99.74
9.5	15,457,005	37,502	0.0024	0.9976	98.67
10.5	13,446,863	22,004	0.0016	0.9984	98.43
11.5	13,084,021	656	0.0001	0.9999	98.27
12.5	9,326,577	64,093	0.0069	0.9931	98.27
13.5	9,243,430	17,585	0.0019	0.9981	97.59
14.5	9,341,907	105	0.0000	1.0000	97.41
15.5	9,268,699	21,000	0.0023	0.9977	97.41
16.5	9,014,783	31,203	0.0035	0.9965	97.19
17.5	8,931,227	343,356	0.0384	0.9616	96.85
18.5	7,070,450	25,716	0.0036	0.9964	93.13
19.5	7,074,594	28,284	0.0040	0.9960	92.79
20.5	6,942,943	55,527	0.0080	0.9920	92.42
21.5	6,617,036	46,324	0.0070	0.9930	91.68
22.5	6,501,559	33,089	0.0051	0.9949	91.04
23.5	4,276,800	23,202	0.0054	0.9946	90.57
24.5	4,251,420	12,299	0.0029	0.9971	90.08
25.5	4,429,355	57,806	0.0131	0.9869	89.82
26.5	3,814,929	1,226	0.0003	0.9997	88.65
27.5	3,756,657	106,969	0.0285	0.9715	88.62
28.5	3,306,189	108,492	0.0328	0.9672	86.10
29.5	3,178,475	6,951	0.0022	0.9978	83.27
30.5	2,972,867	53,009	0.0178	0.9822	83.09
31.5	2,913,859	20,137	0.0069	0.9931	81.61
32.5	2,854,692	7,317	0.0026	0.9974	81.04
33.5	2,763,474	74,040	0.0268	0.9732	80.84
34.5	2,575,448	7,260	0.0028	0.9972	78.67
35.5	2,506,789	89	0.0000	1.0000	78.45
36.5	2,506,312	9,300	0.0037	0.9963	78.44
37.5	2,221,498	16,341	0.0074	0.9926	78.15
38.5	2,157,819	24,916	0.0115	0.9885	77.58

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PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019 EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,027,627	4,208	0.0021	0.9979	76.68
40.5	2,021,171	975	0.0005	0.9995	76.52
41.5	2,021,860	9,408	0.0047	0.9953	76.49
42.5	2,010,562	10,424	0.0052	0.9948	76.13
43.5	1,998,867	62,246	0.0311	0.9689	75.74
44.5	1,937,924	3,777	0.0019	0.9981	73.38
45.5	1,836,398	238	0.0001	0.9999	73.23
46.5	1,833,736	2,294	0.0013	0.9987	73.23
47.5	1,830,679	28,006	0.0153	0.9847	73.13
48.5	1,796,127	13,347	0.0074	0.9926	72.02
49.5	1,686,210	6,080	0.0036	0.9964	71.48
50.5	1,677,142	9,488	0.0057	0.9943	71.22
51.5	1,667,756	4,614	0.0028	0.9972	70.82
52.5	1,663,125	7,402	0.0045	0.9955	70.62
53.5	1,650,106	29	0.0000	1.0000	70.31
54.5	1,552,487	216,301	0.1393	0.8607	70.31
55.5	1,329,203	29,161	0.0219	0.9781	60.51
56.5	1,155,809	1,657	0.0014	0.9986	59.18
57.5	1,150,116	15,965	0.0139	0.9861	59.10
58.5	1,150,338	502	0.0004	0.9996	58.28
59.5	1,114,705	28,185	0.0253	0.9747	58.25
60.5	1,050,478	15,073	0.0143	0.9857	56.78
61.5	1,021,846	46,628	0.0456	0.9544	55.97
62.5	556,060	4,187	0.0075	0.9925	53.41
63.5	547,150	188	0.0003	0.9997	53.01
64.5	545,729	2,527	0.0046	0.9954	52.99
65.5	445,896	3,164	0.0071	0.9929	52.75
66.5	464,611	36	0.0001	0.9999	52.37
67.5	406,325	762	0.0019	0.9981	52.37
68.5	336,386	1,548	0.0046	0.9954	52.27
69.5	333,741		0.0000	1.0000	52.03
70.5	100,882	2,354	0.0233	0.9767	52.03
71.5	98,501	191	0.0019	0.9981	50.82
72.5	97,560	22,223	0.2278	0.7722	50.72
73.5	71,755	2,525	0.0352	0.9648	39.16
74.5	68,888		0.0000	1.0000	37.79
75.5	68,888	308	0.0045	0.9955	37.79
76.5	66,706		0.0000	1.0000	37.62
77.5	66,706		0.0000	1.0000	37.62
78.5	65,203		0.0000	1.0000	37.62

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PORTLAND GENERAL ELECTRIC

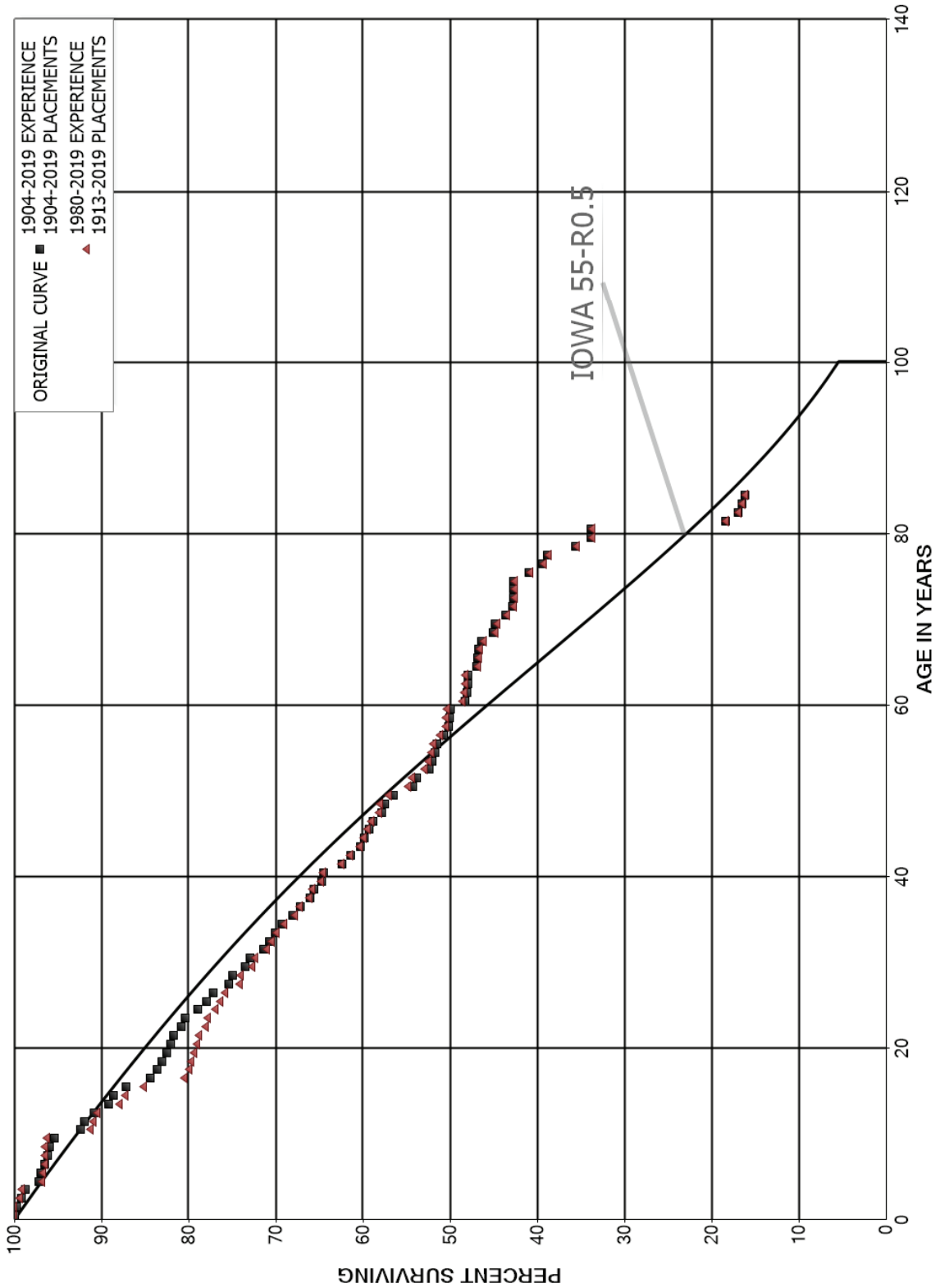
ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019 EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	63,540	160	0.0025	0.9975	37.62
80.5	62,990	498	0.0079	0.9921	37.52
81.5	62,491		0.0000	1.0000	37.23
82.5	62,446		0.0000	1.0000	37.23
83.5	62,122	22	0.0003	0.9997	37.23
84.5	61,382		0.0000	1.0000	37.21
85.5	59,071		0.0000	1.0000	37.21
86.5	54,042	4,628	0.0856	0.9144	37.21
87.5	49,414	941	0.0190	0.9810	34.03
88.5	43,381	1,123	0.0259	0.9741	33.38
89.5	42,218		0.0000	1.0000	32.51
90.5	42,218		0.0000	1.0000	32.51
91.5	42,116		0.0000	1.0000	32.51
92.5	41,208		0.0000	1.0000	32.51
93.5	41,039	3,245	0.0791	0.9209	32.51
94.5	25,444		0.0000	1.0000	29.94
95.5	20,524		0.0000	1.0000	29.94
96.5	20,408		0.0000	1.0000	29.94
97.5	19,514		0.0000	1.0000	29.94
98.5	19,514		0.0000	1.0000	29.94
99.5	18,755		0.0000	1.0000	29.94
100.5	18,755		0.0000	1.0000	29.94
101.5	18,755		0.0000	1.0000	29.94
102.5	18,755		0.0000	1.0000	29.94
103.5	18,755		0.0000	1.0000	29.94
104.5	18,755		0.0000	1.0000	29.94
105.5	18,755	3	0.0002	0.9998	29.94
106.5					29.94

PORTLAND GENERAL ELECTRIC
ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2019 EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,222,874	4,917	0.0009	0.9991	100.00
0.5	4,808,227	9,810	0.0020	0.9980	99.91
1.5	4,718,888	25,892	0.0055	0.9945	99.70
2.5	4,672,922	19,591	0.0042	0.9958	99.15
3.5	4,185,816	65,900	0.0157	0.9843	98.74
4.5	4,092,168	12,286	0.0030	0.9970	97.18
5.5	4,052,034	17,088	0.0042	0.9958	96.89
6.5	3,824,205	11,702	0.0031	0.9969	96.48
7.5	3,762,340	11,128	0.0030	0.9970	96.19
8.5	3,702,048	18,586	0.0050	0.9950	95.90
9.5	3,644,170	115,154	0.0316	0.9684	95.42
10.5	3,438,769	16,657	0.0048	0.9952	92.41
11.5	3,220,748	37,900	0.0118	0.9882	91.96
12.5	3,098,906	56,773	0.0183	0.9817	90.88
13.5	2,945,047	20,731	0.0070	0.9930	89.21
14.5	2,809,863	45,945	0.0164	0.9836	88.59
15.5	2,704,248	85,289	0.0315	0.9685	87.14
16.5	2,552,646	23,203	0.0091	0.9909	84.39
17.5	2,525,917	18,144	0.0072	0.9928	83.62
18.5	2,482,659	16,918	0.0068	0.9932	83.02
19.5	2,465,131	11,851	0.0048	0.9952	82.45
20.5	2,349,327	9,956	0.0042	0.9958	82.06
21.5	2,288,905	25,762	0.0113	0.9887	81.71
22.5	1,995,125	9,021	0.0045	0.9955	80.79
23.5	1,948,028	34,633	0.0178	0.9822	80.43
24.5	1,897,207	23,953	0.0126	0.9874	79.00
25.5	1,871,644	20,045	0.0107	0.9893	78.00
26.5	1,799,535	40,543	0.0225	0.9775	77.16
27.5	1,691,807	11,638	0.0069	0.9931	75.42
28.5	1,662,870	31,087	0.0187	0.9813	74.91
29.5	1,580,244	12,279	0.0078	0.9922	73.51
30.5	1,554,483	33,030	0.0212	0.9788	72.93
31.5	1,516,617	14,030	0.0093	0.9907	71.38
32.5	1,499,994	12,962	0.0086	0.9914	70.72
33.5	1,482,474	18,097	0.0122	0.9878	70.11
34.5	1,458,950	25,587	0.0175	0.9825	69.26
35.5	1,430,727	18,692	0.0131	0.9869	68.04
36.5	1,388,490	22,202	0.0160	0.9840	67.15
37.5	1,361,722	8,884	0.0065	0.9935	66.08
38.5	1,341,087	19,526	0.0146	0.9854	65.65

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PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019 EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,173,839	4,072	0.0035	0.9965	64.69
40.5	1,160,902	37,079	0.0319	0.9681	64.47
41.5	1,120,006	17,504	0.0156	0.9844	62.41
42.5	1,101,200	20,243	0.0184	0.9816	61.43
43.5	1,058,883	8,163	0.0077	0.9923	60.30
44.5	1,038,833	9,566	0.0092	0.9908	59.84
45.5	947,941	7,433	0.0078	0.9922	59.29
46.5	937,293	15,031	0.0160	0.9840	58.82
47.5	919,155	5,740	0.0062	0.9938	57.88
48.5	912,919	15,407	0.0169	0.9831	57.52
49.5	855,395	34,039	0.0398	0.9602	56.55
50.5	821,299	6,975	0.0085	0.9915	54.30
51.5	813,684	20,966	0.0258	0.9742	53.84
52.5	788,351	6,098	0.0077	0.9923	52.45
53.5	778,988	5,118	0.0066	0.9934	52.04
54.5	751,364	2,918	0.0039	0.9961	51.70
55.5	748,446	10,965	0.0146	0.9854	51.50
56.5	458,561	5,453	0.0119	0.9881	50.75
57.5	452,156	940	0.0021	0.9979	50.14
58.5	449,182	720	0.0016	0.9984	50.04
59.5	447,801	14,966	0.0334	0.9666	49.96
60.5	431,201	1,696	0.0039	0.9961	48.29
61.5	426,937	896	0.0021	0.9979	48.10
62.5	53,155	54	0.0010	0.9990	48.00
63.5	49,568	1,068	0.0216	0.9784	47.95
64.5	48,500	66	0.0014	0.9986	46.92
65.5	47,802	110	0.0023	0.9977	46.85
66.5	47,621	357	0.0075	0.9925	46.74
67.5	46,498	1,383	0.0297	0.9703	46.39
68.5	45,074	210	0.0047	0.9953	45.02
69.5	44,864	1,187	0.0264	0.9736	44.81
70.5	43,474	734	0.0169	0.9831	43.62
71.5	42,739	151	0.0035	0.9965	42.88
72.5	42,517		0.0000	1.0000	42.73
73.5	42,389	17	0.0004	0.9996	42.73
74.5	42,332	1,691	0.0400	0.9600	42.71
75.5	40,372	1,616	0.0400	0.9600	41.01
76.5	38,756	528	0.0136	0.9864	39.37
77.5	38,047	3,196	0.0840	0.9160	38.83
78.5	34,851	1,662	0.0477	0.9523	35.57

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PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019 EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	33,164	40	0.0012	0.9988	33.87
80.5	33,064	15,045	0.4550	0.5450	33.83
81.5	17,332	1,452	0.0838	0.9162	18.44
82.5	15,880	322	0.0203	0.9797	16.89
83.5	15,545	311	0.0200	0.9800	16.55
84.5	15,179	404	0.0266	0.9734	16.22
85.5	14,775	466	0.0315	0.9685	15.79
86.5	14,309	45	0.0031	0.9969	15.29
87.5	14,265	8	0.0005	0.9995	15.24
88.5	14,257		0.0000	1.0000	15.23
89.5	14,182		0.0000	1.0000	15.23
90.5	14,182		0.0000	1.0000	15.23
91.5	14,182		0.0000	1.0000	15.23
92.5	14,182	8,272	0.5832	0.4168	15.23
93.5	2,698		0.0000	1.0000	6.35
94.5	1,216	1,098	0.9033	0.0967	6.35
95.5	118		0.0000	1.0000	0.61
96.5	118		0.0000	1.0000	0.61
97.5	118		0.0000	1.0000	0.61
98.5	118		0.0000	1.0000	0.61
99.5	118		0.0000	1.0000	0.61
100.5	118		0.0000	1.0000	0.61
101.5	118		0.0000	1.0000	0.61
102.5	118		0.0000	1.0000	0.61
103.5	118		0.0000	1.0000	0.61
104.5	118		0.0000	1.0000	0.61
105.5	118		0.0000	1.0000	0.61
106.5					0.61

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PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2019 EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,197,546		0.0000	1.0000	100.00
0.5	2,825,998	1,905	0.0007	0.9993	100.00
1.5	2,761,677	17,765	0.0064	0.9936	99.93
2.5	2,749,155	6,374	0.0023	0.9977	99.29
3.5	2,303,390	54,746	0.0238	0.9762	99.06
4.5	2,251,530	907	0.0004	0.9996	96.71
5.5	2,234,852	5,750	0.0026	0.9974	96.67
6.5	2,036,496		0.0000	1.0000	96.42
7.5	1,993,182	58	0.0000	1.0000	96.42
8.5	1,978,967	5,125	0.0026	0.9974	96.41
9.5	1,950,561	100,353	0.0514	0.9486	96.16
10.5	1,781,398	6,761	0.0038	0.9962	91.22
11.5	1,590,067	7,441	0.0047	0.9953	90.87
12.5	1,527,728	43,337	0.0284	0.9716	90.45
13.5	1,417,722	10,667	0.0075	0.9925	87.88
14.5	1,349,930	33,335	0.0247	0.9753	87.22
15.5	1,272,535	69,771	0.0548	0.9452	85.07
16.5	1,615,373	10,512	0.0065	0.9935	80.40
17.5	1,620,539	6,035	0.0037	0.9963	79.88
18.5	1,603,777	6,909	0.0043	0.9957	79.58
19.5	1,601,979	6,187	0.0039	0.9961	79.24
20.5	1,515,844	4,215	0.0028	0.9972	78.93
21.5	1,468,962	13,679	0.0093	0.9907	78.71
22.5	1,720,988	5,082	0.0030	0.9970	77.98
23.5	1,713,361	20,736	0.0121	0.9879	77.75
24.5	1,684,016	10,312	0.0061	0.9939	76.81
25.5	1,704,615	14,581	0.0086	0.9914	76.34
26.5	1,644,373	34,831	0.0212	0.9788	75.68
27.5	1,549,303	3,982	0.0026	0.9974	74.08
28.5	1,530,911	26,284	0.0172	0.9828	73.89
29.5	1,468,314	7,225	0.0049	0.9951	72.62
30.5	1,458,441	25,787	0.0177	0.9823	72.27
31.5	1,429,679	12,737	0.0089	0.9911	70.99
32.5	1,415,975	10,852	0.0077	0.9923	70.36
33.5	1,402,353	17,322	0.0124	0.9876	69.82
34.5	1,380,667	24,868	0.0180	0.9820	68.95
35.5	1,353,665	9,984	0.0074	0.9926	67.71
36.5	1,320,217	21,566	0.0163	0.9837	67.21
37.5	1,295,165	8,042	0.0062	0.9938	66.11
38.5	1,275,438	18,990	0.0149	0.9851	65.70

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PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019 EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,108,901	3,643	0.0033	0.9967	64.73
40.5	1,097,365	35,525	0.0324	0.9676	64.51
41.5	1,058,490	16,579	0.0157	0.9843	62.42
42.5	1,040,823	19,339	0.0186	0.9814	61.45
43.5	999,495	7,112	0.0071	0.9929	60.30
44.5	980,515	7,351	0.0075	0.9925	59.88
45.5	892,049	6,723	0.0075	0.9925	59.43
46.5	882,167	14,489	0.0164	0.9836	58.98
47.5	864,573	1,296	0.0015	0.9985	58.01
48.5	864,325	15,065	0.0174	0.9826	57.92
49.5	810,970	31,384	0.0387	0.9613	56.91
50.5	780,940	6,119	0.0078	0.9922	54.71
51.5	775,409	20,655	0.0266	0.9734	54.28
52.5	752,963	6,005	0.0080	0.9920	52.84
53.5	743,705	5,044	0.0068	0.9932	52.42
54.5	734,667	2,908	0.0040	0.9960	52.06
55.5	732,341	10,953	0.0150	0.9850	51.85
56.5	442,875	5,451	0.0123	0.9877	51.08
57.5	436,865	939	0.0022	0.9978	50.45
58.5	434,266	720	0.0017	0.9983	50.34
59.5	433,575	14,966	0.0345	0.9655	50.26
60.5	416,974	1,696	0.0041	0.9959	48.52
61.5	412,711	896	0.0022	0.9978	48.33
62.5	38,928	54	0.0014	0.9986	48.22
63.5	35,341	1,068	0.0302	0.9698	48.15
64.5	34,273	66	0.0019	0.9981	46.70
65.5	33,575	110	0.0033	0.9967	46.61
66.5	47,621	357	0.0075	0.9925	46.46
67.5	46,498	1,383	0.0297	0.9703	46.11
68.5	45,074	210	0.0047	0.9953	44.74
69.5	44,864	1,187	0.0264	0.9736	44.53
70.5	43,474	734	0.0169	0.9831	43.35
71.5	42,739	151	0.0035	0.9965	42.62
72.5	42,517		0.0000	1.0000	42.47
73.5	42,389	17	0.0004	0.9996	42.47
74.5	42,332	1,691	0.0400	0.9600	42.45
75.5	40,372	1,616	0.0400	0.9600	40.75
76.5	38,756	528	0.0136	0.9864	39.12
77.5	38,047	3,196	0.0840	0.9160	38.59
78.5	34,851	1,662	0.0477	0.9523	35.35

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PORTLAND GENERAL ELECTRIC

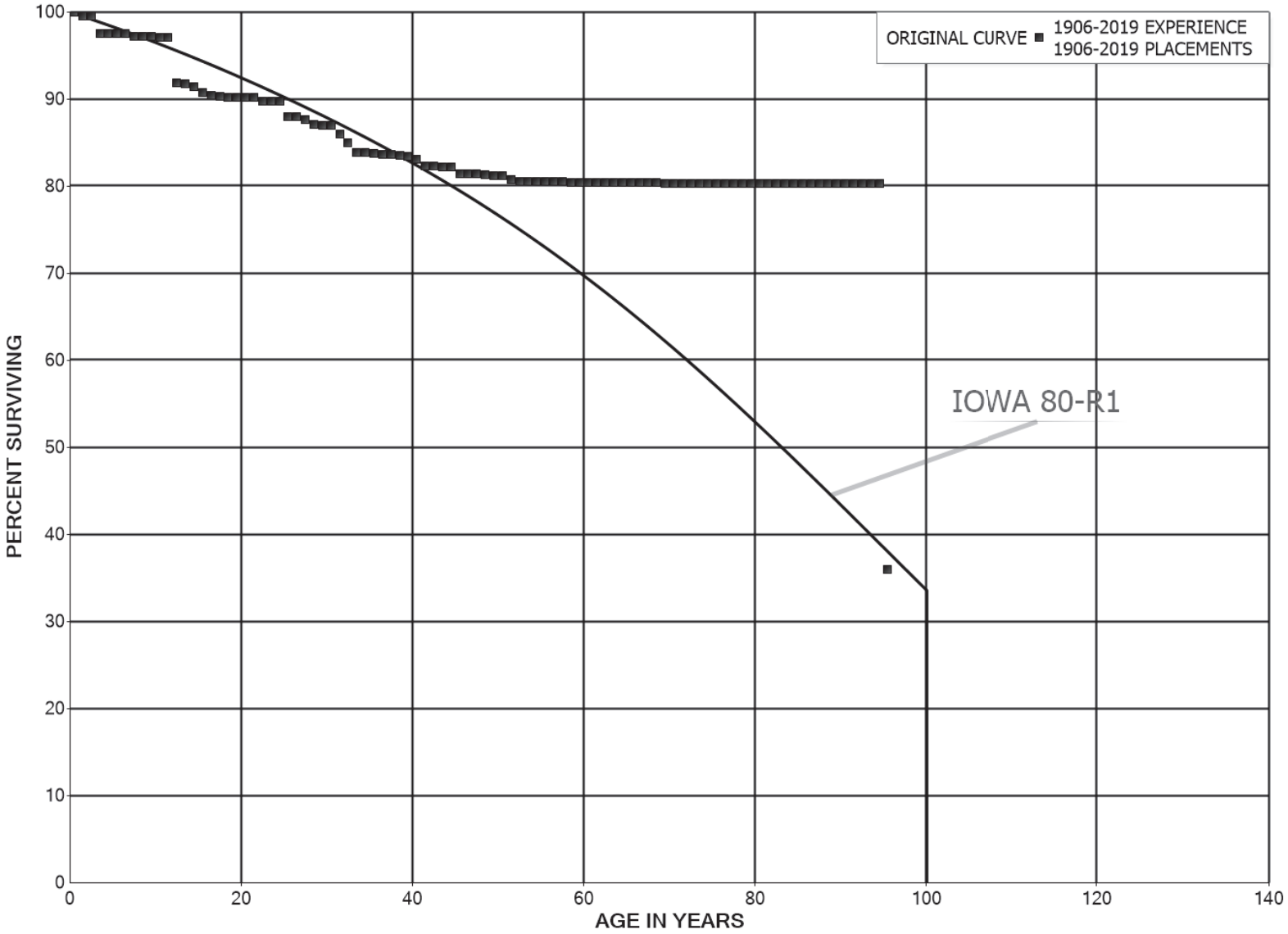
ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019 EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	33,164	40	0.0012	0.9988	33.66
80.5	33,064	15,045	0.4550	0.5450	33.62
81.5	17,332	1,452	0.0838	0.9162	18.32
82.5	15,880	322	0.0203	0.9797	16.79
83.5	15,545	311	0.0200	0.9800	16.45
84.5	15,179	404	0.0266	0.9734	16.12
85.5	14,775	466	0.0315	0.9685	15.69
86.5	14,309	45	0.0031	0.9969	15.20
87.5	14,265	8	0.0005	0.9995	15.15
88.5	14,257		0.0000	1.0000	15.14
89.5	14,182		0.0000	1.0000	15.14
90.5	14,182		0.0000	1.0000	15.14
91.5	14,182		0.0000	1.0000	15.14
92.5	14,182	8,272	0.5832	0.4168	15.14
93.5	2,698		0.0000	1.0000	6.31
94.5	1,216	1,098	0.9033	0.0967	6.31
95.5	118		0.0000	1.0000	0.61
96.5	118		0.0000	1.0000	0.61
97.5	118		0.0000	1.0000	0.61
98.5	118		0.0000	1.0000	0.61
99.5	118		0.0000	1.0000	0.61
100.5	118		0.0000	1.0000	0.61
101.5	118		0.0000	1.0000	0.61
102.5	118		0.0000	1.0000	0.61
103.5	118		0.0000	1.0000	0.61
104.5	118		0.0000	1.0000	0.61
105.5	118		0.0000	1.0000	0.61
106.5					0.61

PORTLAND GENERAL ELECTRIC
ACCOUNT 336 ROADS, RAILROADS AND BRIDGES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2019 EXPERIENCE BAND 1906-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,989,906	22	0.0000	1.0000	100.00
0.5	16,048,287	72,772	0.0045	0.9955	100.00
1.5	15,841,455	546	0.0000	1.0000	99.55
2.5	15,145,015	308,533	0.0204	0.9796	99.54
3.5	13,133,206	38	0.0000	1.0000	97.52
4.5	12,770,589	251	0.0000	1.0000	97.51
5.5	12,770,339	128	0.0000	1.0000	97.51
6.5	11,618,320	36,673	0.0032	0.9968	97.51
7.5	11,274,601	133	0.0000	1.0000	97.20
8.5	11,041,695	4,617	0.0004	0.9996	97.20
9.5	10,572,948	11,647	0.0011	0.9989	97.16
10.5	10,008,785	820	0.0001	0.9999	97.06
11.5	9,338,035	506,273	0.0542	0.9458	97.05
12.5	7,987,871	1,899	0.0002	0.9998	91.79
13.5	7,941,216	35,830	0.0045	0.9955	91.76
14.5	7,568,372	51,028	0.0067	0.9933	91.35
15.5	7,370,046	23,135	0.0031	0.9969	90.73
16.5	7,231,165	14,624	0.0020	0.9980	90.45
17.5	7,063,987	3,891	0.0006	0.9994	90.27
18.5	6,895,904	827	0.0001	0.9999	90.22
19.5	6,798,352	2,024	0.0003	0.9997	90.21
20.5	6,234,858	3,792	0.0006	0.9994	90.18
21.5	6,089,348	26,161	0.0043	0.9957	90.12
22.5	6,018,434	511	0.0001	0.9999	89.74
23.5	5,947,286	2,077	0.0003	0.9997	89.73
24.5	5,615,689	111,316	0.0198	0.9802	89.70
25.5	5,485,913	276	0.0001	0.9999	87.92
26.5	5,170,456	20,130	0.0039	0.9961	87.92
27.5	5,079,758	27,367	0.0054	0.9946	87.57
28.5	5,052,392	5,761	0.0011	0.9989	87.10
29.5	4,976,645	3,869	0.0008	0.9992	87.00
30.5	4,967,328	57,216	0.0115	0.9885	86.93
31.5	4,882,037	54,569	0.0112	0.9888	85.93
32.5	4,808,050	61,810	0.0129	0.9871	84.97
33.5	4,714,416	504	0.0001	0.9999	83.88
34.5	4,713,912	8,662	0.0018	0.9982	83.87
35.5	4,704,579	2,839	0.0006	0.9994	83.72
36.5	4,701,623	30	0.0000	1.0000	83.67
37.5	4,700,519	6,989	0.0015	0.9985	83.67
38.5	4,640,555	8,189	0.0018	0.9982	83.54

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PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2019 EXPERIENCE BAND 1906-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,338,928	14,987	0.0035	0.9965	83.39
40.5	4,104,508	37,936	0.0092	0.9908	83.11
41.5	4,023,988	1,978	0.0005	0.9995	82.34
42.5	4,014,513	3,372	0.0008	0.9992	82.30
43.5	4,010,764	4,835	0.0012	0.9988	82.23
44.5	4,005,875	34,957	0.0087	0.9913	82.13
45.5	3,768,373	192	0.0001	0.9999	81.41
46.5	3,767,831	68	0.0000	1.0000	81.41
47.5	3,767,763	7,248	0.0019	0.9981	81.41
48.5	3,759,970	2,123	0.0006	0.9994	81.25
49.5	3,737,932	1,373	0.0004	0.9996	81.20
50.5	3,683,890	19,129	0.0052	0.9948	81.17
51.5	3,664,753	10,579	0.0029	0.9971	80.75
52.5	3,652,832	7	0.0000	1.0000	80.52
53.5	3,618,518	1,549	0.0004	0.9996	80.52
54.5	3,560,291	890	0.0002	0.9998	80.49
55.5	3,542,130	543	0.0002	0.9998	80.47
56.5	2,972,492	10	0.0000	1.0000	80.45
57.5	2,962,753	3,155	0.0011	0.9989	80.45
58.5	2,953,656	616	0.0002	0.9998	80.37
59.5	2,948,250		0.0000	1.0000	80.35
60.5	2,924,487	168	0.0001	0.9999	80.35
61.5	2,248,623		0.0000	1.0000	80.35
62.5	1,706,749		0.0000	1.0000	80.35
63.5	1,675,680		0.0000	1.0000	80.35
64.5	1,673,733		0.0000	1.0000	80.35
65.5	1,667,935		0.0000	1.0000	80.35
66.5	1,643,945		0.0000	1.0000	80.35
67.5	1,643,945		0.0000	1.0000	80.35
68.5	1,643,945	240	0.0001	0.9999	80.35
69.5	1,643,581		0.0000	1.0000	80.33
70.5	1,643,429		0.0000	1.0000	80.33
71.5	1,643,429	908	0.0006	0.9994	80.33
72.5	1,635,326		0.0000	1.0000	80.29
73.5	1,628,948		0.0000	1.0000	80.29
74.5	1,628,948		0.0000	1.0000	80.29
75.5	1,628,789		0.0000	1.0000	80.29
76.5	1,627,750		0.0000	1.0000	80.29
77.5	1,627,750		0.0000	1.0000	80.29
78.5	1,627,724		0.0000	1.0000	80.29

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PORTLAND GENERAL ELECTRIC

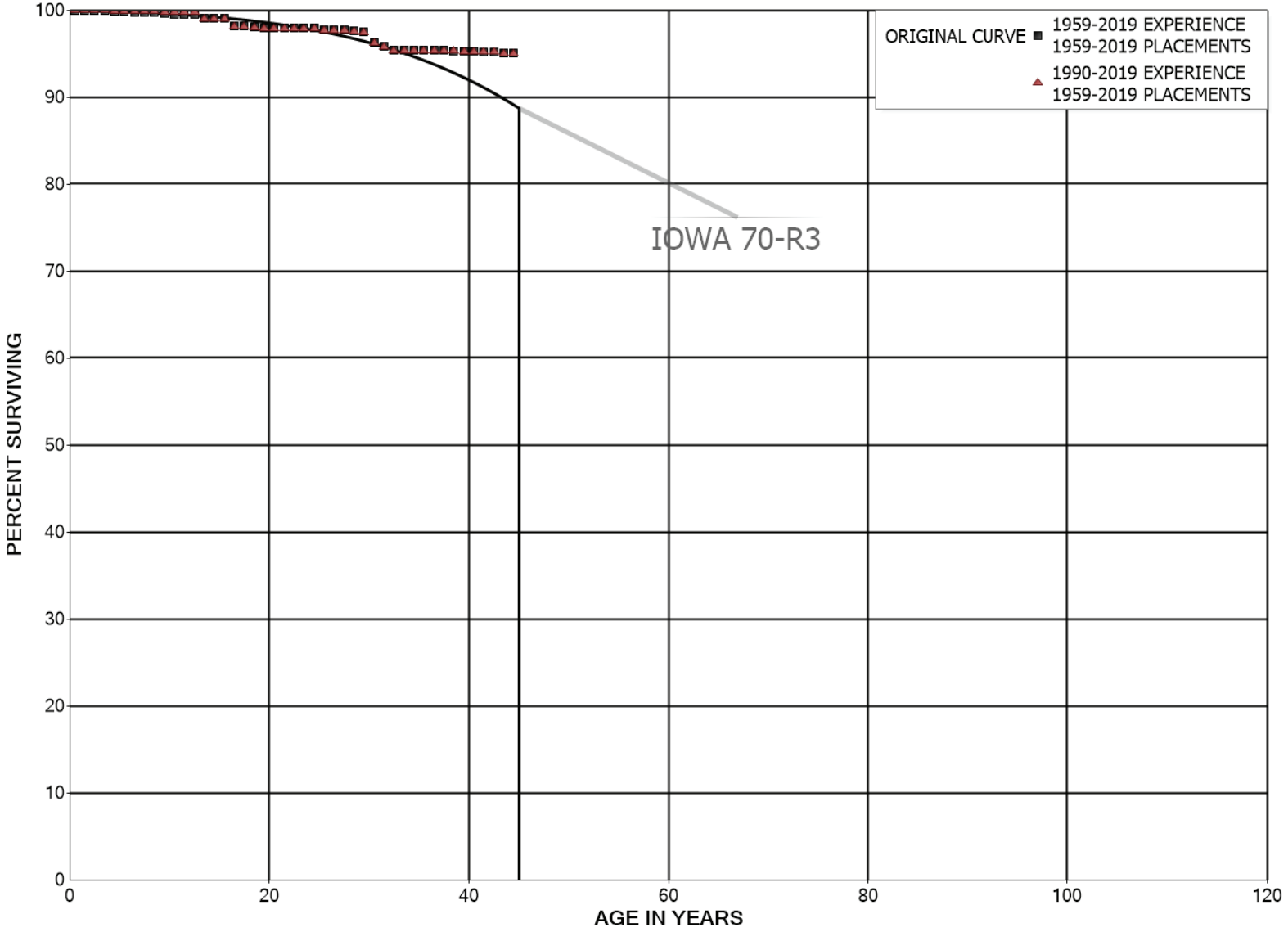
ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2019 EXPERIENCE BAND 1906-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,624,442		0.0000	1.0000	80.29
80.5	1,621,899		0.0000	1.0000	80.29
81.5	1,621,441		0.0000	1.0000	80.29
82.5	1,565,279		0.0000	1.0000	80.29
83.5	1,563,544		0.0000	1.0000	80.29
84.5	1,563,544		0.0000	1.0000	80.29
85.5	1,563,544	766	0.0005	0.9995	80.29
86.5	1,562,779		0.0000	1.0000	80.25
87.5	1,562,779		0.0000	1.0000	80.25
88.5	1,562,779		0.0000	1.0000	80.25
89.5	1,557,842		0.0000	1.0000	80.25
90.5	1,557,842		0.0000	1.0000	80.25
91.5	1,553,264		0.0000	1.0000	80.25
92.5	1,551,765		0.0000	1.0000	80.25
93.5	1,548,219		0.0000	1.0000	80.25
94.5	134,920	74,405	0.5515	0.4485	80.25
95.5	60,516		0.0000	1.0000	35.99
96.5	60,516		0.0000	1.0000	35.99
97.5	23,287		0.0000	1.0000	35.99
98.5	23,287		0.0000	1.0000	35.99
99.5	23,287		0.0000	1.0000	35.99
100.5	23,287		0.0000	1.0000	35.99
101.5	23,287		0.0000	1.0000	35.99
102.5	23,287		0.0000	1.0000	35.99
103.5	23,287		0.0000	1.0000	35.99
104.5	23,287		0.0000	1.0000	35.99
105.5	23,287		0.0000	1.0000	35.99
106.5					35.99

PORTLAND GENERAL ELECTRIC
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2019 EXPERIENCE BAND 1959-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	189,958,179	47	0.0000	1.0000	100.00
0.5	187,653,070	13,411	0.0001	0.9999	100.00
1.5	185,820,011	105,342	0.0006	0.9994	99.99
2.5	210,552,966	37,397	0.0002	0.9998	99.94
3.5	134,324,388	71,382	0.0005	0.9995	99.92
4.5	131,108,693	63,128	0.0005	0.9995	99.87
5.5	85,396,649	97,455	0.0011	0.9989	99.82
6.5	84,726,390	14,000	0.0002	0.9998	99.70
7.5	83,320,358	9,569	0.0001	0.9999	99.69
8.5	82,825,307	84,646	0.0010	0.9990	99.68
9.5	82,352,402	19,888	0.0002	0.9998	99.57
10.5	82,170,507	1	0.0000	1.0000	99.55
11.5	81,964,494	1,212	0.0000	1.0000	99.55
12.5	41,679,791	205,279	0.0049	0.9951	99.55
13.5	41,188,467	5,812	0.0001	0.9999	99.06
14.5	40,342,879	480	0.0000	1.0000	99.04
15.5	39,691,105	363,960	0.0092	0.9908	99.04
16.5	38,083,788	1,979	0.0001	0.9999	98.13
17.5	37,963,549	26,639	0.0007	0.9993	98.13
18.5	37,861,159	51,744	0.0014	0.9986	98.06
19.5	37,638,504	1,070	0.0000	1.0000	97.93
20.5	37,448,070	2,276	0.0001	0.9999	97.92
21.5	36,878,944		0.0000	1.0000	97.92
22.5	36,512,904	3,751	0.0001	0.9999	97.92
23.5	36,017,858		0.0000	1.0000	97.91
24.5	26,408,191	55,637	0.0021	0.9979	97.91
25.5	26,311,187	7,303	0.0003	0.9997	97.70
26.5	25,995,580		0.0000	1.0000	97.67
27.5	25,860,832	23,325	0.0009	0.9991	97.67
28.5	25,727,415	15,458	0.0006	0.9994	97.59
29.5	25,674,654	341,405	0.0133	0.9867	97.53
30.5	25,320,343	99,379	0.0039	0.9961	96.23
31.5	24,954,285	111,774	0.0045	0.9955	95.85
32.5	24,269,747		0.0000	1.0000	95.42
33.5	23,766,056	3,730	0.0002	0.9998	95.42
34.5	23,762,292	3,065	0.0001	0.9999	95.41
35.5	23,725,446		0.0000	1.0000	95.40
36.5	23,725,446	3,574	0.0002	0.9998	95.40
37.5	23,721,873	12,882	0.0005	0.9995	95.38
38.5	21,515,130	18,097	0.0008	0.9992	95.33

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PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2019 EXPERIENCE BAND 1959-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,149,512	1,634	0.0001	0.9999	95.25
40.5	20,907,234	5,832	0.0003	0.9997	95.24
41.5	19,976,399		0.0000	1.0000	95.22
42.5	14,526,171	29,134	0.0020	0.9980	95.22
43.5	14,497,037		0.0000	1.0000	95.03
44.5	14,497,037		0.0000	1.0000	95.03
45.5					95.03

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PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	163,266,660		0.0000	1.0000	100.00
0.5	160,974,503		0.0000	1.0000	100.00
1.5	159,469,727	102,974	0.0006	0.9994	100.00
2.5	184,777,813		0.0000	1.0000	99.94
3.5	109,289,547	71,374	0.0007	0.9993	99.94
4.5	106,073,894	23,942	0.0002	0.9998	99.87
5.5	60,439,882		0.0000	1.0000	99.85
6.5	59,867,077	13,668	0.0002	0.9998	99.85
7.5	58,496,082	9,569	0.0002	0.9998	99.82
8.5	60,204,460	27,179	0.0005	0.9995	99.81
9.5	60,136,542	18,497	0.0003	0.9997	99.76
10.5	60,220,008		0.0000	1.0000	99.73
11.5	60,965,832		0.0000	1.0000	99.73
12.5	26,855,546	204,848	0.0076	0.9924	99.73
13.5	26,364,652	5,812	0.0002	0.9998	98.97
14.5	25,519,064	480	0.0000	1.0000	98.95
15.5	39,665,539	363,932	0.0092	0.9908	98.95
16.5	38,083,041	1,979	0.0001	0.9999	98.04
17.5	37,962,802	26,639	0.0007	0.9993	98.04
18.5	37,860,412	51,744	0.0014	0.9986	97.97
19.5	37,637,757	1,063	0.0000	1.0000	97.83
20.5	37,447,330	2,072	0.0001	0.9999	97.83
21.5	36,878,408		0.0000	1.0000	97.82
22.5	36,512,368	3,751	0.0001	0.9999	97.82
23.5	36,017,322		0.0000	1.0000	97.81
24.5	26,407,655	55,637	0.0021	0.9979	97.81
25.5	26,310,652	7,303	0.0003	0.9997	97.61
26.5	25,995,044		0.0000	1.0000	97.58
27.5	25,860,297	23,325	0.0009	0.9991	97.58
28.5	25,726,880	15,458	0.0006	0.9994	97.49
29.5	25,674,118	341,405	0.0133	0.9867	97.43
30.5	25,320,343	99,379	0.0039	0.9961	96.14
31.5	24,954,285	111,774	0.0045	0.9955	95.76
32.5	24,269,747		0.0000	1.0000	95.33
33.5	23,766,056	3,730	0.0002	0.9998	95.33
34.5	23,762,292	3,065	0.0001	0.9999	95.32
35.5	23,725,446		0.0000	1.0000	95.31
36.5	23,725,446	3,574	0.0002	0.9998	95.31
37.5	23,721,873	12,882	0.0005	0.9995	95.29
38.5	21,515,130	18,097	0.0008	0.9992	95.24

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PORTLAND GENERAL ELECTRIC

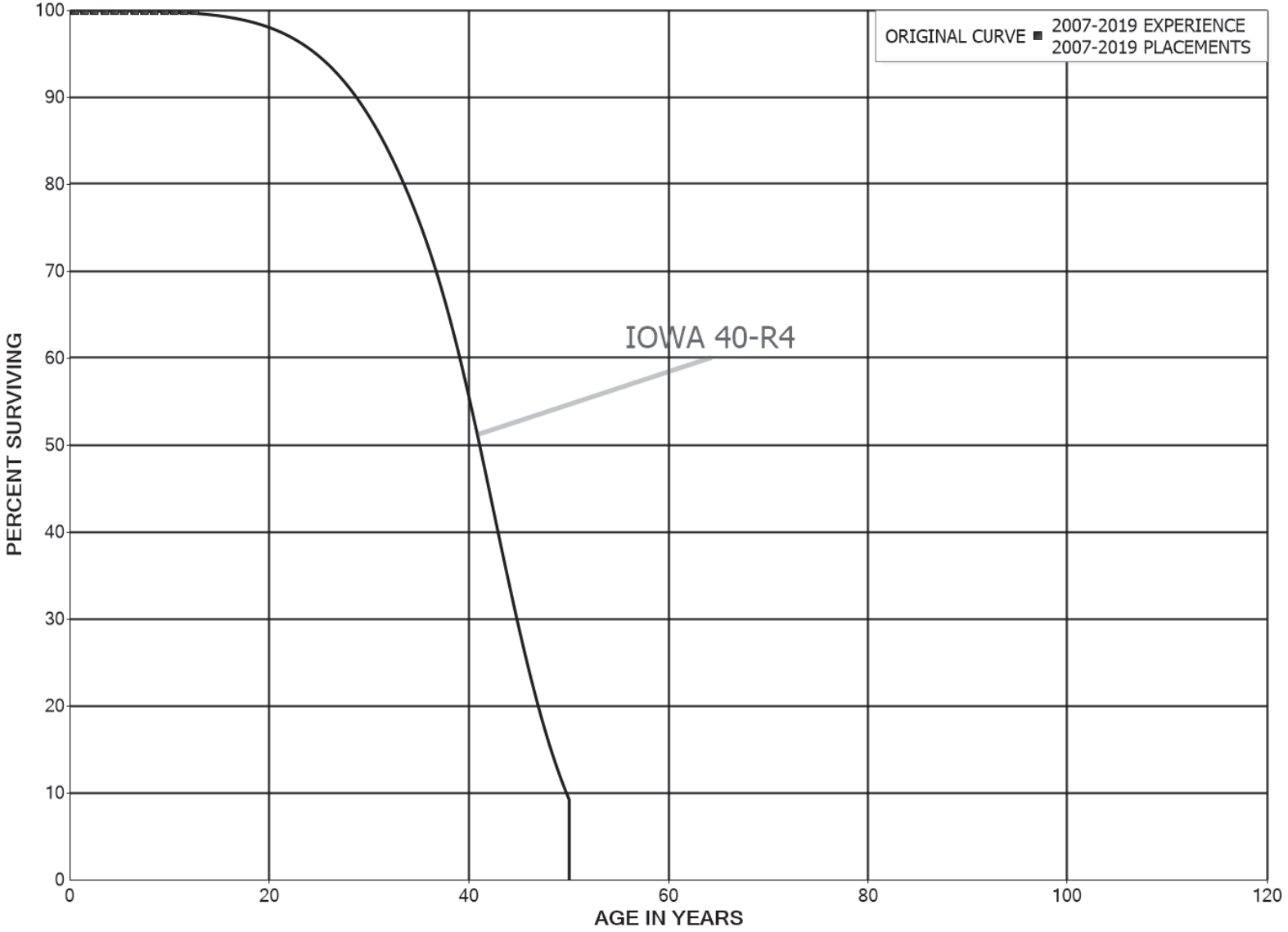
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,149,512	1,634	0.0001	0.9999	95.16
40.5	20,907,234	5,832	0.0003	0.9997	95.15
41.5	19,976,399		0.0000	1.0000	95.13
42.5	14,526,171	29,134	0.0020	0.9980	95.13
43.5	14,497,037		0.0000	1.0000	94.93
44.5	14,497,037		0.0000	1.0000	94.93
45.5					94.93

PORTLAND GENERAL ELECTRIC
ACCOUNT 341.01 STRUCTURES AND IMPROVEMENTS - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

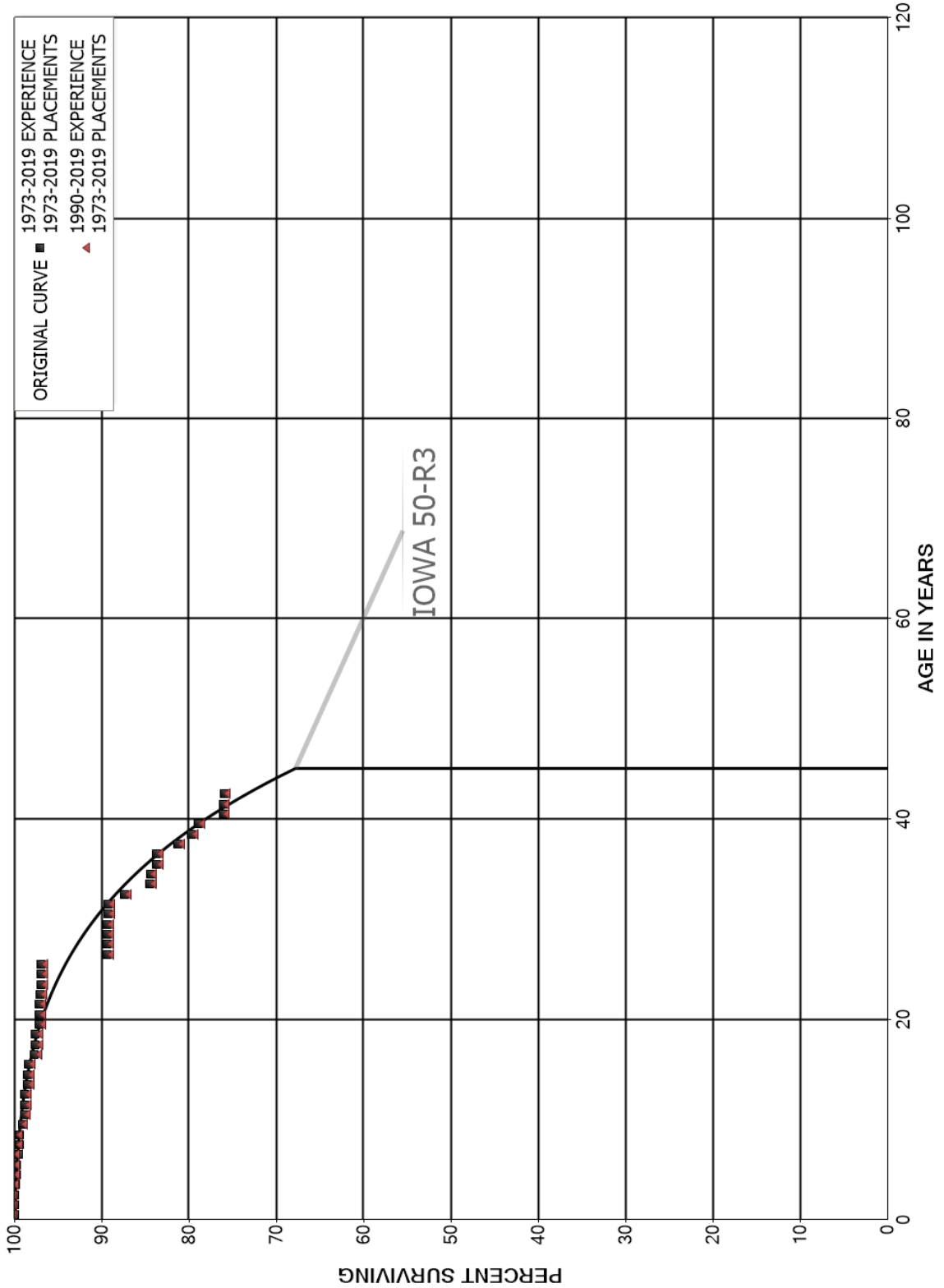
ACCOUNT 341.01 STRUCTURES AND IMPROVEMENTS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,718,221		0.0000	1.0000	100.00
0.5	53,192,684		0.0000	1.0000	100.00
1.5	51,863,343		0.0000	1.0000	100.00
2.5	51,353,796		0.0000	1.0000	100.00
3.5	51,157,177		0.0000	1.0000	100.00
4.5	51,147,782		0.0000	1.0000	100.00
5.5	32,817,311		0.0000	1.0000	100.00
6.5	32,817,311		0.0000	1.0000	100.00
7.5	32,704,456		0.0000	1.0000	100.00
8.5	32,458,390		0.0000	1.0000	100.00
9.5	17,140,226		0.0000	1.0000	100.00
10.5	7,182,119		0.0000	1.0000	100.00
11.5	7,154,228		0.0000	1.0000	100.00
12.5					100.00

PORTLAND GENERAL ELECTRIC
ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1973-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	216,053,136		0.0000	1.0000	100.00
0.5	212,559,522	54,281	0.0003	0.9997	100.00
1.5	212,426,062	56,977	0.0003	0.9997	99.97
2.5	164,506,681	190,608	0.0012	0.9988	99.95
3.5	141,038,631	157,706	0.0011	0.9989	99.83
4.5	138,280,508	11,768	0.0001	0.9999	99.72
5.5	132,724,875	223,874	0.0017	0.9983	99.71
6.5	131,083,169	226,135	0.0017	0.9983	99.54
7.5	129,794,381	12,390	0.0001	0.9999	99.37
8.5	126,488,420	411,060	0.0032	0.9968	99.36
9.5	125,765,573	217,129	0.0017	0.9983	99.04
10.5	123,126,849	72,013	0.0006	0.9994	98.87
11.5	122,573,297		0.0000	1.0000	98.81
12.5	113,433,047	341,320	0.0030	0.9970	98.81
13.5	112,570,329	24,000	0.0002	0.9998	98.51
14.5	111,801,967	75,978	0.0007	0.9993	98.49
15.5	111,536,377	838,877	0.0075	0.9925	98.43
16.5	110,554,337	104,159	0.0009	0.9991	97.69
17.5	110,418,246		0.0000	1.0000	97.59
18.5	109,376,496	415,747	0.0038	0.9962	97.59
19.5	107,341,961	19,172	0.0002	0.9998	97.22
20.5	106,967,921	205	0.0000	1.0000	97.20
21.5	106,902,422	99,266	0.0009	0.9991	97.20
22.5	106,283,374	119,885	0.0011	0.9989	97.11
23.5	105,467,961	641	0.0000	1.0000	97.00
24.5	74,486,846		0.0000	1.0000	97.00
25.5	74,312,592	5,818,044	0.0783	0.9217	97.00
26.5	67,047,064		0.0000	1.0000	89.41
27.5	50,638,414		0.0000	1.0000	89.41
28.5	50,638,300	31,742	0.0006	0.9994	89.41
29.5	50,408,836	17,114	0.0003	0.9997	89.35
30.5	50,391,722	27,457	0.0005	0.9995	89.32
31.5	50,364,265	1,069,659	0.0212	0.9788	89.27
32.5	49,285,956	1,647,118	0.0334	0.9666	87.38
33.5	47,615,533	13,733	0.0003	0.9997	84.46
34.5	47,601,799	390,198	0.0082	0.9918	84.43
35.5	47,211,601		0.0000	1.0000	83.74
36.5	47,211,342	1,396,278	0.0296	0.9704	83.74
37.5	45,783,029	877,460	0.0192	0.9808	81.27
38.5	44,753,258	452,845	0.0101	0.9899	79.71

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PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1973-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,650,123	1,434,265	0.0353	0.9647	78.90
40.5	38,575,576		0.0000	1.0000	76.12
41.5	38,523,731	77,222	0.0020	0.9980	76.12
42.5	12,090,999		0.0000	1.0000	75.96
43.5	12,090,999		0.0000	1.0000	75.96
44.5	12,090,999		0.0000	1.0000	75.96
45.5					75.96

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PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	157,593,399		0.0000	1.0000	100.00
0.5	154,099,784	54,026	0.0004	0.9996	100.00
1.5	153,973,183	56,272	0.0004	0.9996	99.96
2.5	106,063,157	165,023	0.0016	0.9984	99.93
3.5	82,648,659	154,148	0.0019	0.9981	99.77
4.5	79,897,946		0.0000	1.0000	99.59
5.5	74,410,464	8,677	0.0001	0.9999	99.59
6.5	73,015,338	226,135	0.0031	0.9969	99.58
7.5	71,830,499	2,023	0.0000	1.0000	99.27
8.5	68,715,766	411,060	0.0060	0.9940	99.26
9.5	72,346,271	217,129	0.0030	0.9970	98.67
10.5	70,388,677	72,013	0.0010	0.9990	98.37
11.5	69,913,343		0.0000	1.0000	98.27
12.5	95,929,847	341,320	0.0036	0.9964	98.27
13.5	95,067,129	24,000	0.0003	0.9997	97.92
14.5	94,298,767	75,978	0.0008	0.9992	97.90
15.5	110,495,543	838,877	0.0076	0.9924	97.82
16.5	110,554,337	104,159	0.0009	0.9991	97.08
17.5	110,418,246		0.0000	1.0000	96.99
18.5	109,376,496	415,747	0.0038	0.9962	96.99
19.5	107,341,961	19,172	0.0002	0.9998	96.62
20.5	106,967,921	205	0.0000	1.0000	96.60
21.5	106,902,422	99,266	0.0009	0.9991	96.60
22.5	106,283,374	119,885	0.0011	0.9989	96.51
23.5	105,467,961	641	0.0000	1.0000	96.40
24.5	74,486,846		0.0000	1.0000	96.40
25.5	74,312,592	5,818,044	0.0783	0.9217	96.40
26.5	67,047,064		0.0000	1.0000	88.85
27.5	50,638,414		0.0000	1.0000	88.85
28.5	50,638,300	31,742	0.0006	0.9994	88.85
29.5	50,408,836	17,114	0.0003	0.9997	88.80
30.5	50,391,722	27,457	0.0005	0.9995	88.77
31.5	50,364,265	1,069,659	0.0212	0.9788	88.72
32.5	49,285,956	1,647,118	0.0334	0.9666	86.84
33.5	47,615,533	13,733	0.0003	0.9997	83.93
34.5	47,601,799	390,198	0.0082	0.9918	83.91
35.5	47,211,601		0.0000	1.0000	83.22
36.5	47,211,342	1,396,278	0.0296	0.9704	83.22
37.5	45,783,029	877,460	0.0192	0.9808	80.76
38.5	44,753,258	452,845	0.0101	0.9899	79.21

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PORTLAND GENERAL ELECTRIC

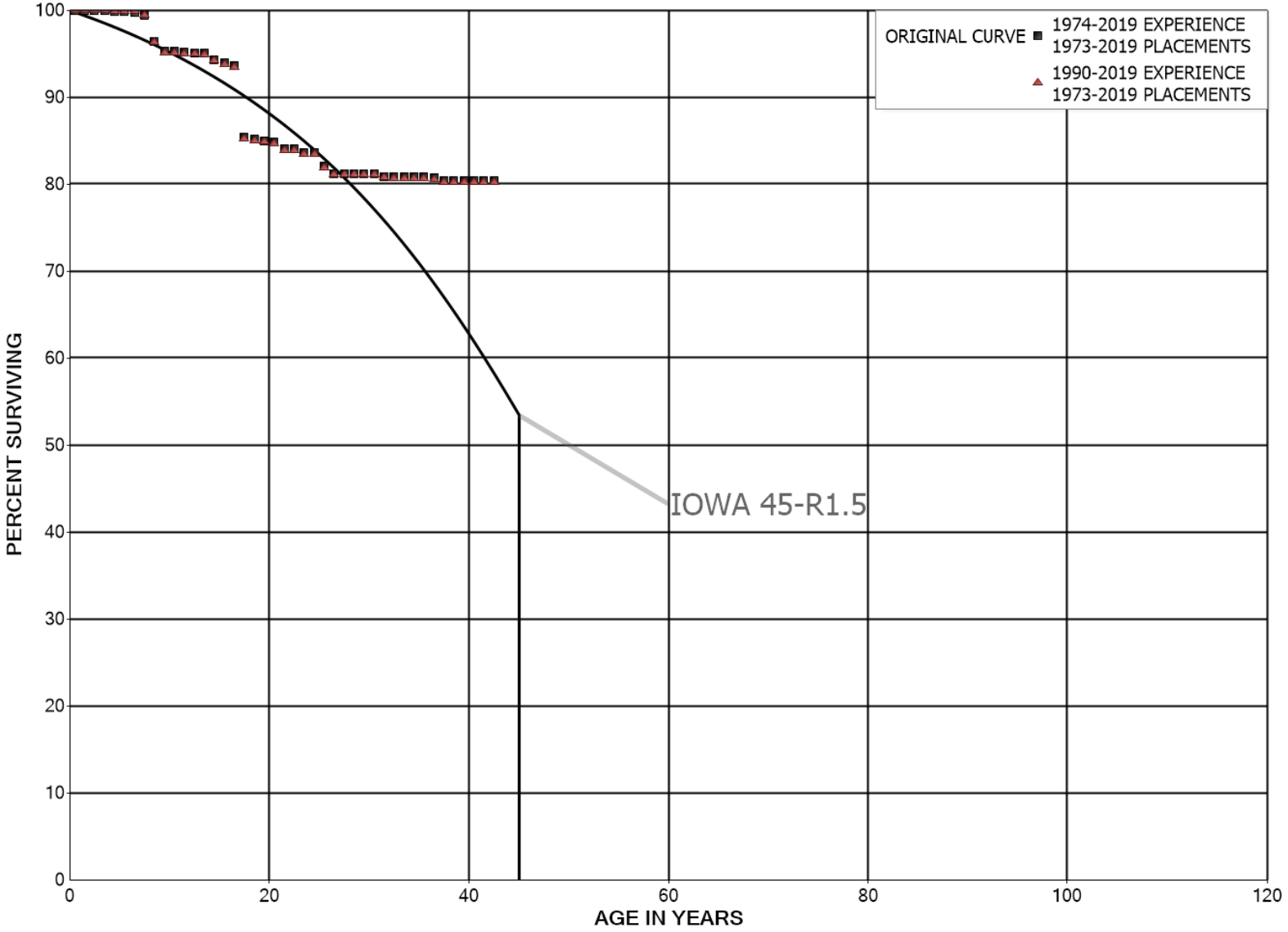
ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	40,650,123	1,434,265	0.0353	0.9647	78.41
40.5	38,575,576		0.0000	1.0000	75.64
41.5	38,523,731	77,222	0.0020	0.9980	75.64
42.5	12,090,999		0.0000	1.0000	75.49
43.5	12,090,999		0.0000	1.0000	75.49
44.5	12,090,999		0.0000	1.0000	75.49
45.5					75.49

PORTLAND GENERAL ELECTRIC
ACCOUNT 344 GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1974-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,098,627,436	55	0.0000	1.0000	100.00
0.5	1,080,004,060	62,055	0.0001	0.9999	100.00
1.5	1,071,714,692	559,704	0.0005	0.9995	99.99
2.5	1,067,504,124	367,026	0.0003	0.9997	99.94
3.5	677,994,390	123,519	0.0002	0.9998	99.91
4.5	656,954,197	16,447	0.0000	1.0000	99.89
5.5	441,345,930	483,874	0.0011	0.9989	99.89
6.5	436,186,822	1,691,607	0.0039	0.9961	99.78
7.5	429,946,712	12,838,799	0.0299	0.9701	99.39
8.5	377,752,471	4,408,196	0.0117	0.9883	96.42
9.5	368,077,314	193,302	0.0005	0.9995	95.30
10.5	366,305,838	456,565	0.0012	0.9988	95.25
11.5	361,886,144	107,540	0.0003	0.9997	95.13
12.5	182,642,762	117,511	0.0006	0.9994	95.10
13.5	181,926,992	1,346,245	0.0074	0.9926	95.04
14.5	180,239,562	732,280	0.0041	0.9959	94.34
15.5	174,342,336	672,876	0.0039	0.9961	93.95
16.5	156,446,574	13,755,472	0.0879	0.9121	93.59
17.5	141,149,957	333,369	0.0024	0.9976	85.36
18.5	138,734,571	276,265	0.0020	0.9980	85.16
19.5	136,619,277	319,920	0.0023	0.9977	84.99
20.5	94,304,969	797,160	0.0085	0.9915	84.79
21.5	93,638,948	6,112	0.0001	0.9999	84.07
22.5	93,325,161	553,190	0.0059	0.9941	84.07
23.5	90,192,055		0.0000	1.0000	83.57
24.5	17,734,544	317,835	0.0179	0.9821	83.57
25.5	16,775,087	176,129	0.0105	0.9895	82.07
26.5	16,598,958		0.0000	1.0000	81.21
27.5	16,552,313		0.0000	1.0000	81.21
28.5	16,543,851	3,053	0.0002	0.9998	81.21
29.5	16,410,246		0.0000	1.0000	81.20
30.5	16,409,526	65,575	0.0040	0.9960	81.20
31.5	16,240,608	4,073	0.0003	0.9997	80.87
32.5	16,236,535		0.0000	1.0000	80.85
33.5	16,041,309		0.0000	1.0000	80.85
34.5	16,041,309		0.0000	1.0000	80.85
35.5	16,041,309	25,005	0.0016	0.9984	80.85
36.5	16,016,304	64,724	0.0040	0.9960	80.73
37.5	15,807,784		0.0000	1.0000	80.40
38.5	15,798,202		0.0000	1.0000	80.40

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PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1974-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,469,831		0.0000	1.0000	80.40
40.5	15,257,187		0.0000	1.0000	80.40
41.5	15,248,293		0.0000	1.0000	80.40
42.5	813,867		0.0000	1.0000	80.40
43.5	651,097		0.0000	1.0000	80.40
44.5	651,097		0.0000	1.0000	80.40
45.5					80.40

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PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,080,297,661		0.0000	1.0000	100.00
0.5	1,061,357,224	62,050	0.0001	0.9999	100.00
1.5	1,053,118,212	551,283	0.0005	0.9995	99.99
2.5	1,048,916,064	355,878	0.0003	0.9997	99.94
3.5	659,417,478	123,519	0.0002	0.9998	99.91
4.5	638,377,285	15,954	0.0000	1.0000	99.89
5.5	422,769,511	430,301	0.0010	0.9990	99.89
6.5	417,663,977	1,691,607	0.0041	0.9959	99.79
7.5	411,567,663	12,838,799	0.0312	0.9688	99.38
8.5	359,383,004	4,408,196	0.0123	0.9877	96.28
9.5	350,036,218	193,302	0.0006	0.9994	95.10
10.5	348,477,386	456,565	0.0013	0.9987	95.05
11.5	344,068,164	107,540	0.0003	0.9997	94.92
12.5	180,834,967	117,511	0.0006	0.9994	94.89
13.5	180,281,967	1,346,245	0.0075	0.9925	94.83
14.5	179,145,956	732,280	0.0041	0.9959	94.12
15.5	174,024,501	672,876	0.0039	0.9961	93.74
16.5	156,446,574	13,755,472	0.0879	0.9121	93.38
17.5	141,149,957	333,369	0.0024	0.9976	85.17
18.5	138,734,571	276,265	0.0020	0.9980	84.96
19.5	136,619,277	319,920	0.0023	0.9977	84.80
20.5	94,304,969	797,160	0.0085	0.9915	84.60
21.5	93,638,948	6,112	0.0001	0.9999	83.88
22.5	93,325,161	553,190	0.0059	0.9941	83.88
23.5	90,192,055		0.0000	1.0000	83.38
24.5	17,734,544	317,835	0.0179	0.9821	83.38
25.5	16,775,087	176,129	0.0105	0.9895	81.89
26.5	16,598,958		0.0000	1.0000	81.03
27.5	16,552,313		0.0000	1.0000	81.03
28.5	16,543,851	3,053	0.0002	0.9998	81.03
29.5	16,410,246		0.0000	1.0000	81.01
30.5	16,409,526	65,575	0.0040	0.9960	81.01
31.5	16,240,608	4,073	0.0003	0.9997	80.69
32.5	16,236,535		0.0000	1.0000	80.67
33.5	16,041,309		0.0000	1.0000	80.67
34.5	16,041,309		0.0000	1.0000	80.67
35.5	16,041,309	25,005	0.0016	0.9984	80.67
36.5	16,016,304	64,724	0.0040	0.9960	80.54
37.5	15,807,784		0.0000	1.0000	80.22
38.5	15,798,202		0.0000	1.0000	80.22

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PORTLAND GENERAL ELECTRIC

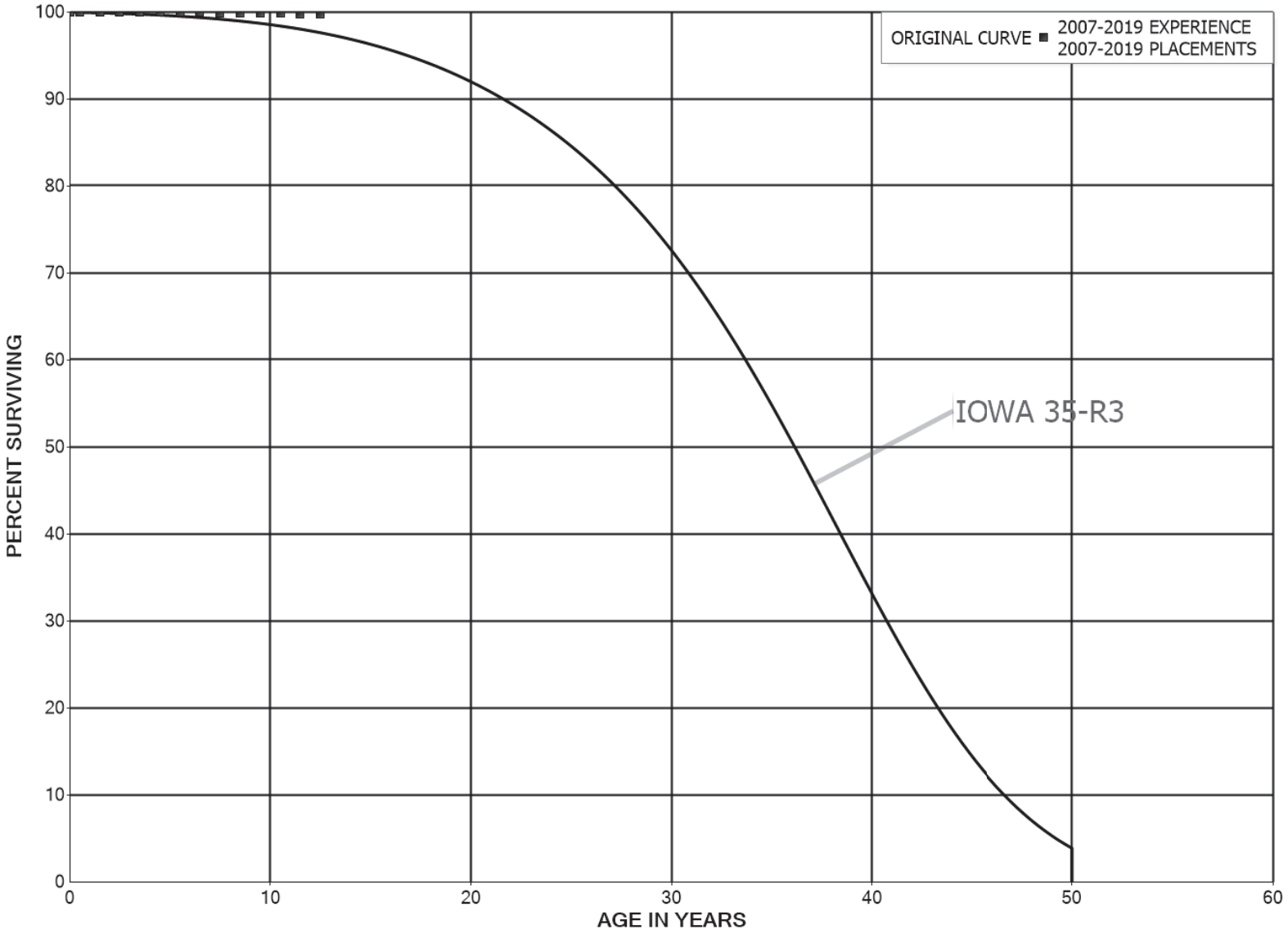
ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,469,831		0.0000	1.0000	80.22
40.5	15,257,187		0.0000	1.0000	80.22
41.5	15,248,293		0.0000	1.0000	80.22
42.5	813,867		0.0000	1.0000	80.22
43.5	651,097		0.0000	1.0000	80.22
44.5	651,097		0.0000	1.0000	80.22
45.5					80.22

PORTLAND GENERAL ELECTRIC
ACCOUNT 344.01 GENERATORS - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 344.01 GENERATORS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,322,581,956		0.0000	1.0000	100.00
0.5	1,317,101,656		0.0000	1.0000	100.00
1.5	1,310,746,781		0.0000	1.0000	100.00
2.5	1,305,482,597	356,787	0.0003	0.9997	100.00
3.5	1,303,675,862		0.0000	1.0000	99.97
4.5	1,303,675,862		0.0000	1.0000	99.97
5.5	860,746,828	466,742	0.0005	0.9995	99.97
6.5	860,177,770	283,921	0.0003	0.9997	99.92
7.5	859,893,849	714,303	0.0008	0.9992	99.89
8.5	859,179,546		0.0000	1.0000	99.80
9.5	513,793,209	83,932	0.0002	0.9998	99.80
10.5	217,720,457	181,603	0.0008	0.9992	99.79
11.5	217,538,854		0.0000	1.0000	99.70
12.5					99.70

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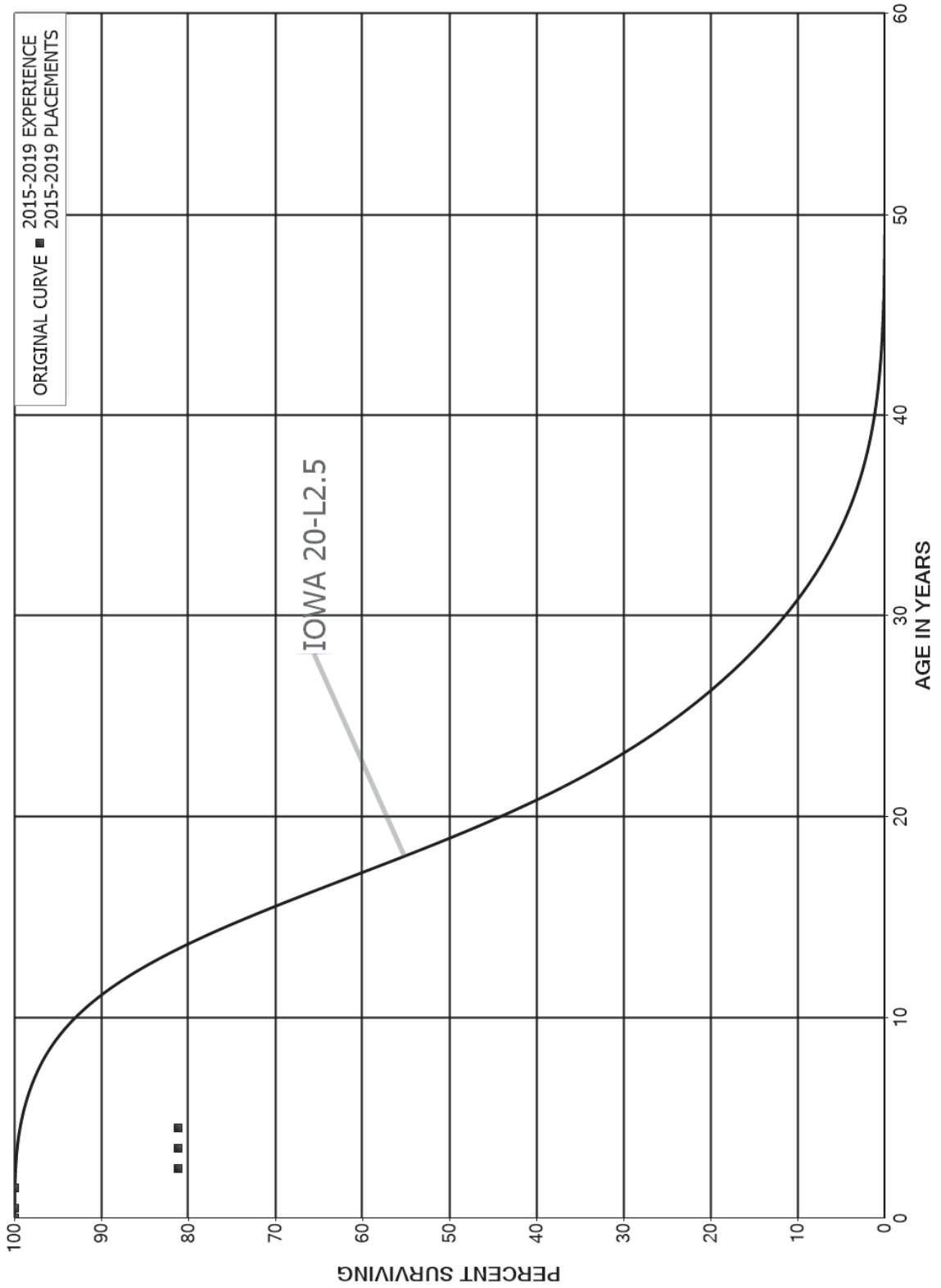
ACCOUNT 344.02 GENERATORS - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

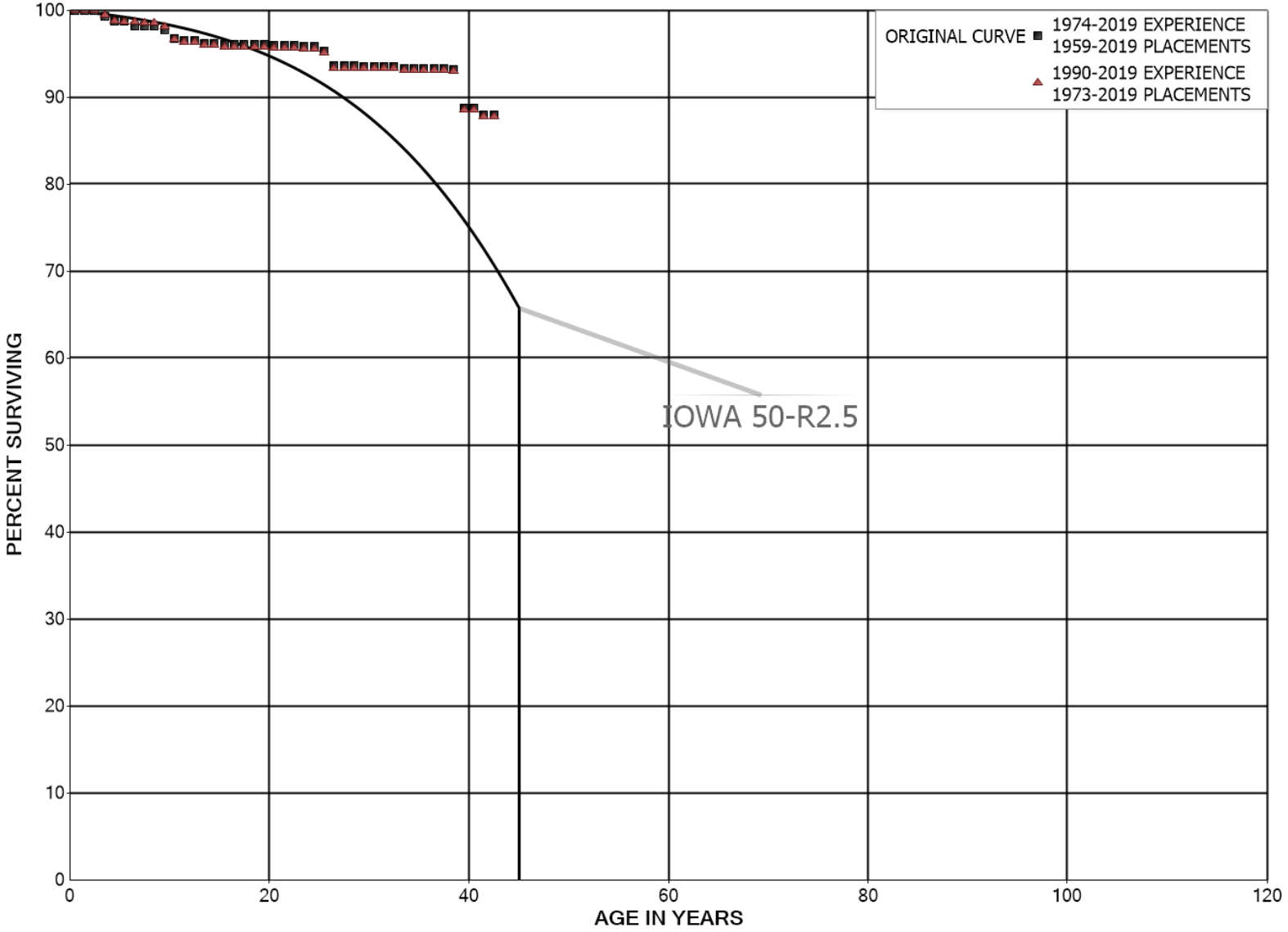
ACCOUNT 344.02 GENERATORS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2019 EXPERIENCE BAND 2015-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,287,510		0.0000	1.0000	100.00
0.5	4,586,446		0.0000	1.0000	100.00
1.5	4,562,130	860,074	0.1885	0.8115	100.00
2.5	3,702,056		0.0000	1.0000	81.15
3.5	650,158		0.0000	1.0000	81.15
4.5					81.15

PORTLAND GENERAL ELECTRIC
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2019 EXPERIENCE BAND 1974-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	86,751,183	7	0.0000	1.0000	100.00
0.5	87,203,017	3,327	0.0000	1.0000	100.00
1.5	86,735,575	89,425	0.0010	0.9990	100.00
2.5	77,774,656	440,909	0.0057	0.9943	99.89
3.5	74,987,507	448,616	0.0060	0.9940	99.33
4.5	62,936,412	29,572	0.0005	0.9995	98.73
5.5	43,821,020	204,840	0.0047	0.9953	98.69
6.5	41,769,339	27,504	0.0007	0.9993	98.22
7.5	39,227,892	118	0.0000	1.0000	98.16
8.5	39,209,874	162,569	0.0041	0.9959	98.16
9.5	37,354,346	401,067	0.0107	0.9893	97.75
10.5	36,541,753	62,964	0.0017	0.9983	96.70
11.5	35,938,489	7,383	0.0002	0.9998	96.54
12.5	25,187,662	81,898	0.0033	0.9967	96.52
13.5	24,675,124	4,147	0.0002	0.9998	96.20
14.5	23,428,504	39,653	0.0017	0.9983	96.19
15.5	23,092,447		0.0000	1.0000	96.02
16.5	22,986,218	3,357	0.0001	0.9999	96.02
17.5	22,330,657		0.0000	1.0000	96.01
18.5	22,330,657		0.0000	1.0000	96.01
19.5	22,045,359	26,542	0.0012	0.9988	96.01
20.5	22,018,817		0.0000	1.0000	95.89
21.5	22,012,354		0.0000	1.0000	95.89
22.5	21,892,597	16,997	0.0008	0.9992	95.89
23.5	21,648,398	4,189	0.0002	0.9998	95.82
24.5	11,010,119	57,117	0.0052	0.9948	95.80
25.5	10,820,516	195,950	0.0181	0.9819	95.30
26.5	10,624,559		0.0000	1.0000	93.58
27.5	10,624,356		0.0000	1.0000	93.58
28.5	10,521,493	6,288	0.0006	0.9994	93.58
29.5	10,450,665		0.0000	1.0000	93.52
30.5	10,408,428		0.0000	1.0000	93.52
31.5	10,388,697		0.0000	1.0000	93.52
32.5	10,374,051	24,558	0.0024	0.9976	93.52
33.5	10,253,021		0.0000	1.0000	93.30
34.5	10,253,021	2,981	0.0003	0.9997	93.30
35.5	10,250,040	3,944	0.0004	0.9996	93.27
36.5	10,237,511		0.0000	1.0000	93.24
37.5	10,235,944	10,993	0.0011	0.9989	93.24
38.5	10,148,245	485,297	0.0478	0.9522	93.14

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PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2019 EXPERIENCE BAND 1974-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,478,794		0.0000	1.0000	88.68
40.5	9,463,384	77,530	0.0082	0.9918	88.68
41.5	9,383,593		0.0000	1.0000	87.96
42.5	3,800,545	44,462	0.0117	0.9883	87.96
43.5	3,756,083		0.0000	1.0000	86.93
44.5	3,756,083		0.0000	1.0000	86.93
45.5					86.93

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PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	75,740,650		0.0000	1.0000	100.00
0.5	76,119,778		0.0000	1.0000	100.00
1.5	75,675,396	81,535	0.0011	0.9989	100.00
2.5	66,737,011	343,539	0.0051	0.9949	99.89
3.5	64,143,705	444,588	0.0069	0.9931	99.38
4.5	52,096,638	17,642	0.0003	0.9997	98.69
5.5	32,993,176	20,526	0.0006	0.9994	98.66
6.5	31,134,395	24,842	0.0008	0.9992	98.59
7.5	28,597,176	118	0.0000	1.0000	98.52
8.5	28,658,845	142,438	0.0050	0.9950	98.52
9.5	27,011,547	401,067	0.0148	0.9852	98.03
10.5	26,218,553	62,964	0.0024	0.9976	96.57
11.5	25,617,503	4,919	0.0002	0.9998	96.34
12.5	21,167,896	81,898	0.0039	0.9961	96.32
13.5	20,655,358		0.0000	1.0000	95.95
14.5	19,406,596	39,653	0.0020	0.9980	95.95
15.5	22,973,824		0.0000	1.0000	95.75
16.5	22,979,882	3,357	0.0001	0.9999	95.75
17.5	22,324,321		0.0000	1.0000	95.74
18.5	22,324,321		0.0000	1.0000	95.74
19.5	22,039,023	26,542	0.0012	0.9988	95.74
20.5	22,012,481		0.0000	1.0000	95.62
21.5	22,006,019		0.0000	1.0000	95.62
22.5	21,886,261	16,997	0.0008	0.9992	95.62
23.5	21,642,063	4,189	0.0002	0.9998	95.55
24.5	11,003,784	57,117	0.0052	0.9948	95.53
25.5	10,814,180	195,903	0.0181	0.9819	95.03
26.5	10,618,271		0.0000	1.0000	93.31
27.5	10,618,067		0.0000	1.0000	93.31
28.5	10,515,205		0.0000	1.0000	93.31
29.5	10,450,665		0.0000	1.0000	93.31
30.5	10,408,428		0.0000	1.0000	93.31
31.5	10,388,697		0.0000	1.0000	93.31
32.5	10,374,051	24,558	0.0024	0.9976	93.31
33.5	10,253,021		0.0000	1.0000	93.09
34.5	10,253,021	2,981	0.0003	0.9997	93.09
35.5	10,250,040	3,944	0.0004	0.9996	93.06
36.5	10,237,511		0.0000	1.0000	93.03
37.5	10,235,944	10,993	0.0011	0.9989	93.03
38.5	10,148,245	485,297	0.0478	0.9522	92.93

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PORTLAND GENERAL ELECTRIC

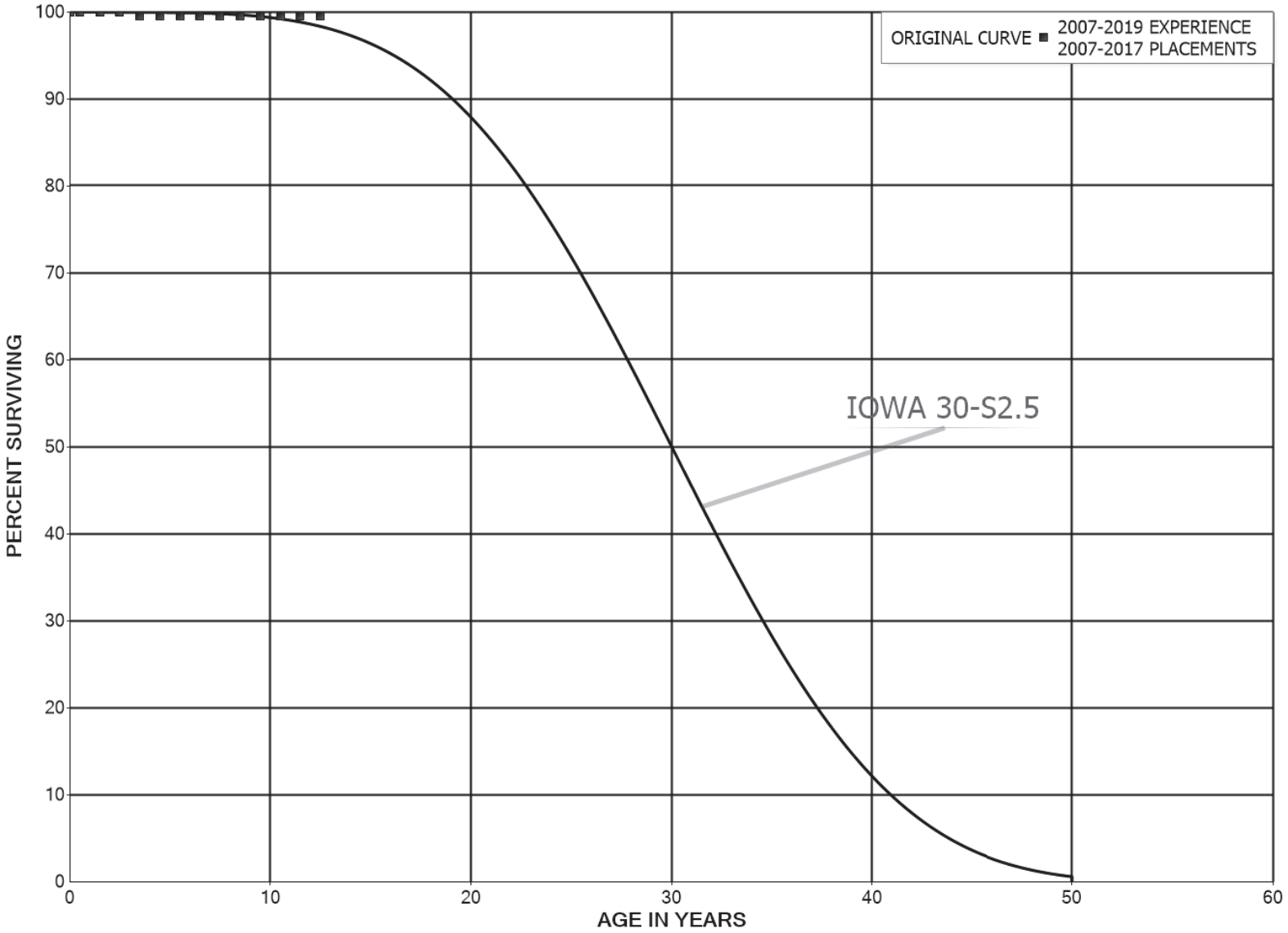
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,478,794		0.0000	1.0000	88.48
40.5	9,463,384	77,530	0.0082	0.9918	88.48
41.5	9,383,593		0.0000	1.0000	87.76
42.5	3,800,545	44,462	0.0117	0.9883	87.76
43.5	3,756,083		0.0000	1.0000	86.73
44.5	3,756,083		0.0000	1.0000	86.73
45.5					86.73

PORTLAND GENERAL ELECTRIC
ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

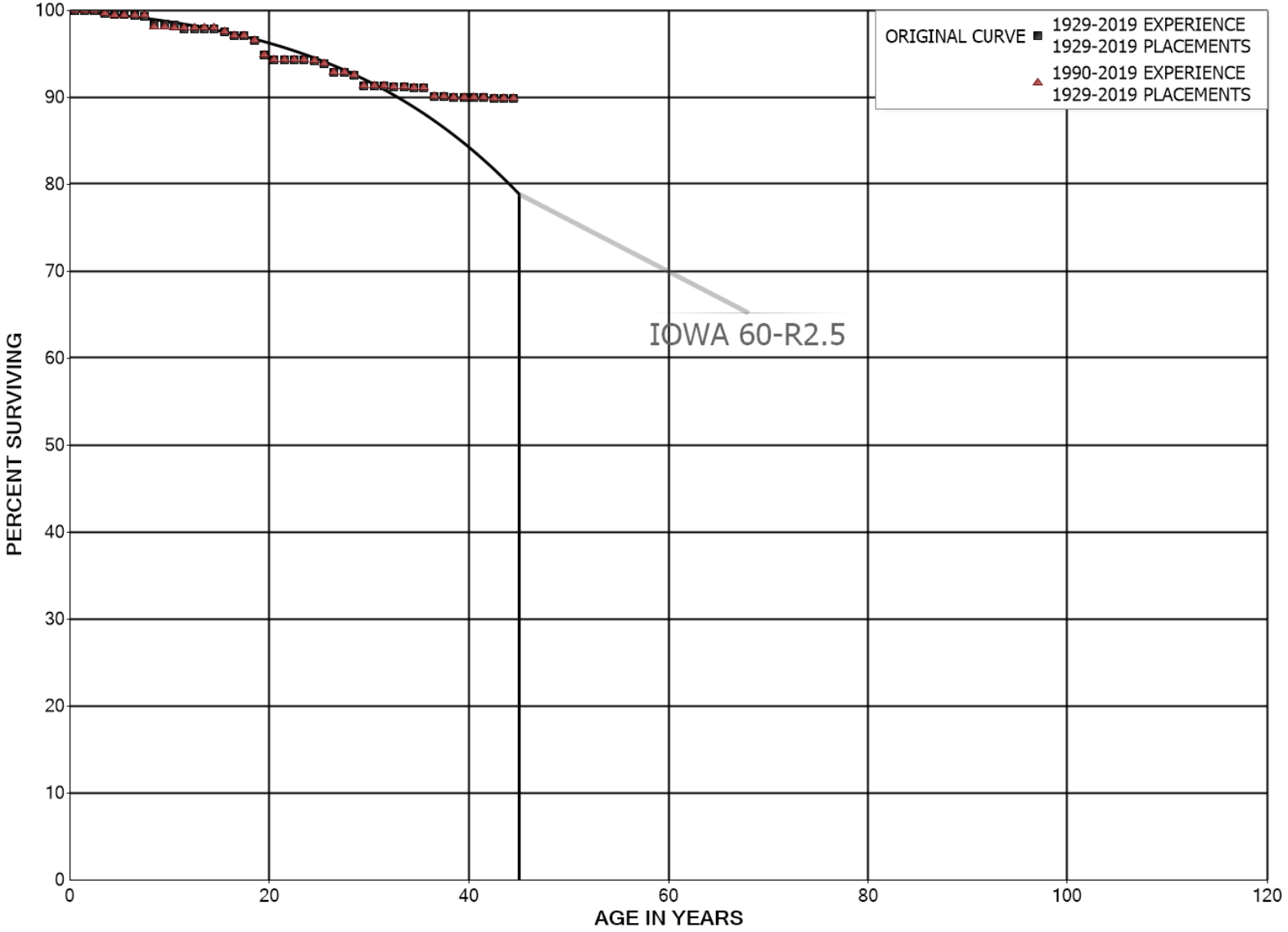
ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2017 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	42,567,603		0.0000	1.0000	100.00
0.5	42,567,603		0.0000	1.0000	100.00
1.5	42,567,603		0.0000	1.0000	100.00
2.5	41,310,510	182,201	0.0044	0.9956	100.00
3.5	39,566,428		0.0000	1.0000	99.56
4.5	39,508,723		0.0000	1.0000	99.56
5.5	24,958,049		0.0000	1.0000	99.56
6.5	24,958,049		0.0000	1.0000	99.56
7.5	23,972,217		0.0000	1.0000	99.56
8.5	23,949,364		0.0000	1.0000	99.56
9.5	8,306,432		0.0000	1.0000	99.56
10.5	2,046,993		0.0000	1.0000	99.56
11.5	2,046,993		0.0000	1.0000	99.56
12.5					99.56

PORTLAND GENERAL ELECTRIC
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1929-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,769,845	0	0.0000	1.0000	100.00
0.5	19,814,277	3	0.0000	1.0000	100.00
1.5	19,707,082	71	0.0000	1.0000	100.00
2.5	17,783,548	67,489	0.0038	0.9962	100.00
3.5	14,246,321	17,143	0.0012	0.9988	99.62
4.5	14,033,774	356	0.0000	1.0000	99.50
5.5	10,118,385	10,585	0.0010	0.9990	99.50
6.5	9,633,096	7,801	0.0008	0.9992	99.39
7.5	8,775,851	80,785	0.0092	0.9908	99.31
8.5	8,695,066	1	0.0000	1.0000	98.40
9.5	8,587,862	8,671	0.0010	0.9990	98.40
10.5	8,421,500	35,851	0.0043	0.9957	98.30
11.5	8,296,475		0.0000	1.0000	97.88
12.5	5,678,094	0	0.0000	1.0000	97.88
13.5	5,612,221	1	0.0000	1.0000	97.88
14.5	5,612,260	23,232	0.0041	0.9959	97.88
15.5	5,644,780	24,157	0.0043	0.9957	97.48
16.5	5,285,215	2	0.0000	1.0000	97.06
17.5	5,285,214	29,271	0.0055	0.9945	97.06
18.5	5,256,497	89,789	0.0171	0.9829	96.52
19.5	5,147,974	29,904	0.0058	0.9942	94.87
20.5	5,093,073	1,683	0.0003	0.9997	94.32
21.5	5,096,865	1	0.0000	1.0000	94.29
22.5	5,075,875	296	0.0001	0.9999	94.29
23.5	4,934,910	4,531	0.0009	0.9991	94.28
24.5	3,546,863	12,371	0.0035	0.9965	94.20
25.5	3,473,351	39,446	0.0114	0.9886	93.87
26.5	3,363,234	0	0.0000	1.0000	92.80
27.5	3,076,188	9,064	0.0029	0.9971	92.80
28.5	3,022,473	39,698	0.0131	0.9869	92.53
29.5	2,927,564	1,846	0.0006	0.9994	91.31
30.5	2,925,718	593	0.0002	0.9998	91.26
31.5	2,923,322	2,196	0.0008	0.9992	91.24
32.5	2,921,127	1,366	0.0005	0.9995	91.17
33.5	2,915,762	947	0.0003	0.9997	91.13
34.5	2,914,815	740	0.0003	0.9997	91.10
35.5	2,904,180	32,286	0.0111	0.9889	91.07
36.5	2,862,416	307	0.0001	0.9999	90.06
37.5	2,664,001	2,269	0.0009	0.9991	90.05
38.5	2,029,955	1,201	0.0006	0.9994	89.98

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PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1929-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,970,993	514	0.0003	0.9997	89.92
40.5	1,878,493	125	0.0001	0.9999	89.90
41.5	1,805,279	278	0.0002	0.9998	89.89
42.5	790,665		0.0000	1.0000	89.88
43.5	790,461		0.0000	1.0000	89.88
44.5	790,093	46	0.0001	0.9999	89.88
45.5	17,852		0.0000	1.0000	89.87
46.5	5,225		0.0000	1.0000	89.87
47.5	5,225	407	0.0780	0.9220	89.87
48.5	4,470	193	0.0432	0.9568	82.87
49.5	4,277	7	0.0016	0.9984	79.29
50.5	4,147	88	0.0213	0.9787	79.17
51.5	4,058		0.0000	1.0000	77.48
52.5	4,058	58	0.0144	0.9856	77.48
53.5	4,000	155	0.0388	0.9612	76.36
54.5	3,844	17	0.0044	0.9956	73.40
55.5	3,828	210	0.0548	0.9452	73.08
56.5	3,498	696	0.1989	0.8011	69.07
57.5	2,802	6	0.0021	0.9979	55.33
58.5	2,689	173	0.0645	0.9355	55.22
59.5	2,516	190	0.0757	0.9243	51.66
60.5	1,636		0.0000	1.0000	47.75
61.5	1,636		0.0000	1.0000	47.75
62.5	1,636		0.0000	1.0000	47.75
63.5	1,092	90	0.0822	0.9178	47.75
64.5	1,002		0.0000	1.0000	43.82
65.5	916		0.0000	1.0000	43.82
66.5	839		0.0000	1.0000	43.82
67.5	839		0.0000	1.0000	43.82
68.5	758		0.0000	1.0000	43.82
69.5	758		0.0000	1.0000	43.82
70.5	758	16	0.0214	0.9786	43.82
71.5	661		0.0000	1.0000	42.89
72.5	571		0.0000	1.0000	42.89
73.5	506		0.0000	1.0000	42.89
74.5	506		0.0000	1.0000	42.89
75.5	506		0.0000	1.0000	42.89
76.5	506		0.0000	1.0000	42.89
77.5	387		0.0000	1.0000	42.89
78.5	387		0.0000	1.0000	42.89

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PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1929-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	387		0.0000	1.0000	42.89
80.5	319	107	0.3342	0.6658	42.89
81.5	171		0.0000	1.0000	28.56
82.5	128		0.0000	1.0000	28.56
83.5	128		0.0000	1.0000	28.56
84.5	128		0.0000	1.0000	28.56
85.5	128		0.0000	1.0000	28.56
86.5	128		0.0000	1.0000	28.56
87.5	128		0.0000	1.0000	28.56
88.5	128		0.0000	1.0000	28.56
89.5	128		0.0000	1.0000	28.56
90.5					28.56

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PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,632,404		0.0000	1.0000	100.00
0.5	16,676,837		0.0000	1.0000	100.00
1.5	16,569,644		0.0000	1.0000	100.00
2.5	14,646,182	63,183	0.0043	0.9957	100.00
3.5	11,113,261	17,130	0.0015	0.9985	99.57
4.5	10,900,728		0.0000	1.0000	99.42
5.5	6,996,334		0.0000	1.0000	99.42
6.5	6,531,108		0.0000	1.0000	99.42
7.5	5,888,830	78,483	0.0133	0.9867	99.42
8.5	6,449,505		0.0000	1.0000	98.09
9.5	6,420,481	8,397	0.0013	0.9987	98.09
10.5	6,346,970		0.0000	1.0000	97.96
11.5	6,333,078		0.0000	1.0000	97.96
12.5	4,742,149		0.0000	1.0000	97.96
13.5	4,677,427		0.0000	1.0000	97.96
14.5	4,678,574	22,896	0.0049	0.9951	97.96
15.5	5,577,923	24,156	0.0043	0.9957	97.48
16.5	5,276,555		0.0000	1.0000	97.06
17.5	5,277,162	29,269	0.0055	0.9945	97.06
18.5	5,249,922	89,789	0.0171	0.9829	96.52
19.5	5,141,912	29,900	0.0058	0.9942	94.87
20.5	5,087,319	1,562	0.0003	0.9997	94.32
21.5	5,091,341		0.0000	1.0000	94.29
22.5	5,070,351		0.0000	1.0000	94.29
23.5	4,929,682	4,530	0.0009	0.9991	94.29
24.5	3,541,681	12,369	0.0035	0.9965	94.20
25.5	3,468,171	39,439	0.0114	0.9886	93.87
26.5	3,358,181		0.0000	1.0000	92.81
27.5	3,071,543	9,059	0.0029	0.9971	92.81
28.5	3,018,132	39,696	0.0132	0.9868	92.53
29.5	2,923,226	1,846	0.0006	0.9994	91.32
30.5	2,922,233	592	0.0002	0.9998	91.26
31.5	2,919,838	2,195	0.0008	0.9992	91.24
32.5	2,917,702	1,206	0.0004	0.9996	91.17
33.5	2,913,196	947	0.0003	0.9997	91.13
34.5	2,912,266	740	0.0003	0.9997	91.10
35.5	2,901,927	32,286	0.0111	0.9889	91.08
36.5	2,860,935	305	0.0001	0.9999	90.07
37.5	2,662,528	2,269	0.0009	0.9991	90.06
38.5	2,028,905	1,201	0.0006	0.9994	89.98

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PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,970,134	513	0.0003	0.9997	89.93
40.5	1,877,636	124	0.0001	0.9999	89.91
41.5	1,804,505	277	0.0002	0.9998	89.90
42.5	789,980		0.0000	1.0000	89.89
43.5	789,932		0.0000	1.0000	89.89
44.5	789,564	46	0.0001	0.9999	89.89
45.5	17,323		0.0000	1.0000	89.88
46.5	4,696		0.0000	1.0000	89.88
47.5	4,814	407	0.0846	0.9154	89.88
48.5	4,059	193	0.0474	0.9526	82.28
49.5	3,867		0.0000	1.0000	78.37
50.5	3,827	88	0.0231	0.9769	78.37
51.5	3,781		0.0000	1.0000	76.56
52.5	3,824	58	0.0153	0.9847	76.56
53.5	3,765	155	0.0412	0.9588	75.39
54.5	3,610	17	0.0047	0.9953	72.28
55.5	3,593	210	0.0584	0.9416	71.94
56.5	3,263	696	0.2132	0.7868	67.75
57.5	2,568	6	0.0023	0.9977	53.30
58.5	2,455	173	0.0706	0.9294	53.18
59.5	2,281	190	0.0835	0.9165	49.42
60.5	1,636		0.0000	1.0000	45.30
61.5	1,636		0.0000	1.0000	45.30
62.5	1,636		0.0000	1.0000	45.30
63.5	1,092	90	0.0822	0.9178	45.30
64.5	1,002		0.0000	1.0000	41.58
65.5	916		0.0000	1.0000	41.58
66.5	839		0.0000	1.0000	41.58
67.5	839		0.0000	1.0000	41.58
68.5	758		0.0000	1.0000	41.58
69.5	758		0.0000	1.0000	41.58
70.5	758	16	0.0214	0.9786	41.58
71.5	661		0.0000	1.0000	40.69
72.5	571		0.0000	1.0000	40.69
73.5	506		0.0000	1.0000	40.69
74.5	506		0.0000	1.0000	40.69
75.5	506		0.0000	1.0000	40.69
76.5	506		0.0000	1.0000	40.69
77.5	387		0.0000	1.0000	40.69
78.5	387		0.0000	1.0000	40.69

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PORTLAND GENERAL ELECTRIC

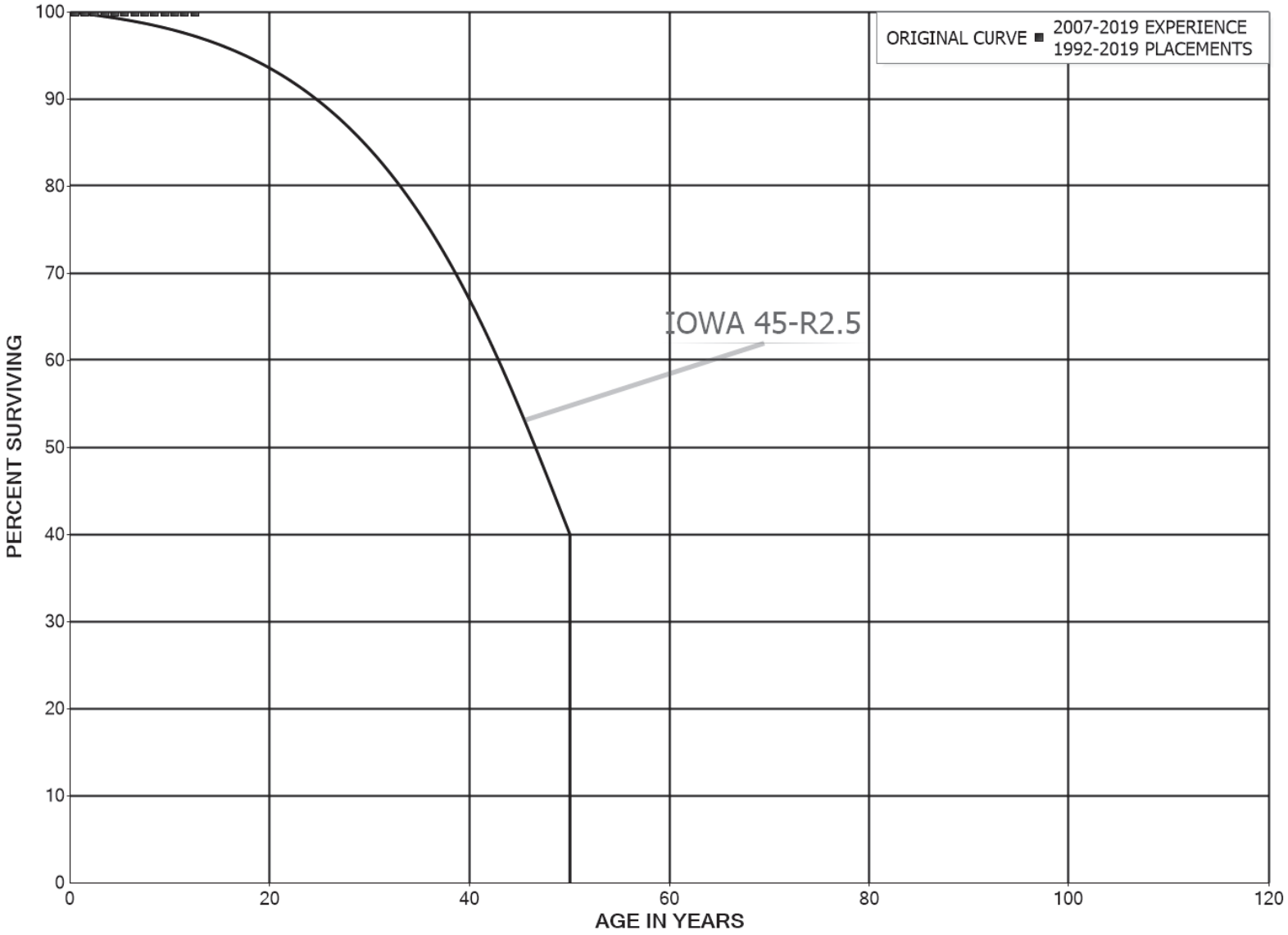
ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	387		0.0000	1.0000	40.69
80.5	319	107	0.3342	0.6658	40.69
81.5	171		0.0000	1.0000	27.09
82.5	128		0.0000	1.0000	27.09
83.5	128		0.0000	1.0000	27.09
84.5	128		0.0000	1.0000	27.09
85.5	128		0.0000	1.0000	27.09
86.5	128		0.0000	1.0000	27.09
87.5	128		0.0000	1.0000	27.09
88.5	128		0.0000	1.0000	27.09
89.5	128		0.0000	1.0000	27.09
90.5					27.09

PORTLAND GENERAL ELECTRIC
ACCOUNT 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

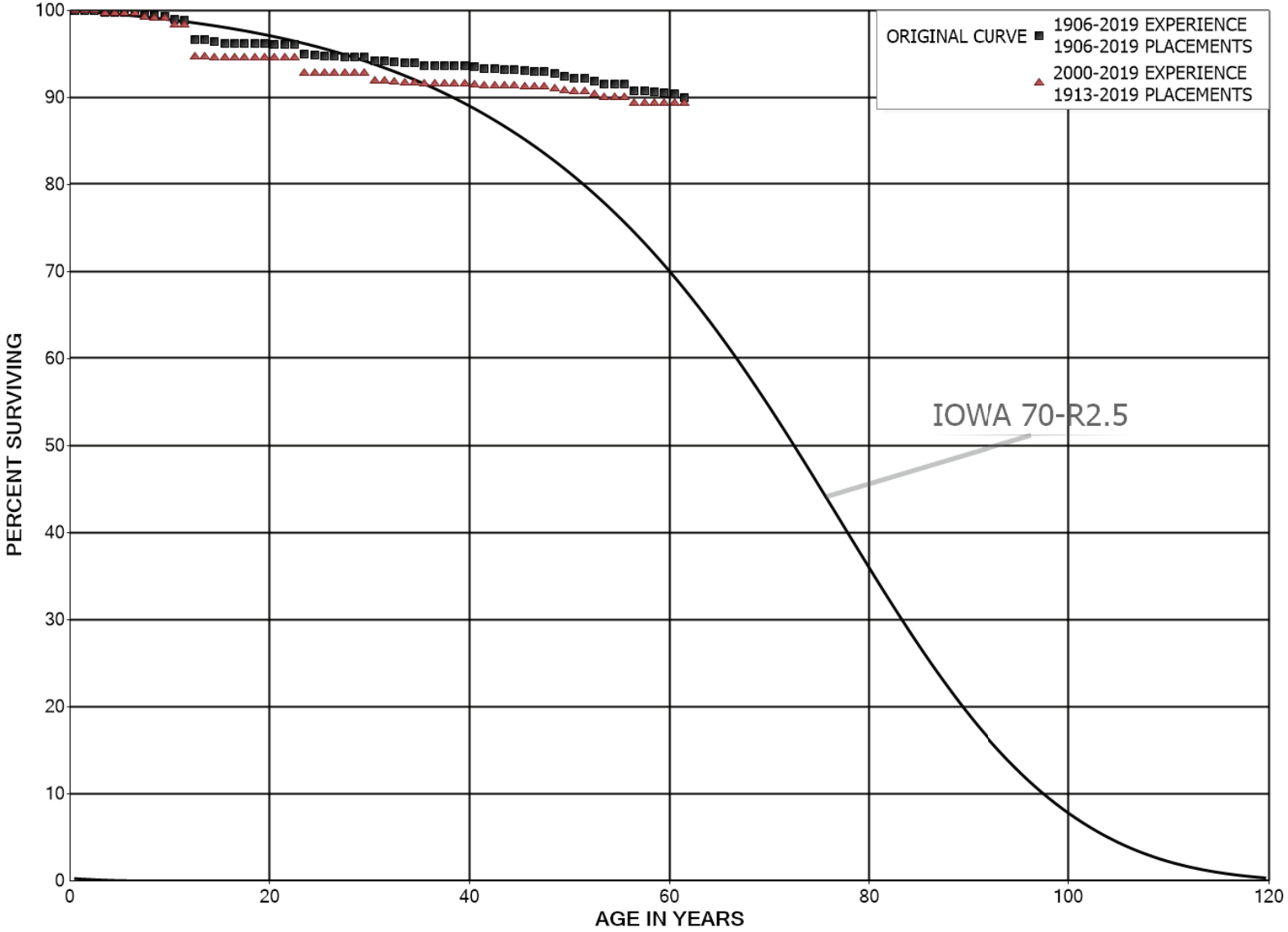
ACCOUNT 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1992-2019 EXPERIENCE BAND 2007-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,079,821		0.0000	1.0000	100.00
0.5	1,832,880		0.0000	1.0000	100.00
1.5	1,832,880		0.0000	1.0000	100.00
2.5	1,832,880		0.0000	1.0000	100.00
3.5	1,832,880		0.0000	1.0000	100.00
4.5	1,785,930		0.0000	1.0000	100.00
5.5	1,165,974		0.0000	1.0000	100.00
6.5	819,317		0.0000	1.0000	100.00
7.5	549,564		0.0000	1.0000	100.00
8.5	510,331		0.0000	1.0000	100.00
9.5	510,331		0.0000	1.0000	100.00
10.5	312,682		0.0000	1.0000	100.00
11.5	312,682		0.0000	1.0000	100.00
12.5					100.00
13.5					
14.5					
15.5	5,314		0.0000		
16.5	30,562		0.0000		
17.5	30,562		0.0000		
18.5	30,562		0.0000		
19.5	30,562		0.0000		
20.5	30,562		0.0000		
21.5	30,562		0.0000		
22.5	30,562		0.0000		
23.5	30,562		0.0000		
24.5	30,562		0.0000		
25.5	30,562		0.0000		
26.5	25,248		0.0000		
27.5					

PORTLAND GENERAL ELECTRIC
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2019 EXPERIENCE BAND 1906-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,853,656	503	0.0000	1.0000	100.00
0.5	27,476,237	2,761	0.0001	0.9999	100.00
1.5	28,270,401	894	0.0000	1.0000	99.99
2.5	25,845,191	56,557	0.0022	0.9978	99.99
3.5	23,027,461	8,188	0.0004	0.9996	99.77
4.5	22,765,848	3,036	0.0001	0.9999	99.73
5.5	21,294,348	1,598	0.0001	0.9999	99.72
6.5	20,114,171	56,752	0.0028	0.9972	99.71
7.5	18,535,925	10,263	0.0006	0.9994	99.43
8.5	17,932,973	9,554	0.0005	0.9995	99.37
9.5	17,793,232	75,825	0.0043	0.9957	99.32
10.5	17,025,696	3,208	0.0002	0.9998	98.90
11.5	16,690,022	380,436	0.0228	0.9772	98.88
12.5	14,798,278	2,952	0.0002	0.9998	96.62
13.5	13,630,295	22,124	0.0016	0.9984	96.61
14.5	13,194,748	32,179	0.0024	0.9976	96.45
15.5	12,789,688	3,024	0.0002	0.9998	96.21
16.5	12,741,088	1,717	0.0001	0.9999	96.19
17.5	12,709,691	4,868	0.0004	0.9996	96.18
18.5	12,090,411	1,097	0.0001	0.9999	96.14
19.5	12,039,974	3,274	0.0003	0.9997	96.13
20.5	10,975,039	1,909	0.0002	0.9998	96.11
21.5	10,904,145	8,560	0.0008	0.9992	96.09
22.5	10,730,251	122,462	0.0114	0.9886	96.01
23.5	8,730,701	8,098	0.0009	0.9991	94.92
24.5	7,468,327	9,851	0.0013	0.9987	94.83
25.5	7,221,171	2,204	0.0003	0.9997	94.71
26.5	7,117,115	2,546	0.0004	0.9996	94.68
27.5	6,198,659	1,625	0.0003	0.9997	94.64
28.5	5,819,742	1,413	0.0002	0.9998	94.62
29.5	5,727,833	26,281	0.0046	0.9954	94.59
30.5	5,720,099	851	0.0001	0.9999	94.16
31.5	5,471,156	2,676	0.0005	0.9995	94.15
32.5	5,402,492	6,081	0.0011	0.9989	94.10
33.5	5,224,873	2,696	0.0005	0.9995	93.99
34.5	5,271,266	16,838	0.0032	0.9968	93.95
35.5	4,478,335	1,008	0.0002	0.9998	93.65
36.5	4,448,281	731	0.0002	0.9998	93.62
37.5	4,064,263	700	0.0002	0.9998	93.61
38.5	4,000,174	874	0.0002	0.9998	93.59

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PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2019 EXPERIENCE BAND 1906-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,952,177	4,461	0.0011	0.9989	93.57
40.5	3,899,793	5,457	0.0014	0.9986	93.47
41.5	3,816,565	3,280	0.0009	0.9991	93.34
42.5	3,619,743	1,285	0.0004	0.9996	93.26
43.5	3,487,988	917	0.0003	0.9997	93.22
44.5	3,393,803	5,218	0.0015	0.9985	93.20
45.5	3,279,792	2,189	0.0007	0.9993	93.06
46.5	2,757,082	897	0.0003	0.9997	92.99
47.5	2,720,852	8,516	0.0031	0.9969	92.96
48.5	2,787,199	7,979	0.0029	0.9971	92.67
49.5	2,652,132	5,591	0.0021	0.9979	92.41
50.5	2,621,042	425	0.0002	0.9998	92.21
51.5	2,164,837	7,315	0.0034	0.9966	92.20
52.5	1,609,287	5,985	0.0037	0.9963	91.89
53.5	857,405	493	0.0006	0.9994	91.54
54.5	856,126	380	0.0004	0.9996	91.49
55.5	843,070	6,283	0.0075	0.9925	91.45
56.5	729,048	529	0.0007	0.9993	90.77
57.5	562,316	490	0.0009	0.9991	90.70
58.5	465,002	805	0.0017	0.9983	90.62
59.5	434,587	565	0.0013	0.9987	90.47
60.5	213,682	882	0.0041	0.9959	90.35
61.5	84,338	530	0.0063	0.9937	89.98
62.5	83,808	407	0.0049	0.9951	89.41
63.5	83,376	167	0.0020	0.9980	88.98
64.5	70,218	541	0.0077	0.9923	88.80
65.5	69,676	125	0.0018	0.9982	88.11
66.5	69,312	48	0.0007	0.9993	87.96
67.5	69,263	128	0.0018	0.9982	87.90
68.5	69,135	21	0.0003	0.9997	87.73
69.5	69,114	26	0.0004	0.9996	87.71
70.5	67,789	1	0.0000	1.0000	87.67
71.5	46,129	328	0.0071	0.9929	87.67
72.5	45,801	0	0.0000	1.0000	87.05
73.5	45,707		0.0000	1.0000	87.05
74.5	45,707		0.0000	1.0000	87.05
75.5	45,565		0.0000	1.0000	87.05
76.5	43,911		0.0000	1.0000	87.05
77.5	41,062	25	0.0006	0.9994	87.05
78.5	31,599		0.0000	1.0000	87.00

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PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2019 EXPERIENCE BAND 1906-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	30,051		0.0000	1.0000	87.00
80.5	29,940		0.0000	1.0000	87.00
81.5	29,857		0.0000	1.0000	87.00
82.5	29,857		0.0000	1.0000	87.00
83.5	27,281		0.0000	1.0000	87.00
84.5	27,281		0.0000	1.0000	87.00
85.5	27,281		0.0000	1.0000	87.00
86.5	27,281		0.0000	1.0000	87.00
87.5	27,139		0.0000	1.0000	87.00
88.5	9		0.0000	1.0000	87.00
89.5	9		0.0000	1.0000	87.00
90.5	9		0.0000	1.0000	87.00
91.5	9		0.0000	1.0000	87.00
92.5	9		0.0000	1.0000	87.00
93.5	9	9	1.0000		87.00
94.5					

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PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,154,279		0.0000	1.0000	100.00
0.5	14,849,232		0.0000	1.0000	100.00
1.5	15,655,697		0.0000	1.0000	100.00
2.5	13,419,196	45,783	0.0034	0.9966	100.00
3.5	12,492,751	6,328	0.0005	0.9995	99.66
4.5	14,029,946	1,589	0.0001	0.9999	99.61
5.5	12,745,263		0.0000	1.0000	99.60
6.5	11,833,953	54,237	0.0046	0.9954	99.60
7.5	11,044,516	8,571	0.0008	0.9992	99.14
8.5	10,947,388	5,896	0.0005	0.9995	99.06
9.5	10,888,998	73,770	0.0068	0.9932	99.01
10.5	10,125,813	1,214	0.0001	0.9999	98.34
11.5	10,121,511	378,470	0.0374	0.9626	98.33
12.5	8,296,702	1,657	0.0002	0.9998	94.65
13.5	7,304,537	10,132	0.0014	0.9986	94.63
14.5	7,032,953	1,545	0.0002	0.9998	94.50
15.5	7,360,315	587	0.0001	0.9999	94.48
16.5	7,314,153		0.0000	1.0000	94.47
17.5	7,665,917		0.0000	1.0000	94.47
18.5	7,107,131		0.0000	1.0000	94.47
19.5	7,275,695		0.0000	1.0000	94.47
20.5	6,233,039	1,143	0.0002	0.9998	94.47
21.5	6,486,337		0.0000	1.0000	94.46
22.5	6,490,586	120,901	0.0186	0.9814	94.46
23.5	4,661,143		0.0000	1.0000	92.70
24.5	3,484,701		0.0000	1.0000	92.70
25.5	3,361,442		0.0000	1.0000	92.70
26.5	3,900,033		0.0000	1.0000	92.70
27.5	3,019,286		0.0000	1.0000	92.70
28.5	2,663,774		0.0000	1.0000	92.70
29.5	2,713,502	25,816	0.0095	0.9905	92.70
30.5	2,738,163		0.0000	1.0000	91.81
31.5	2,952,307	1,905	0.0006	0.9994	91.81
32.5	3,369,032	4,708	0.0014	0.9986	91.75
33.5	4,033,564	1,843	0.0005	0.9995	91.63
34.5	4,098,055	4,509	0.0011	0.9989	91.58
35.5	3,331,548		0.0000	1.0000	91.48
36.5	3,447,926		0.0000	1.0000	91.48
37.5	3,311,122		0.0000	1.0000	91.48
38.5	3,340,536		0.0000	1.0000	91.48

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PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,385,827	3,328	0.0010	0.9990	91.48
40.5	3,434,823	3,151	0.0009	0.9991	91.39
41.5	3,563,666	2,419	0.0007	0.9993	91.31
42.5	3,383,820		0.0000	1.0000	91.25
43.5	3,254,001	68	0.0000	1.0000	91.25
44.5	3,160,968	585	0.0002	0.9998	91.25
45.5	3,057,913		0.0000	1.0000	91.23
46.5	2,601,666	389	0.0001	0.9999	91.23
47.5	2,567,030	6,271	0.0024	0.9976	91.22
48.5	2,636,169	6,197	0.0024	0.9976	90.99
49.5	2,510,692	4,708	0.0019	0.9981	90.78
50.5	2,526,243		0.0000	1.0000	90.61
51.5	2,070,465	6,461	0.0031	0.9969	90.61
52.5	1,516,113	5,318	0.0035	0.9965	90.33
53.5	764,898		0.0000	1.0000	90.01
54.5	764,113		0.0000	1.0000	90.01
55.5	751,463	5,986	0.0080	0.9920	90.01
56.5	641,167		0.0000	1.0000	89.29
57.5	475,138		0.0000	1.0000	89.29
58.5	378,824		0.0000	1.0000	89.29
59.5	350,182		0.0000	1.0000	89.29
60.5	129,842		0.0000	1.0000	89.29
61.5	1,381		0.0000	1.0000	89.29
62.5	13,017		0.0000	1.0000	89.29
63.5	12,992		0.0000	1.0000	89.29
64.5	284		0.0000	1.0000	89.29
65.5	284		0.0000	1.0000	89.29
66.5	44		0.0000	1.0000	89.29
67.5	44		0.0000	1.0000	89.29
68.5	1,344		0.0000	1.0000	89.29
69.5	23,003		0.0000	1.0000	89.29
70.5	21,728		0.0000	1.0000	89.29
71.5	163	44	0.2699	0.7301	89.29
72.5	119		0.0000	1.0000	65.20
73.5	167		0.0000	1.0000	65.20
74.5	1,821		0.0000	1.0000	65.20
75.5	4,559		0.0000	1.0000	65.20
76.5	12,342		0.0000	1.0000	65.20
77.5	11,041	25	0.0023	0.9977	65.20
78.5	1,688		0.0000	1.0000	65.05

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PORTLAND GENERAL ELECTRIC

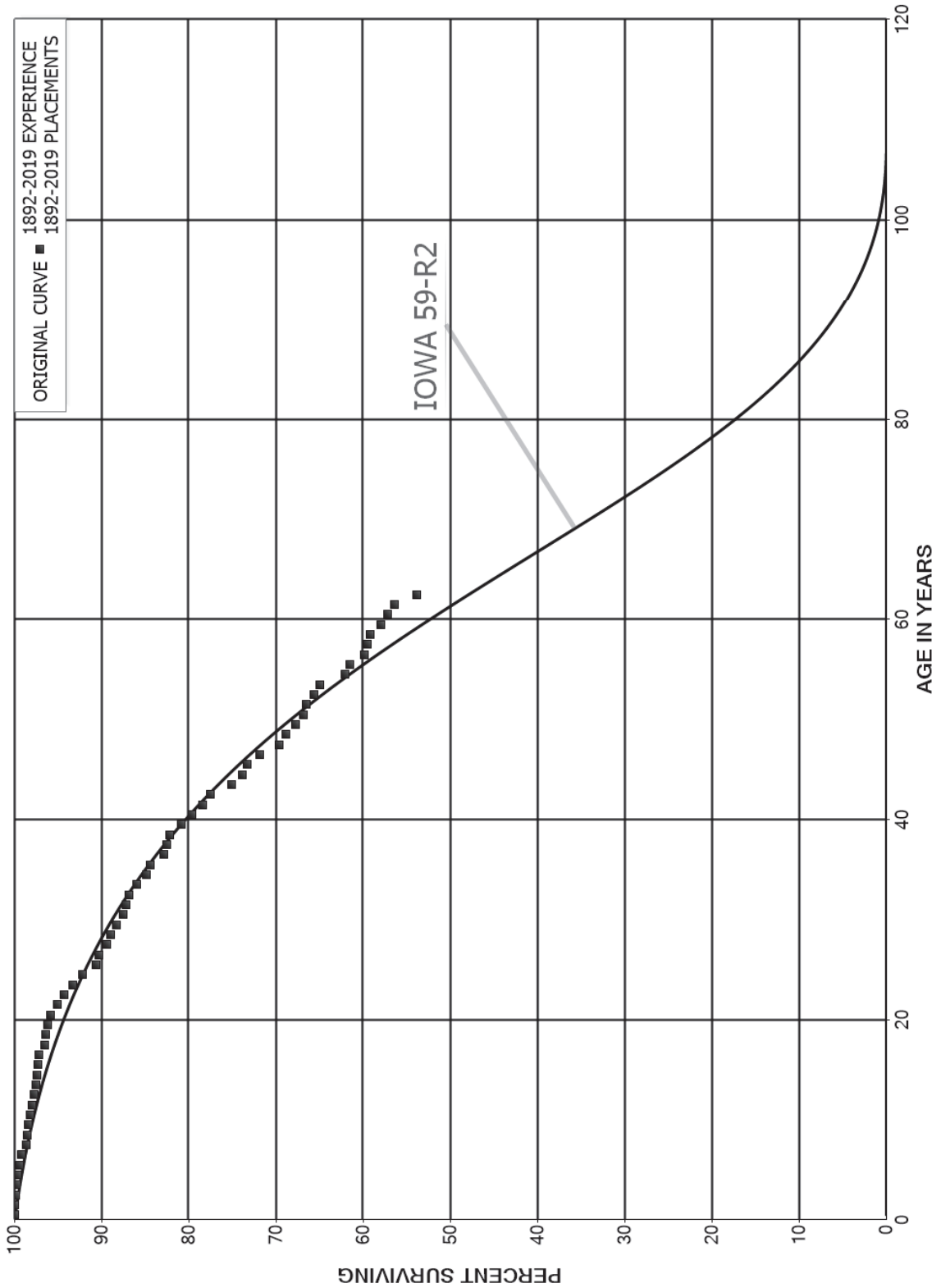
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	223		0.0000	1.0000	65.05
80.5	113		0.0000	1.0000	65.05
81.5	2,576		0.0000	1.0000	65.05
82.5	2,576		0.0000	1.0000	65.05
83.5					65.05
84.5					
85.5	142		0.0000		
86.5	27,281		0.0000		
87.5	27,139		0.0000		
88.5	9		0.0000		
89.5	9		0.0000		
90.5	9		0.0000		
91.5	9		0.0000		
92.5	9		0.0000		
93.5	9	9	1.0000		
94.5					

PORTLAND GENERAL ELECTRIC
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2019 EXPERIENCE BAND 1892-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	434,892,151	133,424	0.0003	0.9997	100.00
0.5	434,213,742	176,185	0.0004	0.9996	99.97
1.5	431,085,032	239,380	0.0006	0.9994	99.93
2.5	413,517,242	828,070	0.0020	0.9980	99.87
3.5	368,122,321	383,835	0.0010	0.9990	99.67
4.5	355,254,886	643,256	0.0018	0.9982	99.57
5.5	311,728,214	694,461	0.0022	0.9978	99.39
6.5	305,530,791	1,696,321	0.0056	0.9944	99.17
7.5	288,275,182	271,797	0.0009	0.9991	98.62
8.5	265,462,452	258,442	0.0010	0.9990	98.52
9.5	255,394,074	706,965	0.0028	0.9972	98.43
10.5	239,724,200	463,976	0.0019	0.9981	98.16
11.5	223,364,655	561,966	0.0025	0.9975	97.97
12.5	187,325,465	344,887	0.0018	0.9982	97.72
13.5	178,701,233	260,640	0.0015	0.9985	97.54
14.5	174,259,532	152,559	0.0009	0.9991	97.40
15.5	170,581,519	301,200	0.0018	0.9982	97.31
16.5	168,762,771	1,013,116	0.0060	0.9940	97.14
17.5	164,208,948	214,900	0.0013	0.9987	96.56
18.5	151,054,979	344,901	0.0023	0.9977	96.43
19.5	144,876,462	612,602	0.0042	0.9958	96.21
20.5	138,233,186	1,061,543	0.0077	0.9923	95.80
21.5	135,356,609	1,125,513	0.0083	0.9917	95.07
22.5	131,718,796	1,457,764	0.0111	0.9889	94.28
23.5	123,230,597	1,420,321	0.0115	0.9885	93.23
24.5	103,226,859	1,775,093	0.0172	0.9828	92.16
25.5	98,779,304	298,396	0.0030	0.9970	90.57
26.5	95,353,248	901,425	0.0095	0.9905	90.30
27.5	81,008,512	427,795	0.0053	0.9947	89.45
28.5	76,528,259	619,101	0.0081	0.9919	88.97
29.5	72,357,799	579,966	0.0080	0.9920	88.26
30.5	67,938,984	248,958	0.0037	0.9963	87.55
31.5	63,481,338	322,463	0.0051	0.9949	87.23
32.5	62,909,763	585,775	0.0093	0.9907	86.78
33.5	59,102,199	749,714	0.0127	0.9873	85.98
34.5	57,746,880	355,610	0.0062	0.9938	84.89
35.5	43,252,135	760,740	0.0176	0.9824	84.36
36.5	41,757,148	181,834	0.0044	0.9956	82.88
37.5	40,078,640	164,763	0.0041	0.9959	82.52
38.5	41,315,137	659,755	0.0160	0.9840	82.18

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PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2019 EXPERIENCE BAND 1892-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	33,173,305	528,615	0.0159	0.9841	80.87
40.5	32,186,586	481,527	0.0150	0.9850	79.58
41.5	28,649,436	327,511	0.0114	0.9886	78.39
42.5	26,041,613	801,869	0.0308	0.9692	77.49
43.5	23,487,894	389,594	0.0166	0.9834	75.10
44.5	21,242,163	166,472	0.0078	0.9922	73.86
45.5	17,048,148	325,389	0.0191	0.9809	73.28
46.5	16,209,899	521,007	0.0321	0.9679	71.88
47.5	14,830,003	162,513	0.0110	0.9890	69.57
48.5	14,083,748	217,279	0.0154	0.9846	68.81
49.5	13,444,058	170,900	0.0127	0.9873	67.75
50.5	12,442,819	68,252	0.0055	0.9945	66.89
51.5	9,558,371	135,774	0.0142	0.9858	66.52
52.5	8,603,902	87,964	0.0102	0.9898	65.57
53.5	6,539,670	286,652	0.0438	0.9562	64.90
54.5	6,207,053	54,561	0.0088	0.9912	62.06
55.5	5,887,637	163,717	0.0278	0.9722	61.51
56.5	4,704,905	21,204	0.0045	0.9955	59.80
57.5	3,947,153	23,091	0.0059	0.9941	59.53
58.5	2,680,675	56,101	0.0209	0.9791	59.19
59.5	2,621,367	35,919	0.0137	0.9863	57.95
60.5	1,954,876	25,138	0.0129	0.9871	57.15
61.5	1,628,071	75,718	0.0465	0.9535	56.42
62.5	792,855	7,304	0.0092	0.9908	53.79
63.5	785,551		0.0000	1.0000	53.30
64.5	782,382	2,430	0.0031	0.9969	53.30
65.5	758,043	13,559	0.0179	0.9821	53.13
66.5	719,886	15,294	0.0212	0.9788	52.18
67.5	667,496	49	0.0001	0.9999	51.07
68.5	582,320	14,800	0.0254	0.9746	51.07
69.5	567,492	47,024	0.0829	0.9171	49.77
70.5	514,517	40,703	0.0791	0.9209	45.65
71.5	473,814	83,320	0.1759	0.8241	42.04
72.5	390,493	10,154	0.0260	0.9740	34.64
73.5	379,918	13,695	0.0360	0.9640	33.74
74.5	366,223	50,378	0.1376	0.8624	32.53
75.5	315,617	33,589	0.1064	0.8936	28.05
76.5	270,502	1,942	0.0072	0.9928	25.07
77.5	257,464	996	0.0039	0.9961	24.89
78.5	256,468	295	0.0012	0.9988	24.79

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PORTLAND GENERAL ELECTRIC

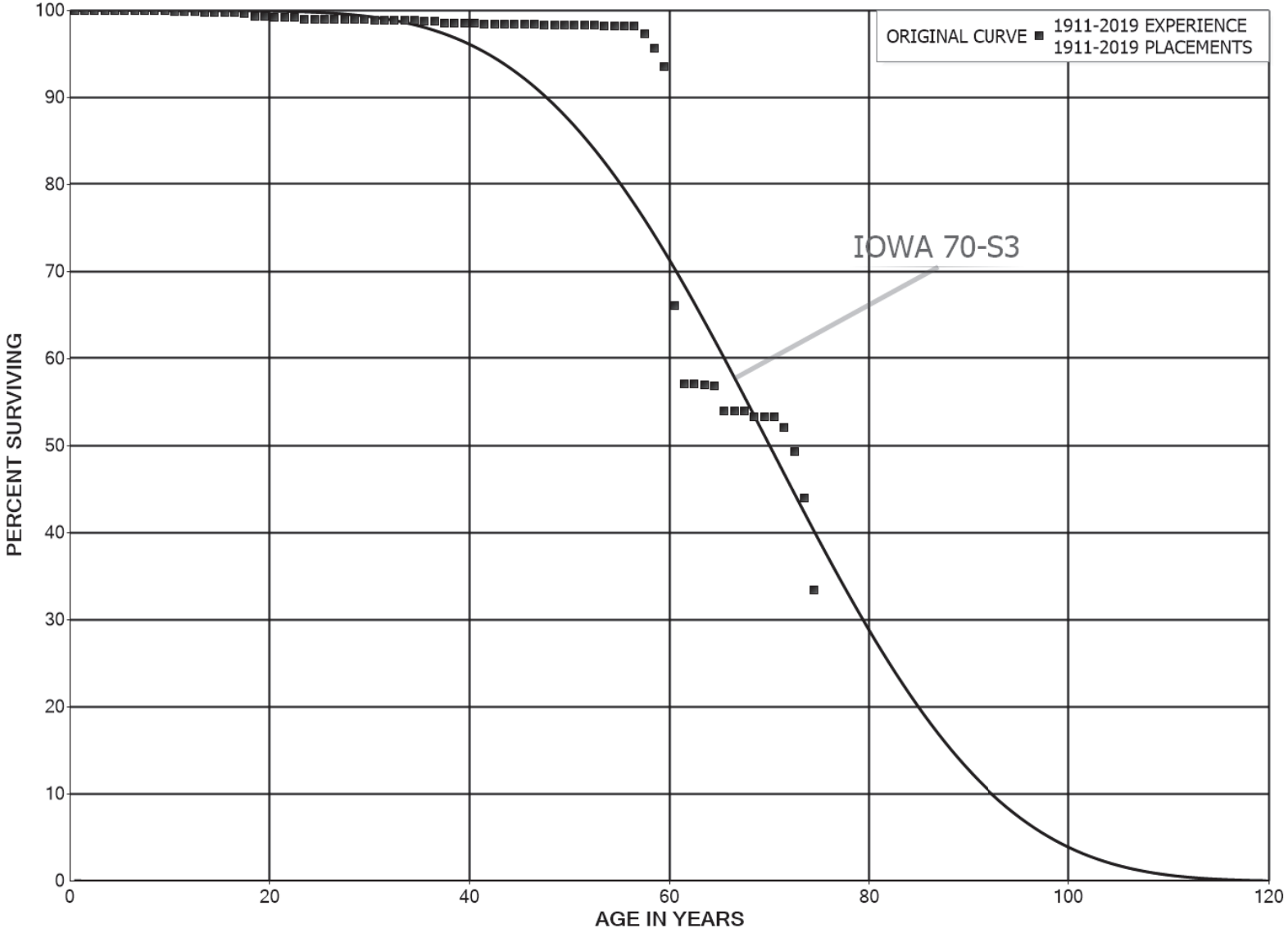
ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2019 EXPERIENCE BAND 1892-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	252,551	1,390	0.0055	0.9945	24.76
80.5	247,914	243	0.0010	0.9990	24.63
81.5	245,181		0.0000	1.0000	24.60
82.5	242,777	12,528	0.0516	0.9484	24.60
83.5	229,697	11,253	0.0490	0.9510	23.33
84.5	218,277	1,014	0.0046	0.9954	22.19
85.5	217,263	1,901	0.0087	0.9913	22.09
86.5	214,993		0.0000	1.0000	21.89
87.5	214,993	2,012	0.0094	0.9906	21.89
88.5	190,436		0.0000	1.0000	21.69
89.5	189,956		0.0000	1.0000	21.69
90.5	189,917		0.0000	1.0000	21.69
91.5	189,917		0.0000	1.0000	21.69
92.5	189,714		0.0000	1.0000	21.69
93.5	188,751	1,087	0.0058	0.9942	21.69
94.5	131,219	5,456	0.0416	0.9584	21.56
95.5	110,974		0.0000	1.0000	20.67
96.5	110,974	90,408	0.8147	0.1853	20.67
97.5	17,190		0.0000	1.0000	3.83
98.5	17,190	1,044	0.0607	0.9393	3.83
99.5	15,769		0.0000	1.0000	3.60
100.5	15,769	12	0.0008	0.9992	3.60
101.5	15,756		0.0000	1.0000	3.59
102.5	15,740		0.0000	1.0000	3.59
103.5	15,740		0.0000	1.0000	3.59
104.5	15,740		0.0000	1.0000	3.59
105.5	15,740	5,430	0.3450	0.6550	3.59
106.5					2.35

PORTLAND GENERAL ELECTRIC
ACCOUNT 354 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2019 EXPERIENCE BAND 1911-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,805,534	1,577	0.0000	1.0000	100.00
0.5	50,794,002	10,175	0.0002	0.9998	100.00
1.5	50,719,102	16,476	0.0003	0.9997	99.98
2.5	50,702,626	1,089	0.0000	1.0000	99.94
3.5	50,701,537	4,246	0.0001	0.9999	99.94
4.5	50,675,958	5,343	0.0001	0.9999	99.93
5.5	50,047,479	8,852	0.0002	0.9998	99.92
6.5	50,038,325	452	0.0000	1.0000	99.91
7.5	50,035,629	710	0.0000	1.0000	99.90
8.5	50,034,919	5,750	0.0001	0.9999	99.90
9.5	50,014,774	5,333	0.0001	0.9999	99.89
10.5	49,989,822	3,622	0.0001	0.9999	99.88
11.5	49,962,276	20,166	0.0004	0.9996	99.87
12.5	48,640,108	37,636	0.0008	0.9992	99.83
13.5	48,753,373	3,649	0.0001	0.9999	99.76
14.5	48,722,020	9,525	0.0002	0.9998	99.75
15.5	48,712,494	8,359	0.0002	0.9998	99.73
16.5	48,698,439	68,755	0.0014	0.9986	99.71
17.5	48,629,684	148,500	0.0031	0.9969	99.57
18.5	48,481,184	17,760	0.0004	0.9996	99.27
19.5	48,463,424	2,048	0.0000	1.0000	99.23
20.5	48,461,376	4,297	0.0001	0.9999	99.23
21.5	48,457,079	40,905	0.0008	0.9992	99.22
22.5	48,406,229	87,255	0.0018	0.9982	99.13
23.5	48,315,877	3,701	0.0001	0.9999	98.96
24.5	46,492,691	10,413	0.0002	0.9998	98.95
25.5	46,302,539	9,605	0.0002	0.9998	98.93
26.5	46,260,814	2,787	0.0001	0.9999	98.91
27.5	46,233,992	599	0.0000	1.0000	98.90
28.5	45,620,879	1,529	0.0000	1.0000	98.90
29.5	44,934,356	2,257	0.0001	0.9999	98.89
30.5	44,932,099	6,829	0.0002	0.9998	98.89
31.5	44,130,799	6,150	0.0001	0.9999	98.87
32.5	44,029,818	2,311	0.0001	0.9999	98.86
33.5	40,187,972	10,041	0.0002	0.9998	98.86
34.5	40,079,851	23,946	0.0006	0.9994	98.83
35.5	21,578,793	20,802	0.0010	0.9990	98.77
36.5	21,557,992	47,054	0.0022	0.9978	98.68
37.5	21,485,687	988	0.0000	1.0000	98.46
38.5	23,240,351	985	0.0000	1.0000	98.46

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PORTLAND GENERAL ELECTRIC

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2019 EXPERIENCE BAND 1911-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,245,849	472	0.0000	1.0000	98.45
40.5	18,221,397	1,343	0.0001	0.9999	98.45
41.5	18,200,321	453	0.0000	1.0000	98.44
42.5	18,154,185	987	0.0001	0.9999	98.44
43.5	18,153,198	2,060	0.0001	0.9999	98.44
44.5	18,151,138	4,137	0.0002	0.9998	98.42
45.5	13,846,488	7,819	0.0006	0.9994	98.40
46.5	13,832,210	2,962	0.0002	0.9998	98.35
47.5	13,829,248	1,328	0.0001	0.9999	98.33
48.5	13,827,920	801	0.0001	0.9999	98.32
49.5	13,827,119	727	0.0001	0.9999	98.31
50.5	13,805,072	1,216	0.0001	0.9999	98.30
51.5	13,803,856	577	0.0000	1.0000	98.30
52.5	5,576,632	5,257	0.0009	0.9991	98.29
53.5	5,571,375	342	0.0001	0.9999	98.20
54.5	5,558,081	536	0.0001	0.9999	98.19
55.5	1,972,442	217	0.0001	0.9999	98.18
56.5	461,566	4,117	0.0089	0.9911	98.17
57.5	457,449	8,150	0.0178	0.9822	97.30
58.5	449,298	9,832	0.0219	0.9781	95.56
59.5	439,467	128,631	0.2927	0.7073	93.47
60.5	310,836	42,578	0.1370	0.8630	66.11
61.5	268,259	106	0.0004	0.9996	57.06
62.5	264,763	500	0.0019	0.9981	57.03
63.5	251,344	274	0.0011	0.9989	56.93
64.5	251,070	13,035	0.0519	0.9481	56.87
65.5	238,035	10	0.0000	1.0000	53.91
66.5	236,301	20	0.0001	0.9999	53.91
67.5	233,425	2,493	0.0107	0.9893	53.91
68.5	230,932	58	0.0003	0.9997	53.33
69.5	230,849	119	0.0005	0.9995	53.32
70.5	230,267	5,347	0.0232	0.9768	53.29
71.5	224,920	11,849	0.0527	0.9473	52.05
72.5	213,072	23,366	0.1097	0.8903	49.31
73.5	188,579	45,192	0.2396	0.7604	43.90
74.5	142,948		0.0000	1.0000	33.38
75.5	142,948		0.0000	1.0000	33.38
76.5	140,374		0.0000	1.0000	33.38
77.5	138,253		0.0000	1.0000	33.38
78.5	138,253		0.0000	1.0000	33.38

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PORTLAND GENERAL ELECTRIC

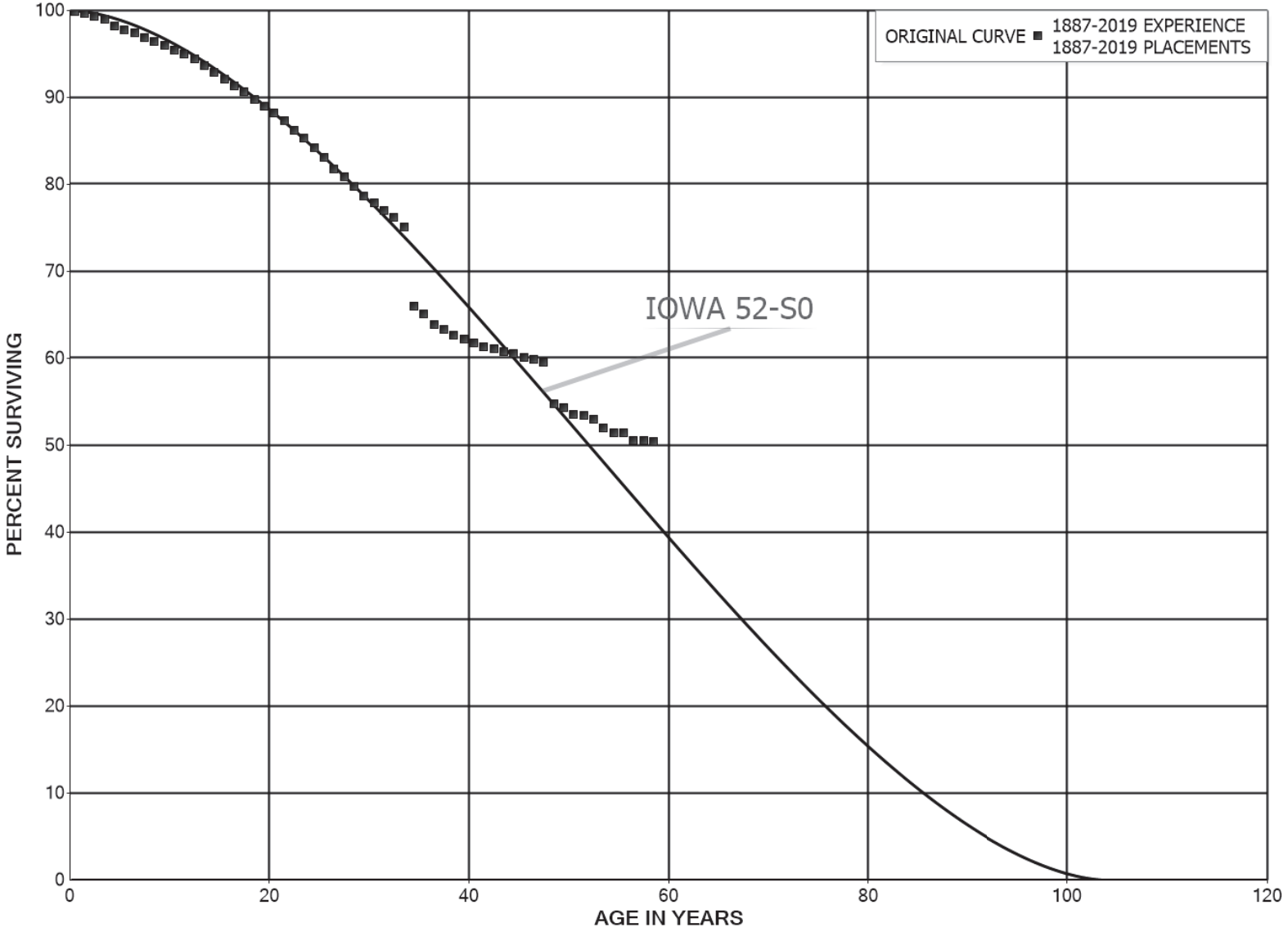
ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2019 EXPERIENCE BAND 1911-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	138,253		0.0000	1.0000	33.38
80.5	138,253		0.0000	1.0000	33.38
81.5	136,435		0.0000	1.0000	33.38
82.5	136,435		0.0000	1.0000	33.38
83.5	136,435		0.0000	1.0000	33.38
84.5	136,435		0.0000	1.0000	33.38
85.5	136,435		0.0000	1.0000	33.38
86.5	136,435		0.0000	1.0000	33.38
87.5	136,034		0.0000	1.0000	33.38
88.5	134,548		0.0000	1.0000	33.38
89.5	131,595		0.0000	1.0000	33.38
90.5	125,661		0.0000	1.0000	33.38
91.5	125,626		0.0000	1.0000	33.38
92.5	125,626		0.0000	1.0000	33.38
93.5	125,626		0.0000	1.0000	33.38
94.5					33.38

PORTLAND GENERAL ELECTRIC
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	87,420,517	116,659	0.0013	0.9987	100.00
0.5	83,874,535	215,237	0.0026	0.9974	99.87
1.5	66,352,288	214,944	0.0032	0.9968	99.61
2.5	64,299,197	208,626	0.0032	0.9968	99.29
3.5	56,963,810	466,375	0.0082	0.9918	98.97
4.5	55,827,491	218,586	0.0039	0.9961	98.16
5.5	49,835,934	174,465	0.0035	0.9965	97.77
6.5	47,266,504	309,736	0.0066	0.9934	97.43
7.5	40,953,835	189,806	0.0046	0.9954	96.79
8.5	37,478,065	173,204	0.0046	0.9954	96.34
9.5	36,787,945	189,495	0.0052	0.9948	95.90
10.5	36,183,160	179,350	0.0050	0.9950	95.40
11.5	33,178,798	169,357	0.0051	0.9949	94.93
12.5	21,800,542	190,028	0.0087	0.9913	94.44
13.5	21,105,941	172,359	0.0082	0.9918	93.62
14.5	20,593,895	174,209	0.0085	0.9915	92.86
15.5	19,439,448	156,051	0.0080	0.9920	92.07
16.5	18,497,700	153,625	0.0083	0.9917	91.33
17.5	17,747,000	165,051	0.0093	0.9907	90.57
18.5	17,120,218	150,988	0.0088	0.9912	89.73
19.5	16,425,893	142,174	0.0087	0.9913	88.94
20.5	15,448,281	161,153	0.0104	0.9896	88.17
21.5	12,823,353	150,156	0.0117	0.9883	87.25
22.5	12,045,959	133,521	0.0111	0.9889	86.23
23.5	11,372,933	150,312	0.0132	0.9868	85.27
24.5	10,736,462	136,397	0.0127	0.9873	84.15
25.5	10,325,919	170,569	0.0165	0.9835	83.08
26.5	9,994,139	112,752	0.0113	0.9887	81.70
27.5	9,497,853	126,641	0.0133	0.9867	80.78
28.5	9,021,407	127,049	0.0141	0.9859	79.71
29.5	7,996,783	76,480	0.0096	0.9904	78.58
30.5	7,736,130	86,174	0.0111	0.9889	77.83
31.5	7,451,097	77,612	0.0104	0.9896	76.96
32.5	7,155,172	99,585	0.0139	0.9861	76.16
33.5	6,585,031	797,310	0.1211	0.8789	75.10
34.5	5,634,854	76,586	0.0136	0.9864	66.01
35.5	5,425,122	102,927	0.0190	0.9810	65.11
36.5	5,097,004	48,980	0.0096	0.9904	63.88
37.5	4,877,865	50,275	0.0103	0.9897	63.26
38.5	4,778,287	34,616	0.0072	0.9928	62.61

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PORTLAND GENERAL ELECTRIC

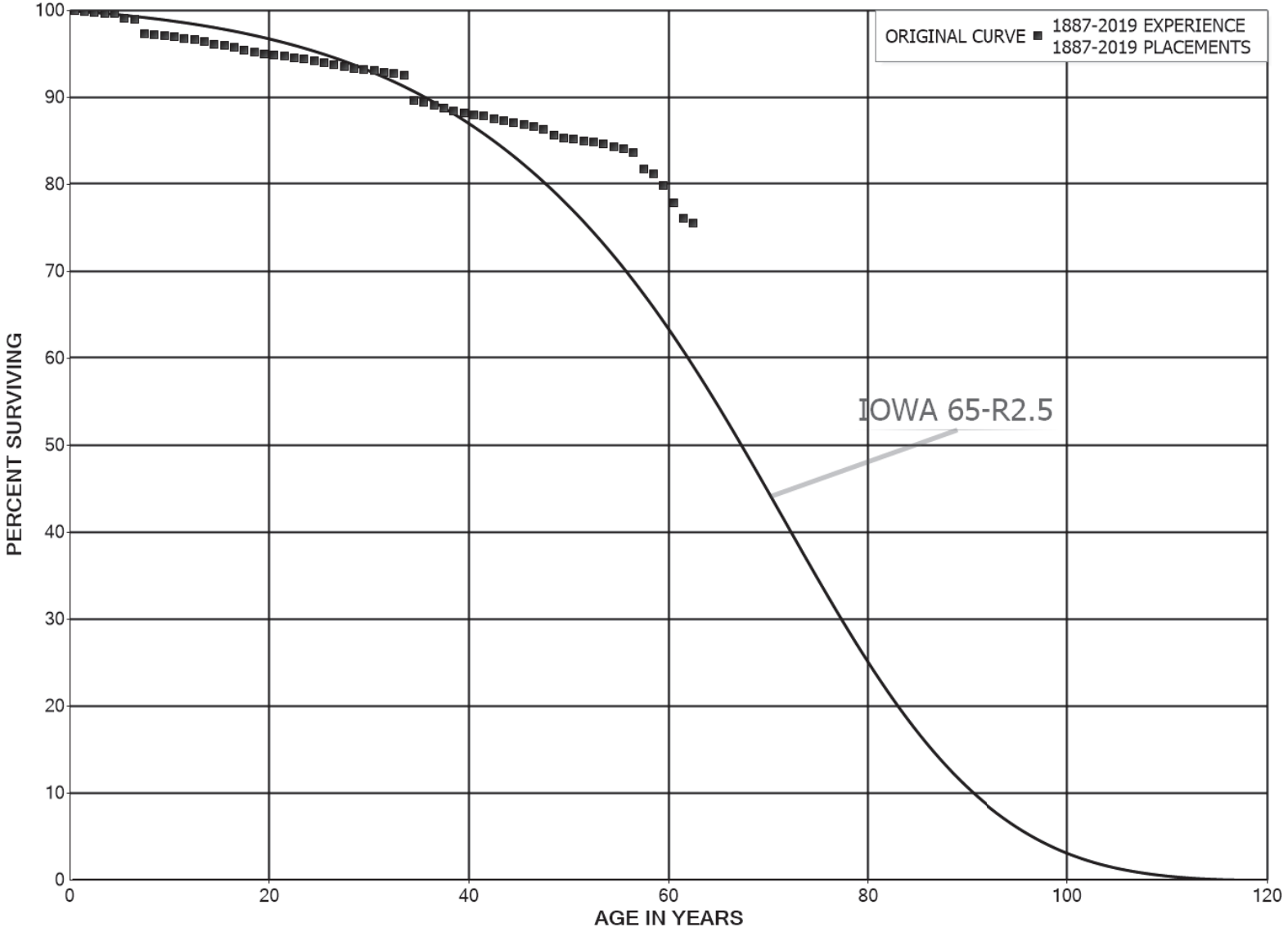
ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,350,193	33,486	0.0077	0.9923	62.16
40.5	4,176,430	25,578	0.0061	0.9939	61.68
41.5	4,081,476	17,460	0.0043	0.9957	61.30
42.5	3,857,230	17,159	0.0044	0.9956	61.04
43.5	3,723,939	18,660	0.0050	0.9950	60.77
44.5	3,565,228	25,978	0.0073	0.9927	60.46
45.5	3,389,803	11,790	0.0035	0.9965	60.02
46.5	3,295,733	14,294	0.0043	0.9957	59.81
47.5	3,187,487	258,342	0.0810	0.9190	59.55
48.5	2,888,179	25,703	0.0089	0.9911	54.73
49.5	2,852,557	36,231	0.0127	0.9873	54.24
50.5	2,805,055	7,033	0.0025	0.9975	53.55
51.5	2,783,131	24,662	0.0089	0.9911	53.42
52.5	2,544,981	50,652	0.0199	0.9801	52.94
53.5	2,481,673	21,216	0.0085	0.9915	51.89
54.5	2,435,321	1,025	0.0004	0.9996	51.45
55.5	2,358,676	43,309	0.0184	0.9816	51.43
56.5	1,961,314	523	0.0003	0.9997	50.48
57.5	1,955,542	1,727	0.0009	0.9991	50.47
58.5	452,079	4,744	0.0105	0.9895	50.42
59.5	443,749	66	0.0001	0.9999	49.89
60.5	248,101	71	0.0003	0.9997	49.89
61.5	110,504	68	0.0006	0.9994	49.87
62.5	87,418		0.0000	1.0000	49.84
63.5	388		0.0000	1.0000	49.84
64.5	313		0.0000	1.0000	49.84
65.5					49.84

PORTLAND GENERAL ELECTRIC
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	166,208,958	69,317	0.0004	0.9996	100.00
0.5	152,164,317	150,252	0.0010	0.9990	99.96
1.5	132,922,843	157,553	0.0012	0.9988	99.86
2.5	126,735,473	101,316	0.0008	0.9992	99.74
3.5	117,782,308	107,157	0.0009	0.9991	99.66
4.5	116,547,489	619,183	0.0053	0.9947	99.57
5.5	113,752,170	136,651	0.0012	0.9988	99.04
6.5	110,662,937	1,831,470	0.0165	0.9835	98.92
7.5	101,192,784	121,017	0.0012	0.9988	97.29
8.5	97,886,547	113,247	0.0012	0.9988	97.17
9.5	96,951,621	122,571	0.0013	0.9987	97.06
10.5	85,376,512	143,813	0.0017	0.9983	96.93
11.5	79,347,097	142,726	0.0018	0.9982	96.77
12.5	71,346,587	167,338	0.0023	0.9977	96.60
13.5	70,195,983	196,016	0.0028	0.9972	96.37
14.5	68,499,735	142,691	0.0021	0.9979	96.10
15.5	67,667,909	139,686	0.0021	0.9979	95.90
16.5	66,965,059	183,281	0.0027	0.9973	95.70
17.5	66,302,687	207,038	0.0031	0.9969	95.44
18.5	65,678,242	95,542	0.0015	0.9985	95.14
19.5	65,144,842	81,979	0.0013	0.9987	95.00
20.5	64,494,221	96,896	0.0015	0.9985	94.89
21.5	58,323,866	112,942	0.0019	0.9981	94.74
22.5	57,783,971	132,039	0.0023	0.9977	94.56
23.5	57,145,710	131,342	0.0023	0.9977	94.34
24.5	54,549,269	128,156	0.0023	0.9977	94.13
25.5	54,184,622	108,821	0.0020	0.9980	93.91
26.5	53,955,250	119,547	0.0022	0.9978	93.72
27.5	53,175,391	98,107	0.0018	0.9982	93.51
28.5	52,862,967	76,833	0.0015	0.9985	93.34
29.5	51,903,911	92,915	0.0018	0.9982	93.20
30.5	50,530,698	82,307	0.0016	0.9984	93.03
31.5	50,244,907	95,913	0.0019	0.9981	92.88
32.5	49,912,286	89,089	0.0018	0.9982	92.70
33.5	46,595,862	1,488,939	0.0320	0.9680	92.54
34.5	44,857,134	104,263	0.0023	0.9977	89.58
35.5	24,165,876	80,004	0.0033	0.9967	89.37
36.5	23,436,277	86,446	0.0037	0.9963	89.08
37.5	23,276,972	85,674	0.0037	0.9963	88.75
38.5	24,371,903	68,165	0.0028	0.9972	88.42

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PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,550,598	42,224	0.0021	0.9979	88.18
40.5	20,139,640	43,100	0.0021	0.9979	87.99
41.5	19,964,314	56,263	0.0028	0.9972	87.81
42.5	19,498,440	48,811	0.0025	0.9975	87.56
43.5	19,293,178	52,850	0.0027	0.9973	87.34
44.5	19,049,545	50,844	0.0027	0.9973	87.10
45.5	17,172,706	54,982	0.0032	0.9968	86.87
46.5	17,015,499	54,679	0.0032	0.9968	86.59
47.5	16,858,326	133,299	0.0079	0.9921	86.31
48.5	16,683,921	59,527	0.0036	0.9964	85.63
49.5	16,609,919	38,463	0.0023	0.9977	85.32
50.5	16,562,108	36,080	0.0022	0.9978	85.13
51.5	16,516,753	23,131	0.0014	0.9986	84.94
52.5	7,095,107	21,628	0.0030	0.9970	84.82
53.5	7,054,322	20,131	0.0029	0.9971	84.56
54.5	7,003,174	21,334	0.0030	0.9970	84.32
55.5	6,298,324	36,638	0.0058	0.9942	84.06
56.5	3,198,474	72,173	0.0226	0.9774	83.58
57.5	3,121,828	21,500	0.0069	0.9931	81.69
58.5	1,584,594	25,309	0.0160	0.9840	81.13
59.5	1,554,328	39,800	0.0256	0.9744	79.83
60.5	1,421,454	30,588	0.0215	0.9785	77.79
61.5	1,073,334	9,079	0.0085	0.9915	76.11
62.5	922,573	6,896	0.0075	0.9925	75.47
63.5	802,965	6,002	0.0075	0.9925	74.91
64.5	788,095	2,643	0.0034	0.9966	74.35
65.5	780,973	1,446	0.0019	0.9981	74.10
66.5	778,953	1,344	0.0017	0.9983	73.96
67.5	777,047	923	0.0012	0.9988	73.83
68.5	775,611	4,034	0.0052	0.9948	73.74
69.5	771,576	291	0.0004	0.9996	73.36
70.5	771,264	326	0.0004	0.9996	73.33
71.5	770,938	176	0.0002	0.9998	73.30
72.5	770,763	155	0.0002	0.9998	73.29
73.5	767,838	11,924	0.0155	0.9845	73.27
74.5	755,026	2,656	0.0035	0.9965	72.13
75.5	748,425		0.0000	1.0000	71.88
76.5	741,882		0.0000	1.0000	71.88
77.5	737,110		0.0000	1.0000	71.88
78.5	729,623		0.0000	1.0000	71.88

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PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	726,494		0.0000	1.0000	71.88
80.5	723,678		0.0000	1.0000	71.88
81.5	719,711		0.0000	1.0000	71.88
82.5	718,581		0.0000	1.0000	71.88
83.5	717,621		0.0000	1.0000	71.88
84.5	717,064		0.0000	1.0000	71.88
85.5	716,644		0.0000	1.0000	71.88
86.5	716,163		0.0000	1.0000	71.88
87.5	716,043		0.0000	1.0000	71.88
88.5	715,515		0.0000	1.0000	71.88
89.5	714,921		0.0000	1.0000	71.88
90.5	714,411		0.0000	1.0000	71.88
91.5	713,284		0.0000	1.0000	71.88
92.5	712,436		0.0000	1.0000	71.88
93.5	709,921		0.0000	1.0000	71.88
94.5					71.88

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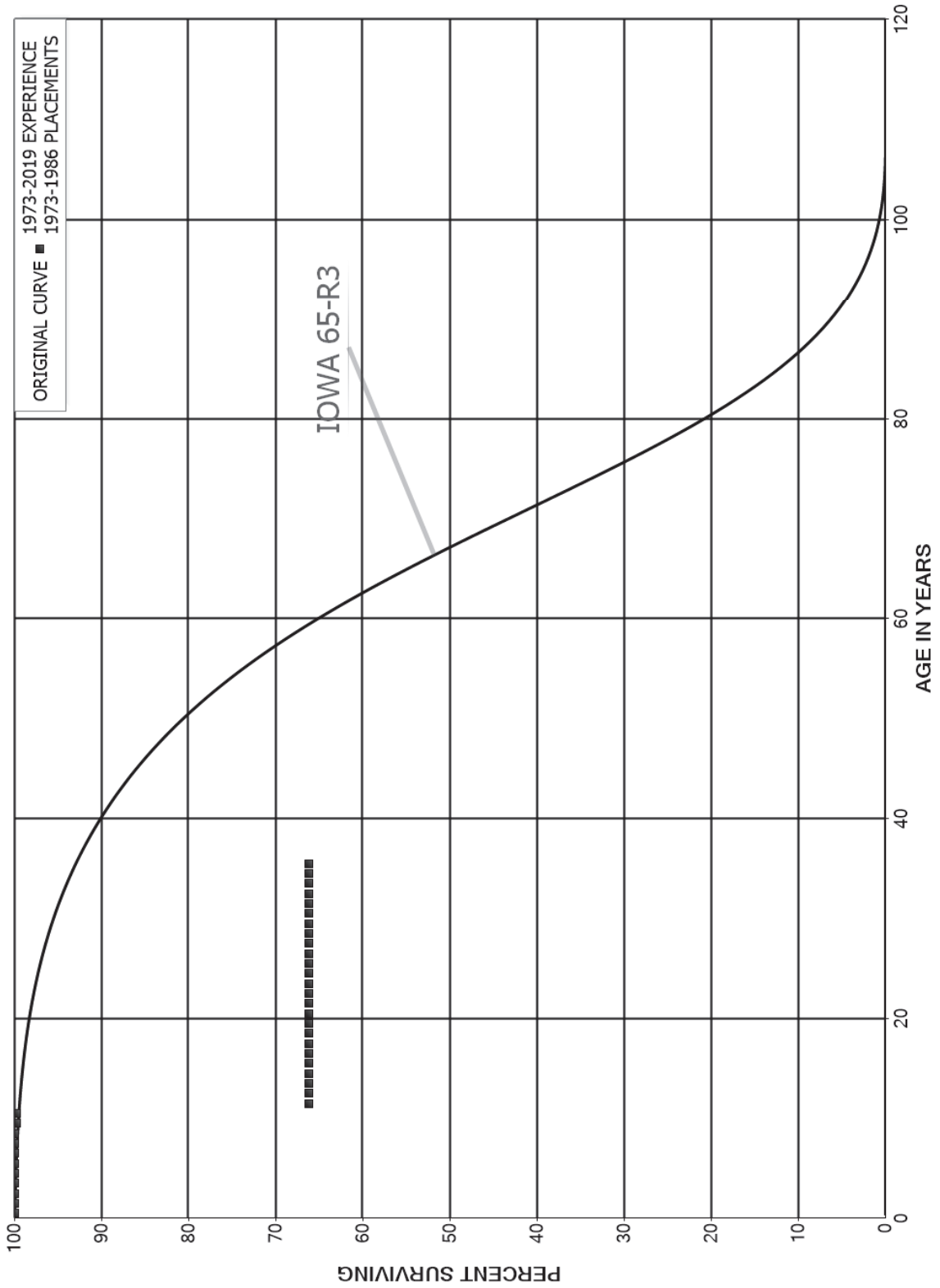
PORTLAND GENERAL ELECTRIC
ACCOUNT 359 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-1986 EXPERIENCE BAND 1973-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	534,108	32	0.0001	0.9999	100.00
0.5	534,076		0.0000	1.0000	99.99
1.5	534,076		0.0000	1.0000	99.99
2.5	534,076		0.0000	1.0000	99.99
3.5	534,076		0.0000	1.0000	99.99
4.5	534,076		0.0000	1.0000	99.99
5.5	534,076		0.0000	1.0000	99.99
6.5	534,076		0.0000	1.0000	99.99
7.5	534,076		0.0000	1.0000	99.99
8.5	534,076	1,341	0.0025	0.9975	99.99
9.5	532,735		0.0000	1.0000	99.74
10.5	532,735	179,465	0.3369	0.6631	99.74
11.5	353,270		0.0000	1.0000	66.14
12.5	353,270		0.0000	1.0000	66.14
13.5	353,270		0.0000	1.0000	66.14
14.5	353,270		0.0000	1.0000	66.14
15.5	353,270		0.0000	1.0000	66.14
16.5	353,270		0.0000	1.0000	66.14
17.5	353,248		0.0000	1.0000	66.14
18.5	353,248		0.0000	1.0000	66.14
19.5	353,115		0.0000	1.0000	66.14
20.5	353,115		0.0000	1.0000	66.14
21.5	353,115		0.0000	1.0000	66.14
22.5	343,372		0.0000	1.0000	66.14
23.5	343,372		0.0000	1.0000	66.14
24.5	286,332		0.0000	1.0000	66.14
25.5	286,332		0.0000	1.0000	66.14
26.5	286,332		0.0000	1.0000	66.14
27.5	286,332		0.0000	1.0000	66.14
28.5	286,332		0.0000	1.0000	66.14
29.5	286,332		0.0000	1.0000	66.14
30.5	286,332		0.0000	1.0000	66.14
31.5	286,332		0.0000	1.0000	66.14
32.5	286,332		0.0000	1.0000	66.14
33.5	244,561		0.0000	1.0000	66.14
34.5	244,557		0.0000	1.0000	66.14
35.5					66.14

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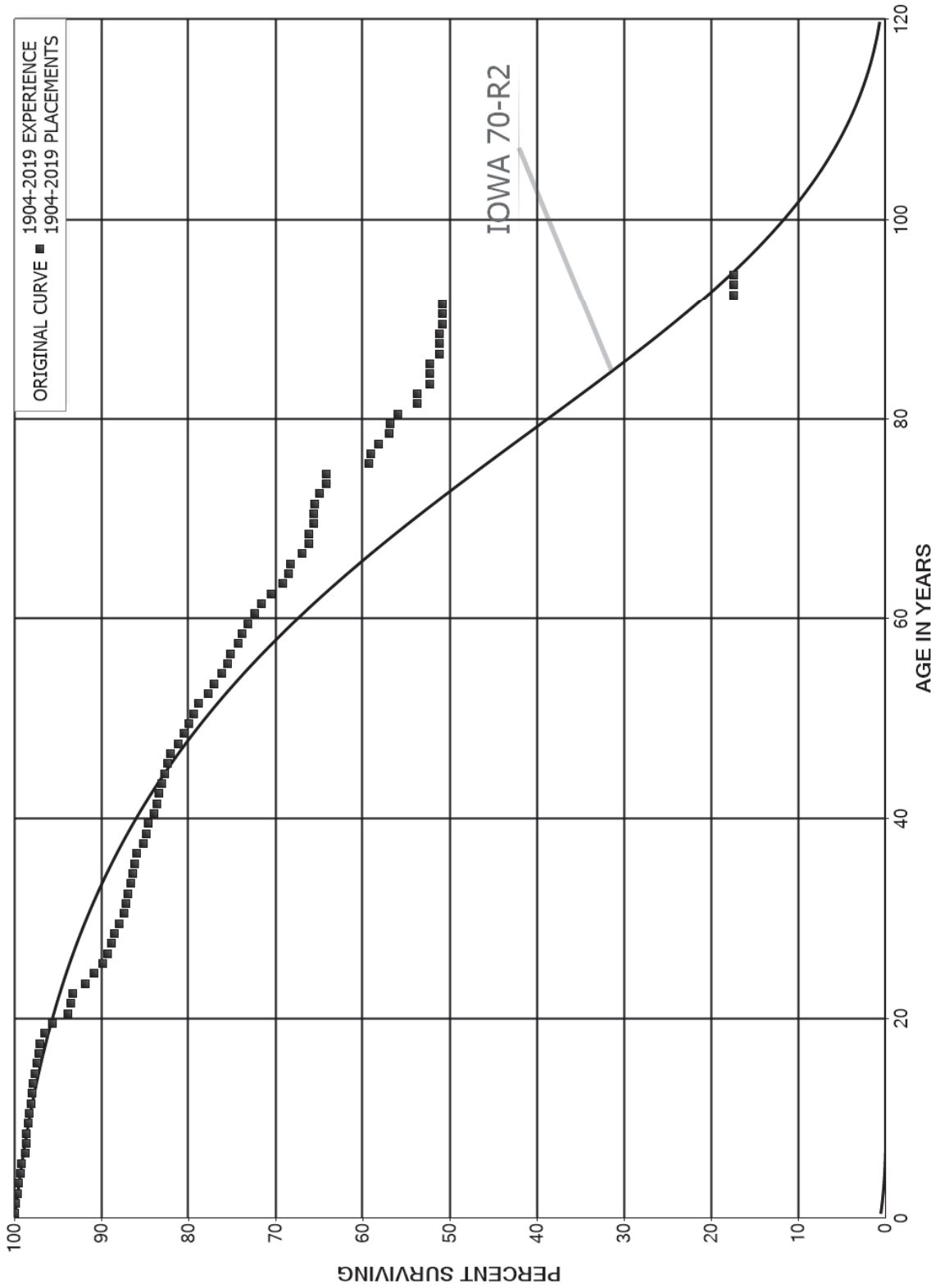
PORTLAND GENERAL ELECTRIC
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2019 EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,021,248	37,143	0.0007	0.9993	100.00
0.5	49,652,336	36,693	0.0007	0.9993	99.93
1.5	46,130,870	97,518	0.0021	0.9979	99.85
2.5	43,589,738	58,158	0.0013	0.9987	99.64
3.5	40,993,060	101,507	0.0025	0.9975	99.51
4.5	40,599,099	32,261	0.0008	0.9992	99.26
5.5	39,370,008	186,732	0.0047	0.9953	99.18
6.5	39,528,784	21,280	0.0005	0.9995	98.71
7.5	36,868,543	29,651	0.0008	0.9992	98.66
8.5	35,342,074	61,746	0.0017	0.9983	98.58
9.5	34,328,688	56,829	0.0017	0.9983	98.41
10.5	33,353,161	49,220	0.0015	0.9985	98.25
11.5	31,443,062	43,728	0.0014	0.9986	98.10
12.5	30,294,918	42,462	0.0014	0.9986	97.96
13.5	26,615,975	47,843	0.0018	0.9982	97.83
14.5	25,591,827	53,683	0.0021	0.9979	97.65
15.5	24,736,989	59,317	0.0024	0.9976	97.45
16.5	23,620,990	47,629	0.0020	0.9980	97.21
17.5	23,382,078	127,623	0.0055	0.9945	97.02
18.5	22,974,861	219,670	0.0096	0.9904	96.49
19.5	22,330,553	406,227	0.0182	0.9818	95.56
20.5	19,775,669	61,153	0.0031	0.9969	93.83
21.5	18,952,360	46,217	0.0024	0.9976	93.54
22.5	17,934,458	289,017	0.0161	0.9839	93.31
23.5	15,553,818	160,541	0.0103	0.9897	91.80
24.5	12,435,048	136,287	0.0110	0.9890	90.86
25.5	11,953,982	76,814	0.0064	0.9936	89.86
26.5	10,601,583	58,316	0.0055	0.9945	89.28
27.5	9,989,081	37,223	0.0037	0.9963	88.79
28.5	8,958,766	46,552	0.0052	0.9948	88.46
29.5	8,688,612	59,749	0.0069	0.9931	88.00
30.5	8,308,296	25,379	0.0031	0.9969	87.40
31.5	8,170,852	18,228	0.0022	0.9978	87.13
32.5	8,035,944	33,079	0.0041	0.9959	86.94
33.5	7,353,704	12,595	0.0017	0.9983	86.58
34.5	7,009,080	18,115	0.0026	0.9974	86.43
35.5	7,036,311	20,690	0.0029	0.9971	86.21
36.5	7,016,976	67,888	0.0097	0.9903	85.95
37.5	6,943,336	19,477	0.0028	0.9972	85.12
38.5	6,729,202	22,771	0.0034	0.9966	84.88

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PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019 EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,453,349	47,356	0.0073	0.9927	84.59
40.5	6,122,184	25,587	0.0042	0.9958	83.97
41.5	5,404,541	14,829	0.0027	0.9973	83.62
42.5	5,348,027	22,551	0.0042	0.9958	83.39
43.5	5,167,267	16,467	0.0032	0.9968	83.04
44.5	5,288,205	21,547	0.0041	0.9959	82.78
45.5	5,005,993	22,157	0.0044	0.9956	82.44
46.5	4,072,040	47,324	0.0116	0.9884	82.08
47.5	3,559,324	28,265	0.0079	0.9921	81.12
48.5	3,126,813	20,389	0.0065	0.9935	80.48
49.5	2,901,337	20,997	0.0072	0.9928	79.95
50.5	2,564,195	19,147	0.0075	0.9925	79.37
51.5	2,470,492	31,400	0.0127	0.9873	78.78
52.5	2,305,082	21,878	0.0095	0.9905	77.78
53.5	2,096,330	23,392	0.0112	0.9888	77.04
54.5	2,030,844	18,128	0.0089	0.9911	76.18
55.5	1,866,964	8,387	0.0045	0.9955	75.50
56.5	1,677,341	19,003	0.0113	0.9887	75.16
57.5	1,399,619	8,275	0.0059	0.9941	74.31
58.5	1,250,805	11,244	0.0090	0.9910	73.87
59.5	1,164,020	13,050	0.0112	0.9888	73.21
60.5	1,083,461	12,290	0.0113	0.9887	72.39
61.5	920,607	13,366	0.0145	0.9855	71.57
62.5	734,455	14,532	0.0198	0.9802	70.53
63.5	638,944	6,069	0.0095	0.9905	69.13
64.5	600,600	1,208	0.0020	0.9980	68.47
65.5	543,483	11,155	0.0205	0.9795	68.34
66.5	428,799	5,108	0.0119	0.9881	66.93
67.5	369,676		0.0000	1.0000	66.14
68.5	305,711	2,394	0.0078	0.9922	66.14
69.5	276,933		0.0000	1.0000	65.62
70.5	189,544	314	0.0017	0.9983	65.62
71.5	180,287	1,498	0.0083	0.9917	65.51
72.5	173,013	1,961	0.0113	0.9887	64.97
73.5	204,926	343	0.0017	0.9983	64.23
74.5	213,104	16,142	0.0757	0.9243	64.12
75.5	192,109	555	0.0029	0.9971	59.26
76.5	152,417	2,422	0.0159	0.9841	59.09
77.5	152,836	3,194	0.0209	0.9791	58.15
78.5	142,408	227	0.0016	0.9984	56.94

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PORTLAND GENERAL ELECTRIC

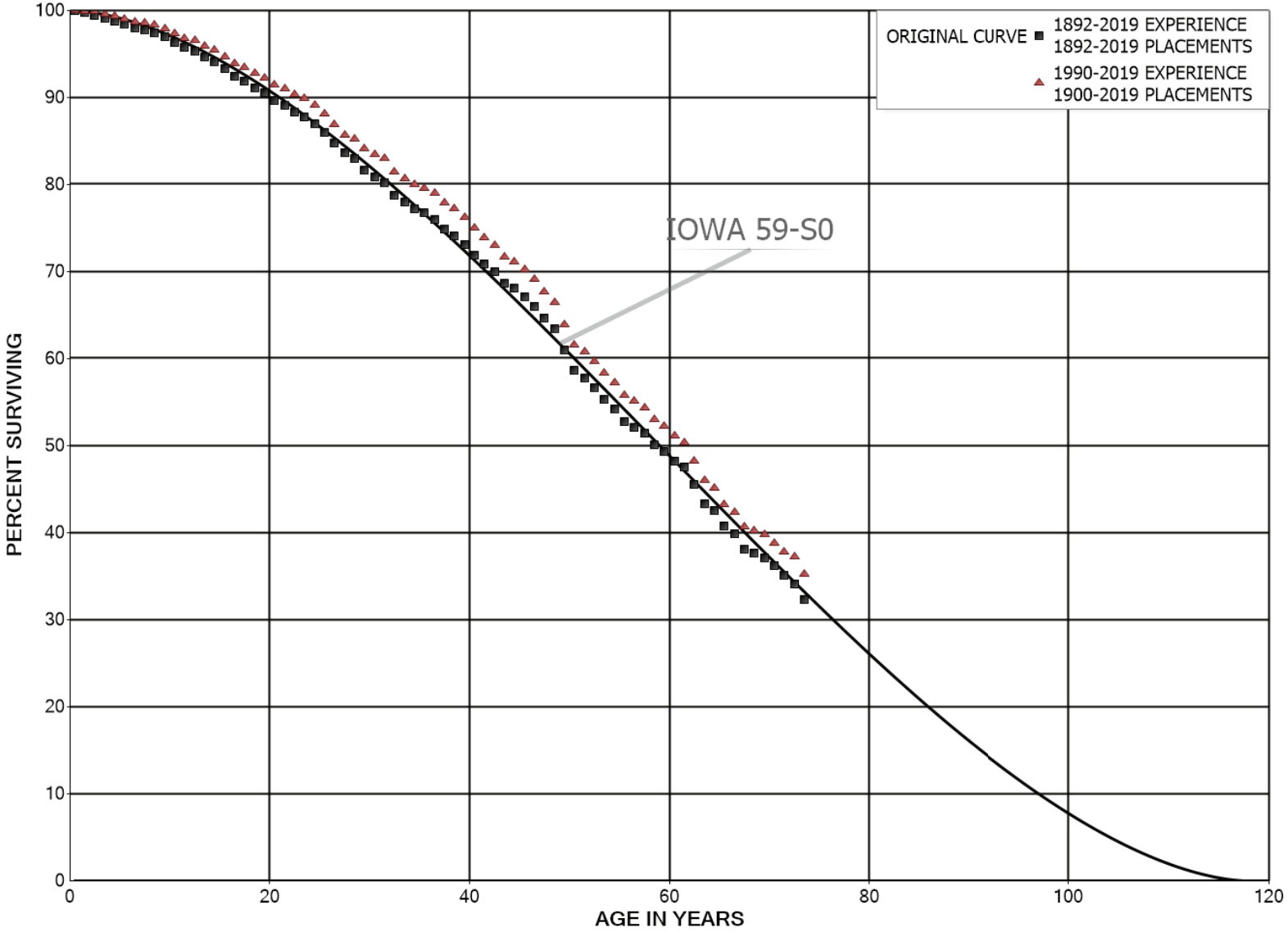
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019 EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	139,913	2,235	0.0160	0.9840	56.85
80.5	137,861	5,464	0.0396	0.9604	55.94
81.5	133,204		0.0000	1.0000	53.72
82.5	117,429	3,174	0.0270	0.9730	53.72
83.5	116,673		0.0000	1.0000	52.27
84.5	115,948	14	0.0001	0.9999	52.27
85.5	115,954	2,437	0.0210	0.9790	52.26
86.5	113,579		0.0000	1.0000	51.17
87.5	113,005		0.0000	1.0000	51.17
88.5	138,858	784	0.0056	0.9944	51.17
89.5	82,414		0.0000	1.0000	50.88
90.5	82,411		0.0000	1.0000	50.88
91.5	78,622	51,821	0.6591	0.3409	50.88
92.5	26,615		0.0000	1.0000	17.34
93.5	26,519		0.0000	1.0000	17.34
94.5	24,398		0.0000	1.0000	17.34
95.5	22,171		0.0000	1.0000	17.34
96.5	21,361		0.0000	1.0000	17.34
97.5	19,376		0.0000	1.0000	17.34
98.5	19,249		0.0000	1.0000	17.34
99.5	19,219	16,208	0.8433	0.1567	17.34
100.5	3,011		0.0000	1.0000	2.72
101.5	365		0.0000	1.0000	2.72
102.5	365		0.0000	1.0000	2.72
103.5	365		0.0000	1.0000	2.72
104.5	365		0.0000	1.0000	2.72
105.5	226		0.0000	1.0000	2.72
106.5					2.72

PORTLAND GENERAL ELECTRIC
ACCOUNT 362 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1892-2019 EXPERIENCE BAND 1892-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	691,140,957	138,652	0.0002	0.9998	100.00
0.5	632,468,158	1,334,352	0.0021	0.9979	99.98
1.5	541,964,386	1,739,790	0.0032	0.9968	99.77
2.5	502,291,011	1,827,317	0.0036	0.9964	99.45
3.5	476,165,070	1,561,235	0.0033	0.9967	99.09
4.5	435,879,822	1,488,523	0.0034	0.9966	98.76
5.5	418,636,910	1,889,331	0.0045	0.9955	98.42
6.5	389,768,078	1,146,904	0.0029	0.9971	97.98
7.5	363,431,171	1,185,196	0.0033	0.9967	97.69
8.5	339,109,603	1,587,896	0.0047	0.9953	97.37
9.5	320,004,954	2,039,316	0.0064	0.9936	96.92
10.5	309,221,540	1,903,442	0.0062	0.9938	96.30
11.5	298,047,482	1,329,808	0.0045	0.9955	95.71
12.5	281,730,340	1,869,172	0.0066	0.9934	95.28
13.5	277,883,375	1,750,357	0.0063	0.9937	94.65
14.5	273,708,723	2,342,348	0.0086	0.9914	94.05
15.5	253,332,502	2,185,672	0.0086	0.9914	93.25
16.5	235,386,637	1,568,518	0.0067	0.9933	92.44
17.5	229,502,888	1,878,735	0.0082	0.9918	91.83
18.5	218,225,057	1,435,756	0.0066	0.9934	91.07
19.5	205,764,841	1,886,542	0.0092	0.9908	90.48
20.5	190,309,399	1,127,421	0.0059	0.9941	89.65
21.5	180,126,842	1,675,252	0.0093	0.9907	89.12
22.5	161,526,874	1,120,131	0.0069	0.9931	88.29
23.5	134,703,744	1,173,611	0.0087	0.9913	87.67
24.5	116,809,920	1,343,608	0.0115	0.9885	86.91
25.5	108,754,523	1,488,630	0.0137	0.9863	85.91
26.5	102,841,608	1,413,474	0.0137	0.9863	84.73
27.5	98,629,540	751,382	0.0076	0.9924	83.57
28.5	91,478,280	1,395,079	0.0153	0.9847	82.93
29.5	82,728,364	827,939	0.0100	0.9900	81.67
30.5	78,969,590	662,658	0.0084	0.9916	80.85
31.5	78,388,205	1,404,825	0.0179	0.9821	80.17
32.5	76,877,252	763,643	0.0099	0.9901	78.74
33.5	76,397,854	719,466	0.0094	0.9906	77.95
34.5	76,096,903	448,755	0.0059	0.9941	77.22
35.5	76,510,026	866,459	0.0113	0.9887	76.76
36.5	75,062,861	1,074,719	0.0143	0.9857	75.90
37.5	72,818,553	672,218	0.0092	0.9908	74.81
38.5	67,203,515	928,740	0.0138	0.9862	74.12

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PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2019 EXPERIENCE BAND 1892-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	63,504,095	1,083,313	0.0171	0.9829	73.09
40.5	59,519,029	849,585	0.0143	0.9857	71.85
41.5	55,229,237	712,843	0.0129	0.9871	70.82
42.5	53,296,600	968,696	0.0182	0.9818	69.91
43.5	50,709,013	426,009	0.0084	0.9916	68.64
44.5	46,316,915	647,276	0.0140	0.9860	68.06
45.5	39,490,864	650,157	0.0165	0.9835	67.11
46.5	36,401,894	750,960	0.0206	0.9794	66.00
47.5	34,086,732	648,702	0.0190	0.9810	64.64
48.5	31,102,568	1,217,740	0.0392	0.9608	63.41
49.5	27,542,450	1,033,752	0.0375	0.9625	60.93
50.5	25,136,287	395,878	0.0157	0.9843	58.64
51.5	24,110,698	438,582	0.0182	0.9818	57.72
52.5	22,161,287	549,241	0.0248	0.9752	56.67
53.5	17,804,753	347,899	0.0195	0.9805	55.26
54.5	17,023,357	450,109	0.0264	0.9736	54.18
55.5	15,644,309	194,268	0.0124	0.9876	52.75
56.5	13,330,936	189,739	0.0142	0.9858	52.10
57.5	11,287,227	292,401	0.0259	0.9741	51.36
58.5	10,543,598	149,817	0.0142	0.9858	50.02
59.5	9,428,745	212,539	0.0225	0.9775	49.31
60.5	8,308,161	117,850	0.0142	0.9858	48.20
61.5	7,024,710	299,055	0.0426	0.9574	47.52
62.5	5,787,019	276,188	0.0477	0.9523	45.50
63.5	4,983,481	98,796	0.0198	0.9802	43.32
64.5	4,655,958	192,512	0.0413	0.9587	42.47
65.5	3,652,427	81,930	0.0224	0.9776	40.71
66.5	3,098,667	131,343	0.0424	0.9576	39.80
67.5	2,496,167	31,326	0.0125	0.9875	38.11
68.5	1,928,892	27,002	0.0140	0.9860	37.63
69.5	1,447,371	37,044	0.0256	0.9744	37.10
70.5	910,359	27,426	0.0301	0.9699	36.15
71.5	723,710	19,996	0.0276	0.9724	35.07
72.5	638,698	34,285	0.0537	0.9463	34.10
73.5	574,704	17,696	0.0308	0.9692	32.27
74.5	555,627	3,327	0.0060	0.9940	31.27
75.5	427,822	601	0.0014	0.9986	31.09
76.5	390,078	7,897	0.0202	0.9798	31.04
77.5	392,668	6,455	0.0164	0.9836	30.41
78.5	301,430	163	0.0005	0.9995	29.91

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PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1892-2019 EXPERIENCE BAND 1892-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	257,124	1,008	0.0039	0.9961	29.90
80.5	254,923	17,526	0.0688	0.9312	29.78
81.5	284,351	84	0.0003	0.9997	27.73
82.5	250,740	7,864	0.0314	0.9686	27.72
83.5	241,586	157	0.0007	0.9993	26.86
84.5	241,357	936	0.0039	0.9961	26.84
85.5	239,932	4,183	0.0174	0.9826	26.73
86.5	237,559	386	0.0016	0.9984	26.27
87.5	237,322	2,400	0.0101	0.9899	26.22
88.5	234,761	50,997	0.2172	0.7828	25.96
89.5	99,184	95	0.0010	0.9990	20.32
90.5	98,874	6	0.0001	0.9999	20.30
91.5	81,798	860	0.0105	0.9895	20.30
92.5	74,428	125	0.0017	0.9983	20.09
93.5	72,369		0.0000	1.0000	20.05
94.5	68,959	82	0.0012	0.9988	20.05
95.5	55,845		0.0000	1.0000	20.03
96.5	12,481		0.0000	1.0000	20.03
97.5	11,890		0.0000	1.0000	20.03
98.5	10,889		0.0000	1.0000	20.03
99.5	10,783		0.0000	1.0000	20.03
100.5	4,832		0.0000	1.0000	20.03
101.5	4,832		0.0000	1.0000	20.03
102.5	4,832		0.0000	1.0000	20.03
103.5	4,832		0.0000	1.0000	20.03
104.5	4,832		0.0000	1.0000	20.03
105.5	4,832		0.0000	1.0000	20.03
106.5					20.03
107.5					
108.5					
109.5					
110.5					
111.5					
112.5					
113.5					
114.5	8,583		0.0000		
115.5	8,583		0.0000		
116.5	8,583		0.0000		
117.5	8,583		0.0000		
118.5	8,583		0.0000		
119.5					

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PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	588,845,367	14,367	0.0000	1.0000	100.00
0.5	534,300,751	578,621	0.0011	0.9989	100.00
1.5	446,232,307	482,644	0.0011	0.9989	99.89
2.5	408,475,262	1,258,701	0.0031	0.9969	99.78
3.5	383,311,236	741,037	0.0019	0.9981	99.47
4.5	344,314,818	966,372	0.0028	0.9972	99.28
5.5	328,061,137	1,151,248	0.0035	0.9965	99.00
6.5	301,109,766	541,930	0.0018	0.9982	98.66
7.5	277,177,962	630,838	0.0023	0.9977	98.48
8.5	259,353,094	994,813	0.0038	0.9962	98.25
9.5	244,906,627	1,493,860	0.0061	0.9939	97.88
10.5	239,017,960	1,314,481	0.0055	0.9945	97.28
11.5	234,474,936	651,480	0.0028	0.9972	96.74
12.5	220,543,125	1,351,474	0.0061	0.9939	96.48
13.5	218,975,889	1,154,805	0.0053	0.9947	95.88
14.5	219,815,690	1,768,052	0.0080	0.9920	95.38
15.5	207,188,995	1,637,636	0.0079	0.9921	94.61
16.5	191,364,304	1,065,682	0.0056	0.9944	93.86
17.5	188,034,783	1,269,565	0.0068	0.9932	93.34
18.5	181,215,704	971,154	0.0054	0.9946	92.71
19.5	171,437,494	1,500,217	0.0088	0.9912	92.21
20.5	159,039,697	736,033	0.0046	0.9954	91.41
21.5	150,684,858	1,088,192	0.0072	0.9928	90.98
22.5	134,665,724	809,774	0.0060	0.9940	90.33
23.5	111,553,872	843,989	0.0076	0.9924	89.78
24.5	94,593,967	1,097,465	0.0116	0.9884	89.10
25.5	87,963,077	1,243,901	0.0141	0.9859	88.07
26.5	83,961,585	1,126,685	0.0134	0.9866	86.83
27.5	81,644,239	459,505	0.0056	0.9944	85.66
28.5	75,693,474	974,395	0.0129	0.9871	85.18
29.5	68,380,007	517,426	0.0076	0.9924	84.08
30.5	65,668,971	402,454	0.0061	0.9939	83.45
31.5	66,360,061	1,258,095	0.0190	0.9810	82.93
32.5	66,715,778	581,306	0.0087	0.9913	81.36
33.5	67,250,352	600,631	0.0089	0.9911	80.65
34.5	67,515,178	336,080	0.0050	0.9950	79.93
35.5	68,834,856	539,555	0.0078	0.9922	79.53
36.5	68,068,530	958,974	0.0141	0.9859	78.91
37.5	66,808,565	552,229	0.0083	0.9917	77.80
38.5	62,271,318	827,856	0.0133	0.9867	77.16

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PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	59,491,942	952,322	0.0160	0.9840	76.13
40.5	56,486,175	785,350	0.0139	0.9861	74.91
41.5	53,019,209	661,672	0.0125	0.9875	73.87
42.5	51,454,636	918,488	0.0179	0.9821	72.95
43.5	49,070,779	382,873	0.0078	0.9922	71.65
44.5	44,753,506	601,227	0.0134	0.9866	71.09
45.5	38,116,235	603,602	0.0158	0.9842	70.13
46.5	35,154,176	697,198	0.0198	0.9802	69.02
47.5	32,916,147	596,261	0.0181	0.9819	67.65
48.5	30,167,257	1,161,677	0.0385	0.9615	66.43
49.5	26,719,075	981,638	0.0367	0.9633	63.87
50.5	24,365,100	336,408	0.0138	0.9862	61.52
51.5	23,408,135	397,097	0.0170	0.9830	60.67
52.5	21,526,940	509,364	0.0237	0.9763	59.64
53.5	17,215,145	314,664	0.0183	0.9817	58.23
54.5	16,467,330	421,213	0.0256	0.9744	57.17
55.5	15,117,192	174,867	0.0116	0.9884	55.71
56.5	12,823,361	173,271	0.0135	0.9865	55.06
57.5	10,849,534	281,062	0.0259	0.9741	54.32
58.5	10,120,985	141,053	0.0139	0.9861	52.91
59.5	9,152,029	202,465	0.0221	0.9779	52.17
60.5	8,075,209	108,149	0.0134	0.9866	51.02
61.5	6,825,251	290,193	0.0425	0.9575	50.34
62.5	5,599,997	267,039	0.0477	0.9523	48.20
63.5	4,809,543	90,657	0.0188	0.9812	45.90
64.5	4,492,786	184,362	0.0410	0.9590	45.03
65.5	3,555,858	71,097	0.0200	0.9800	43.18
66.5	3,021,284	123,088	0.0407	0.9593	42.32
67.5	2,434,301	24,757	0.0102	0.9898	40.60
68.5	1,874,991	20,928	0.0112	0.9888	40.18
69.5	1,407,823	34,037	0.0242	0.9758	39.74
70.5	879,768	23,619	0.0268	0.9732	38.77
71.5	708,454	10,331	0.0146	0.9854	37.73
72.5	633,107	33,490	0.0529	0.9471	37.18
73.5	569,908	16,500	0.0290	0.9710	35.22
74.5	552,027	2,615	0.0047	0.9953	34.20
75.5	424,934	444	0.0010	0.9990	34.04
76.5	388,761	7,842	0.0202	0.9798	34.00
77.5	391,406	5,679	0.0145	0.9855	33.31
78.5	300,944		0.0000	1.0000	32.83

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PORTLAND GENERAL ELECTRIC

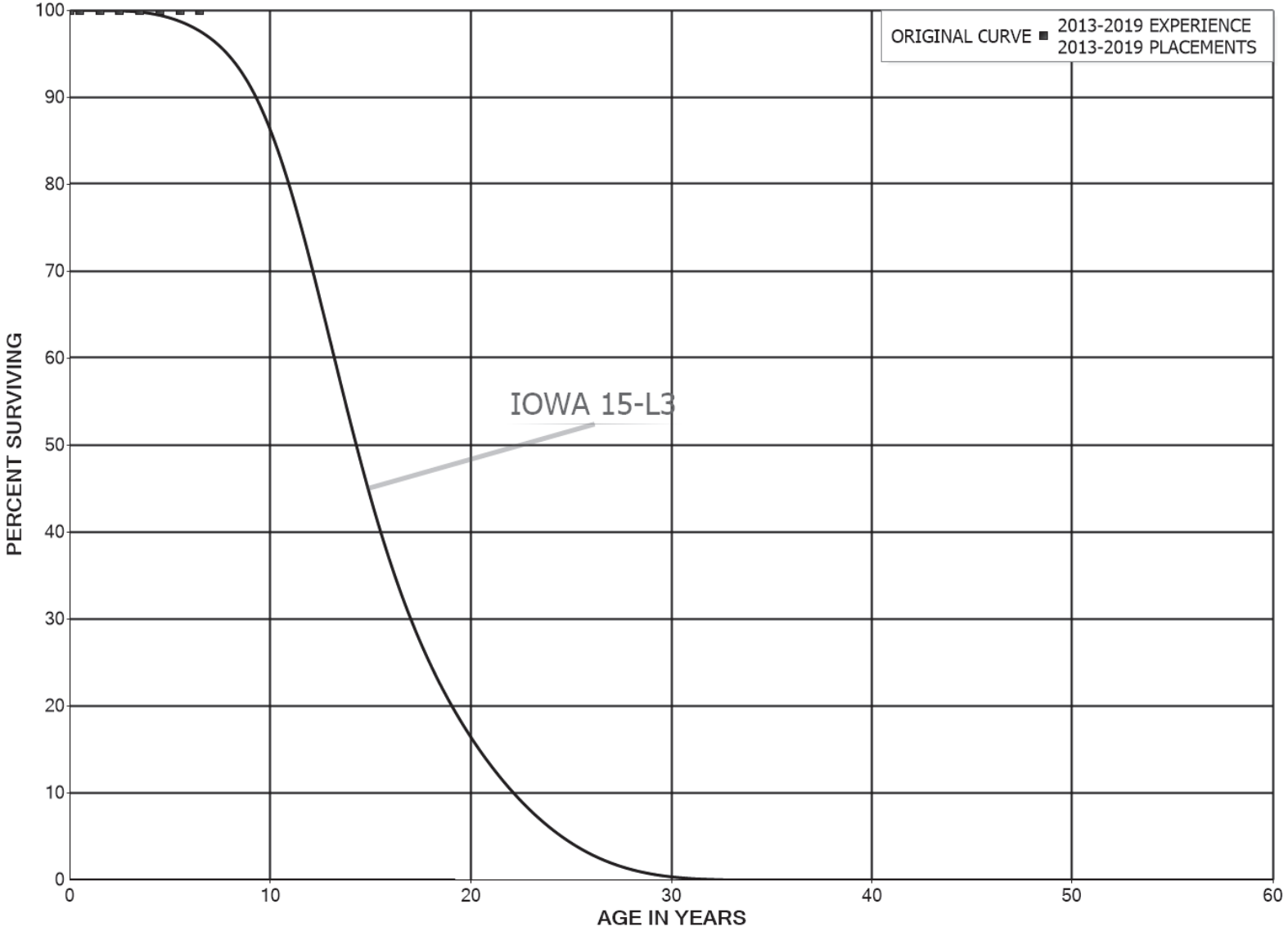
ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	256,801	988	0.0038	0.9962	32.83
80.5	254,620	17,223	0.0676	0.9324	32.70
81.5	284,351	84	0.0003	0.9997	30.49
82.5	250,740	7,864	0.0314	0.9686	30.48
83.5	241,586	157	0.0007	0.9993	29.53
84.5	241,357	936	0.0039	0.9961	29.51
85.5	239,932	4,183	0.0174	0.9826	29.39
86.5	237,559	386	0.0016	0.9984	28.88
87.5	237,322	2,400	0.0101	0.9899	28.83
88.5	234,761	50,997	0.2172	0.7828	28.54
89.5	99,184	95	0.0010	0.9990	22.34
90.5	98,874	6	0.0001	0.9999	22.32
91.5	81,798	860	0.0105	0.9895	22.32
92.5	74,428	125	0.0017	0.9983	22.08
93.5	72,369		0.0000	1.0000	22.05
94.5	68,959	82	0.0012	0.9988	22.05
95.5	55,845		0.0000	1.0000	22.02
96.5	12,481		0.0000	1.0000	22.02
97.5	11,890		0.0000	1.0000	22.02
98.5	10,889		0.0000	1.0000	22.02
99.5	10,783		0.0000	1.0000	22.02
100.5	4,832		0.0000	1.0000	22.02
101.5	4,832		0.0000	1.0000	22.02
102.5	4,832		0.0000	1.0000	22.02
103.5	4,832		0.0000	1.0000	22.02
104.5	4,832		0.0000	1.0000	22.02
105.5	4,832		0.0000	1.0000	22.02
106.5					22.02
107.5					
108.5					
109.5					
110.5					
111.5					
112.5					
113.5					
114.5	8,583		0.0000		
115.5	8,583		0.0000		
116.5	8,583		0.0000		
117.5	8,583		0.0000		
118.5	8,583		0.0000		
119.5					

PORTLAND GENERAL ELECTRIC
ACCOUNT 363 STORAGE BATTERY
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

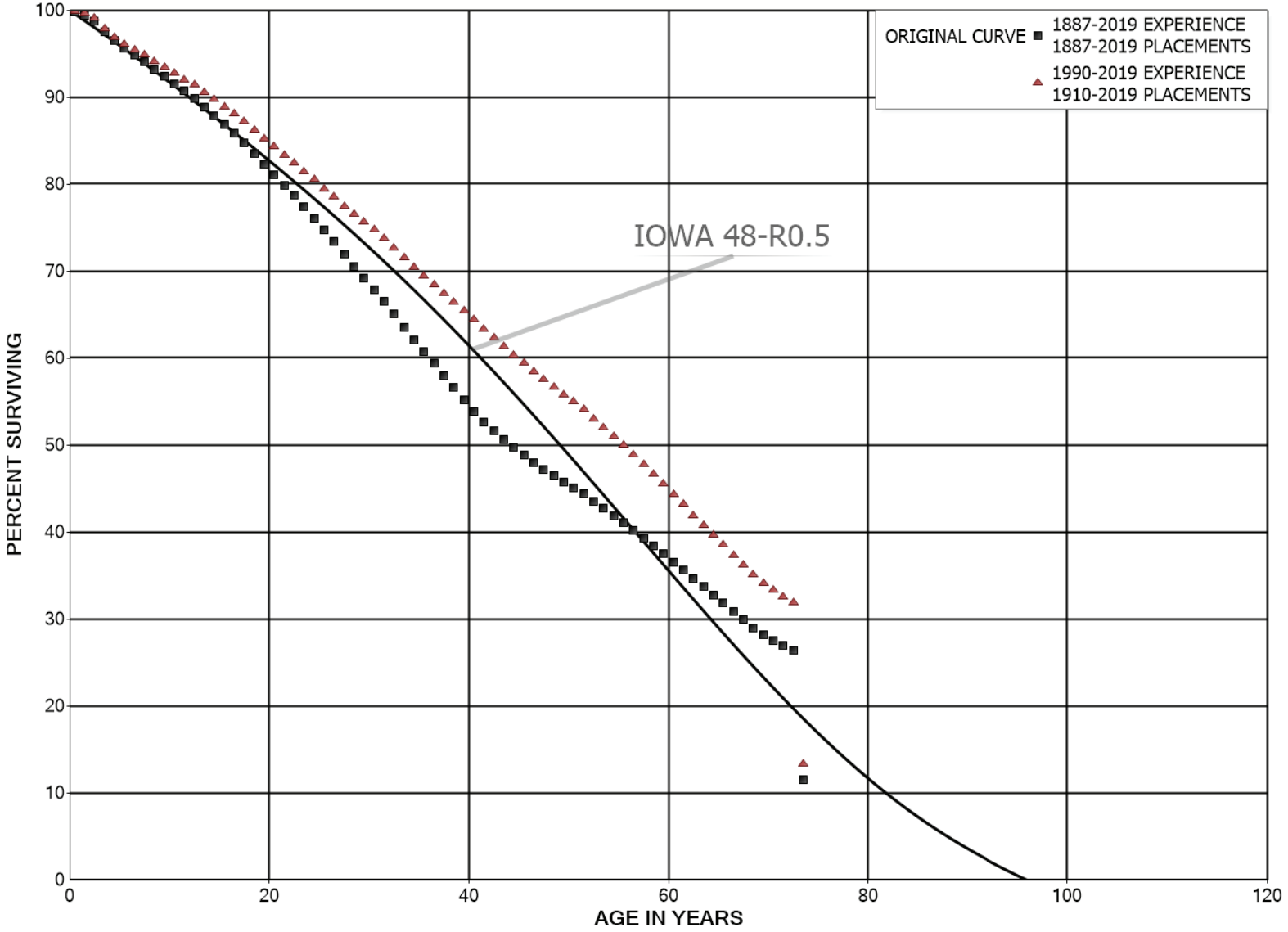
ACCOUNT 363 STORAGE BATTERY

ORIGINAL LIFE TABLE

PLACEMENT BAND 2013-2019 EXPERIENCE BAND 2013-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,505,102		0.0000	1.0000	100.00
0.5	384,933		0.0000	1.0000	100.00
1.5	384,933		0.0000	1.0000	100.00
2.5	384,933		0.0000	1.0000	100.00
3.5	384,933		0.0000	1.0000	100.00
4.5	384,933		0.0000	1.0000	100.00
5.5	384,933		0.0000	1.0000	100.00
6.5					100.00

PORTLAND GENERAL ELECTRIC
ACCOUNT 364 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	520,739,430	1,055,945	0.0020	0.9980	100.00
0.5	474,334,098	2,127,560	0.0045	0.9955	99.80
1.5	407,256,764	2,473,916	0.0061	0.9939	99.35
2.5	386,112,153	4,663,021	0.0121	0.9879	98.75
3.5	372,416,302	4,060,719	0.0109	0.9891	97.55
4.5	359,210,967	3,333,637	0.0093	0.9907	96.49
5.5	349,512,631	2,922,387	0.0084	0.9916	95.59
6.5	337,729,836	2,696,477	0.0080	0.9920	94.80
7.5	325,825,075	2,979,787	0.0091	0.9909	94.04
8.5	312,458,237	2,696,014	0.0086	0.9914	93.18
9.5	297,273,441	2,656,638	0.0089	0.9911	92.37
10.5	280,674,018	2,691,109	0.0096	0.9904	91.55
11.5	264,266,691	2,373,236	0.0090	0.9910	90.67
12.5	250,275,409	2,837,559	0.0113	0.9887	89.86
13.5	235,351,648	2,601,589	0.0111	0.9889	88.84
14.5	222,626,023	2,674,641	0.0120	0.9880	87.86
15.5	205,753,387	2,407,065	0.0117	0.9883	86.80
16.5	197,757,648	2,535,260	0.0128	0.9872	85.78
17.5	185,042,920	2,614,166	0.0141	0.9859	84.69
18.5	170,491,141	2,415,405	0.0142	0.9858	83.49
19.5	160,280,504	2,345,649	0.0146	0.9854	82.31
20.5	151,693,628	2,279,328	0.0150	0.9850	81.10
21.5	142,502,459	2,147,404	0.0151	0.9849	79.88
22.5	130,588,761	2,122,517	0.0163	0.9837	78.68
23.5	116,940,869	1,978,960	0.0169	0.9831	77.40
24.5	106,445,407	1,943,126	0.0183	0.9817	76.09
25.5	98,090,070	1,771,514	0.0181	0.9819	74.70
26.5	91,064,868	1,793,811	0.0197	0.9803	73.35
27.5	83,978,169	1,593,050	0.0190	0.9810	71.91
28.5	79,200,873	1,496,331	0.0189	0.9811	70.54
29.5	74,323,426	1,436,422	0.0193	0.9807	69.21
30.5	70,140,098	1,446,407	0.0206	0.9794	67.87
31.5	64,006,708	1,389,143	0.0217	0.9783	66.47
32.5	59,088,023	1,354,167	0.0229	0.9771	65.03
33.5	56,790,970	1,309,451	0.0231	0.9769	63.54
34.5	53,050,234	1,186,189	0.0224	0.9776	62.08
35.5	49,217,110	1,090,765	0.0222	0.9778	60.69
36.5	44,850,946	1,032,718	0.0230	0.9770	59.34
37.5	39,356,648	933,059	0.0237	0.9763	57.98
38.5	34,856,253	866,106	0.0248	0.9752	56.60

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PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	31,158,994	772,197	0.0248	0.9752	55.19
40.5	28,346,813	618,039	0.0218	0.9782	53.83
41.5	25,964,172	512,804	0.0198	0.9802	52.65
42.5	24,090,142	445,309	0.0185	0.9815	51.61
43.5	22,101,611	419,406	0.0190	0.9810	50.66
44.5	20,101,642	357,760	0.0178	0.9822	49.70
45.5	17,473,188	291,683	0.0167	0.9833	48.81
46.5	15,195,900	249,738	0.0164	0.9836	48.00
47.5	13,931,672	212,558	0.0153	0.9847	47.21
48.5	12,636,485	193,376	0.0153	0.9847	46.49
49.5	11,257,567	174,186	0.0155	0.9845	45.78
50.5	10,367,577	162,156	0.0156	0.9844	45.07
51.5	8,453,726	162,155	0.0192	0.9808	44.36
52.5	7,623,537	141,563	0.0186	0.9814	43.51
53.5	7,037,728	144,178	0.0205	0.9795	42.71
54.5	6,473,081	122,709	0.0190	0.9810	41.83
55.5	5,899,740	125,116	0.0212	0.9788	41.04
56.5	5,032,265	109,396	0.0217	0.9783	40.17
57.5	4,528,405	103,689	0.0229	0.9771	39.29
58.5	3,857,536	92,566	0.0240	0.9760	38.39
59.5	3,329,644	83,999	0.0252	0.9748	37.47
60.5	2,814,783	72,995	0.0259	0.9741	36.53
61.5	2,345,057	64,014	0.0273	0.9727	35.58
62.5	2,084,727	55,694	0.0267	0.9733	34.61
63.5	1,699,670	49,237	0.0290	0.9710	33.69
64.5	1,397,915	39,552	0.0283	0.9717	32.71
65.5	1,199,058	34,776	0.0290	0.9710	31.78
66.5	1,002,328	30,042	0.0300	0.9700	30.86
67.5	833,376	26,697	0.0320	0.9680	29.94
68.5	635,709	17,809	0.0280	0.9720	28.98
69.5	510,085	11,198	0.0220	0.9780	28.17
70.5	364,746	7,916	0.0217	0.9783	27.55
71.5	265,170	5,879	0.0222	0.9778	26.95
72.5	194,369	109,234	0.5620	0.4380	26.35
73.5	48,480	1,290	0.0266	0.9734	11.54
74.5	33,120	620	0.0187	0.9813	11.24
75.5	22,672	519	0.0229	0.9771	11.02
76.5	18,773	202	0.0108	0.9892	10.77
77.5	16,704	42	0.0025	0.9975	10.66
78.5	16,469	123	0.0074	0.9926	10.63

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PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	15,371	42	0.0027	0.9973	10.55
80.5	15,253		0.0000	1.0000	10.52
81.5	16,758	42	0.0025	0.9975	10.52
82.5	16,716		0.0000	1.0000	10.49
83.5	16,716	81	0.0049	0.9951	10.49
84.5	16,635	244	0.0147	0.9853	10.44
85.5	16,391	117	0.0071	0.9929	10.29
86.5	16,274	330	0.0203	0.9797	10.22
87.5	16,345	42	0.0025	0.9975	10.01
88.5	17,790	122	0.0068	0.9932	9.98
89.5	19,488	30	0.0015	0.9985	9.92
90.5	25,392	84	0.0033	0.9967	9.90
91.5	23,050	216	0.0094	0.9906	9.87
92.5	22,150	27	0.0012	0.9988	9.78
93.5	22,123	300	0.0135	0.9865	9.76
94.5	19,250	213	0.0111	0.9889	9.63
95.5	19,037	140	0.0074	0.9926	9.53
96.5	18,896	162	0.0085	0.9915	9.45
97.5	18,735	140	0.0075	0.9925	9.37
98.5	18,594	140	0.0075	0.9925	9.30
99.5	16,636	99	0.0060	0.9940	9.23
100.5	16,537	59	0.0035	0.9965	9.18
101.5	16,478	39	0.0024	0.9976	9.15
102.5	16,439		0.0000	1.0000	9.12
103.5	16,439	231	0.0141	0.9859	9.12
104.5	16,208	1,370	0.0845	0.9155	9.00
105.5	14,437	230	0.0159	0.9841	8.24
106.5	12,721	333	0.0261	0.9739	8.10
107.5	9,436	21	0.0023	0.9977	7.89
108.5	3,481	348	0.0999	0.9001	7.87
109.5					7.09

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PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	420,369,974	567,448	0.0013	0.9987	100.00
0.5	377,934,845	1,153,079	0.0031	0.9969	99.87
1.5	317,215,981	1,489,027	0.0047	0.9953	99.56
2.5	301,128,833	3,663,078	0.0122	0.9878	99.09
3.5	290,973,335	3,043,657	0.0105	0.9895	97.89
4.5	281,811,438	2,321,144	0.0082	0.9918	96.86
5.5	276,206,308	1,928,745	0.0070	0.9930	96.07
6.5	269,186,965	1,730,916	0.0064	0.9936	95.39
7.5	263,083,554	2,057,471	0.0078	0.9922	94.78
8.5	255,196,045	1,800,443	0.0071	0.9929	94.04
9.5	244,315,658	1,768,428	0.0072	0.9928	93.38
10.5	231,126,028	1,802,374	0.0078	0.9922	92.70
11.5	217,928,686	1,472,337	0.0068	0.9932	91.98
12.5	206,941,200	1,926,991	0.0093	0.9907	91.36
13.5	194,778,168	1,703,896	0.0087	0.9913	90.51
14.5	185,038,956	1,796,741	0.0097	0.9903	89.71
15.5	171,398,378	1,535,315	0.0090	0.9910	88.84
16.5	166,171,437	1,683,828	0.0101	0.9899	88.05
17.5	155,781,351	1,776,348	0.0114	0.9886	87.16
18.5	143,499,657	1,591,022	0.0111	0.9889	86.16
19.5	135,391,152	1,528,588	0.0113	0.9887	85.21
20.5	128,655,672	1,453,313	0.0113	0.9887	84.24
21.5	121,228,997	1,333,067	0.0110	0.9890	83.29
22.5	110,835,578	1,299,573	0.0117	0.9883	82.38
23.5	98,650,806	1,159,579	0.0118	0.9882	81.41
24.5	89,658,511	1,143,814	0.0128	0.9872	80.45
25.5	82,740,281	989,063	0.0120	0.9880	79.43
26.5	77,268,141	1,047,948	0.0136	0.9864	78.48
27.5	71,506,212	876,373	0.0123	0.9877	77.41
28.5	68,059,683	798,168	0.0117	0.9883	76.46
29.5	64,434,688	756,694	0.0117	0.9883	75.57
30.5	61,460,283	805,281	0.0131	0.9869	74.68
31.5	56,438,876	804,420	0.0143	0.9857	73.70
32.5	52,489,746	806,484	0.0154	0.9846	72.65
33.5	51,188,256	793,734	0.0155	0.9845	71.54
34.5	48,355,630	708,440	0.0147	0.9853	70.43
35.5	45,318,962	635,145	0.0140	0.9860	69.39
36.5	41,690,709	607,149	0.0146	0.9854	68.42
37.5	36,853,332	542,975	0.0147	0.9853	67.43
38.5	32,959,214	487,705	0.0148	0.9852	66.43

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PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,816,278	490,873	0.0165	0.9835	65.45
40.5	27,423,462	463,987	0.0169	0.9831	64.37
41.5	25,315,341	419,065	0.0166	0.9834	63.28
42.5	23,643,263	363,092	0.0154	0.9846	62.23
43.5	21,790,694	349,869	0.0161	0.9839	61.28
44.5	19,881,501	313,918	0.0158	0.9842	60.30
45.5	17,307,250	269,662	0.0156	0.9844	59.34
46.5	15,057,064	237,692	0.0158	0.9842	58.42
47.5	13,807,329	206,763	0.0150	0.9850	57.50
48.5	12,517,937	190,216	0.0152	0.9848	56.64
49.5	11,143,081	170,003	0.0153	0.9847	55.77
50.5	10,257,273	162,029	0.0158	0.9842	54.92
51.5	8,343,550	162,155	0.0194	0.9806	54.06
52.5	7,513,361	141,563	0.0188	0.9812	53.01
53.5	6,927,552	144,178	0.0208	0.9792	52.01
54.5	6,362,905	122,709	0.0193	0.9807	50.92
55.5	5,789,564	125,116	0.0216	0.9784	49.94
56.5	4,922,089	109,396	0.0222	0.9778	48.86
57.5	4,418,229	103,689	0.0235	0.9765	47.78
58.5	3,747,360	92,566	0.0247	0.9753	46.66
59.5	3,221,365	83,999	0.0261	0.9739	45.50
60.5	2,706,504	72,995	0.0270	0.9730	44.32
61.5	2,238,904	64,014	0.0286	0.9714	43.12
62.5	2,077,527	55,694	0.0268	0.9732	41.89
63.5	1,692,470	49,237	0.0291	0.9709	40.77
64.5	1,390,714	39,552	0.0284	0.9716	39.58
65.5	1,191,858	34,776	0.0292	0.9708	38.45
66.5	995,128	30,042	0.0302	0.9698	37.33
67.5	826,176	26,697	0.0323	0.9677	36.21
68.5	628,508	17,809	0.0283	0.9717	35.04
69.5	502,885	11,198	0.0223	0.9777	34.04
70.5	357,546	7,916	0.0221	0.9779	33.28
71.5	257,970	5,879	0.0228	0.9772	32.55
72.5	187,168	109,234	0.5836	0.4164	31.81
73.5	41,280	1,290	0.0313	0.9687	13.24
74.5	25,919	620	0.0239	0.9761	12.83
75.5	15,471	519	0.0335	0.9665	12.52
76.5	11,572	202	0.0175	0.9825	12.10
77.5	9,504	42	0.0044	0.9956	11.89
78.5	9,269	123	0.0132	0.9868	11.84

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PORTLAND GENERAL ELECTRIC

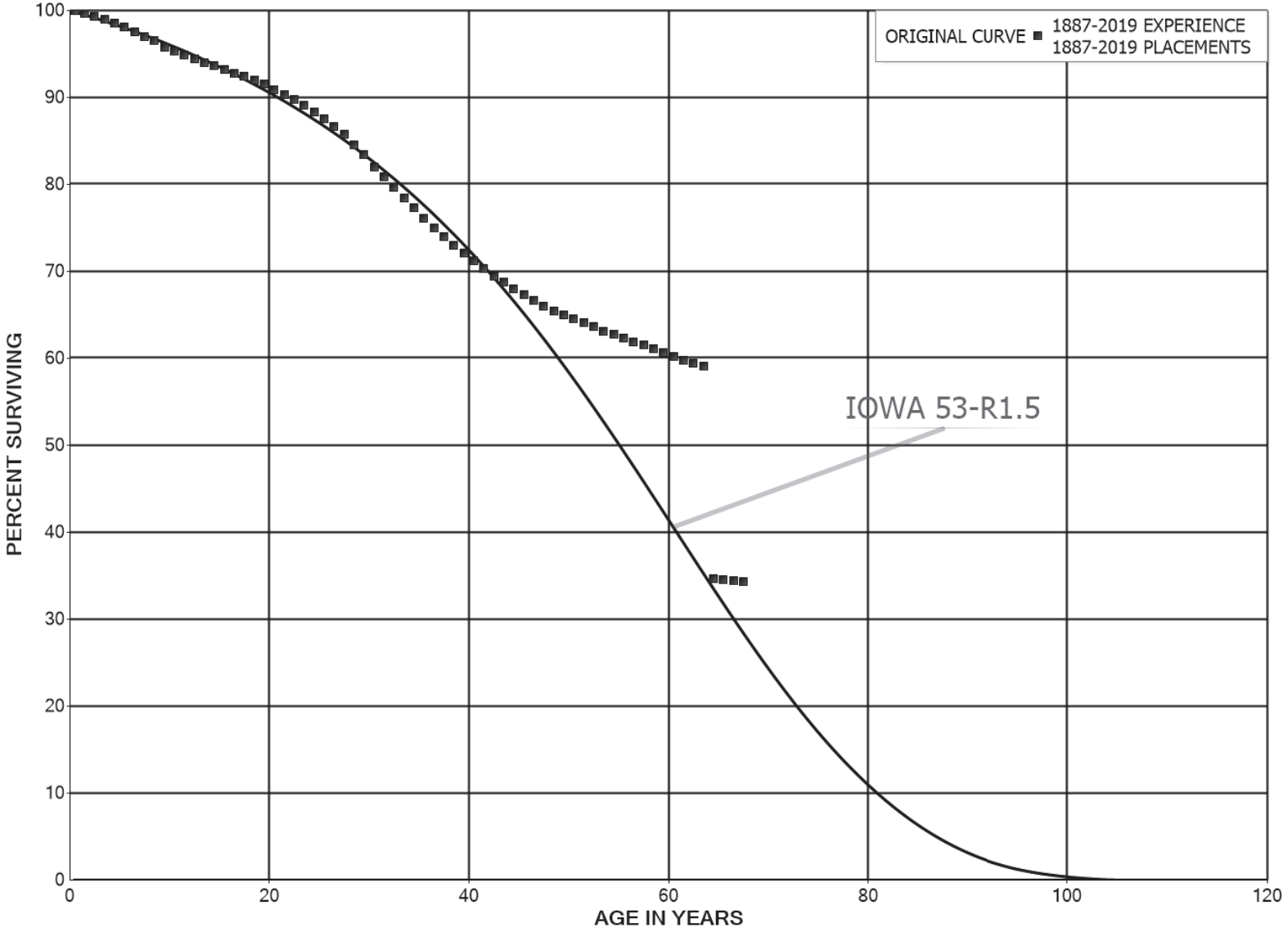
ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	15,371	42	0.0027	0.9973	11.68
80.5	15,253		0.0000	1.0000	11.65
81.5	16,758	42	0.0025	0.9975	11.65
82.5	16,716		0.0000	1.0000	11.62
83.5	16,716	81	0.0049	0.9951	11.62
84.5	16,635	244	0.0147	0.9853	11.56
85.5	16,391	117	0.0071	0.9929	11.39
86.5	16,274	330	0.0203	0.9797	11.31
87.5	16,345	42	0.0025	0.9975	11.08
88.5	17,790	122	0.0068	0.9932	11.06
89.5	19,488	30	0.0015	0.9985	10.98
90.5	25,392	84	0.0033	0.9967	10.96
91.5	23,050	216	0.0094	0.9906	10.93
92.5	22,150	27	0.0012	0.9988	10.82
93.5	22,123	300	0.0135	0.9865	10.81
94.5	19,250	213	0.0111	0.9889	10.66
95.5	19,037	140	0.0074	0.9926	10.55
96.5	18,896	162	0.0085	0.9915	10.47
97.5	18,735	140	0.0075	0.9925	10.38
98.5	18,594	140	0.0075	0.9925	10.30
99.5	16,636	99	0.0060	0.9940	10.22
100.5	16,537	59	0.0035	0.9965	10.16
101.5	16,478	39	0.0024	0.9976	10.13
102.5	16,439		0.0000	1.0000	10.10
103.5	16,439	231	0.0141	0.9859	10.10
104.5	16,208	1,370	0.0845	0.9155	9.96
105.5	14,437	230	0.0159	0.9841	9.12
106.5	12,721	333	0.0261	0.9739	8.97
107.5	9,436	21	0.0023	0.9977	8.74
108.5	3,481	348	0.0999	0.9001	8.72
109.5					7.85

PORTLAND GENERAL ELECTRIC
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	743,745,084	319,234	0.0004	0.9996	100.00
0.5	708,644,183	2,347,883	0.0033	0.9967	99.96
1.5	619,290,965	2,137,845	0.0035	0.9965	99.63
2.5	581,702,152	2,238,571	0.0038	0.9962	99.28
3.5	573,701,637	2,347,005	0.0041	0.9959	98.90
4.5	568,459,976	2,380,055	0.0042	0.9958	98.50
5.5	551,330,730	2,948,379	0.0053	0.9947	98.08
6.5	527,164,662	3,202,158	0.0061	0.9939	97.56
7.5	516,752,443	2,575,693	0.0050	0.9950	96.97
8.5	491,377,627	3,629,372	0.0074	0.9926	96.48
9.5	466,809,371	2,545,094	0.0055	0.9945	95.77
10.5	439,389,624	2,077,925	0.0047	0.9953	95.25
11.5	413,006,514	1,853,503	0.0045	0.9955	94.80
12.5	389,262,710	1,670,252	0.0043	0.9957	94.37
13.5	365,746,915	1,464,713	0.0040	0.9960	93.97
14.5	345,554,763	1,538,291	0.0045	0.9955	93.59
15.5	317,393,771	1,364,608	0.0043	0.9957	93.17
16.5	304,466,763	1,349,901	0.0044	0.9956	92.77
17.5	288,733,890	1,343,448	0.0047	0.9953	92.36
18.5	265,704,827	1,319,197	0.0050	0.9950	91.93
19.5	230,836,313	1,581,870	0.0069	0.9931	91.48
20.5	212,780,973	1,298,810	0.0061	0.9939	90.85
21.5	195,772,445	1,280,071	0.0065	0.9935	90.29
22.5	176,038,910	1,352,223	0.0077	0.9923	89.70
23.5	153,376,694	1,238,512	0.0081	0.9919	89.02
24.5	136,021,351	1,251,867	0.0092	0.9908	88.30
25.5	121,162,504	1,212,576	0.0100	0.9900	87.48
26.5	108,778,870	1,171,389	0.0108	0.9892	86.61
27.5	95,944,797	1,303,660	0.0136	0.9864	85.68
28.5	86,367,339	1,108,269	0.0128	0.9872	84.51
29.5	77,507,755	1,357,167	0.0175	0.9825	83.43
30.5	71,477,153	997,760	0.0140	0.9860	81.97
31.5	66,629,012	966,980	0.0145	0.9855	80.82
32.5	62,649,670	943,277	0.0151	0.9849	79.65
33.5	59,275,622	905,257	0.0153	0.9847	78.45
34.5	55,884,089	851,869	0.0152	0.9848	77.25
35.5	56,314,940	802,387	0.0142	0.9858	76.07
36.5	53,517,063	748,605	0.0140	0.9860	74.99
37.5	49,578,043	647,999	0.0131	0.9869	73.94
38.5	45,830,250	591,658	0.0129	0.9871	72.97

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PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,461,392	533,249	0.0126	0.9874	72.03
40.5	39,052,038	477,673	0.0122	0.9878	71.13
41.5	36,149,716	419,137	0.0116	0.9884	70.26
42.5	33,926,337	370,988	0.0109	0.9891	69.44
43.5	31,688,089	342,901	0.0108	0.9892	68.68
44.5	29,256,683	286,558	0.0098	0.9902	67.94
45.5	26,074,780	251,420	0.0096	0.9904	67.28
46.5	22,773,407	221,578	0.0097	0.9903	66.63
47.5	21,110,492	171,855	0.0081	0.9919	65.98
48.5	19,080,939	145,886	0.0076	0.9924	65.44
49.5	17,399,409	119,427	0.0069	0.9931	64.94
50.5	15,933,669	99,357	0.0062	0.9938	64.50
51.5	11,235,538	90,362	0.0080	0.9920	64.09
52.5	9,802,320	71,758	0.0073	0.9927	63.58
53.5	8,997,040	62,569	0.0070	0.9930	63.11
54.5	8,226,675	52,474	0.0064	0.9936	62.67
55.5	7,399,913	49,064	0.0066	0.9934	62.27
56.5	6,327,157	40,868	0.0065	0.9935	61.86
57.5	5,584,857	38,989	0.0070	0.9930	61.46
58.5	4,573,956	29,717	0.0065	0.9935	61.03
59.5	3,826,340	30,774	0.0080	0.9920	60.64
60.5	3,052,284	22,685	0.0074	0.9926	60.15
61.5	2,438,919	14,281	0.0059	0.9941	59.70
62.5	1,916,609	7,593	0.0040	0.9960	59.35
63.5	2,339,770	971,471	0.4152	0.5848	59.12
64.5	1,060,844	3,229	0.0030	0.9970	34.57
65.5	845,577	2,677	0.0032	0.9968	34.47
66.5	685,075	1,684	0.0025	0.9975	34.36
67.5	545,745	1,275	0.0023	0.9977	34.27
68.5	387,950	769	0.0020	0.9980	34.19
69.5	287,022	1,798	0.0063	0.9937	34.12
70.5	204,804	346	0.0017	0.9983	33.91
71.5	123,956	226	0.0018	0.9982	33.85
72.5	70,727	131	0.0018	0.9982	33.79
73.5	51,172	87	0.0017	0.9983	33.73
74.5	46,694	99	0.0021	0.9979	33.67
75.5	42,992	102	0.0024	0.9976	33.60
76.5	45,642	178	0.0039	0.9961	33.52
77.5	48,512	262	0.0054	0.9946	33.39
78.5	51,541	296	0.0057	0.9943	33.21

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PORTLAND GENERAL ELECTRIC

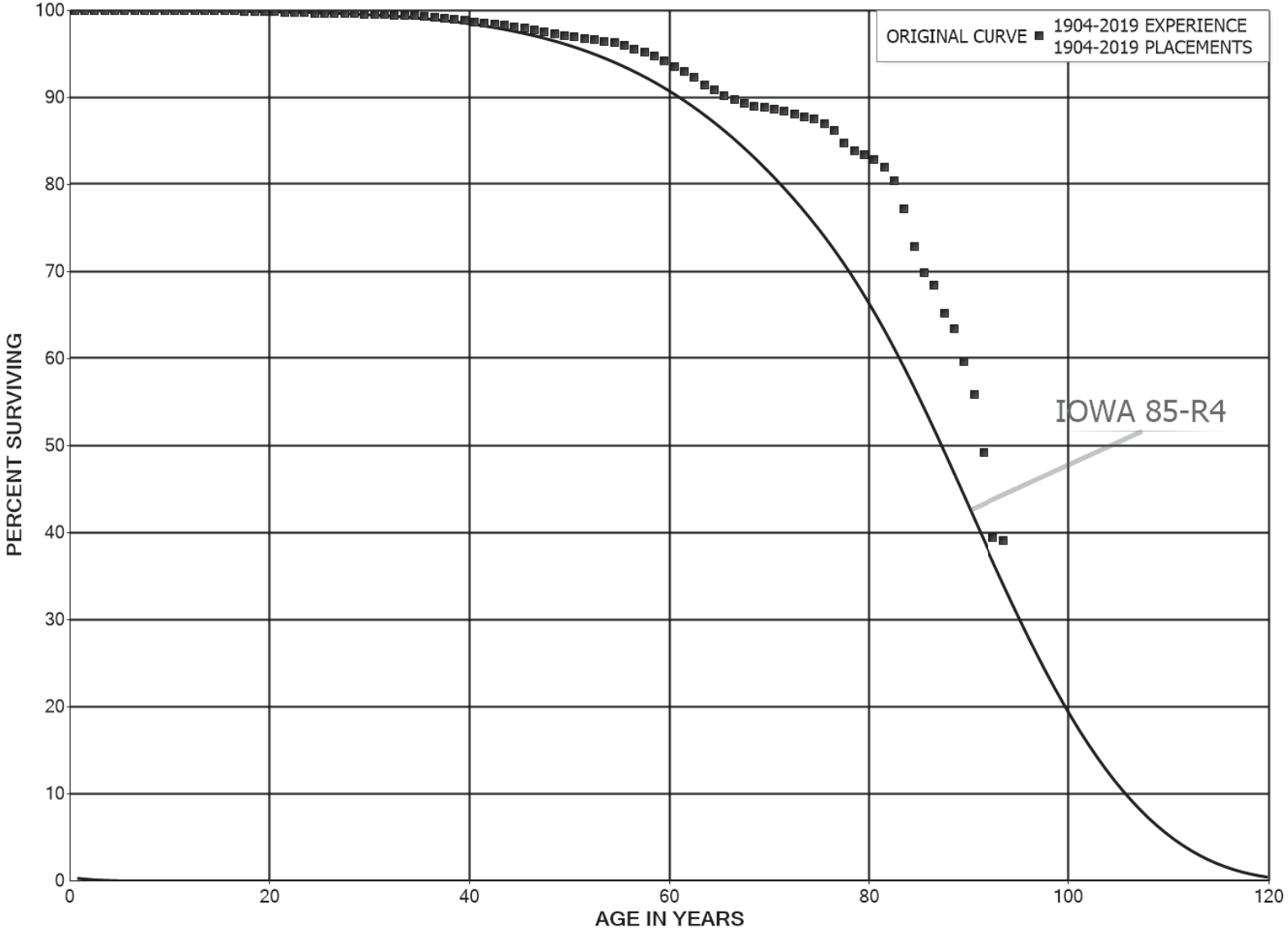
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	44,688	438	0.0098	0.9902	33.02
80.5	38,432	496	0.0129	0.9871	32.70
81.5	37,602	447	0.0119	0.9881	32.27
82.5	38,038	494	0.0130	0.9870	31.89
83.5	38,213	353	0.0092	0.9908	31.48
84.5	37,566	329	0.0088	0.9912	31.19
85.5	37,657	270	0.0072	0.9928	30.91
86.5	37,849	181	0.0048	0.9952	30.69
87.5	37,787	140	0.0037	0.9963	30.54
88.5	36,300	87	0.0024	0.9976	30.43
89.5	34,319	84	0.0025	0.9975	30.36
90.5	33,946	62	0.0018	0.9982	30.28
91.5	31,471	54	0.0017	0.9983	30.23
92.5	26,457	62	0.0024	0.9976	30.18
93.5	24,632	69	0.0028	0.9972	30.10
94.5	17,855	94	0.0053	0.9947	30.02
95.5	14,959	107	0.0071	0.9929	29.86
96.5	12,334	87	0.0071	0.9929	29.65
97.5	8,700	109	0.0125	0.9875	29.44
98.5	7,583	38	0.0050	0.9950	29.07
99.5	6,688	62	0.0093	0.9907	28.93
100.5	6,390	58	0.0091	0.9909	28.66
101.5	5,957	88	0.0148	0.9852	28.40
102.5	5,440	20	0.0036	0.9964	27.98
103.5	5,314	15	0.0028	0.9972	27.88
104.5	4,832		0.0000	1.0000	27.80
105.5	4,308		0.0000	1.0000	27.80
106.5	3,861		0.0000	1.0000	27.80
107.5	2,884		0.0000	1.0000	27.80
108.5	2,154		0.0000	1.0000	27.80
109.5					27.80

PORTLAND GENERAL ELECTRIC
ACCOUNT 366 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2019 EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,462,035		0.0000	1.0000	100.00
0.5	30,187,697		0.0000	1.0000	100.00
1.5	23,772,812		0.0000	1.0000	100.00
2.5	23,641,280		0.0000	1.0000	100.00
3.5	22,880,255		0.0000	1.0000	100.00
4.5	22,880,255	0	0.0000	1.0000	100.00
5.5	16,289,665	43	0.0000	1.0000	100.00
6.5	16,289,622	251	0.0000	1.0000	100.00
7.5	16,289,372	523	0.0000	1.0000	100.00
8.5	16,288,848	414	0.0000	1.0000	99.99
9.5	16,288,435	1,141	0.0001	0.9999	99.99
10.5	16,287,293	1,151	0.0001	0.9999	99.99
11.5	16,259,834	1,120	0.0001	0.9999	99.98
12.5	16,258,714	1,491	0.0001	0.9999	99.97
13.5	16,257,223	2,142	0.0001	0.9999	99.96
14.5	16,255,081	3,139	0.0002	0.9998	99.95
15.5	16,251,942	5,210	0.0003	0.9997	99.93
16.5	16,246,732	5,075	0.0003	0.9997	99.90
17.5	16,241,657	3,914	0.0002	0.9998	99.87
18.5	16,205,692	4,639	0.0003	0.9997	99.84
19.5	15,916,863	4,409	0.0003	0.9997	99.81
20.5	15,463,031	4,525	0.0003	0.9997	99.79
21.5	15,344,180	5,101	0.0003	0.9997	99.76
22.5	14,685,480	3,514	0.0002	0.9998	99.72
23.5	13,994,860	4,808	0.0003	0.9997	99.70
24.5	13,523,607	4,297	0.0003	0.9997	99.67
25.5	13,201,341	3,180	0.0002	0.9998	99.63
26.5	12,482,617	2,934	0.0002	0.9998	99.61
27.5	12,066,556	2,990	0.0002	0.9998	99.59
28.5	11,947,689	3,071	0.0003	0.9997	99.56
29.5	11,812,340	3,028	0.0003	0.9997	99.54
30.5	11,794,456	3,265	0.0003	0.9997	99.51
31.5	10,853,744	4,023	0.0004	0.9996	99.48
32.5	10,074,852	4,817	0.0005	0.9995	99.45
33.5	9,504,310	5,359	0.0006	0.9994	99.40
34.5	8,644,203	5,400	0.0006	0.9994	99.34
35.5	7,954,364	6,240	0.0008	0.9992	99.28
36.5	6,743,312	6,877	0.0010	0.9990	99.20
37.5	5,916,897	7,363	0.0012	0.9988	99.10
38.5	5,796,564	10,601	0.0018	0.9982	98.98

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PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019 EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,629,042	8,973	0.0016	0.9984	98.80
40.5	5,383,201	7,817	0.0015	0.9985	98.64
41.5	5,164,906	7,703	0.0015	0.9985	98.50
42.5	4,990,725	5,468	0.0011	0.9989	98.35
43.5	4,563,812	6,084	0.0013	0.9987	98.24
44.5	4,344,316	6,245	0.0014	0.9986	98.11
45.5	3,934,010	8,200	0.0021	0.9979	97.97
46.5	3,615,445	8,774	0.0024	0.9976	97.77
47.5	3,469,199	6,956	0.0020	0.9980	97.53
48.5	3,188,591	8,176	0.0026	0.9974	97.33
49.5	3,063,728	5,206	0.0017	0.9983	97.08
50.5	2,834,027	5,886	0.0021	0.9979	96.92
51.5	2,586,055	3,525	0.0014	0.9986	96.72
52.5	2,432,086	3,820	0.0016	0.9984	96.59
53.5	2,351,660	4,030	0.0017	0.9983	96.43
54.5	2,298,288	6,766	0.0029	0.9971	96.27
55.5	2,244,297	11,002	0.0049	0.9951	95.99
56.5	2,067,885	8,257	0.0040	0.9960	95.51
57.5	1,895,767	8,854	0.0047	0.9953	95.13
58.5	1,849,689	9,647	0.0052	0.9948	94.69
59.5	1,813,659	12,772	0.0070	0.9930	94.19
60.5	1,752,979	11,817	0.0067	0.9933	93.53
61.5	1,678,314	11,699	0.0070	0.9930	92.90
62.5	1,621,075	14,278	0.0088	0.9912	92.25
63.5	1,586,336	11,275	0.0071	0.9929	91.44
64.5	1,540,009	10,736	0.0070	0.9930	90.79
65.5	1,519,213	7,173	0.0047	0.9953	90.16
66.5	1,509,347	7,007	0.0046	0.9954	89.73
67.5	1,493,499	5,659	0.0038	0.9962	89.32
68.5	1,419,856	2,546	0.0018	0.9982	88.98
69.5	1,350,375	2,403	0.0018	0.9982	88.82
70.5	1,294,271	3,902	0.0030	0.9970	88.66
71.5	1,259,084	4,326	0.0034	0.9966	88.39
72.5	1,197,898	5,182	0.0043	0.9957	88.09
73.5	1,165,614	3,074	0.0026	0.9974	87.71
74.5	1,152,237	6,269	0.0054	0.9946	87.48
75.5	1,145,223	11,548	0.0101	0.9899	87.00
76.5	1,127,004	17,583	0.0156	0.9844	86.12
77.5	1,107,937	12,891	0.0116	0.9884	84.78
78.5	1,092,777	5,752	0.0053	0.9947	83.79

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PORTLAND GENERAL ELECTRIC

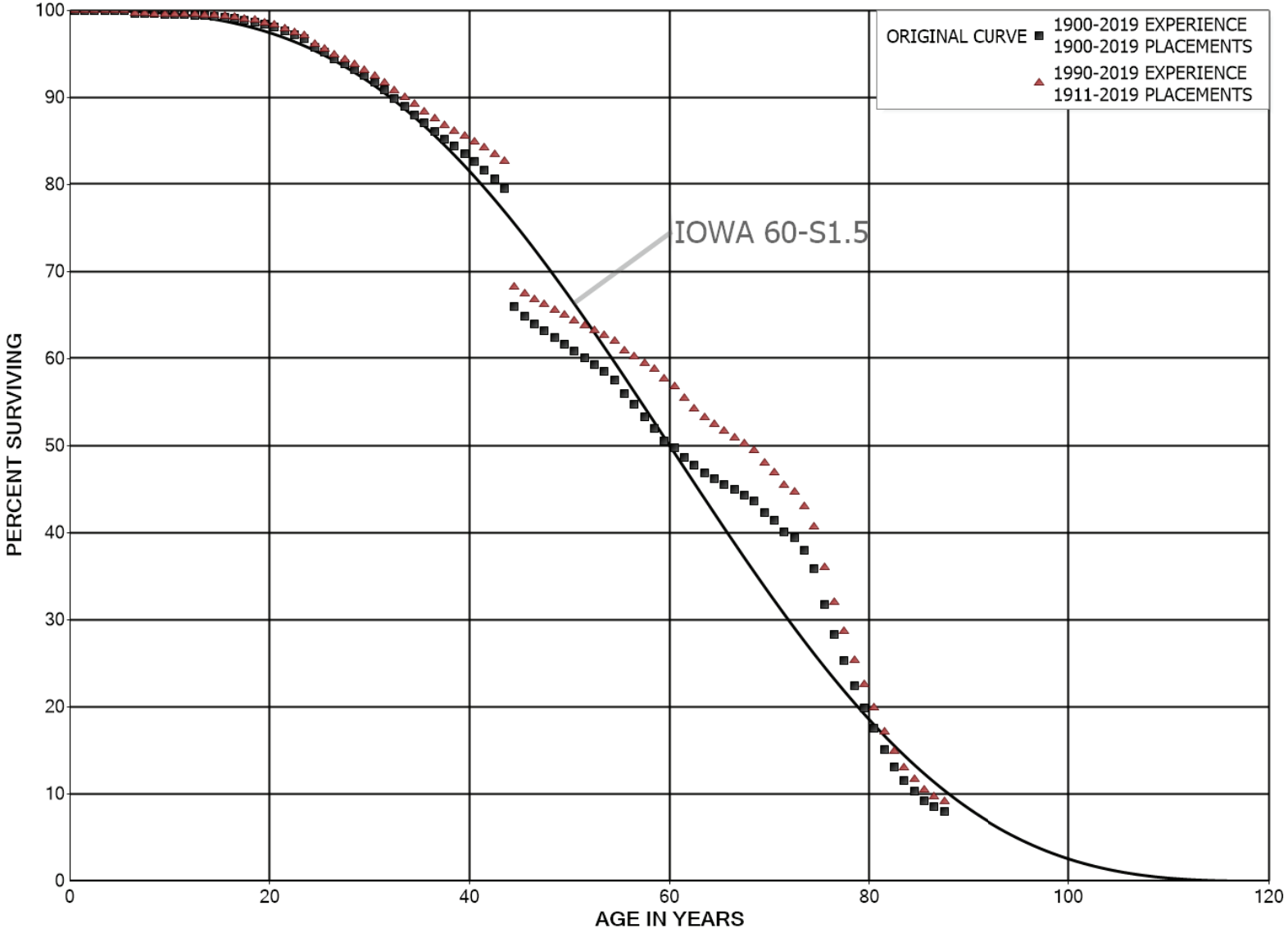
ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019 EXPERIENCE BAND 1904-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,086,690	6,750	0.0062	0.9938	83.35
80.5	1,078,403	10,897	0.0101	0.9899	82.83
81.5	1,061,494	20,918	0.0197	0.9803	82.00
82.5	1,036,961	41,344	0.0399	0.9601	80.38
83.5	995,481	56,522	0.0568	0.9432	77.18
84.5	937,749	37,689	0.0402	0.9598	72.79
85.5	899,847	18,448	0.0205	0.9795	69.87
86.5	881,399	42,151	0.0478	0.9522	68.44
87.5	839,248	22,077	0.0263	0.9737	65.16
88.5	804,145	48,086	0.0598	0.9402	63.45
89.5	708,916	45,817	0.0646	0.9354	59.66
90.5	562,148	67,259	0.1196	0.8804	55.80
91.5	455,129	89,822	0.1974	0.8026	49.12
92.5	360,597	3,292	0.0091	0.9909	39.43
93.5	351,554		0.0000	1.0000	39.07
94.5	345,071		0.0000	1.0000	39.07
95.5	345,071		0.0000	1.0000	39.07
96.5	214,256		0.0000	1.0000	39.07
97.5					39.07

PORTLAND GENERAL ELECTRIC
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2019 EXPERIENCE BAND 1900-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	934,608,541	0	0.0000	1.0000	100.00
0.5	844,395,128	254	0.0000	1.0000	100.00
1.5	755,325,610	2,146	0.0000	1.0000	100.00
2.5	737,085,296	7,949	0.0000	1.0000	100.00
3.5	683,250,418	18,738	0.0000	1.0000	100.00
4.5	662,549,980	110,671	0.0002	0.9998	100.00
5.5	649,925,055	2,461,474	0.0038	0.9962	99.98
6.5	632,900,145	76,851	0.0001	0.9999	99.60
7.5	616,618,856	105,867	0.0002	0.9998	99.59
8.5	600,002,001	122,302	0.0002	0.9998	99.57
9.5	574,285,359	151,754	0.0003	0.9997	99.55
10.5	545,475,169	186,941	0.0003	0.9997	99.52
11.5	514,198,773	232,848	0.0005	0.9995	99.49
12.5	478,416,972	307,862	0.0006	0.9994	99.45
13.5	447,436,432	381,866	0.0009	0.9991	99.38
14.5	417,567,644	459,869	0.0011	0.9989	99.30
15.5	377,621,864	557,187	0.0015	0.9985	99.19
16.5	363,151,352	638,312	0.0018	0.9982	99.04
17.5	335,943,749	736,005	0.0022	0.9978	98.87
18.5	308,711,479	873,991	0.0028	0.9972	98.65
19.5	286,657,988	1,009,194	0.0035	0.9965	98.37
20.5	265,217,493	1,148,392	0.0043	0.9957	98.02
21.5	240,739,421	1,126,459	0.0047	0.9953	97.60
22.5	211,900,313	940,865	0.0044	0.9956	97.14
23.5	183,871,933	1,901,408	0.0103	0.9897	96.71
24.5	158,078,975	912,439	0.0058	0.9942	95.71
25.5	135,801,581	1,020,063	0.0075	0.9925	95.16
26.5	119,174,732	794,856	0.0067	0.9933	94.44
27.5	102,340,563	695,909	0.0068	0.9932	93.82
28.5	87,352,530	658,172	0.0075	0.9925	93.18
29.5	70,827,088	584,427	0.0083	0.9917	92.48
30.5	55,872,617	551,505	0.0099	0.9901	91.71
31.5	51,079,552	529,111	0.0104	0.9896	90.81
32.5	47,203,569	482,832	0.0102	0.9898	89.87
33.5	43,888,396	483,058	0.0110	0.9890	88.95
34.5	40,308,743	419,112	0.0104	0.9896	87.97
35.5	36,928,043	402,087	0.0109	0.9891	87.05
36.5	34,400,447	361,345	0.0105	0.9895	86.11
37.5	31,815,766	309,039	0.0097	0.9903	85.20
38.5	28,538,232	303,147	0.0106	0.9894	84.37

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PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019 EXPERIENCE BAND 1900-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,576,152	257,574	0.0105	0.9895	83.48
40.5	20,150,425	239,351	0.0119	0.9881	82.60
41.5	16,664,275	215,530	0.0129	0.9871	81.62
42.5	14,722,129	195,926	0.0133	0.9867	80.57
43.5	12,787,775	2,178,284	0.1703	0.8297	79.49
44.5	9,442,908	155,889	0.0165	0.9835	65.95
45.5	7,986,884	113,909	0.0143	0.9857	64.86
46.5	7,872,975	92,836	0.0118	0.9882	63.94
47.5	6,250,037	75,612	0.0121	0.9879	63.18
48.5	4,868,211	61,669	0.0127	0.9873	62.42
49.5	3,806,727	49,163	0.0129	0.9871	61.63
50.5	3,010,584	36,553	0.0121	0.9879	60.83
51.5	2,353,643	29,898	0.0127	0.9873	60.09
52.5	1,962,295	27,139	0.0138	0.9862	59.33
53.5	1,609,311	26,604	0.0165	0.9835	58.51
54.5	1,355,265	38,199	0.0282	0.9718	57.54
55.5	1,100,042	24,409	0.0222	0.9778	55.92
56.5	854,627	21,535	0.0252	0.9748	54.68
57.5	759,331	18,803	0.0248	0.9752	53.30
58.5	609,702	16,992	0.0279	0.9721	51.98
59.5	525,293	8,680	0.0165	0.9835	50.53
60.5	464,983	10,144	0.0218	0.9782	49.70
61.5	428,933	8,235	0.0192	0.9808	48.62
62.5	359,182	6,503	0.0181	0.9819	47.68
63.5	315,895	4,165	0.0132	0.9868	46.82
64.5	282,878	3,937	0.0139	0.9861	46.20
65.5	265,575	3,817	0.0144	0.9856	45.56
66.5	249,012	3,652	0.0147	0.9853	44.90
67.5	238,416	3,556	0.0149	0.9851	44.24
68.5	221,885	6,351	0.0286	0.9714	43.58
69.5	198,597	4,546	0.0229	0.9771	42.34
70.5	191,035	5,887	0.0308	0.9692	41.37
71.5	182,359	3,271	0.0179	0.9821	40.09
72.5	177,448	6,433	0.0363	0.9637	39.37
73.5	171,016	9,385	0.0549	0.9451	37.95
74.5	116,294	13,338	0.1147	0.8853	35.86
75.5	101,661	11,171	0.1099	0.8901	31.75
76.5	90,490	9,458	0.1045	0.8955	28.26
77.5	80,659	9,398	0.1165	0.8835	25.31
78.5	71,261	8,043	0.1129	0.8871	22.36

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PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019 EXPERIENCE BAND 1900-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	62,837	7,342	0.1168	0.8832	19.84
80.5	45,716	6,317	0.1382	0.8618	17.52
81.5	39,399	5,172	0.1313	0.8687	15.10
82.5	34,024	4,280	0.1258	0.8742	13.12
83.5	29,170	3,124	0.1071	0.8929	11.47
84.5	25,634	2,541	0.0991	0.9009	10.24
85.5	22,347	1,693	0.0758	0.9242	9.22
86.5	20,279	1,228	0.0606	0.9394	8.52
87.5	18,545	941	0.0507	0.9493	8.01
88.5	14,405	647	0.0449	0.9551	7.60
89.5	11,379	392	0.0344	0.9656	7.26
90.5	7,352	219	0.0299	0.9701	7.01
91.5	5,884	103	0.0175	0.9825	6.80
92.5	4,310	54	0.0125	0.9875	6.68
93.5	2,953	28	0.0096	0.9904	6.60
94.5	1,604	29	0.0182	0.9818	6.54
95.5	762	16	0.0213	0.9787	6.42
96.5	213	7	0.0330	0.9670	6.28
97.5	125	8	0.0635	0.9365	6.07
98.5	117	4	0.0361	0.9639	5.69
99.5	113	5	0.0433	0.9567	5.48
100.5	36	3	0.0859	0.9141	5.24
101.5	33	2	0.0692	0.9308	4.79
102.5	31	2	0.0760	0.9240	4.46
103.5	20	1	0.0284	0.9716	4.12
104.5	20		0.0000	1.0000	4.00
105.5	15		0.0000	1.0000	4.00
106.5	12		0.0000	1.0000	4.00
107.5	5		0.0000	1.0000	4.00
108.5					4.00

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PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	851,005,629		0.0000	1.0000	100.00
0.5	775,449,744	188	0.0000	1.0000	100.00
1.5	690,734,665	1,574	0.0000	1.0000	100.00
2.5	675,907,638	5,901	0.0000	1.0000	100.00
3.5	625,087,123	13,425	0.0000	1.0000	100.00
4.5	607,685,694	99,518	0.0002	0.9998	100.00
5.5	598,280,879	2,443,378	0.0041	0.9959	99.98
6.5	583,631,852	51,441	0.0001	0.9999	99.57
7.5	569,954,559	69,464	0.0001	0.9999	99.56
8.5	556,880,349	79,800	0.0001	0.9999	99.55
9.5	535,669,301	98,084	0.0002	0.9998	99.54
10.5	512,213,546	120,927	0.0002	0.9998	99.52
11.5	485,331,637	158,175	0.0003	0.9997	99.50
12.5	452,112,950	217,994	0.0005	0.9995	99.46
13.5	423,926,344	289,442	0.0007	0.9993	99.41
14.5	396,043,384	361,824	0.0009	0.9991	99.35
15.5	358,474,421	449,062	0.0013	0.9987	99.26
16.5	347,158,358	521,204	0.0015	0.9985	99.13
17.5	322,461,358	593,647	0.0018	0.9982	98.98
18.5	297,487,711	734,729	0.0025	0.9975	98.80
19.5	277,194,689	865,303	0.0031	0.9969	98.56
20.5	257,193,515	1,014,060	0.0039	0.9961	98.25
21.5	233,942,017	1,005,421	0.0043	0.9957	97.86
22.5	205,897,993	832,470	0.0040	0.9960	97.44
23.5	178,596,936	1,808,789	0.0101	0.9899	97.05
24.5	153,352,481	815,011	0.0053	0.9947	96.06
25.5	131,623,286	932,913	0.0071	0.9929	95.55
26.5	115,544,789	707,768	0.0061	0.9939	94.88
27.5	98,966,102	612,082	0.0062	0.9938	94.30
28.5	84,366,317	575,017	0.0068	0.9932	93.71
29.5	68,075,562	498,304	0.0073	0.9927	93.07
30.5	53,340,617	464,371	0.0087	0.9913	92.39
31.5	48,711,656	441,340	0.0091	0.9909	91.59
32.5	45,015,775	392,139	0.0087	0.9913	90.76
33.5	41,894,943	391,713	0.0093	0.9907	89.97
34.5	38,503,594	350,054	0.0091	0.9909	89.13
35.5	35,243,845	328,486	0.0093	0.9907	88.32
36.5	32,822,836	280,057	0.0085	0.9915	87.49
37.5	30,352,682	225,686	0.0074	0.9926	86.75
38.5	27,230,463	204,097	0.0075	0.9925	86.10

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PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,480,872	170,900	0.0073	0.9927	85.46
40.5	19,169,676	157,681	0.0082	0.9918	84.83
41.5	15,807,527	140,466	0.0089	0.9911	84.14
42.5	13,996,807	125,133	0.0089	0.9911	83.39
43.5	12,148,360	2,123,310	0.1748	0.8252	82.64
44.5	8,951,797	111,006	0.0124	0.9876	68.20
45.5	7,543,190	75,204	0.0100	0.9900	67.35
46.5	7,475,063	60,471	0.0081	0.9919	66.68
47.5	5,891,606	51,922	0.0088	0.9912	66.14
48.5	4,535,680	41,461	0.0091	0.9909	65.56
49.5	3,500,127	34,632	0.0099	0.9901	64.96
50.5	2,743,439	25,242	0.0092	0.9908	64.32
51.5	2,104,873	19,437	0.0092	0.9908	63.73
52.5	1,730,253	15,379	0.0089	0.9911	63.14
53.5	1,392,423	13,997	0.0101	0.9899	62.58
54.5	1,153,153	21,201	0.0184	0.9816	61.95
55.5	919,131	10,385	0.0113	0.9887	60.81
56.5	690,239	8,390	0.0122	0.9878	60.12
57.5	612,036	7,166	0.0117	0.9883	59.39
58.5	498,095	9,247	0.0186	0.9814	58.69
59.5	441,119	6,872	0.0156	0.9844	57.60
60.5	411,837	9,490	0.0230	0.9770	56.71
61.5	386,334	8,183	0.0212	0.9788	55.40
62.5	327,808	6,503	0.0198	0.9802	54.23
63.5	294,521	4,165	0.0141	0.9859	53.15
64.5	272,023	3,937	0.0145	0.9855	52.40
65.5	260,781	3,817	0.0146	0.9854	51.64
66.5	247,793	3,652	0.0147	0.9853	50.89
67.5	237,738	3,556	0.0150	0.9850	50.14
68.5	221,208	6,351	0.0287	0.9713	49.39
69.5	197,920	4,546	0.0230	0.9770	47.97
70.5	190,836	5,887	0.0308	0.9692	46.87
71.5	182,160	3,271	0.0180	0.9820	45.42
72.5	177,249	6,433	0.0363	0.9637	44.60
73.5	170,875	9,385	0.0549	0.9451	42.99
74.5	116,154	13,338	0.1148	0.8852	40.63
75.5	101,554	11,171	0.1100	0.8900	35.96
76.5	90,402	9,458	0.1046	0.8954	32.00
77.5	80,620	9,398	0.1166	0.8834	28.66
78.5	71,261	8,043	0.1129	0.8871	25.32

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PORTLAND GENERAL ELECTRIC

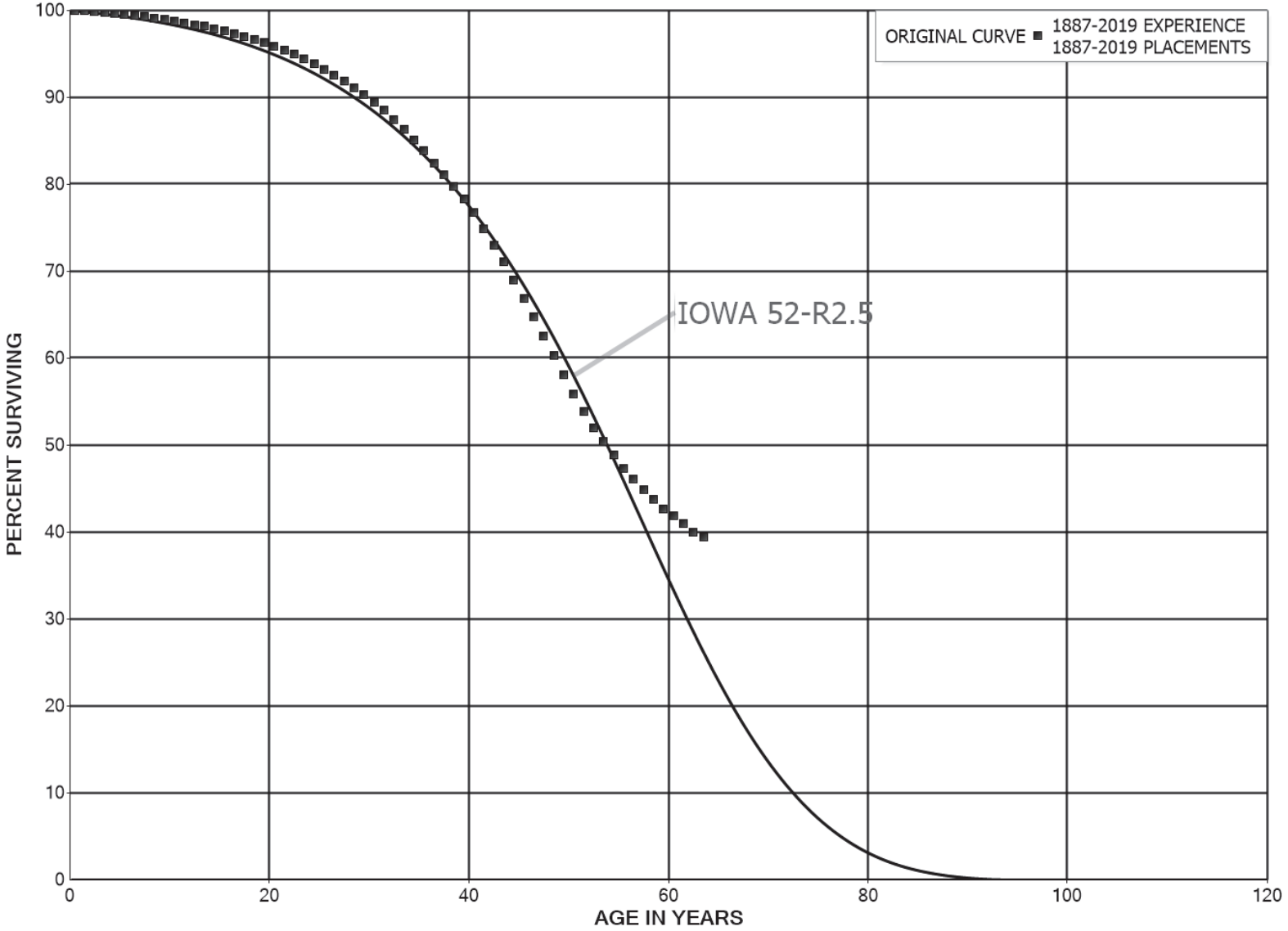
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	62,837	7,342	0.1168	0.8832	22.46
80.5	45,716	6,317	0.1382	0.8618	19.83
81.5	39,399	5,172	0.1313	0.8687	17.09
82.5	34,024	4,280	0.1258	0.8742	14.85
83.5	29,170	3,124	0.1071	0.8929	12.98
84.5	25,634	2,541	0.0991	0.9009	11.59
85.5	22,347	1,693	0.0758	0.9242	10.44
86.5	20,279	1,228	0.0606	0.9394	9.65
87.5	18,545	941	0.0507	0.9493	9.07
88.5	14,405	647	0.0449	0.9551	8.61
89.5	11,379	392	0.0344	0.9656	8.22
90.5	7,352	219	0.0299	0.9701	7.94
91.5	5,884	103	0.0175	0.9825	7.70
92.5	4,310	54	0.0125	0.9875	7.57
93.5	2,953	28	0.0096	0.9904	7.47
94.5	1,604	29	0.0182	0.9818	7.40
95.5	762	16	0.0213	0.9787	7.26
96.5	213	7	0.0330	0.9670	7.11
97.5	125	8	0.0635	0.9365	6.88
98.5	117	4	0.0361	0.9639	6.44
99.5	113	5	0.0433	0.9567	6.21
100.5	36	3	0.0859	0.9141	5.94
101.5	33	2	0.0692	0.9308	5.43
102.5	31	2	0.0760	0.9240	5.05
103.5	20	1	0.0284	0.9716	4.67
104.5	20		0.0000	1.0000	4.53
105.5	15		0.0000	1.0000	4.53
106.5	12		0.0000	1.0000	4.53
107.5	5		0.0000	1.0000	4.53
108.5					4.53

PORTLAND GENERAL ELECTRIC
ACCOUNT 368 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	515,374,191	142,584	0.0003	0.9997	100.00
0.5	485,604,571	345,605	0.0007	0.9993	99.97
1.5	442,324,246	388,906	0.0009	0.9991	99.90
2.5	411,772,246	341,652	0.0008	0.9992	99.81
3.5	395,996,729	387,302	0.0010	0.9990	99.73
4.5	378,878,028	401,235	0.0011	0.9989	99.63
5.5	372,409,757	494,066	0.0013	0.9987	99.53
6.5	356,531,771	499,882	0.0014	0.9986	99.40
7.5	332,544,050	477,219	0.0014	0.9986	99.26
8.5	311,875,914	632,944	0.0020	0.9980	99.11
9.5	303,299,236	587,459	0.0019	0.9981	98.91
10.5	294,036,047	523,352	0.0018	0.9982	98.72
11.5	279,978,651	594,002	0.0021	0.9979	98.55
12.5	264,525,799	578,683	0.0022	0.9978	98.34
13.5	253,192,926	614,364	0.0024	0.9976	98.12
14.5	233,476,435	707,425	0.0030	0.9970	97.88
15.5	228,385,229	699,232	0.0031	0.9969	97.59
16.5	226,189,052	715,895	0.0032	0.9968	97.29
17.5	218,496,085	779,950	0.0036	0.9964	96.98
18.5	209,888,033	835,100	0.0040	0.9960	96.63
19.5	201,401,623	879,453	0.0044	0.9956	96.25
20.5	191,806,555	891,097	0.0046	0.9954	95.83
21.5	180,900,639	912,756	0.0050	0.9950	95.38
22.5	170,488,841	960,842	0.0056	0.9944	94.90
23.5	160,013,023	967,822	0.0060	0.9940	94.37
24.5	150,842,039	961,026	0.0064	0.9936	93.80
25.5	141,900,930	998,468	0.0070	0.9930	93.20
26.5	134,699,014	1,043,942	0.0078	0.9922	92.54
27.5	127,425,462	1,026,948	0.0081	0.9919	91.83
28.5	119,541,552	1,011,780	0.0085	0.9915	91.09
29.5	110,441,241	1,084,949	0.0098	0.9902	90.32
30.5	101,130,371	1,097,066	0.0108	0.9892	89.43
31.5	96,822,607	1,150,094	0.0119	0.9881	88.46
32.5	92,303,274	1,212,881	0.0131	0.9869	87.41
33.5	87,966,624	1,232,864	0.0140	0.9860	86.26
34.5	84,055,344	1,242,595	0.0148	0.9852	85.05
35.5	80,373,418	1,298,470	0.0162	0.9838	83.79
36.5	77,596,396	1,313,705	0.0169	0.9831	82.44
37.5	73,927,022	1,237,065	0.0167	0.9833	81.04
38.5	68,986,175	1,226,593	0.0178	0.9822	79.69

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PORTLAND GENERAL ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	62,226,603	1,255,430	0.0202	0.9798	78.27
40.5	54,965,668	1,295,184	0.0236	0.9764	76.69
41.5	48,416,104	1,215,292	0.0251	0.9749	74.88
42.5	42,191,057	1,133,283	0.0269	0.9731	73.00
43.5	37,351,866	1,074,391	0.0288	0.9712	71.04
44.5	33,276,852	1,057,498	0.0318	0.9682	69.00
45.5	28,953,783	911,444	0.0315	0.9685	66.81
46.5	24,601,203	819,297	0.0333	0.9667	64.70
47.5	20,391,310	735,885	0.0361	0.9639	62.55
48.5	17,083,381	639,577	0.0374	0.9626	60.29
49.5	14,428,090	538,767	0.0373	0.9627	58.03
50.5	11,709,361	414,927	0.0354	0.9646	55.87
51.5	9,639,560	338,295	0.0351	0.9649	53.89
52.5	8,211,749	255,634	0.0311	0.9689	52.00
53.5	6,992,275	207,463	0.0297	0.9703	50.38
54.5	5,986,871	193,480	0.0323	0.9677	48.88
55.5	5,108,054	135,125	0.0265	0.9735	47.30
56.5	4,349,055	113,771	0.0262	0.9738	46.05
57.5	3,548,907	85,877	0.0242	0.9758	44.85
58.5	2,841,376	72,639	0.0256	0.9744	43.76
59.5	2,177,588	39,165	0.0180	0.9820	42.64
60.5	1,718,678	40,237	0.0234	0.9766	41.88
61.5	1,327,914	30,889	0.0233	0.9767	40.90
62.5	1,007,571	15,033	0.0149	0.9851	39.94
63.5	720,976	17,536	0.0243	0.9757	39.35
64.5	510,069	14,538	0.0285	0.9715	38.39
65.5	353,426	4,980	0.0141	0.9859	37.30
66.5	227,521	9,180	0.0403	0.9597	36.77
67.5	144,371	2,612	0.0181	0.9819	35.29
68.5	98,200	496	0.0050	0.9950	34.65
69.5	40,583	405	0.0100	0.9900	34.47
70.5	15,444	202	0.0131	0.9869	34.13
71.5	10,575		0.0000	1.0000	33.68
72.5	8,079		0.0000	1.0000	33.68
73.5	8,079		0.0000	1.0000	33.68
74.5	8,079		0.0000	1.0000	33.68
75.5	8,079		0.0000	1.0000	33.68
76.5	8,079		0.0000	1.0000	33.68
77.5	8,079		0.0000	1.0000	33.68
78.5	8,079		0.0000	1.0000	33.68

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PORTLAND GENERAL ELECTRIC

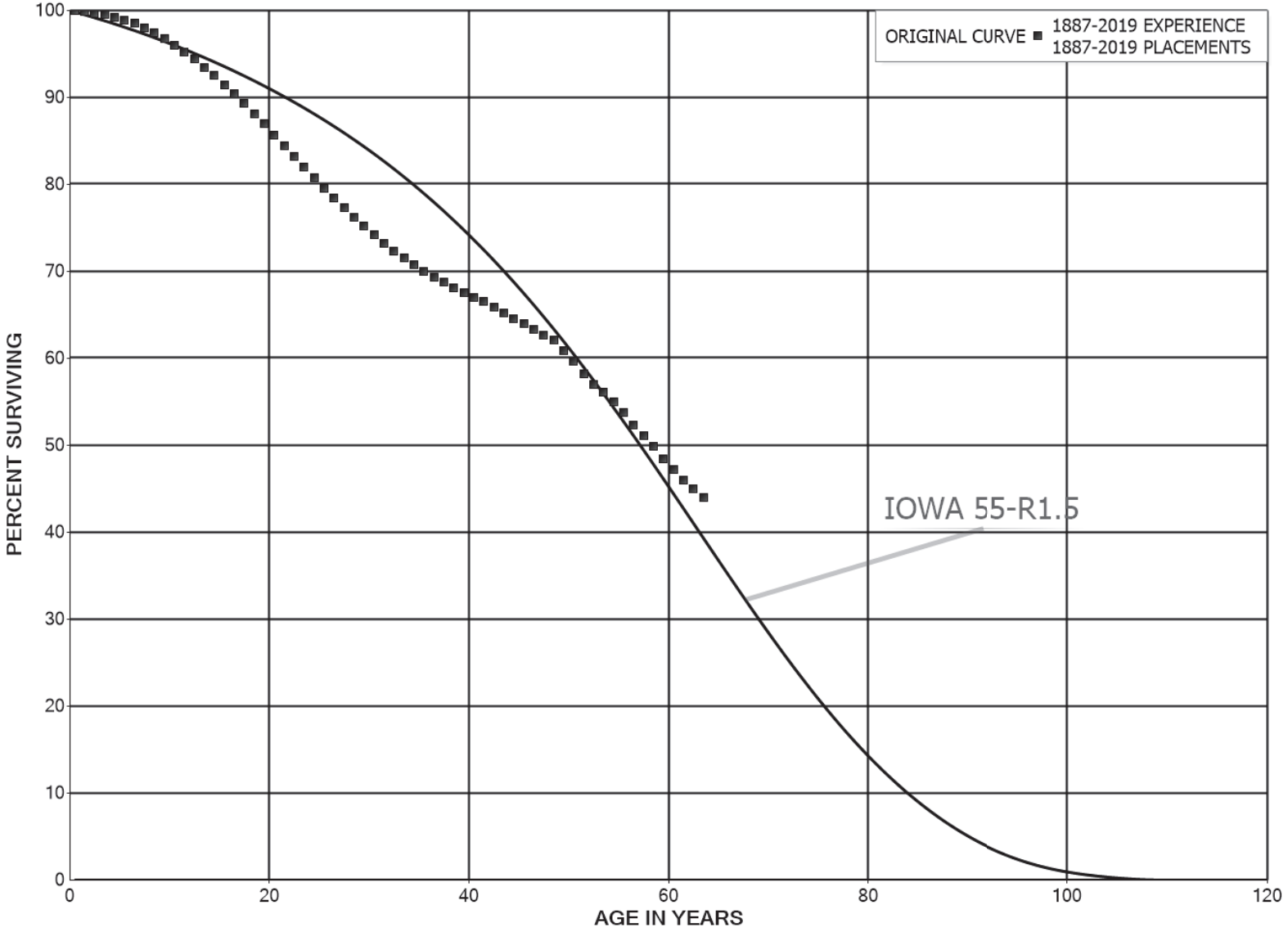
ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,079		0.0000	1.0000	33.68
80.5	8,079	7,960	0.9853	0.0147	33.68
81.5	119		0.0000	1.0000	0.50
82.5	119	119	1.0000		0.50
83.5					

PORTLAND GENERAL ELECTRIC
ACCOUNT 369.01 SERVICES - OVERHEAD
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 369.01 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	98,825,850	44,256	0.0004	0.9996	100.00
0.5	82,992,927	98,405	0.0012	0.9988	99.96
1.5	70,066,001	122,832	0.0018	0.9982	99.84
2.5	66,182,829	136,872	0.0021	0.9979	99.66
3.5	61,677,710	159,959	0.0026	0.9974	99.46
4.5	55,790,037	183,278	0.0033	0.9967	99.20
5.5	52,408,094	206,612	0.0039	0.9961	98.87
6.5	44,371,656	231,168	0.0052	0.9948	98.48
7.5	43,228,323	255,772	0.0059	0.9941	97.97
8.5	41,162,618	279,741	0.0068	0.9932	97.39
9.5	40,698,421	305,144	0.0075	0.9925	96.73
10.5	40,192,682	333,303	0.0083	0.9917	96.00
11.5	39,540,626	356,494	0.0090	0.9910	95.21
12.5	38,806,206	377,052	0.0097	0.9903	94.35
13.5	38,099,453	392,460	0.0103	0.9897	93.43
14.5	37,388,698	415,021	0.0111	0.9889	92.47
15.5	36,568,266	433,664	0.0119	0.9881	91.44
16.5	36,001,731	440,198	0.0122	0.9878	90.36
17.5	35,303,128	459,540	0.0130	0.9870	89.25
18.5	34,566,731	470,462	0.0136	0.9864	88.09
19.5	33,856,251	480,255	0.0142	0.9858	86.89
20.5	33,148,643	481,179	0.0145	0.9855	85.66
21.5	32,398,728	477,797	0.0147	0.9853	84.42
22.5	31,587,899	466,766	0.0148	0.9852	83.17
23.5	30,803,150	458,981	0.0149	0.9851	81.94
24.5	30,061,640	441,565	0.0147	0.9853	80.72
25.5	29,383,664	418,071	0.0142	0.9858	79.54
26.5	28,809,156	416,414	0.0145	0.9855	78.40
27.5	28,237,819	399,324	0.0141	0.9859	77.27
28.5	27,666,778	374,426	0.0135	0.9865	76.18
29.5	27,115,117	350,326	0.0129	0.9871	75.15
30.5	26,547,663	343,188	0.0129	0.9871	74.18
31.5	25,151,390	309,027	0.0123	0.9877	73.22
32.5	24,022,702	263,134	0.0110	0.9890	72.32
33.5	23,088,557	268,913	0.0116	0.9884	71.53
34.5	22,185,610	223,184	0.0101	0.9899	70.69
35.5	21,287,175	208,373	0.0098	0.9902	69.98
36.5	20,320,446	174,349	0.0086	0.9914	69.30
37.5	19,033,481	180,733	0.0095	0.9905	68.70
38.5	17,706,726	153,369	0.0087	0.9913	68.05

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PORTLAND GENERAL ELECTRIC

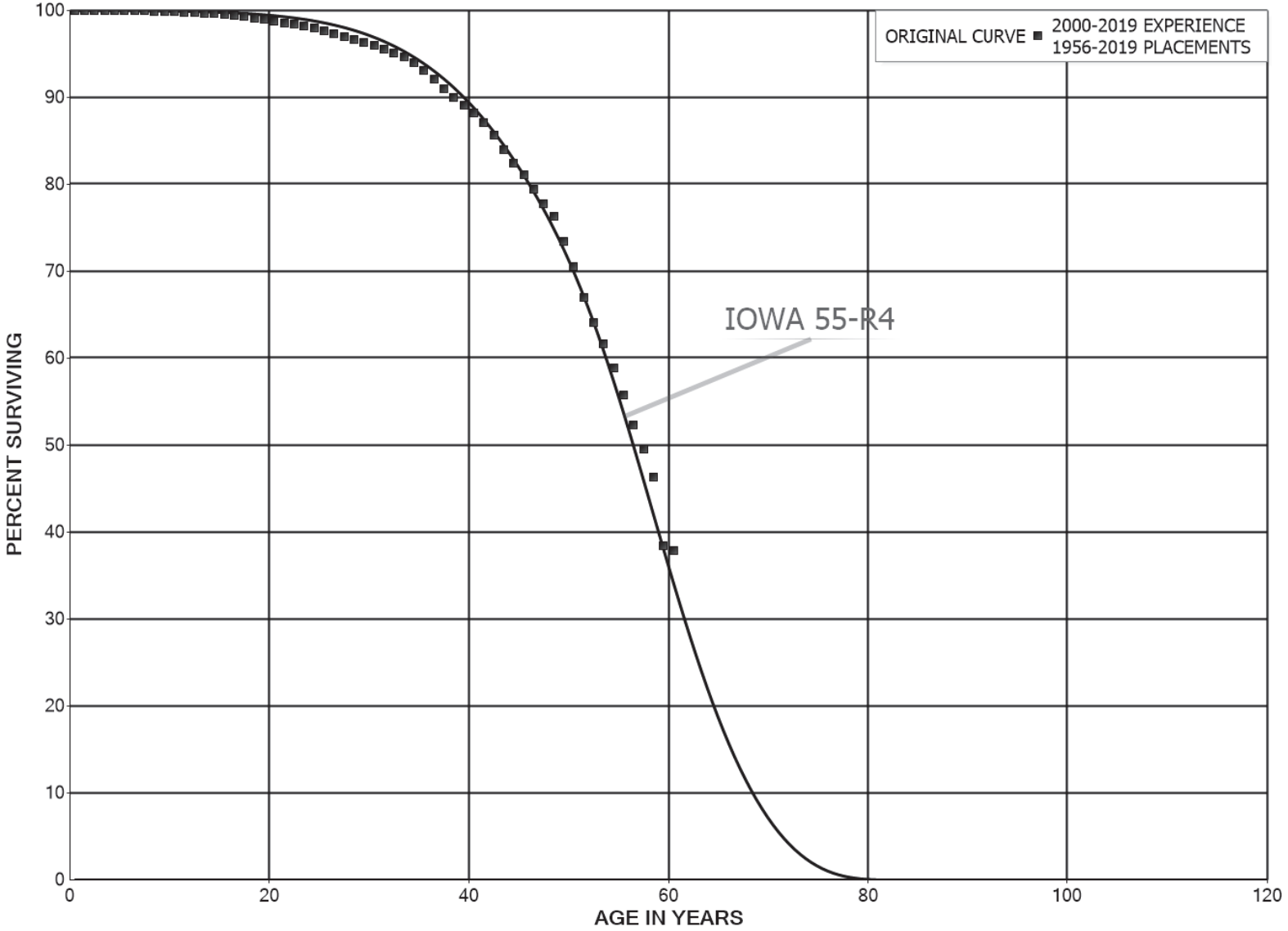
ACCOUNT 369.01 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,583,592	118,360	0.0071	0.9929	67.46
40.5	15,355,154	117,565	0.0077	0.9923	66.98
41.5	14,158,140	129,114	0.0091	0.9909	66.47
42.5	12,309,901	130,615	0.0106	0.9894	65.86
43.5	10,744,073	109,910	0.0102	0.9898	65.16
44.5	9,494,593	83,054	0.0087	0.9913	64.49
45.5	8,255,675	82,896	0.0100	0.9900	63.93
46.5	6,930,394	70,466	0.0102	0.9898	63.29
47.5	5,653,726	54,273	0.0096	0.9904	62.64
48.5	4,656,052	88,966	0.0191	0.9809	62.04
49.5	3,935,549	79,804	0.0203	0.9797	60.86
50.5	3,249,184	79,231	0.0244	0.9756	59.62
51.5	2,688,074	54,525	0.0203	0.9797	58.17
52.5	2,344,453	38,735	0.0165	0.9835	56.99
53.5	1,785,241	33,270	0.0186	0.9814	56.05
54.5	1,339,067	30,912	0.0231	0.9769	55.00
55.5	911,294	23,873	0.0262	0.9738	53.73
56.5	642,816	15,255	0.0237	0.9763	52.33
57.5	470,566	11,901	0.0253	0.9747	51.08
58.5	334,890	9,133	0.0273	0.9727	49.79
59.5	217,627	5,651	0.0260	0.9740	48.43
60.5	134,060	3,364	0.0251	0.9749	47.18
61.5	86,538	2,011	0.0232	0.9768	45.99
62.5	52,864	1,087	0.0206	0.9794	44.92
63.5	28,689	936	0.0326	0.9674	44.00
64.5	14,687	25	0.0017	0.9983	42.57
65.5	7,537	2	0.0002	0.9998	42.49
66.5	3,556	2	0.0005	0.9995	42.48
67.5	1,715		0.0000	1.0000	42.46
68.5					42.46

PORTLAND GENERAL ELECTRIC
ACCOUNT 369.03 SERVICES - UNDERGROUND
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 369.03 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	240,945,759		0.0000	1.0000	100.00
0.5	223,881,868	3,147	0.0000	1.0000	100.00
1.5	190,002,603	14,878	0.0001	0.9999	100.00
2.5	201,903,284	6,350	0.0000	1.0000	99.99
3.5	211,265,423	5,891	0.0000	1.0000	99.99
4.5	216,361,056	25,776	0.0001	0.9999	99.98
5.5	218,582,487	38,730	0.0002	0.9998	99.97
6.5	217,224,153	68,916	0.0003	0.9997	99.96
7.5	221,132,764	96,528	0.0004	0.9996	99.92
8.5	225,533,425	97,906	0.0004	0.9996	99.88
9.5	226,119,613	104,234	0.0005	0.9995	99.84
10.5	228,159,103	144,947	0.0006	0.9994	99.79
11.5	220,891,513	14,527	0.0001	0.9999	99.73
12.5	208,844,930	132,585	0.0006	0.9994	99.72
13.5	198,718,792	157,627	0.0008	0.9992	99.66
14.5	189,220,953	162,177	0.0009	0.9991	99.58
15.5	175,153,328	159,045	0.0009	0.9991	99.49
16.5	171,948,051	216,864	0.0013	0.9987	99.40
17.5	163,474,226	291,428	0.0018	0.9982	99.28
18.5	155,146,391	306,265	0.0020	0.9980	99.10
19.5	149,336,945	305,856	0.0020	0.9980	98.90
20.5	145,050,504	283,020	0.0020	0.9980	98.70
21.5	138,632,890	217,965	0.0016	0.9984	98.51
22.5	128,285,959	236,222	0.0018	0.9982	98.35
23.5	117,921,689	284,174	0.0024	0.9976	98.17
24.5	108,306,925	320,413	0.0030	0.9970	97.94
25.5	100,887,018	425,834	0.0042	0.9958	97.65
26.5	97,255,353	279,087	0.0029	0.9971	97.23
27.5	93,845,198	283,202	0.0030	0.9970	96.96
28.5	88,834,181	319,522	0.0036	0.9964	96.66
29.5	82,736,043	358,918	0.0043	0.9957	96.32
30.5	74,660,191	343,496	0.0046	0.9954	95.90
31.5	70,897,999	316,806	0.0045	0.9955	95.46
32.5	67,441,592	330,050	0.0049	0.9951	95.03
33.5	64,873,123	454,045	0.0070	0.9930	94.56
34.5	61,804,547	556,994	0.0090	0.9910	93.90
35.5	59,472,706	668,112	0.0112	0.9888	93.06
36.5	57,342,453	652,661	0.0114	0.9886	92.01
37.5	54,776,464	584,758	0.0107	0.9893	90.96
38.5	51,204,650	542,736	0.0106	0.9894	89.99

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PORTLAND GENERAL ELECTRIC

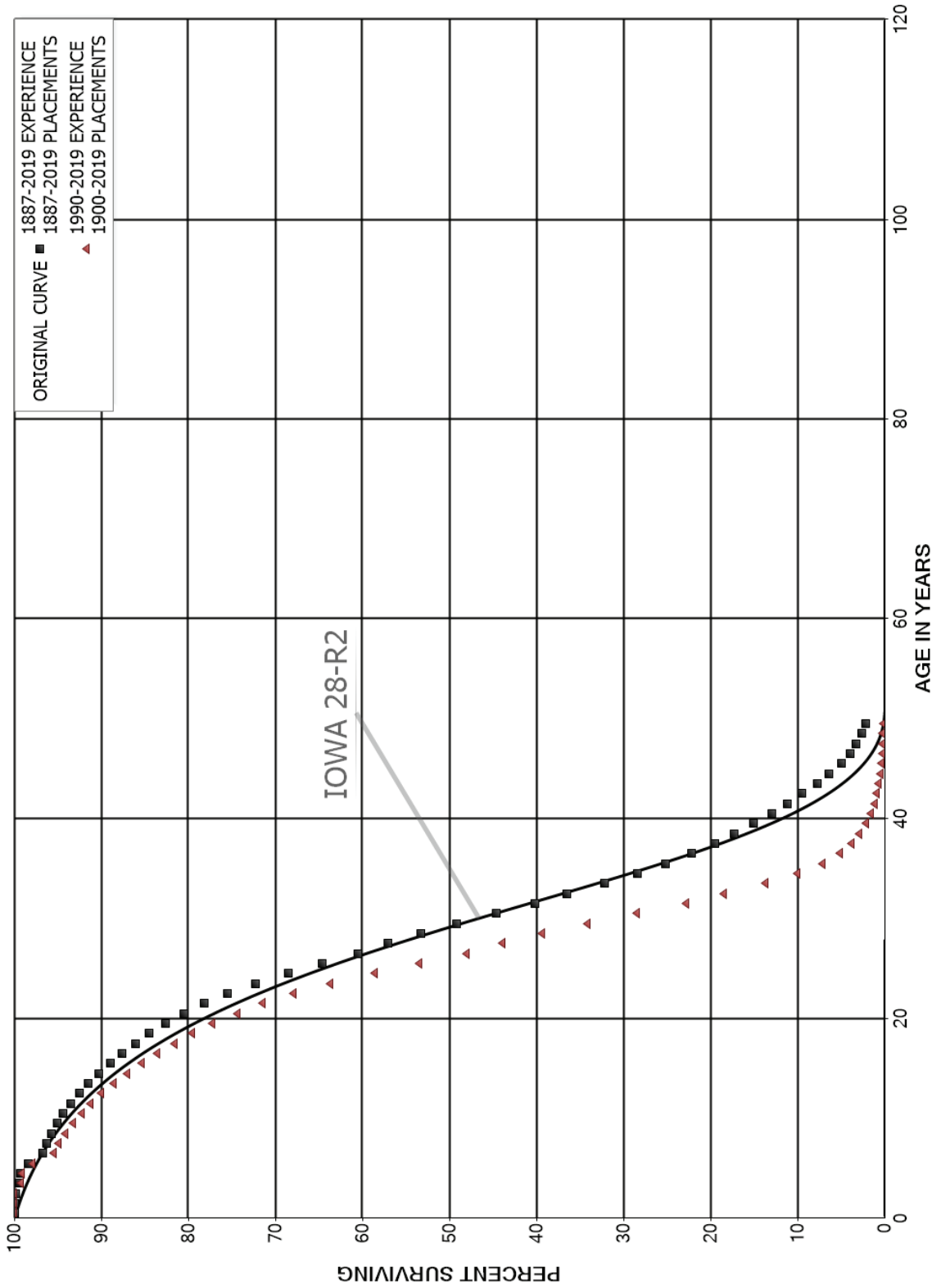
ACCOUNT 369.03 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	46,624,063	476,377	0.0102	0.9898	89.04
40.5	41,160,345	512,560	0.0125	0.9875	88.13
41.5	35,895,431	573,874	0.0160	0.9840	87.03
42.5	31,532,813	601,313	0.0191	0.9809	85.64
43.5	27,963,381	524,512	0.0188	0.9812	84.01
44.5	24,840,280	412,539	0.0166	0.9834	82.43
45.5	21,798,359	436,289	0.0200	0.9800	81.06
46.5	18,532,175	395,020	0.0213	0.9787	79.44
47.5	15,376,708	290,530	0.0189	0.9811	77.75
48.5	12,907,756	485,586	0.0376	0.9624	76.28
49.5	10,945,409	439,418	0.0401	0.9599	73.41
50.5	9,059,721	457,737	0.0505	0.9495	70.46
51.5	7,431,752	317,160	0.0427	0.9573	66.90
52.5	6,414,945	246,017	0.0384	0.9616	64.05
53.5	4,905,926	215,565	0.0439	0.9561	61.59
54.5	3,687,075	196,670	0.0533	0.9467	58.88
55.5	2,525,355	155,494	0.0616	0.9384	55.74
56.5	1,776,583	94,424	0.0531	0.9469	52.31
57.5	1,299,339	84,904	0.0653	0.9347	49.53
58.5	909,748	156,209	0.1717	0.8283	46.29
59.5	506,131	7,392	0.0146	0.9854	38.34
60.5	322,285		0.0000	1.0000	37.78
61.5	220,620	1,915	0.0087	0.9913	37.78
62.5	144,034		0.0000	1.0000	37.46
63.5					37.46

PORTLAND GENERAL ELECTRIC
ACCOUNT 370 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	93,055,375	14,363	0.0002	0.9998	100.00
0.5	92,159,839	35,765	0.0004	0.9996	99.98
1.5	88,284,378	51,302	0.0006	0.9994	99.95
2.5	88,369,618	427,693	0.0048	0.9952	99.89
3.5	81,289,935	113,288	0.0014	0.9986	99.40
4.5	78,964,188	683,162	0.0087	0.9913	99.27
5.5	77,667,394	1,291,233	0.0166	0.9834	98.41
6.5	73,725,506	347,548	0.0047	0.9953	96.77
7.5	65,098,857	382,279	0.0059	0.9941	96.31
8.5	61,789,391	406,292	0.0066	0.9934	95.75
9.5	58,571,061	471,802	0.0081	0.9919	95.12
10.5	55,867,363	478,320	0.0086	0.9914	94.35
11.5	46,931,233	499,056	0.0106	0.9894	93.55
12.5	44,284,235	516,756	0.0117	0.9883	92.55
13.5	42,325,400	551,554	0.0130	0.9870	91.47
14.5	40,032,891	578,723	0.0145	0.9855	90.28
15.5	37,736,055	592,474	0.0157	0.9843	88.97
16.5	34,633,616	605,959	0.0175	0.9825	87.58
17.5	32,238,255	595,913	0.0185	0.9815	86.04
18.5	29,631,663	633,544	0.0214	0.9786	84.45
19.5	27,635,030	723,056	0.0262	0.9738	82.65
20.5	25,978,548	734,153	0.0283	0.9717	80.49
21.5	23,453,391	825,001	0.0352	0.9648	78.21
22.5	22,243,436	938,357	0.0422	0.9578	75.46
23.5	20,127,423	1,048,961	0.0521	0.9479	72.28
24.5	18,358,475	1,031,004	0.0562	0.9438	68.51
25.5	16,587,099	1,053,493	0.0635	0.9365	64.66
26.5	15,432,968	891,218	0.0577	0.9423	60.56
27.5	13,772,293	906,995	0.0659	0.9341	57.06
28.5	11,616,778	909,567	0.0783	0.9217	53.30
29.5	9,719,291	901,338	0.0927	0.9073	49.13
30.5	7,810,891	767,285	0.0982	0.9018	44.57
31.5	6,921,219	643,625	0.0930	0.9070	40.19
32.5	6,274,180	732,346	0.1167	0.8833	36.46
33.5	5,454,683	636,557	0.1167	0.8833	32.20
34.5	4,712,885	541,356	0.1149	0.8851	28.44
35.5	4,128,711	487,828	0.1182	0.8818	25.18
36.5	3,640,882	435,010	0.1195	0.8805	22.20
37.5	3,205,872	379,199	0.1183	0.8817	19.55
38.5	2,825,469	353,293	0.1250	0.8750	17.24

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PORTLAND GENERAL ELECTRIC

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1887-2019 EXPERIENCE BAND 1887-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,472,177	356,791	0.1443	0.8557	15.08
40.5	2,114,631	288,372	0.1364	0.8636	12.90
41.5	1,812,818	271,533	0.1498	0.8502	11.14
42.5	1,541,285	283,399	0.1839	0.8161	9.48
43.5	1,252,788	220,279	0.1758	0.8242	7.73
44.5	1,014,850	218,611	0.2154	0.7846	6.37
45.5	790,576	156,787	0.1983	0.8017	5.00
46.5	625,934	119,097	0.1903	0.8097	4.01
47.5	502,648	94,320	0.1876	0.8124	3.25
48.5	408,328	77,266	0.1892	0.8108	2.64
49.5	331,063	74,595	0.2253	0.7747	2.14
50.5	254,885	47,593	0.1867	0.8133	1.66
51.5	184,502	46,392	0.2514	0.7486	1.35
52.5	120,541	39,684	0.3292	0.6708	1.01
53.5	78,556	27,080	0.3447	0.6553	0.68
54.5	51,477	13,847	0.2690	0.7310	0.44
55.5	37,630	12,241	0.3253	0.6747	0.32
56.5	25,389	7,544	0.2971	0.7029	0.22
57.5	17,845	5,642	0.3162	0.6838	0.15
58.5	12,203	3,020	0.2475	0.7525	0.11
59.5	9,183	1,937	0.2109	0.7891	0.08
60.5	7,246	930	0.1283	0.8717	0.06
61.5	6,316	1,399	0.2214	0.7786	0.05
62.5	4,918	181	0.0368	0.9632	0.04
63.5	4,737	367	0.0776	0.9224	0.04
64.5	4,369	1,122	0.2567	0.7433	0.04
65.5	1,161	543	0.4680	0.5320	0.03
66.5	618	430	0.6959	0.3041	0.01
67.5					0.00

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PORTLAND GENERAL ELECTRIC

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,821,638	7,015	0.0001	0.9999	100.00
0.5	59,636,497	19,310	0.0003	0.9997	99.99
1.5	57,099,349	31,452	0.0006	0.9994	99.96
2.5	58,518,957	404,429	0.0069	0.9931	99.90
3.5	52,379,183	85,156	0.0016	0.9984	99.21
4.5	51,275,710	650,511	0.0127	0.9873	99.05
5.5	51,156,218	1,253,385	0.0245	0.9755	97.79
6.5	48,145,369	303,235	0.0063	0.9937	95.40
7.5	41,481,430	334,620	0.0081	0.9919	94.80
8.5	39,770,215	351,809	0.0088	0.9912	94.03
9.5	38,507,133	413,230	0.0107	0.9893	93.20
10.5	37,690,838	413,679	0.0110	0.9890	92.20
11.5	30,895,235	430,936	0.0139	0.9861	91.19
12.5	28,889,318	445,791	0.0154	0.9846	89.92
13.5	27,014,739	464,494	0.0172	0.9828	88.53
14.5	25,298,440	489,152	0.0193	0.9807	87.01
15.5	23,524,552	494,042	0.0210	0.9790	85.32
16.5	21,103,821	501,567	0.0238	0.9762	83.53
17.5	19,316,826	488,355	0.0253	0.9747	81.55
18.5	17,301,509	509,851	0.0295	0.9705	79.48
19.5	16,645,663	604,857	0.0363	0.9637	77.14
20.5	15,667,290	610,957	0.0390	0.9610	74.34
21.5	13,731,678	695,708	0.0507	0.9493	71.44
22.5	13,059,161	807,324	0.0618	0.9382	67.82
23.5	11,104,730	890,679	0.0802	0.9198	63.63
24.5	9,921,455	870,717	0.0878	0.9122	58.52
25.5	8,766,003	883,708	0.1008	0.8992	53.39
26.5	8,122,994	713,489	0.0878	0.9122	48.01
27.5	6,967,021	722,162	0.1037	0.8963	43.79
28.5	5,323,244	708,586	0.1331	0.8669	39.25
29.5	4,357,218	715,812	0.1643	0.8357	34.03
30.5	2,915,283	580,948	0.1993	0.8007	28.44
31.5	2,405,889	459,551	0.1910	0.8090	22.77
32.5	2,095,840	546,162	0.2606	0.7394	18.42
33.5	1,626,063	438,183	0.2695	0.7305	13.62
34.5	1,226,523	352,127	0.2871	0.7129	9.95
35.5	968,841	272,431	0.2812	0.7188	7.09
36.5	825,722	219,951	0.2664	0.7336	5.10
37.5	682,145	172,245	0.2525	0.7475	3.74
38.5	598,072	149,736	0.2504	0.7496	2.80

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PORTLAND GENERAL ELECTRIC

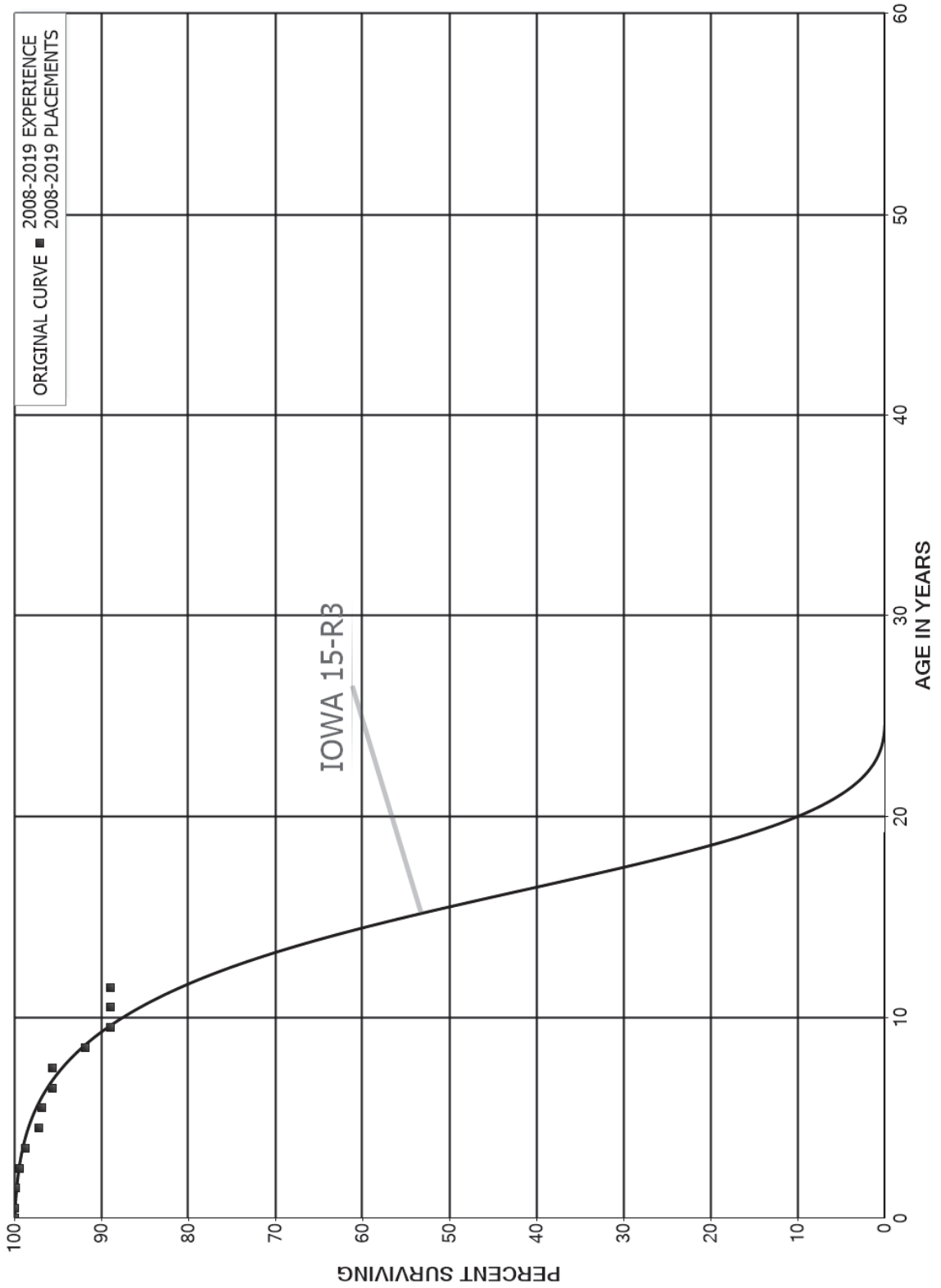
ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	611,501	183,205	0.2996	0.7004	2.10
40.5	477,419	115,251	0.2414	0.7586	1.47
41.5	515,921	122,380	0.2372	0.7628	1.11
42.5	529,066	151,854	0.2870	0.7130	0.85
43.5	430,723	112,485	0.2612	0.7388	0.61
44.5	330,241	117,797	0.3567	0.6433	0.45
45.5	227,372	72,185	0.3175	0.6825	0.29
46.5	150,208	37,457	0.2494	0.7506	0.20
47.5	114,630	17,512	0.1528	0.8472	0.15
48.5	116,425	17,629	0.1514	0.8486	0.12
49.5	107,885	27,178	0.2519	0.7481	0.11
50.5	89,436	13,130	0.1468	0.8532	0.08
51.5	58,209	17,677	0.3037	0.6963	0.07
52.5	27,084	13,085	0.4831	0.5169	0.05
53.5	14,200	6,982	0.4917	0.5083	0.02
54.5	7,761	104	0.0133	0.9867	0.01
55.5	8,087	1,837	0.2271	0.7729	0.01
56.5	6,251		0.0000	1.0000	0.01
57.5	6,251		0.0000	1.0000	0.01
58.5	6,251		0.0000	1.0000	0.01
59.5	6,251		0.0000	1.0000	0.01
60.5	6,251		0.0000	1.0000	0.01
61.5	6,251	1,333	0.2132	0.7868	0.01
62.5	4,918	181	0.0368	0.9632	0.01
63.5	4,737	367	0.0776	0.9224	0.01
64.5	4,369	1,122	0.2567	0.7433	0.01
65.5	1,161	543	0.4680	0.5320	0.00
66.5	618	430	0.6959	0.3041	0.00
67.5					0.00

PORTLAND GENERAL ELECTRIC
ACCOUNT 370.01 METERS - AMI
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

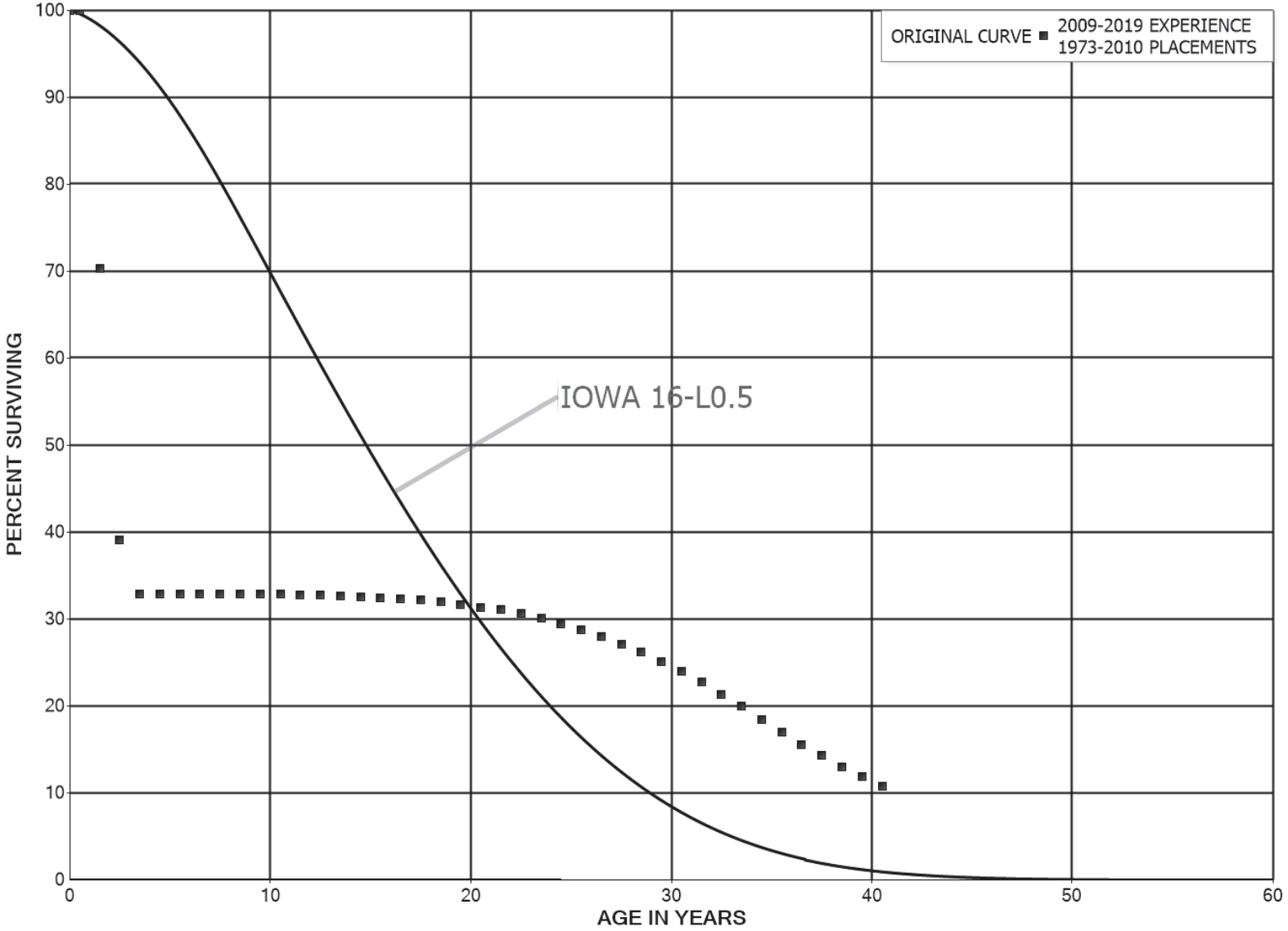
ACCOUNT 370.01 METERS - AMI

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2019 EXPERIENCE BAND 2008-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	181,648,638	7,234	0.0000	1.0000	100.00
0.5	160,815,774	269,467	0.0017	0.9983	100.00
1.5	144,538,618	612,325	0.0042	0.9958	99.83
2.5	139,312,086	1,021,744	0.0073	0.9927	99.41
3.5	133,560,366	2,058,447	0.0154	0.9846	98.68
4.5	122,401,645	375,390	0.0031	0.9969	97.16
5.5	112,570,151	1,501,350	0.0133	0.9867	96.86
6.5	105,913,301		0.0000	1.0000	95.57
7.5	104,454,614	4,044,591	0.0387	0.9613	95.57
8.5	99,200,891	3,097,861	0.0312	0.9688	91.87
9.5	1,376,217		0.0000	1.0000	89.00
10.5	1,376,217		0.0000	1.0000	89.00
11.5					89.00

PORTLAND GENERAL ELECTRIC
ACCOUNT 370.02 METERS - RETAINED
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 370.02 METERS - RETAINED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2010 EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,379,769		0.0000	1.0000	100.00
0.5	1,768,296	524,770	0.2968	0.7032	100.00
1.5	2,376,309	1,055,000	0.4440	0.5560	70.32
2.5	3,069,937	487,990	0.1590	0.8410	39.10
3.5	3,470,130	656	0.0002	0.9998	32.89
4.5	3,768,819	793	0.0002	0.9998	32.88
5.5	3,923,871	546	0.0001	0.9999	32.87
6.5	4,248,958	1,177	0.0003	0.9997	32.87
7.5	4,527,525	1,236	0.0003	0.9997	32.86
8.5	4,972,019	3,536	0.0007	0.9993	32.85
9.5	4,064,012	3,613	0.0009	0.9991	32.83
10.5	3,897,337	4,132	0.0011	0.9989	32.80
11.5	3,749,609	6,041	0.0016	0.9984	32.76
12.5	3,670,696	8,777	0.0024	0.9976	32.71
13.5	3,102,620	8,540	0.0028	0.9972	32.63
14.5	2,500,861	8,955	0.0036	0.9964	32.54
15.5	2,329,783	9,853	0.0042	0.9958	32.43
16.5	2,372,489	11,524	0.0049	0.9951	32.29
17.5	2,217,362	15,910	0.0072	0.9928	32.13
18.5	2,074,988	16,121	0.0078	0.9922	31.90
19.5	1,744,515	17,791	0.0102	0.9898	31.65
20.5	1,681,938	15,957	0.0095	0.9905	31.33
21.5	1,589,630	22,701	0.0143	0.9857	31.03
22.5	1,389,863	25,429	0.0183	0.9817	30.59
23.5	1,268,625	25,554	0.0201	0.9799	30.03
24.5	1,190,639	29,280	0.0246	0.9754	29.43
25.5	1,079,249	28,898	0.0268	0.9732	28.70
26.5	1,044,884	32,662	0.0313	0.9687	27.93
27.5	922,964	31,104	0.0337	0.9663	27.06
28.5	846,719	34,916	0.0412	0.9588	26.15
29.5	780,531	33,438	0.0428	0.9572	25.07
30.5	747,307	40,705	0.0545	0.9455	24.00
31.5	662,683	39,788	0.0600	0.9400	22.69
32.5	566,557	35,803	0.0632	0.9368	21.33
33.5	508,459	41,489	0.0816	0.9184	19.98
34.5	431,983	32,804	0.0759	0.9241	18.35
35.5	366,467	31,824	0.0868	0.9132	16.96
36.5	307,699	24,135	0.0784	0.9216	15.48
37.5	230,635	21,167	0.0918	0.9082	14.27
38.5	167,977	14,501	0.0863	0.9137	12.96

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PORTLAND GENERAL ELECTRIC

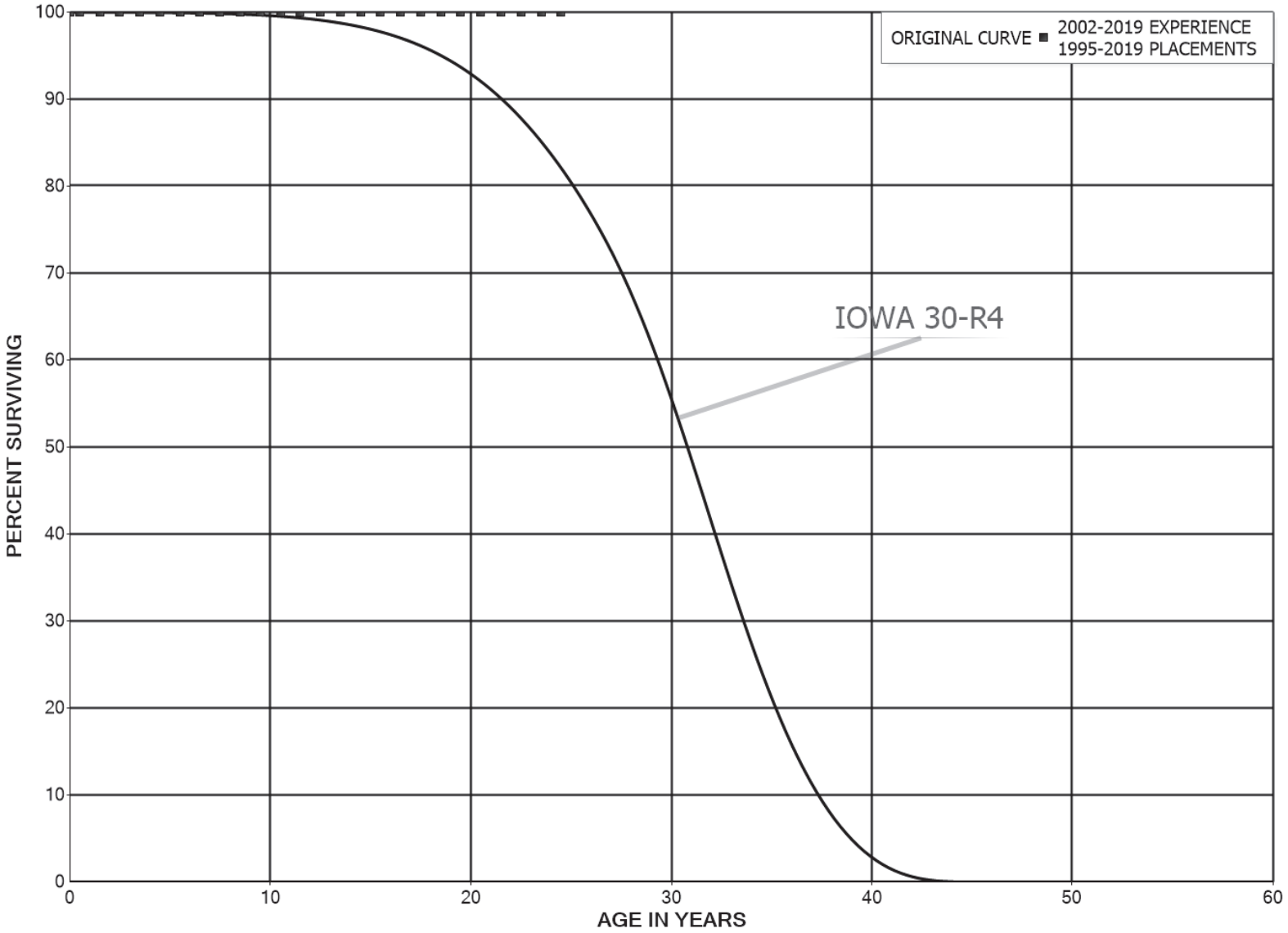
ACCOUNT 370.02 METERS - RETAINED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2010 EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	106,154	9,640	0.0908	0.9092	11.84
40.5	56,786	2,891	0.0509	0.9491	10.77
41.5	15,360	883	0.0575	0.9425	10.22
42.5	7,731		0.0000	1.0000	9.63
43.5	7,374		0.0000	1.0000	9.63
44.5	3,843		0.0000	1.0000	9.63
45.5	1,068		0.0000	1.0000	9.63
46.5					9.63

PORTLAND GENERAL ELECTRIC
ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

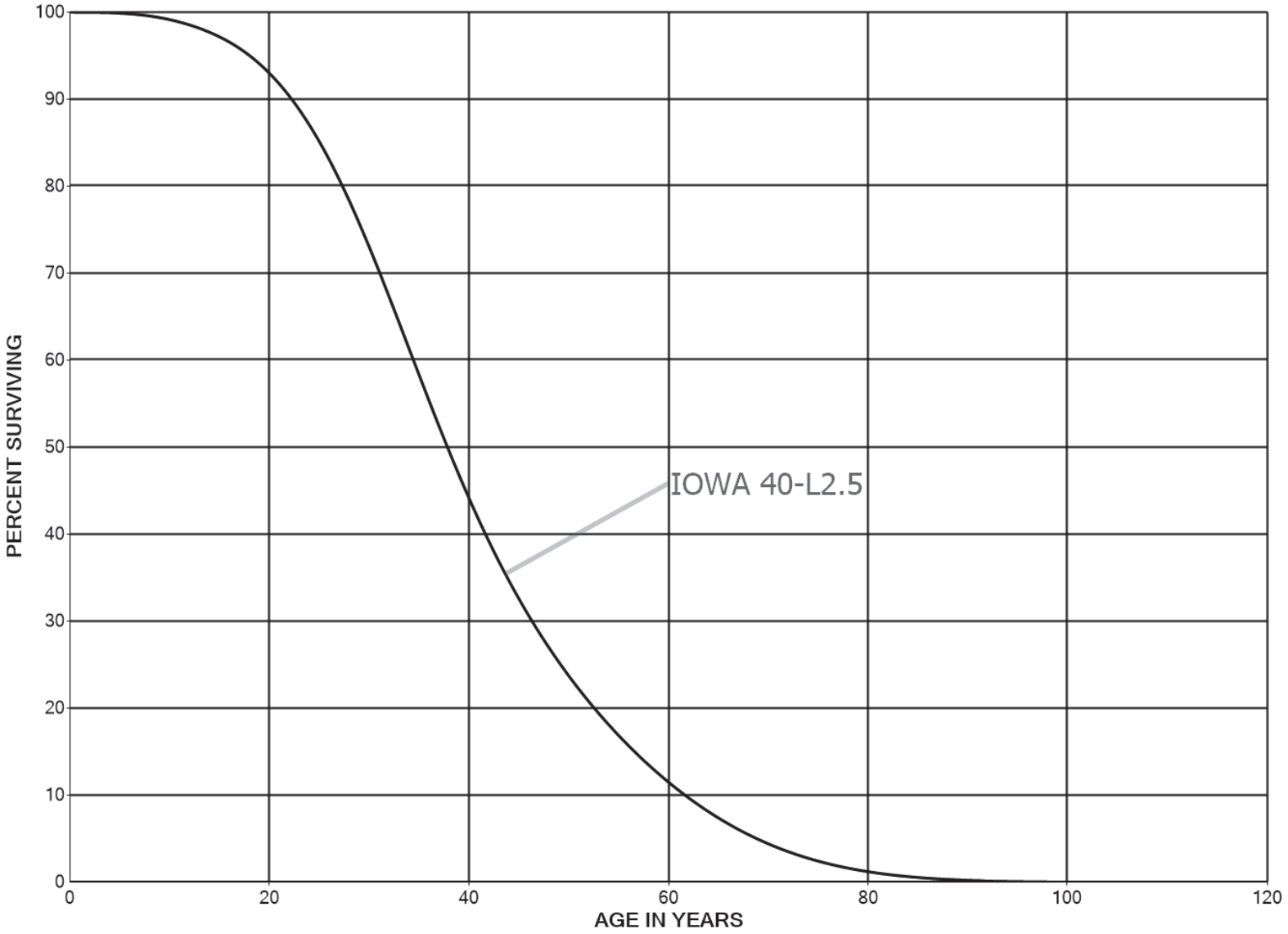
ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1995-2019 EXPERIENCE BAND 2002-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,602,004		0.0000	1.0000	100.00
0.5	228,425		0.0000	1.0000	100.00
1.5	228,425		0.0000	1.0000	100.00
2.5	228,425		0.0000	1.0000	100.00
3.5	228,425		0.0000	1.0000	100.00
4.5	228,942		0.0000	1.0000	100.00
5.5	243,747		0.0000	1.0000	100.00
6.5	376,133		0.0000	1.0000	100.00
7.5	376,133		0.0000	1.0000	100.00
8.5	376,133		0.0000	1.0000	100.00
9.5	376,133		0.0000	1.0000	100.00
10.5	376,133		0.0000	1.0000	100.00
11.5	376,133		0.0000	1.0000	100.00
12.5	376,133		0.0000	1.0000	100.00
13.5	376,133		0.0000	1.0000	100.00
14.5	376,133		0.0000	1.0000	100.00
15.5	376,133		0.0000	1.0000	100.00
16.5	376,133		0.0000	1.0000	100.00
17.5	147,709		0.0000	1.0000	100.00
18.5	147,709		0.0000	1.0000	100.00
19.5	147,709		0.0000	1.0000	100.00
20.5	147,709		0.0000	1.0000	100.00
21.5	147,709		0.0000	1.0000	100.00
22.5	147,191		0.0000	1.0000	100.00
23.5	132,386		0.0000	1.0000	100.00
24.5					100.00

PORTLAND GENERAL ELECTRIC
ACCOUNT 373.01 CIRCUITS - OTHER
SMOOTH SURVIVOR CURVE



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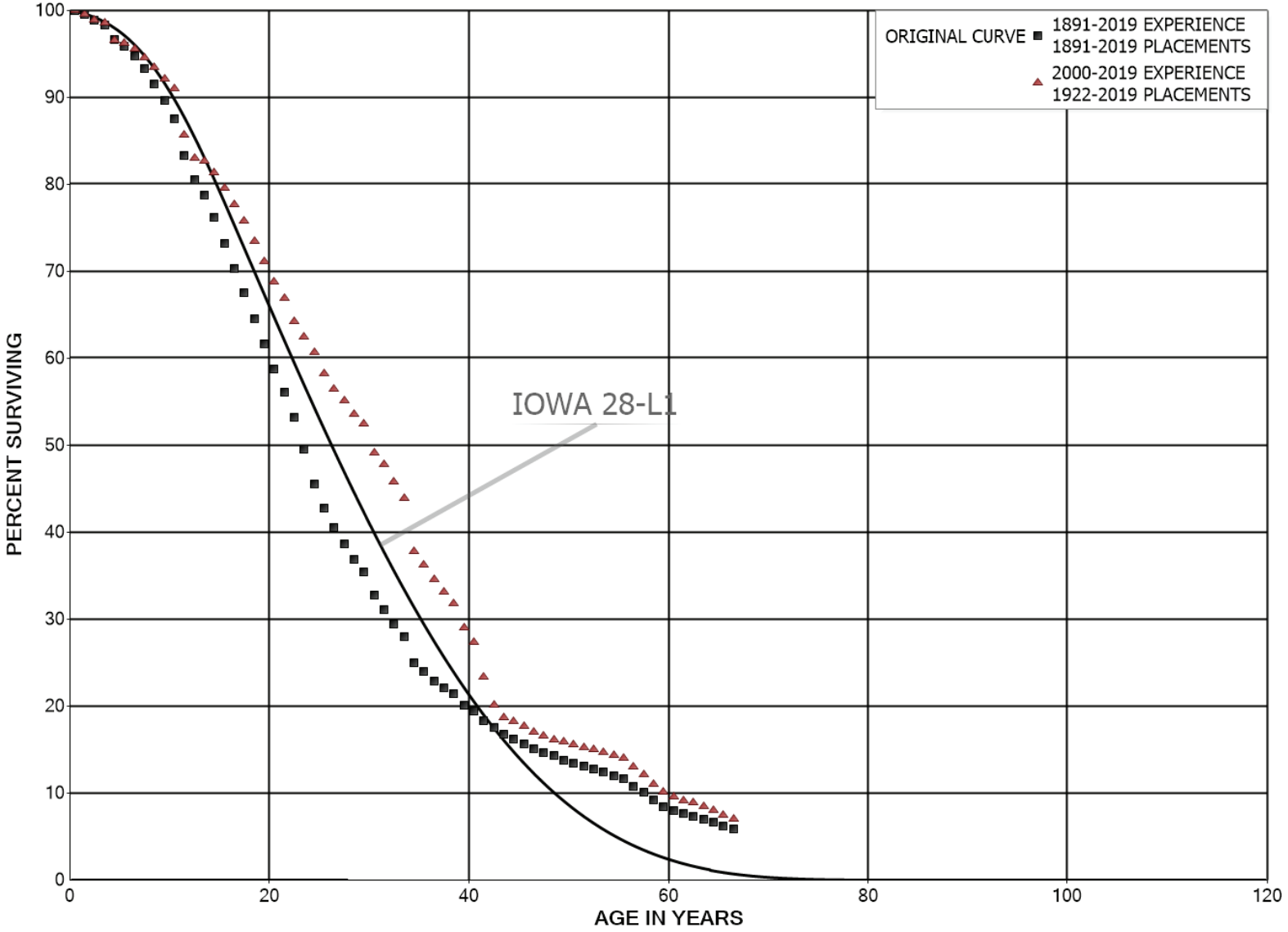
PORTLAND GENERAL ELECTRIC
ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1891-2019 EXPERIENCE BAND 1891-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	104,340,947	48,549	0.0005	0.9995	100.00
0.5	90,006,581	398,257	0.0044	0.9956	99.95
1.5	82,085,901	580,334	0.0071	0.9929	99.51
2.5	77,821,156	434,669	0.0056	0.9944	98.81
3.5	72,487,469	1,219,003	0.0168	0.9832	98.26
4.5	54,196,005	429,738	0.0079	0.9921	96.60
5.5	49,024,672	549,896	0.0112	0.9888	95.84
6.5	42,798,704	682,675	0.0160	0.9840	94.76
7.5	41,290,463	764,655	0.0185	0.9815	93.25
8.5	39,945,225	851,004	0.0213	0.9787	91.52
9.5	38,562,619	894,292	0.0232	0.9768	89.57
10.5	37,171,202	1,775,614	0.0478	0.9522	87.50
11.5	34,571,429	1,161,059	0.0336	0.9664	83.32
12.5	32,139,441	699,717	0.0218	0.9782	80.52
13.5	30,353,432	1,002,045	0.0330	0.9670	78.77
14.5	28,365,098	1,112,879	0.0392	0.9608	76.17
15.5	26,037,043	1,016,669	0.0390	0.9610	73.18
16.5	24,674,688	974,877	0.0395	0.9605	70.32
17.5	23,699,812	1,074,830	0.0454	0.9546	67.54
18.5	22,104,021	980,062	0.0443	0.9557	64.48
19.5	20,255,639	964,163	0.0476	0.9524	61.62
20.5	18,585,654	837,553	0.0451	0.9549	58.69
21.5	16,921,565	861,909	0.0509	0.9491	56.04
22.5	14,936,657	1,048,269	0.0702	0.9298	53.19
23.5	12,905,179	1,018,005	0.0789	0.9211	49.45
24.5	11,094,678	689,509	0.0621	0.9379	45.55
25.5	9,699,823	509,228	0.0525	0.9475	42.72
26.5	8,740,081	395,358	0.0452	0.9548	40.48
27.5	7,903,655	364,751	0.0461	0.9539	38.65
28.5	7,024,388	288,018	0.0410	0.9590	36.86
29.5	6,394,032	475,685	0.0744	0.9256	35.35
30.5	5,290,294	264,521	0.0500	0.9500	32.72
31.5	4,505,077	246,710	0.0548	0.9452	31.09
32.5	3,867,514	183,641	0.0475	0.9525	29.38
33.5	3,472,018	375,828	0.1082	0.8918	27.99
34.5	2,997,014	117,371	0.0392	0.9608	24.96
35.5	2,639,672	124,962	0.0473	0.9527	23.98
36.5	2,381,260	83,617	0.0351	0.9649	22.85
37.5	2,088,069	58,363	0.0280	0.9720	22.04
38.5	1,778,651	109,036	0.0613	0.9387	21.43

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PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019 EXPERIENCE BAND 1891-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,539,086	52,875	0.0344	0.9656	20.11
40.5	1,352,966	78,594	0.0581	0.9419	19.42
41.5	1,175,900	54,234	0.0461	0.9539	18.30
42.5	1,086,956	43,440	0.0400	0.9600	17.45
43.5	1,020,328	32,073	0.0314	0.9686	16.75
44.5	962,884	33,497	0.0348	0.9652	16.23
45.5	929,387	33,003	0.0355	0.9645	15.66
46.5	896,384	26,033	0.0290	0.9710	15.11
47.5	810,125	20,481	0.0253	0.9747	14.67
48.5	670,633	27,015	0.0403	0.9597	14.30
49.5	643,618	15,413	0.0239	0.9761	13.72
50.5	628,205	16,025	0.0255	0.9745	13.39
51.5	612,180	13,859	0.0226	0.9774	13.05
52.5	598,322	17,303	0.0289	0.9711	12.76
53.5	581,018	19,924	0.0343	0.9657	12.39
54.5	561,095	14,964	0.0267	0.9733	11.96
55.5	546,131	40,895	0.0749	0.9251	11.64
56.5	505,236	35,441	0.0701	0.9299	10.77
57.5	466,591	39,671	0.0850	0.9150	10.02
58.5	420,846	34,534	0.0821	0.9179	9.16
59.5	374,425	21,619	0.0577	0.9423	8.41
60.5	340,244	14,582	0.0429	0.9571	7.93
61.5	314,760	11,039	0.0351	0.9649	7.59
62.5	242,145	10,320	0.0426	0.9574	7.32
63.5	165,821	9,428	0.0569	0.9431	7.01
64.5	126,713	8,343	0.0658	0.9342	6.61
65.5	104,592	6,646	0.0635	0.9365	6.17
66.5	88,082	4,991	0.0567	0.9433	5.78
67.5	72,643	2,650	0.0365	0.9635	5.45
68.5	61,404	3,869	0.0630	0.9370	5.26
69.5	50,151	1,360	0.0271	0.9729	4.92
70.5	40,919	3,377	0.0825	0.9175	4.79
71.5	31,088	4,631	0.1490	0.8510	4.40
72.5	24,097	1,157	0.0480	0.9520	3.74
73.5	21,448	4,433	0.2067	0.7933	3.56
74.5	15,152	336	0.0221	0.9779	2.83
75.5	10,554	375	0.0355	0.9645	2.76
76.5	9,319	152	0.0164	0.9836	2.66
77.5	8,466	151	0.0178	0.9822	2.62
78.5	2,515	13	0.0052	0.9948	2.57

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PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1891-2019 EXPERIENCE BAND 1891-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,092	15	0.0074	0.9926	2.56
80.5	1,661	60	0.0362	0.9638	2.54
81.5	1,098	67	0.0614	0.9386	2.45
82.5	848		0.0000	1.0000	2.30
83.5	812		0.0000	1.0000	2.30
84.5	739		0.0000	1.0000	2.30
85.5	689	12	0.0167	0.9833	2.30
86.5	622		0.0000	1.0000	2.26
87.5	559		0.0000	1.0000	2.26
88.5	478	110	0.2311	0.7689	2.26
89.5	367	42	0.1137	0.8863	1.74
90.5	326	79	0.2423	0.7577	1.54
91.5	247		0.0000	1.0000	1.17
92.5	247		0.0000	1.0000	1.17
93.5	247		0.0000	1.0000	1.17
94.5	247		0.0000	1.0000	1.17
95.5	107		0.0000	1.0000	1.17
96.5					1.17

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PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	72,276,868	6,370	0.0001	0.9999	100.00
0.5	58,895,651	274,331	0.0047	0.9953	99.99
1.5	52,166,862	369,911	0.0071	0.9929	99.53
2.5	49,464,799	175,929	0.0036	0.9964	98.82
3.5	45,677,030	929,374	0.0203	0.9797	98.47
4.5	28,825,184	94,865	0.0033	0.9967	96.46
5.5	24,929,235	171,353	0.0069	0.9931	96.15
6.5	19,681,059	206,909	0.0105	0.9895	95.49
7.5	19,239,835	230,322	0.0120	0.9880	94.48
8.5	19,135,124	254,035	0.0133	0.9867	93.35
9.5	19,071,144	238,213	0.0125	0.9875	92.11
10.5	19,216,689	1,138,172	0.0592	0.9408	90.96
11.5	18,023,550	563,848	0.0313	0.9687	85.57
12.5	16,770,044	54,492	0.0032	0.9968	82.90
13.5	16,016,588	252,853	0.0158	0.9842	82.63
14.5	15,273,717	339,613	0.0222	0.9778	81.32
15.5	14,141,458	347,165	0.0245	0.9755	79.51
16.5	13,729,523	321,678	0.0234	0.9766	77.56
17.5	13,981,851	434,847	0.0311	0.9689	75.75
18.5	13,607,640	438,514	0.0322	0.9678	73.39
19.5	12,784,769	421,347	0.0330	0.9670	71.02
20.5	12,057,923	328,650	0.0273	0.9727	68.68
21.5	11,407,709	441,845	0.0387	0.9613	66.81
22.5	10,052,008	286,286	0.0285	0.9715	64.22
23.5	8,893,116	260,052	0.0292	0.9708	62.40
24.5	7,917,430	312,476	0.0395	0.9605	60.57
25.5	6,943,955	211,136	0.0304	0.9696	58.18
26.5	6,312,754	154,494	0.0245	0.9755	56.41
27.5	5,734,585	157,224	0.0274	0.9726	55.03
28.5	5,070,463	103,773	0.0205	0.9795	53.52
29.5	4,625,690	299,179	0.0647	0.9353	52.43
30.5	3,698,457	102,648	0.0278	0.9722	49.04
31.5	3,075,113	123,416	0.0401	0.9599	47.67
32.5	2,560,843	107,002	0.0418	0.9582	45.76
33.5	2,241,986	312,225	0.1393	0.8607	43.85
34.5	1,830,586	73,940	0.0404	0.9596	37.74
35.5	1,516,675	73,329	0.0483	0.9517	36.22
36.5	1,309,895	54,146	0.0413	0.9587	34.47
37.5	1,051,634	40,630	0.0386	0.9614	33.04
38.5	770,196	67,003	0.0870	0.9130	31.77

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PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	593,860	35,764	0.0602	0.9398	29.00
40.5	449,595	65,348	0.1453	0.8547	27.26
41.5	308,289	42,376	0.1375	0.8625	23.29
42.5	427,554	30,322	0.0709	0.9291	20.09
43.5	640,547	16,690	0.0261	0.9739	18.67
44.5	666,197	21,865	0.0328	0.9672	18.18
45.5	675,200	23,608	0.0350	0.9650	17.58
46.5	674,124	19,575	0.0290	0.9710	16.97
47.5	620,335	14,353	0.0231	0.9769	16.48
48.5	507,949	9,816	0.0193	0.9807	16.10
49.5	517,071	7,689	0.0149	0.9851	15.78
50.5	529,582	11,111	0.0210	0.9790	15.55
51.5	534,420	8,879	0.0166	0.9834	15.22
52.5	531,490	11,760	0.0221	0.9779	14.97
53.5	523,670	12,993	0.0248	0.9752	14.64
54.5	514,687	12,513	0.0243	0.9757	14.28
55.5	514,186	36,192	0.0704	0.9296	13.93
56.5	479,472	33,976	0.0709	0.9291	12.95
57.5	443,890	38,604	0.0870	0.9130	12.03
58.5	415,617	33,052	0.0795	0.9205	10.98
59.5	371,478	21,619	0.0582	0.9418	10.11
60.5	338,008	14,582	0.0431	0.9569	9.52
61.5	313,229	11,039	0.0352	0.9648	9.11
62.5	241,001	10,320	0.0428	0.9572	8.79
63.5	164,791	9,428	0.0572	0.9428	8.41
64.5	125,839	8,343	0.0663	0.9337	7.93
65.5	103,781	6,646	0.0640	0.9360	7.41
66.5	87,362	4,991	0.0571	0.9429	6.93
67.5	72,046	2,650	0.0368	0.9632	6.54
68.5	60,915	3,869	0.0635	0.9365	6.30
69.5	49,662	1,360	0.0274	0.9726	5.90
70.5	40,430	3,377	0.0835	0.9165	5.73
71.5	30,598	4,631	0.1514	0.8486	5.26
72.5	23,619	1,157	0.0490	0.9510	4.46
73.5	20,970	4,433	0.2114	0.7886	4.24
74.5	14,674	336	0.0229	0.9771	3.34
75.5	10,357	375	0.0362	0.9638	3.27
76.5	9,271	152	0.0164	0.9836	3.15
77.5	8,466	151	0.0178	0.9822	3.10
78.5	2,515	13	0.0052	0.9948	3.04

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PORTLAND GENERAL ELECTRIC

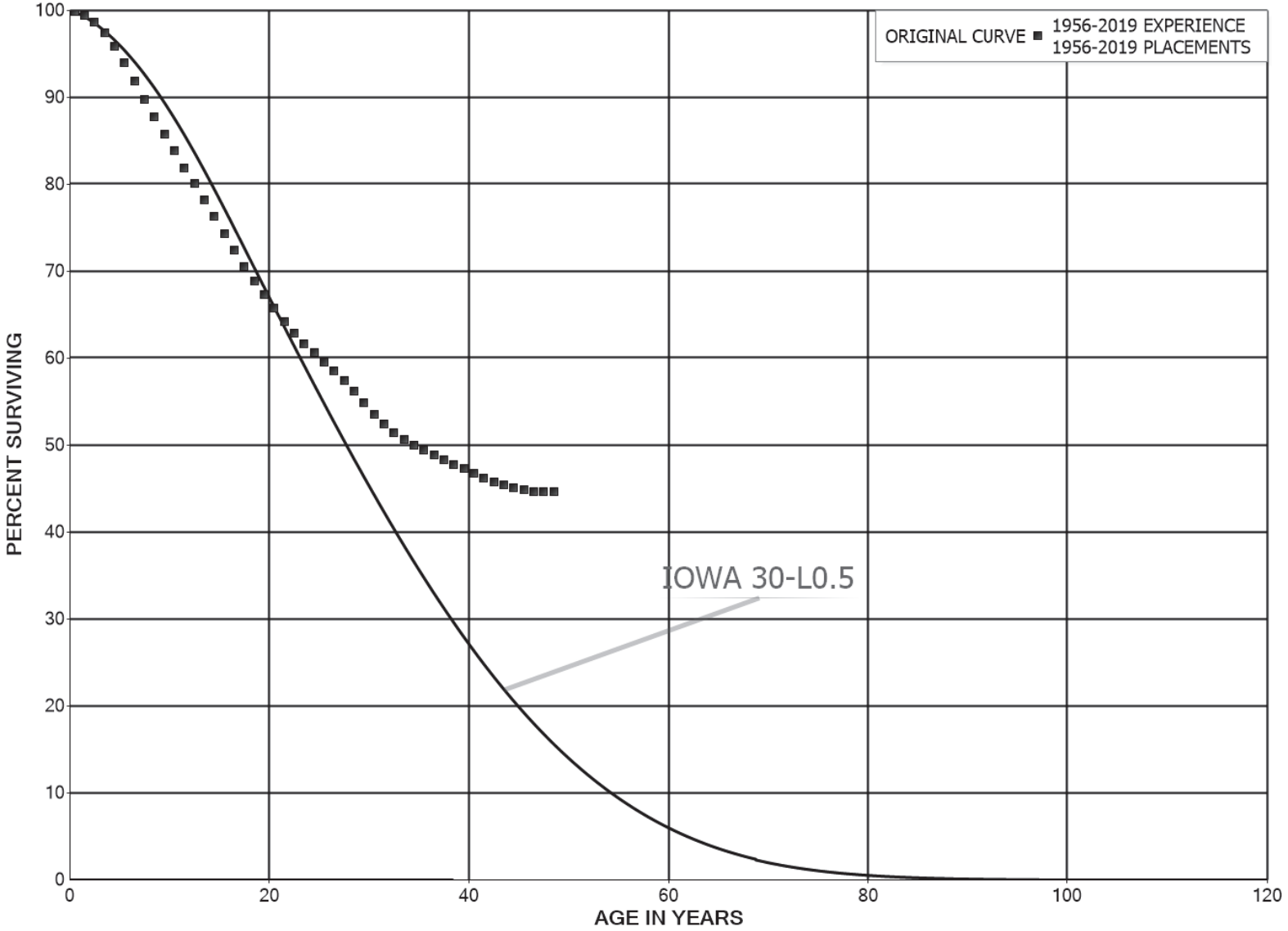
ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,092	15	0.0074	0.9926	3.03
80.5	1,661	60	0.0362	0.9638	3.01
81.5	1,098	67	0.0614	0.9386	2.90
82.5	848		0.0000	1.0000	2.72
83.5	812		0.0000	1.0000	2.72
84.5	739		0.0000	1.0000	2.72
85.5	689	12	0.0167	0.9833	2.72
86.5	622		0.0000	1.0000	2.67
87.5	559		0.0000	1.0000	2.67
88.5	478	110	0.2311	0.7689	2.67
89.5	367	42	0.1137	0.8863	2.06
90.5	326	79	0.2423	0.7577	1.82
91.5	247		0.0000	1.0000	1.38
92.5	247		0.0000	1.0000	1.38
93.5	247		0.0000	1.0000	1.38
94.5	247		0.0000	1.0000	1.38
95.5	107		0.0000	1.0000	1.38
96.5					1.38

PORTLAND GENERAL ELECTRIC
ACCOUNT 373.07 SENTINEL LIGHTING EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 373.07 SENTINEL LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2019 EXPERIENCE BAND 1956-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,621,757	18,381	0.0013	0.9987	100.00
0.5	13,603,376	64,328	0.0047	0.9953	99.87
1.5	13,539,048	112,819	0.0083	0.9917	99.39
2.5	13,426,206	161,746	0.0120	0.9880	98.56
3.5	13,264,456	204,130	0.0154	0.9846	97.38
4.5	13,056,631	269,652	0.0207	0.9793	95.88
5.5	12,782,579	286,141	0.0224	0.9776	93.90
6.5	12,496,438	286,802	0.0230	0.9770	91.80
7.5	12,209,636	272,186	0.0223	0.9777	89.69
8.5	11,744,365	260,850	0.0222	0.9778	87.69
9.5	11,293,869	257,325	0.0228	0.9772	85.74
10.5	10,835,919	245,608	0.0227	0.9773	83.79
11.5	10,257,839	233,317	0.0227	0.9773	81.89
12.5	9,570,540	223,688	0.0234	0.9766	80.03
13.5	8,954,642	219,335	0.0245	0.9755	78.16
14.5	8,360,462	212,680	0.0254	0.9746	76.24
15.5	7,679,241	198,596	0.0259	0.9741	74.30
16.5	7,330,426	186,186	0.0254	0.9746	72.38
17.5	6,833,640	166,667	0.0244	0.9756	70.54
18.5	6,333,208	143,601	0.0227	0.9773	68.82
19.5	5,892,078	134,431	0.0228	0.9772	67.26
20.5	5,473,191	126,295	0.0231	0.9769	65.73
21.5	5,024,828	104,994	0.0209	0.9791	64.21
22.5	4,540,460	90,838	0.0200	0.9800	62.87
23.5	4,069,783	62,622	0.0154	0.9846	61.61
24.5	3,684,217	67,136	0.0182	0.9818	60.66
25.5	3,352,092	60,359	0.0180	0.9820	59.56
26.5	3,123,925	57,018	0.0183	0.9817	58.49
27.5	2,905,748	63,615	0.0219	0.9781	57.42
28.5	2,657,583	61,896	0.0233	0.9767	56.16
29.5	2,414,068	57,255	0.0237	0.9763	54.85
30.5	2,159,279	46,726	0.0216	0.9784	53.55
31.5	1,892,912	35,194	0.0186	0.9814	52.39
32.5	1,692,386	25,498	0.0151	0.9849	51.42
33.5	1,574,771	20,348	0.0129	0.9871	50.64
34.5	1,436,369	16,679	0.0116	0.9884	49.99
35.5	1,307,151	14,613	0.0112	0.9888	49.41
36.5	1,222,074	13,148	0.0108	0.9892	48.86
37.5	1,018,133	11,832	0.0116	0.9884	48.33
38.5	826,979	8,650	0.0105	0.9895	47.77

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PORTLAND GENERAL ELECTRIC

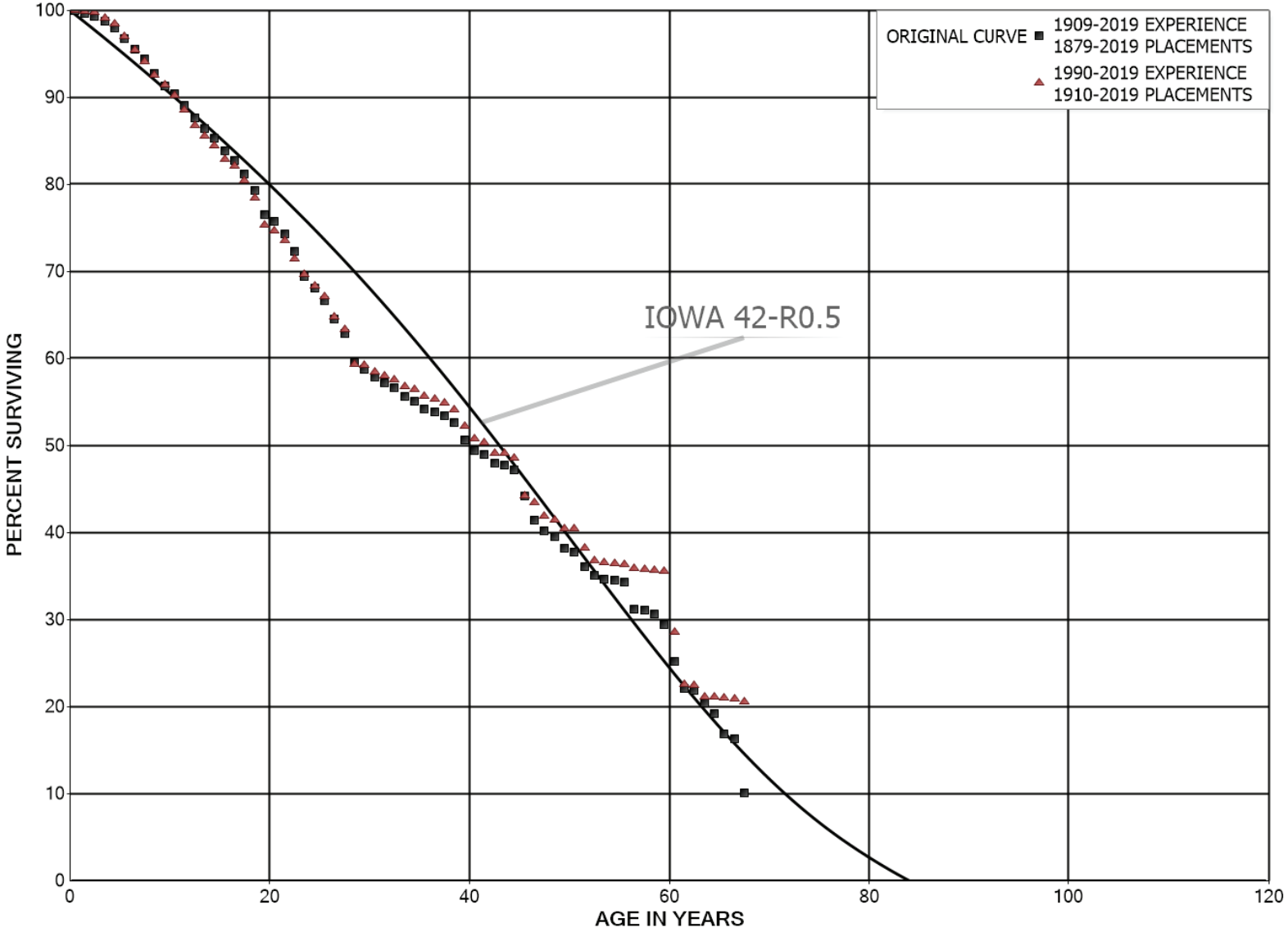
ACCOUNT 373.07 SENTINEL LIGHTING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2019 EXPERIENCE BAND 1956-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	692,854	8,663	0.0125	0.9875	47.27
40.5	572,473	5,912	0.0103	0.9897	46.68
41.5	471,975	4,926	0.0104	0.9896	46.20
42.5	399,194	3,145	0.0079	0.9921	45.71
43.5	338,421	2,053	0.0061	0.9939	45.35
44.5	280,778	1,351	0.0048	0.9952	45.08
45.5	237,035	1,248	0.0053	0.9947	44.86
46.5	198,584	147	0.0007	0.9993	44.63
47.5	172,211	79	0.0005	0.9995	44.59
48.5	141,130		0.0000	1.0000	44.57
49.5	111,097		0.0000	1.0000	44.57
50.5	85,153		0.0000	1.0000	44.57
51.5	65,827		0.0000	1.0000	44.57
52.5	50,431		0.0000	1.0000	44.57
53.5	34,219		0.0000	1.0000	44.57
54.5	21,176		0.0000	1.0000	44.57
55.5	9,962		0.0000	1.0000	44.57
56.5					44.57

PORTLAND GENERAL ELECTRIC
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1879-2019 EXPERIENCE BAND 1909-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	151,751,430	118,548	0.0008	0.9992	100.00
0.5	148,909,762	510,674	0.0034	0.9966	99.92
1.5	134,735,361	382,507	0.0028	0.9972	99.58
2.5	130,903,066	796,389	0.0061	0.9939	99.30
3.5	122,947,959	904,556	0.0074	0.9926	98.69
4.5	107,329,010	1,391,432	0.0130	0.9870	97.97
5.5	96,928,331	1,181,370	0.0122	0.9878	96.70
6.5	68,617,485	772,500	0.0113	0.9887	95.52
7.5	64,520,834	1,175,569	0.0182	0.9818	94.44
8.5	58,271,284	870,056	0.0149	0.9851	92.72
9.5	56,981,552	620,247	0.0109	0.9891	91.34
10.5	55,692,585	775,310	0.0139	0.9861	90.34
11.5	53,896,728	922,324	0.0171	0.9829	89.09
12.5	52,199,130	719,285	0.0138	0.9862	87.56
13.5	51,294,147	644,010	0.0126	0.9874	86.35
14.5	50,229,439	861,250	0.0171	0.9829	85.27
15.5	49,066,102	660,355	0.0135	0.9865	83.81
16.5	47,763,315	862,684	0.0181	0.9819	82.68
17.5	46,506,102	1,072,343	0.0231	0.9769	81.19
18.5	44,892,698	1,604,453	0.0357	0.9643	79.31
19.5	42,620,743	427,110	0.0100	0.9900	76.48
20.5	42,004,196	765,965	0.0182	0.9818	75.71
21.5	36,074,032	997,384	0.0276	0.9724	74.33
22.5	30,525,158	1,222,444	0.0400	0.9600	72.28
23.5	29,083,541	554,314	0.0191	0.9809	69.38
24.5	22,210,704	475,667	0.0214	0.9786	68.06
25.5	21,311,993	663,077	0.0311	0.9689	66.60
26.5	20,346,402	535,440	0.0263	0.9737	64.53
27.5	19,138,141	1,011,045	0.0528	0.9472	62.83
28.5	17,991,967	226,417	0.0126	0.9874	59.51
29.5	17,398,515	278,080	0.0160	0.9840	58.76
30.5	16,982,360	189,371	0.0112	0.9888	57.83
31.5	16,657,481	153,462	0.0092	0.9908	57.18
32.5	16,499,858	288,574	0.0175	0.9825	56.65
33.5	16,129,283	178,460	0.0111	0.9889	55.66
34.5	15,819,853	245,534	0.0155	0.9845	55.05
35.5	15,528,690	94,267	0.0061	0.9939	54.19
36.5	15,378,727	138,001	0.0090	0.9910	53.86
37.5	9,983,426	151,417	0.0152	0.9848	53.38
38.5	7,599,261	285,751	0.0376	0.9624	52.57

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PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1879-2019 EXPERIENCE BAND 1909-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,839,529	168,834	0.0247	0.9753	50.59
40.5	6,512,615	57,481	0.0088	0.9912	49.34
41.5	5,372,721	110,606	0.0206	0.9794	48.91
42.5	4,263,218	17,811	0.0042	0.9958	47.90
43.5	4,097,464	42,390	0.0103	0.9897	47.70
44.5	3,903,631	248,813	0.0637	0.9363	47.21
45.5	3,360,015	211,184	0.0629	0.9371	44.20
46.5	3,065,988	92,807	0.0303	0.9697	41.42
47.5	2,965,659	48,779	0.0164	0.9836	40.17
48.5	2,916,052	102,349	0.0351	0.9649	39.51
49.5	2,804,731	30,146	0.0107	0.9893	38.12
50.5	2,773,637	118,115	0.0426	0.9574	37.71
51.5	2,650,724	75,467	0.0285	0.9715	36.11
52.5	2,575,257	31,929	0.0124	0.9876	35.08
53.5	2,541,801	8,893	0.0035	0.9965	34.64
54.5	2,526,540	17,519	0.0069	0.9931	34.52
55.5	2,488,066	223,960	0.0900	0.9100	34.28
56.5	2,264,106	12,994	0.0057	0.9943	31.20
57.5	1,886,577	26,200	0.0139	0.9861	31.02
58.5	1,860,355	72,291	0.0389	0.9611	30.59
59.5	1,785,594	254,614	0.1426	0.8574	29.40
60.5	1,447,335	182,161	0.1259	0.8741	25.21
61.5	1,260,603	11,696	0.0093	0.9907	22.03
62.5	1,248,775	84,851	0.0679	0.9321	21.83
63.5	1,163,728	66,125	0.0568	0.9432	20.35
64.5	590,124	73,868	0.1252	0.8748	19.19
65.5	516,257	15,155	0.0294	0.9706	16.79
66.5	500,727	193,007	0.3855	0.6145	16.29
67.5	307,432	347	0.0011	0.9989	10.01
68.5	244,524	62	0.0003	0.9997	10.00
69.5	244,461	290	0.0012	0.9988	10.00
70.5	243,081	321	0.0013	0.9987	9.99
71.5	242,760		0.0000	1.0000	9.97
72.5	236,362	62,100	0.2627	0.7373	9.97
73.5	160,226	1,115	0.0070	0.9930	7.35
74.5	159,111	83	0.0005	0.9995	7.30
75.5	159,028	2,072	0.0130	0.9870	7.30
76.5	156,956	1,176	0.0075	0.9925	7.20
77.5	155,780	1,757	0.0113	0.9887	7.15
78.5	152,591		0.0000	1.0000	7.07

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PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1879-2019 EXPERIENCE BAND 1909-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	152,591	9	0.0001	0.9999	7.07
80.5	152,582	265	0.0017	0.9983	7.07
81.5	152,316		0.0000	1.0000	7.06
82.5	152,316	719	0.0047	0.9953	7.06
83.5	151,598		0.0000	1.0000	7.02
84.5	151,598	1,411	0.0093	0.9907	7.02
85.5	150,187		0.0000	1.0000	6.96
86.5	150,187		0.0000	1.0000	6.96
87.5	150,177	359	0.0024	0.9976	6.96
88.5	149,817	366	0.0024	0.9976	6.94
89.5	149,451	1,429	0.0096	0.9904	6.92
90.5	148,022	175	0.0012	0.9988	6.86
91.5	147,847		0.0000	1.0000	6.85
92.5	147,847	14,236	0.0963	0.9037	6.85
93.5	133,611		0.0000	1.0000	6.19
94.5	133,611		0.0000	1.0000	6.19
95.5	133,611		0.0000	1.0000	6.19
96.5	133,611		0.0000	1.0000	6.19
97.5	133,611		0.0000	1.0000	6.19
98.5	133,611		0.0000	1.0000	6.19
99.5	133,611	58,765	0.4398	0.5602	6.19
100.5	74,846		0.0000	1.0000	3.47
101.5	74,846		0.0000	1.0000	3.47
102.5	74,846	65,798	0.8791	0.1209	3.47
103.5	9,048		0.0000	1.0000	0.42
104.5	9,048		0.0000	1.0000	0.42
105.5	9,048		0.0000	1.0000	0.42
106.5	9,048	7,468	0.8254	0.1746	0.42
107.5	1,579		0.0000	1.0000	0.07
108.5	1,579		0.0000	1.0000	0.07
109.5					0.07

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PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	117,939,114	13,174	0.0001	0.9999	100.00
0.5	116,340,239	216,998	0.0019	0.9981	99.99
1.5	102,989,714	104,939	0.0010	0.9990	99.80
2.5	99,713,990	624,766	0.0063	0.9937	99.70
3.5	92,228,557	596,473	0.0065	0.9935	99.08
4.5	77,567,261	1,216,656	0.0157	0.9843	98.44
5.5	67,584,765	1,051,240	0.0156	0.9844	96.89
6.5	39,580,871	552,397	0.0140	0.9860	95.38
7.5	41,713,756	686,668	0.0165	0.9835	94.05
8.5	39,192,124	458,328	0.0117	0.9883	92.50
9.5	38,937,985	512,207	0.0132	0.9868	91.42
10.5	38,169,096	702,942	0.0184	0.9816	90.22
11.5	37,840,249	777,560	0.0205	0.9795	88.56
12.5	37,598,874	512,371	0.0136	0.9864	86.74
13.5	38,125,217	502,033	0.0132	0.9868	85.56
14.5	37,398,262	710,640	0.0190	0.9810	84.43
15.5	41,299,519	383,104	0.0093	0.9907	82.83
16.5	40,433,718	803,496	0.0199	0.9801	82.06
17.5	39,306,631	992,455	0.0252	0.9748	80.43
18.5	37,847,602	1,492,289	0.0394	0.9606	78.40
19.5	35,876,136	352,566	0.0098	0.9902	75.31
20.5	35,367,089	516,471	0.0146	0.9854	74.57
21.5	29,747,842	845,866	0.0284	0.9716	73.48
22.5	24,360,040	620,127	0.0255	0.9745	71.39
23.5	23,537,613	433,627	0.0184	0.9816	69.57
24.5	16,870,722	310,807	0.0184	0.9816	68.29
25.5	16,271,330	563,941	0.0347	0.9653	67.03
26.5	15,481,484	341,518	0.0221	0.9779	64.71
27.5	14,988,562	943,752	0.0630	0.9370	63.28
28.5	13,943,371	29,582	0.0021	0.9979	59.30
29.5	13,612,945	179,394	0.0132	0.9868	59.17
30.5	13,407,664	97,436	0.0073	0.9927	58.39
31.5	13,220,625	110,825	0.0084	0.9916	57.97
32.5	13,180,144	162,564	0.0123	0.9877	57.48
33.5	12,965,161	92,226	0.0071	0.9929	56.77
34.5	14,016,856	197,094	0.0141	0.9859	56.37
35.5	13,775,724	75,776	0.0055	0.9945	55.57
36.5	13,649,454	115,244	0.0084	0.9916	55.27
37.5	8,281,534	115,592	0.0140	0.9860	54.80
38.5	6,002,660	206,945	0.0345	0.9655	54.04

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PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,322,636	147,438	0.0277	0.9723	52.17
40.5	5,021,543	48,445	0.0096	0.9904	50.73
41.5	3,898,122	87,050	0.0223	0.9777	50.24
42.5	2,821,016	4,642	0.0016	0.9984	49.12
43.5	2,686,590	27,213	0.0101	0.9899	49.04
44.5	2,508,270	225,547	0.0899	0.9101	48.54
45.5	1,988,356	34,819	0.0175	0.9825	44.17
46.5	1,872,959	66,182	0.0353	0.9647	43.40
47.5	1,799,500	20,701	0.0115	0.9885	41.87
48.5	1,779,635	40,311	0.0227	0.9773	41.39
49.5	1,730,549	3,145	0.0018	0.9982	40.45
50.5	1,727,897	93,559	0.0541	0.9459	40.38
51.5	1,629,630	63,009	0.0387	0.9613	38.19
52.5	1,568,314	9,804	0.0063	0.9937	36.71
53.5	1,556,996	1,869	0.0012	0.9988	36.48
54.5	1,548,886	7,450	0.0048	0.9952	36.44
55.5	1,520,481	17,222	0.0113	0.9887	36.26
56.5	1,503,279	5,654	0.0038	0.9962	35.85
57.5	1,133,101	1,788	0.0016	0.9984	35.72
58.5	1,131,374	3,713	0.0033	0.9967	35.66
59.5	1,126,308	222,749	0.1978	0.8022	35.54
60.5	821,007	173,309	0.2111	0.7889	28.52
61.5	645,173	3,425	0.0053	0.9947	22.50
62.5	641,616	37,973	0.0592	0.9408	22.38
63.5	603,610		0.0000	1.0000	21.05
64.5	96,840	667	0.0069	0.9931	21.05
65.5	96,205	120	0.0012	0.9988	20.91
66.5	96,898	1,752	0.0181	0.9819	20.88
67.5	94,858	347	0.0037	0.9963	20.50
68.5	31,950	62	0.0019	0.9981	20.43
69.5	31,888	252	0.0079	0.9921	20.39
70.5	30,545	321	0.0105	0.9895	20.23
71.5	30,225		0.0000	1.0000	20.02
72.5	23,826		0.0000	1.0000	20.02
73.5	9,824	977	0.0995	0.9005	20.02
74.5	8,846	83	0.0094	0.9906	18.02
75.5	9,497	2,072	0.2181	0.7819	17.86
76.5	147,909	1,176	0.0080	0.9920	13.96
77.5	146,732	1,757	0.0120	0.9880	13.85
78.5	143,543		0.0000	1.0000	13.68

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PORTLAND GENERAL ELECTRIC

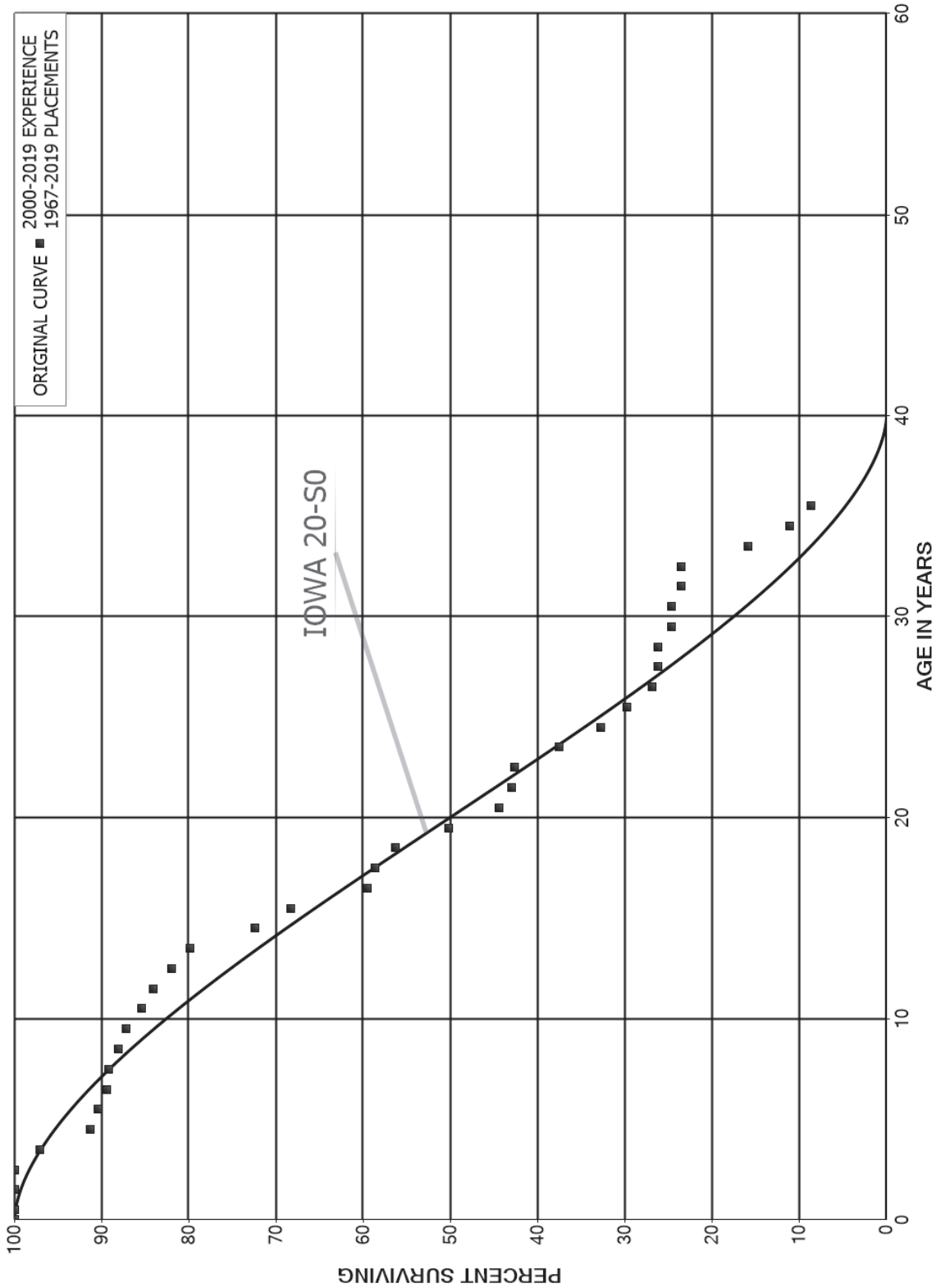
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2019 EXPERIENCE BAND 1990-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	145,123	9	0.0001	0.9999	13.68
80.5	145,113	265	0.0018	0.9982	13.68
81.5	144,848		0.0000	1.0000	13.66
82.5	144,848	719	0.0050	0.9950	13.66
83.5	144,129		0.0000	1.0000	13.59
84.5	144,129	1,411	0.0098	0.9902	13.59
85.5	142,719		0.0000	1.0000	13.46
86.5	142,719		0.0000	1.0000	13.46
87.5	142,708	359	0.0025	0.9975	13.46
88.5	142,349	366	0.0026	0.9974	13.42
89.5	141,983	1,429	0.0101	0.9899	13.39
90.5	140,554	175	0.0012	0.9988	13.25
91.5	140,379		0.0000	1.0000	13.24
92.5	140,379	14,236	0.1014	0.8986	13.24
93.5	126,143		0.0000	1.0000	11.89
94.5	126,143		0.0000	1.0000	11.89
95.5	126,143		0.0000	1.0000	11.89
96.5	126,143		0.0000	1.0000	11.89
97.5	126,143		0.0000	1.0000	11.89
98.5	126,143		0.0000	1.0000	11.89
99.5	126,143	58,765	0.4659	0.5341	11.89
100.5	67,378		0.0000	1.0000	6.35
101.5	67,378		0.0000	1.0000	6.35
102.5	67,378	65,798	0.9766	0.0234	6.35
103.5	1,579		0.0000	1.0000	0.15
104.5	1,579		0.0000	1.0000	0.15
105.5	1,579		0.0000	1.0000	0.15
106.5	1,579		0.0000	1.0000	0.15
107.5	1,579		0.0000	1.0000	0.15
108.5	1,579		0.0000	1.0000	0.15
109.5					0.15

PORTLAND GENERAL ELECTRIC
ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1967-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,437,148		0.0000	1.0000	100.00
0.5	23,595,481		0.0000	1.0000	100.00
1.5	22,782,193		0.0000	1.0000	100.00
2.5	22,405,508	662,753	0.0296	0.9704	100.00
3.5	16,306,097	970,107	0.0595	0.9405	97.04
4.5	9,756,958	94,942	0.0097	0.9903	91.27
5.5	9,166,110	104,974	0.0115	0.9885	90.38
6.5	10,062,405	17,480	0.0017	0.9983	89.35
7.5	10,016,027	127,961	0.0128	0.9872	89.19
8.5	9,989,790	94,999	0.0095	0.9905	88.05
9.5	8,966,881	188,796	0.0211	0.9789	87.21
10.5	8,084,606	126,358	0.0156	0.9844	85.38
11.5	7,818,159	195,229	0.0250	0.9750	84.04
12.5	7,278,554	190,927	0.0262	0.9738	81.94
13.5	7,046,548	654,725	0.0929	0.9071	79.79
14.5	6,203,969	353,003	0.0569	0.9431	72.38
15.5	5,532,897	710,723	0.1285	0.8715	68.26
16.5	4,614,781	71,903	0.0156	0.9844	59.49
17.5	4,386,134	173,116	0.0395	0.9605	58.57
18.5	4,116,055	446,788	0.1085	0.8915	56.26
19.5	3,702,404	420,773	0.1136	0.8864	50.15
20.5	2,965,376	96,939	0.0327	0.9673	44.45
21.5	2,537,133	24,667	0.0097	0.9903	43.00
22.5	2,068,340	247,273	0.1196	0.8804	42.58
23.5	1,599,261	202,328	0.1265	0.8735	37.49
24.5	1,192,045	110,948	0.0931	0.9069	32.75
25.5	1,009,020	97,728	0.0969	0.9031	29.70
26.5	913,122	21,134	0.0231	0.9769	26.82
27.5	921,269		0.0000	1.0000	26.20
28.5	900,365	56,172	0.0624	0.9376	26.20
29.5	846,834		0.0000	1.0000	24.57
30.5	850,206	35,062	0.0412	0.9588	24.57
31.5	735,170	2,183	0.0030	0.9970	23.55
32.5	732,987	240,426	0.3280	0.6720	23.48
33.5	489,564	147,378	0.3010	0.6990	15.78
34.5	364,843	79,374	0.2176	0.7824	11.03
35.5	283,639		0.0000	1.0000	8.63
36.5	283,639		0.0000	1.0000	8.63
37.5	283,639	22,656	0.0799	0.9201	8.63
38.5	260,982		0.0000	1.0000	7.94

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PORTLAND GENERAL ELECTRIC

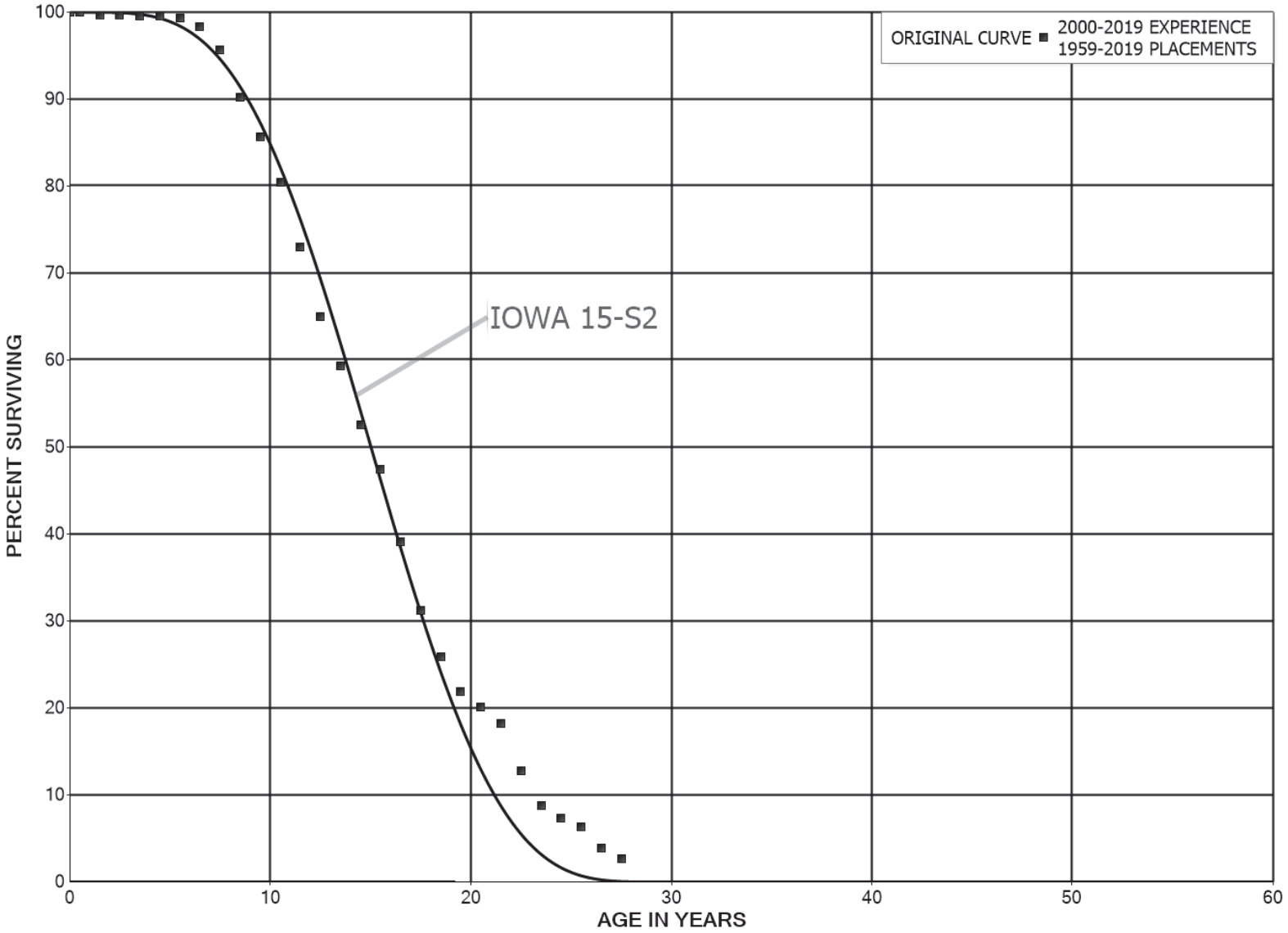
ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1967-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,653		0.0000	1.0000	7.94
40.5	32,653	29,281	0.8967	0.1033	7.94
41.5	3,372		0.0000	1.0000	0.82
42.5	3,372		0.0000	1.0000	0.82
43.5	3,372	3,372	1.0000		0.82
44.5					

PORTLAND GENERAL ELECTRIC
ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM DUTY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM DUTY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,944,136		0.0000	1.0000	100.00
0.5	26,752,824	91,749	0.0034	0.9966	100.00
1.5	24,657,128		0.0000	1.0000	99.66
2.5	20,715,488	28,430	0.0014	0.9986	99.66
3.5	17,496,615	11,449	0.0007	0.9993	99.52
4.5	15,282,236	30,560	0.0020	0.9980	99.46
5.5	15,087,053	151,391	0.0100	0.9900	99.26
6.5	14,696,374	403,180	0.0274	0.9726	98.26
7.5	13,712,723	767,033	0.0559	0.9441	95.56
8.5	12,615,471	638,761	0.0506	0.9494	90.22
9.5	11,969,063	736,645	0.0615	0.9385	85.65
10.5	9,826,624	909,527	0.0926	0.9074	80.38
11.5	8,378,934	923,121	0.1102	0.8898	72.94
12.5	7,055,836	613,038	0.0869	0.9131	64.90
13.5	5,144,133	588,177	0.1143	0.8857	59.26
14.5	3,807,800	368,054	0.0967	0.9033	52.49
15.5	2,580,921	455,068	0.1763	0.8237	47.42
16.5	1,785,517	361,117	0.2022	0.7978	39.05
17.5	1,186,597	204,073	0.1720	0.8280	31.16
18.5	812,885	124,349	0.1530	0.8470	25.80
19.5	821,831	65,644	0.0799	0.9201	21.85
20.5	852,711	83,067	0.0974	0.9026	20.11
21.5	414,193	123,671	0.2986	0.7014	18.15
22.5	249,832	78,645	0.3148	0.6852	12.73
23.5	214,072	34,912	0.1631	0.8369	8.72
24.5	201,991	27,435	0.1358	0.8642	7.30
25.5	187,868	72,164	0.3841	0.6159	6.31
26.5	115,705	38,556	0.3332	0.6668	3.89
27.5	77,148	74,831	0.9700	0.0300	2.59
28.5	2,317	2,317	1.0000		0.08
29.5	12,058		0.0000	1.0000	
30.5	12,058		0.0000		
31.5	12,058		0.0000		
32.5	12,058		0.0000		
33.5	12,058		0.0000		
34.5	12,058		0.0000		
35.5	12,058		0.0000		
36.5	18,571		0.0000		
37.5	18,571		0.0000		
38.5	18,571	12,058	0.6493		

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PORTLAND GENERAL ELECTRIC

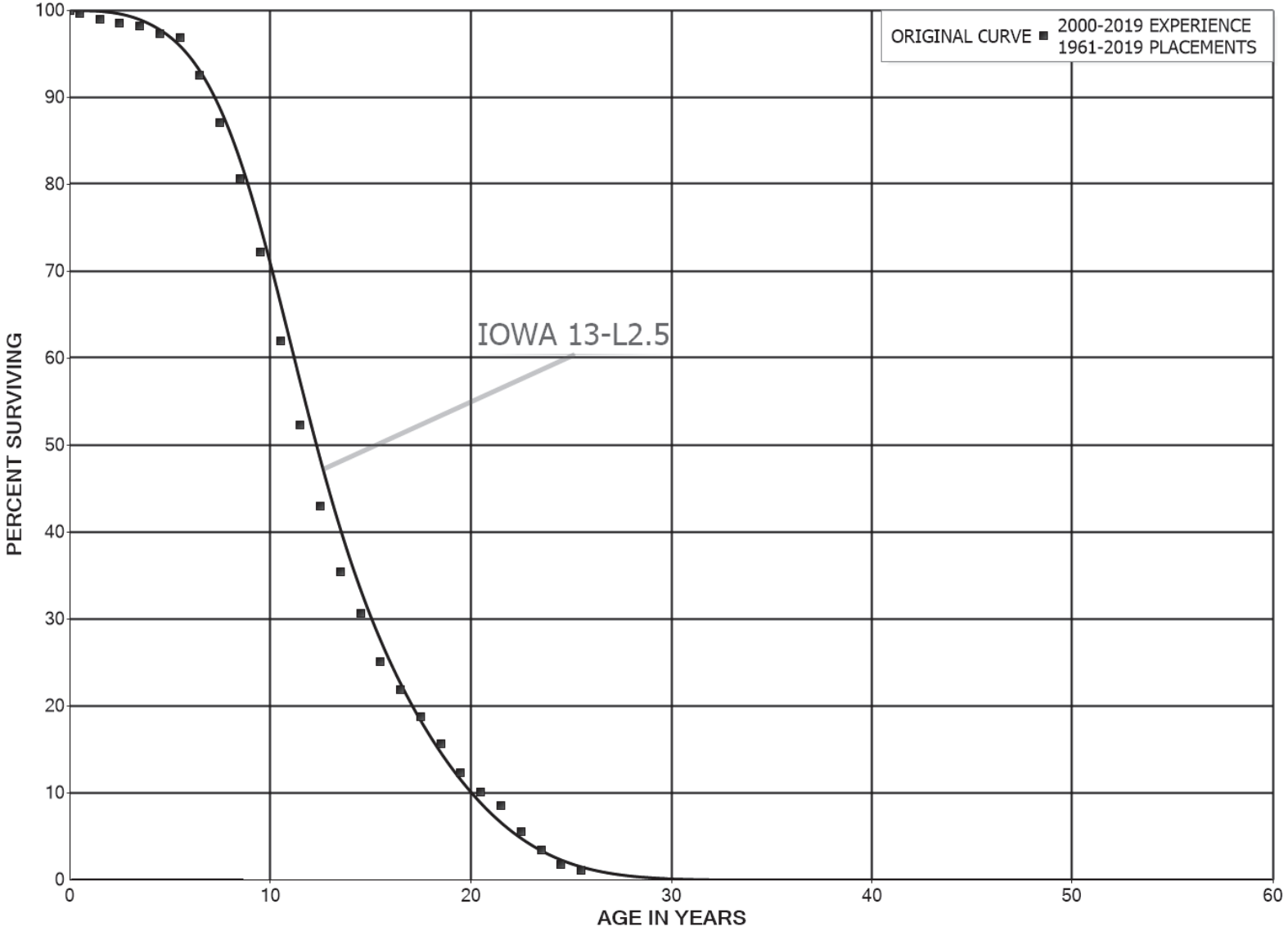
ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM DUTY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,513		0.0000		
40.5	11,852		0.0000		
41.5	11,852		0.0000		
42.5	11,852	5,340	0.4505		
43.5	6,513		0.0000		
44.5	6,513		0.0000		
45.5	6,513		0.0000		
46.5	6,513	6,513	1.0000		
47.5					

PORTLAND GENERAL ELECTRIC
ACCOUNT 392.06 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 392.06 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,314,838	64,658	0.0040	0.9960	100.00
0.5	14,451,678	92,530	0.0064	0.9936	99.60
1.5	14,759,459	71,579	0.0048	0.9952	98.97
2.5	15,399,321	56,619	0.0037	0.9963	98.49
3.5	16,553,259	144,247	0.0087	0.9913	98.12
4.5	14,917,654	71,654	0.0048	0.9952	97.27
5.5	16,278,001	725,812	0.0446	0.9554	96.80
6.5	17,040,681	1,007,737	0.0591	0.9409	92.49
7.5	16,357,292	1,199,603	0.0733	0.9267	87.02
8.5	15,397,196	1,619,521	0.1052	0.8948	80.63
9.5	14,128,027	1,996,008	0.1413	0.8587	72.15
10.5	11,750,391	1,829,670	0.1557	0.8443	61.96
11.5	9,335,839	1,665,448	0.1784	0.8216	52.31
12.5	7,558,186	1,343,066	0.1777	0.8223	42.98
13.5	5,902,178	788,867	0.1337	0.8663	35.34
14.5	4,802,397	863,310	0.1798	0.8202	30.62
15.5	3,911,733	503,187	0.1286	0.8714	25.11
16.5	3,348,859	487,916	0.1457	0.8543	21.88
17.5	2,834,865	460,485	0.1624	0.8376	18.70
18.5	2,372,347	512,101	0.2159	0.7841	15.66
19.5	1,685,277	302,415	0.1794	0.8206	12.28
20.5	1,228,808	190,788	0.1553	0.8447	10.08
21.5	917,229	320,914	0.3499	0.6501	8.51
22.5	577,995	218,587	0.3782	0.6218	5.53
23.5	359,206	183,695	0.5114	0.4886	3.44
24.5	160,976	57,954	0.3600	0.6400	1.68
25.5	38,380	907	0.0236	0.9764	1.08
26.5	15,680		0.0000	1.0000	1.05
27.5	15,680		0.0000	1.0000	1.05
28.5	13,952		0.0000	1.0000	1.05
29.5	18,255		0.0000	1.0000	1.05
30.5	18,255		0.0000	1.0000	1.05
31.5	18,255		0.0000	1.0000	1.05
32.5	18,255		0.0000	1.0000	1.05
33.5	18,255	13,952	0.7643	0.2357	1.05
34.5	4,304		0.0000	1.0000	0.25
35.5	4,304		0.0000	1.0000	0.25
36.5	4,304		0.0000	1.0000	0.25
37.5	4,304		0.0000	1.0000	0.25
38.5	8,751		0.0000	1.0000	0.25

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PORTLAND GENERAL ELECTRIC

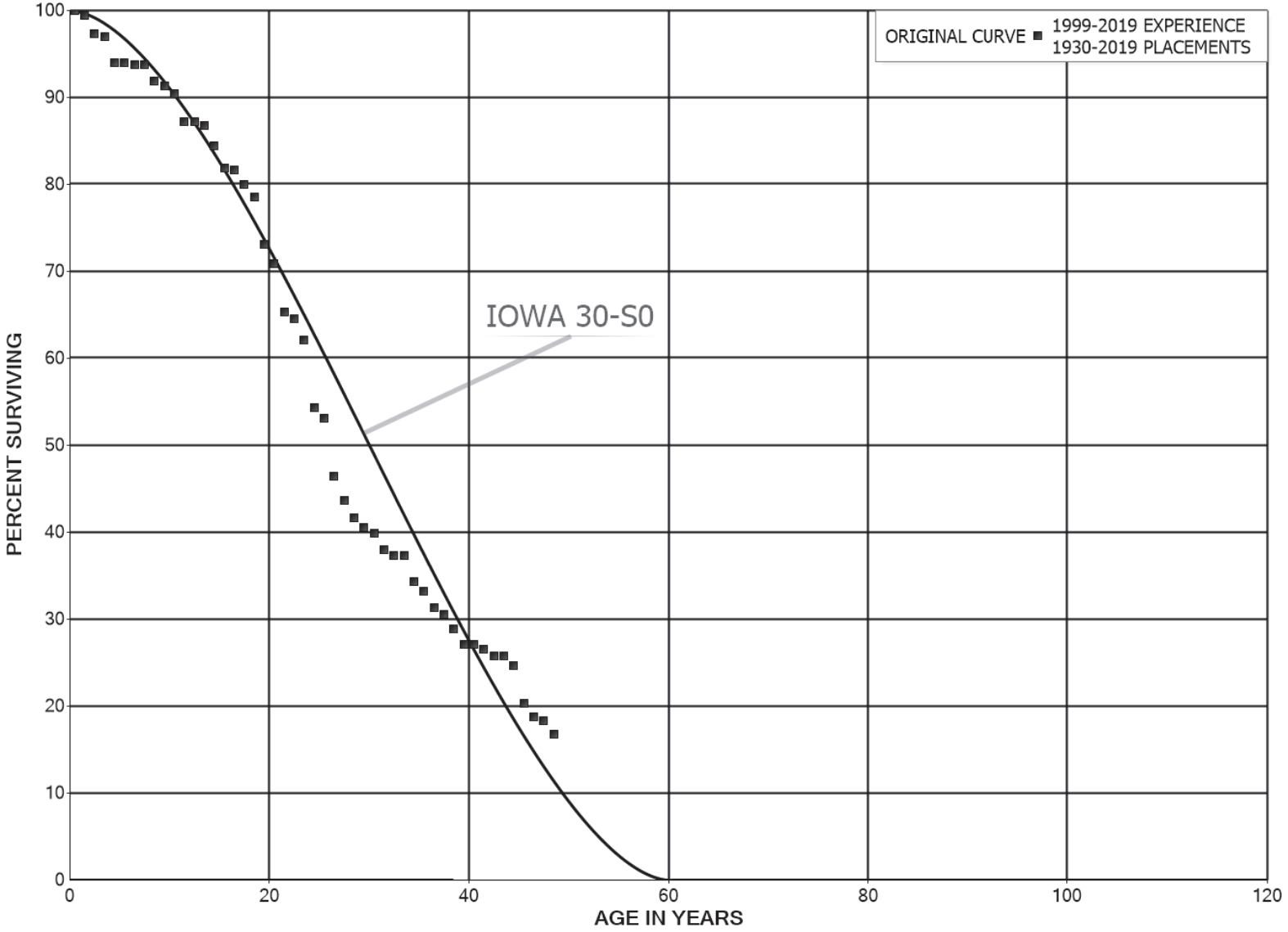
ACCOUNT 392.06 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1961-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,751	4,447	0.5082	0.4918	0.25
40.5	4,304	4,304	1.0000		0.12
41.5					

PORTLAND GENERAL ELECTRIC
ACCOUNT 392.08 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 392.08 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,626,562		0.0000	1.0000	100.00
0.5	5,471,562	32,742	0.0060	0.9940	100.00
1.5	5,661,320	120,343	0.0213	0.9787	99.40
2.5	4,962,344	18,727	0.0038	0.9962	97.29
3.5	5,164,145	157,533	0.0305	0.9695	96.92
4.5	4,195,410	626	0.0001	0.9999	93.96
5.5	4,249,450	10,006	0.0024	0.9976	93.95
6.5	4,429,184		0.0000	1.0000	93.73
7.5	4,560,998	92,142	0.0202	0.9798	93.73
8.5	4,209,346	23,973	0.0057	0.9943	91.84
9.5	3,721,465	38,136	0.0102	0.9898	91.31
10.5	3,300,778	118,855	0.0360	0.9640	90.38
11.5	2,942,968		0.0000	1.0000	87.12
12.5	2,975,721	13,489	0.0045	0.9955	87.12
13.5	2,921,723	78,836	0.0270	0.9730	86.73
14.5	2,768,942	84,974	0.0307	0.9693	84.39
15.5	2,608,336	7,182	0.0028	0.9972	81.80
16.5	2,423,694	47,009	0.0194	0.9806	81.57
17.5	2,425,139	43,712	0.0180	0.9820	79.99
18.5	2,330,237	161,569	0.0693	0.9307	78.55
19.5	1,941,942	60,620	0.0312	0.9688	73.10
20.5	1,519,309	118,174	0.0778	0.9222	70.82
21.5	1,251,446	14,704	0.0117	0.9883	65.31
22.5	1,051,073	39,609	0.0377	0.9623	64.54
23.5	961,295	121,866	0.1268	0.8732	62.11
24.5	847,407	18,156	0.0214	0.9786	54.24
25.5	870,299	109,791	0.1262	0.8738	53.08
26.5	801,518	47,909	0.0598	0.9402	46.38
27.5	712,674	32,031	0.0449	0.9551	43.61
28.5	657,948	18,082	0.0275	0.9725	41.65
29.5	496,085	7,632	0.0154	0.9846	40.50
30.5	489,589	24,006	0.0490	0.9510	39.88
31.5	465,583	8,500	0.0183	0.9817	37.92
32.5	488,998		0.0000	1.0000	37.23
33.5	490,990	39,137	0.0797	0.9203	37.23
34.5	447,858	13,883	0.0310	0.9690	34.26
35.5	439,034	25,021	0.0570	0.9430	33.20
36.5	426,836	10,271	0.0241	0.9759	31.31
37.5	390,972	21,542	0.0551	0.9449	30.56
38.5	337,116	20,813	0.0617	0.9383	28.87

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PORTLAND GENERAL ELECTRIC

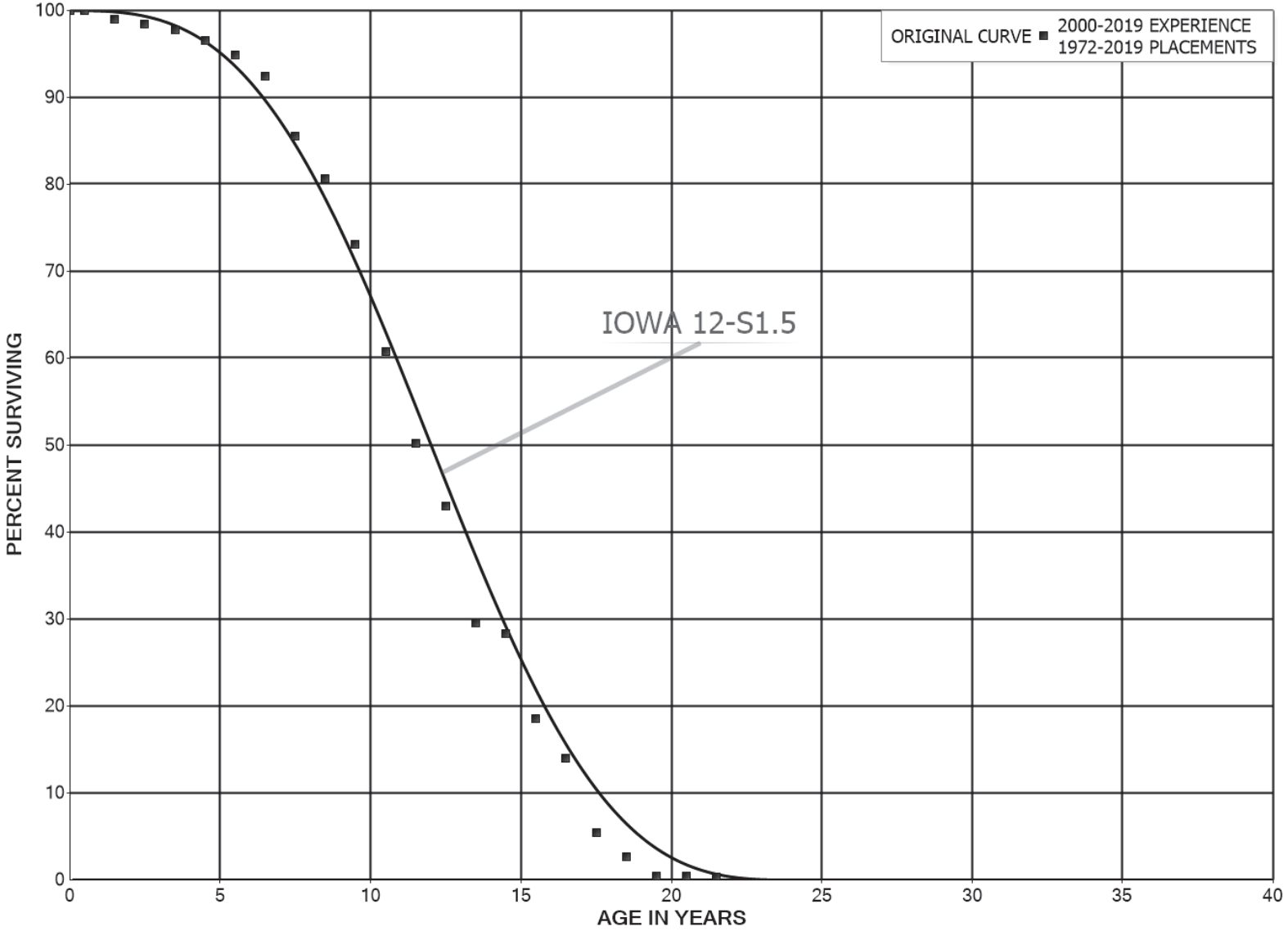
ACCOUNT 392.08 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2019 EXPERIENCE BAND 1999-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	296,700		0.0000	1.0000	27.09
40.5	221,696	4,856	0.0219	0.9781	27.09
41.5	216,840	6,296	0.0290	0.9710	26.50
42.5	220,222		0.0000	1.0000	25.73
43.5	220,222	9,678	0.0439	0.9561	25.73
44.5	226,070	39,240	0.1736	0.8264	24.60
45.5	177,128	14,023	0.0792	0.9208	20.33
46.5	152,056	3,275	0.0215	0.9785	18.72
47.5	103,842	8,947	0.0862	0.9138	18.32
48.5	82,662		0.0000	1.0000	16.74
49.5	81,910		0.0000	1.0000	16.74
50.5	28,260		0.0000	1.0000	16.74
51.5	36,936		0.0000	1.0000	16.74
52.5	42,622	2,138	0.0502	0.9498	16.74
53.5	42,612		0.0000	1.0000	15.90
54.5	42,612	2,567	0.0602	0.9398	15.90
55.5	40,046	5,644	0.1409	0.8591	14.94
56.5	34,402	21,635	0.6289	0.3711	12.83
57.5	12,766		0.0000	1.0000	4.76
58.5	12,766		0.0000	1.0000	4.76
59.5	4,738	574	0.1211	0.8789	4.76
60.5	4,164	2,036	0.4889	0.5111	4.19
61.5	2,128		0.0000	1.0000	2.14
62.5	2,128		0.0000	1.0000	2.14
63.5	2,128		0.0000	1.0000	2.14
64.5	2,128		0.0000	1.0000	2.14
65.5	2,128		0.0000	1.0000	2.14
66.5	2,128		0.0000	1.0000	2.14
67.5	2,128		0.0000	1.0000	2.14
68.5	3,282		0.0000	1.0000	2.14
69.5	3,282		0.0000	1.0000	2.14
70.5	3,282	1,154	0.3515	0.6485	2.14
71.5	2,128		0.0000	1.0000	1.39
72.5	2,128		0.0000	1.0000	1.39
73.5	2,128		0.0000	1.0000	1.39
74.5					1.39

PORTLAND GENERAL ELECTRIC
ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - AUTOS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

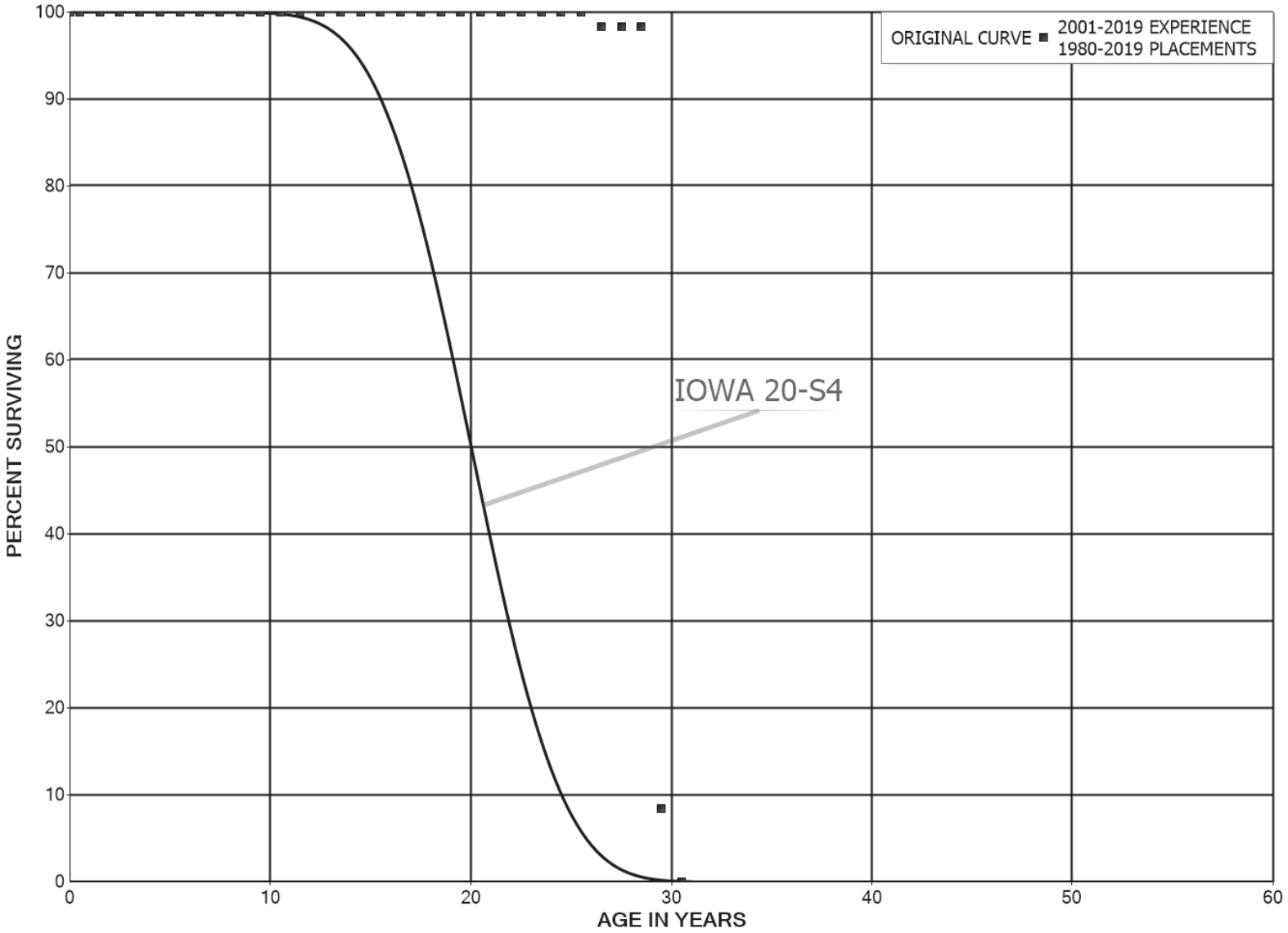
ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,484,422		0.0000	1.0000	100.00
0.5	2,134,476	22,118	0.0104	0.9896	100.00
1.5	2,090,121	11,789	0.0056	0.9944	98.96
2.5	2,137,422	14,650	0.0069	0.9931	98.41
3.5	1,717,695	21,744	0.0127	0.9873	97.73
4.5	1,746,120	30,234	0.0173	0.9827	96.49
5.5	1,694,089	43,886	0.0259	0.9741	94.82
6.5	1,668,416	124,844	0.0748	0.9252	92.37
7.5	1,541,551	87,816	0.0570	0.9430	85.46
8.5	1,315,835	123,558	0.0939	0.9061	80.59
9.5	1,419,652	238,496	0.1680	0.8320	73.02
10.5	1,020,848	178,369	0.1747	0.8253	60.75
11.5	627,293	90,264	0.1439	0.8561	50.14
12.5	544,296	170,400	0.3131	0.6869	42.92
13.5	346,712	14,341	0.0414	0.9586	29.49
14.5	330,803	113,655	0.3436	0.6564	28.27
15.5	232,680	57,802	0.2484	0.7516	18.55
16.5	174,878	107,291	0.6135	0.3865	13.95
17.5	61,905	31,492	0.5087	0.4913	5.39
18.5	62,329	52,992	0.8502	0.1498	2.65
19.5	44,653	5,283	0.1183	0.8817	0.40
20.5	39,371	9,850	0.2502	0.7498	0.35
21.5	25,341		0.0000	1.0000	0.26
22.5	34,706		0.0000	1.0000	0.26
23.5	33,657	138	0.0041	0.9959	0.26
24.5	39,642	17,462	0.4405	0.5595	0.26
25.5	15,881		0.0000	1.0000	0.15
26.5	15,881	6,516	0.4103	0.5897	0.15
27.5	15,135	9,491	0.6271	0.3729	0.09
28.5	5,644		0.0000	1.0000	0.03
29.5	5,644		0.0000	1.0000	0.03
30.5	5,644		0.0000	1.0000	0.03
31.5	5,644		0.0000	1.0000	0.03
32.5	5,644	5,644	1.0000		0.03
33.5					

PORTLAND GENERAL ELECTRIC
ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - HELICOPTER
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

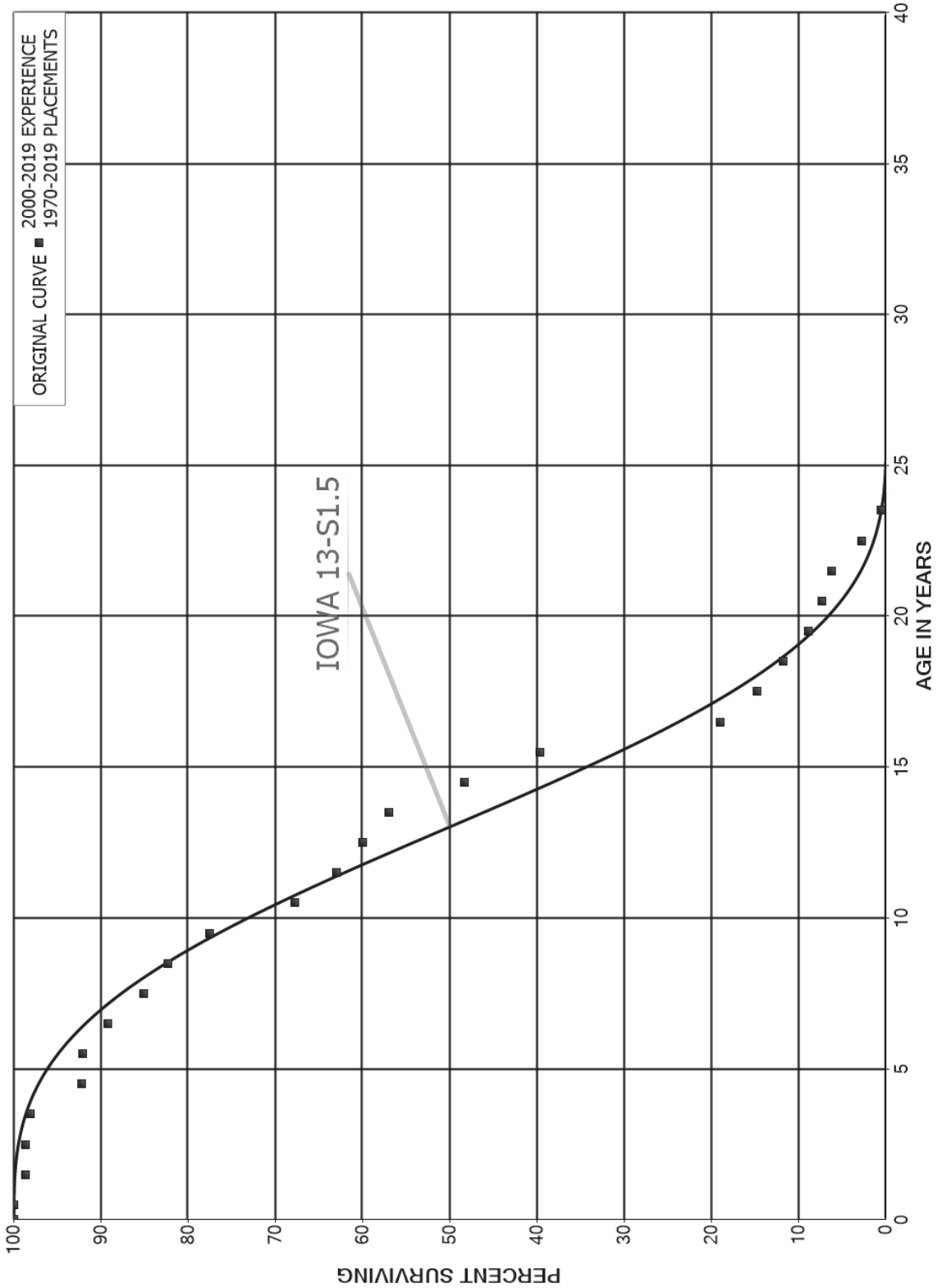
ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - HELICOPTER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2019 EXPERIENCE BAND 2001-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,552,780		0.0000	1.0000	100.00
0.5	2,703,076		0.0000	1.0000	100.00
1.5	2,703,076		0.0000	1.0000	100.00
2.5	2,703,076		0.0000	1.0000	100.00
3.5	2,703,076		0.0000	1.0000	100.00
4.5	2,703,076		0.0000	1.0000	100.00
5.5	2,703,076		0.0000	1.0000	100.00
6.5	2,703,076		0.0000	1.0000	100.00
7.5	2,703,076		0.0000	1.0000	100.00
8.5	2,703,076		0.0000	1.0000	100.00
9.5	2,703,076		0.0000	1.0000	100.00
10.5	212,070		0.0000	1.0000	100.00
11.5	212,070		0.0000	1.0000	100.00
12.5	212,070		0.0000	1.0000	100.00
13.5	212,070		0.0000	1.0000	100.00
14.5	212,070		0.0000	1.0000	100.00
15.5	212,070		0.0000	1.0000	100.00
16.5	227,045		0.0000	1.0000	100.00
17.5	227,045		0.0000	1.0000	100.00
18.5	227,045		0.0000	1.0000	100.00
19.5	786,311		0.0000	1.0000	100.00
20.5	858,311		0.0000	1.0000	100.00
21.5	858,311		0.0000	1.0000	100.00
22.5	858,311		0.0000	1.0000	100.00
23.5	858,311		0.0000	1.0000	100.00
24.5	858,311		0.0000	1.0000	100.00
25.5	858,311	14,975	0.0174	0.9826	100.00
26.5	843,336		0.0000	1.0000	98.26
27.5	843,336		0.0000	1.0000	98.26
28.5	843,336	771,336	0.9146	0.0854	98.26
29.5	72,000	72,000	1.0000		8.39
30.5					

PORTLAND GENERAL ELECTRIC
ACCOUNT 396.01 POWER OPERATED EQUIPMENT - MAN LIFT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

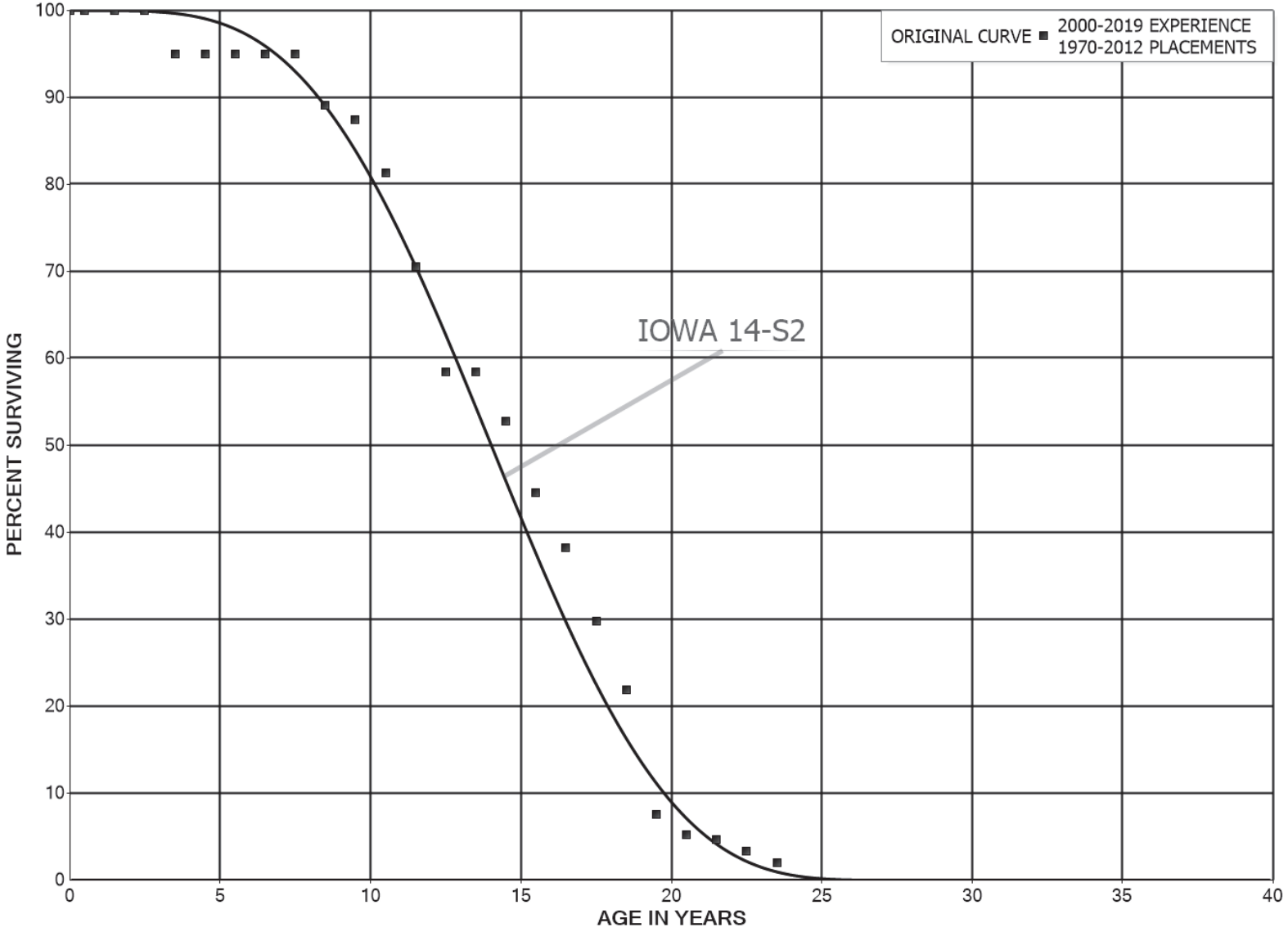
ACCOUNT 396.01 POWER OPERATED EQUIPMENT - MAN LIFT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2019 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,281,677		0.0000	1.0000	100.00
0.5	26,904,769	360,549	0.0134	0.9866	100.00
1.5	30,332,702		0.0000	1.0000	98.66
2.5	29,744,142	182,317	0.0061	0.9939	98.66
3.5	30,020,755	1,784,123	0.0594	0.9406	98.06
4.5	28,213,115	43,387	0.0015	0.9985	92.23
5.5	31,245,950	980,981	0.0314	0.9686	92.09
6.5	35,101,167	1,636,445	0.0466	0.9534	89.19
7.5	32,004,768	1,046,583	0.0327	0.9673	85.04
8.5	29,929,284	1,722,505	0.0576	0.9424	82.26
9.5	26,987,331	3,401,336	0.1260	0.8740	77.52
10.5	24,225,816	1,724,388	0.0712	0.9288	67.75
11.5	19,995,927	952,079	0.0476	0.9524	62.93
12.5	17,346,875	856,335	0.0494	0.9506	59.93
13.5	16,117,237	2,471,188	0.1533	0.8467	56.97
14.5	13,449,318	2,407,519	0.1790	0.8210	48.24
15.5	11,007,903	5,731,752	0.5207	0.4793	39.60
16.5	5,694,457	1,283,576	0.2254	0.7746	18.98
17.5	4,564,477	921,828	0.2020	0.7980	14.70
18.5	3,859,468	940,920	0.2438	0.7562	11.73
19.5	2,617,820	464,197	0.1773	0.8227	8.87
20.5	2,279,352	352,457	0.1546	0.8454	7.30
21.5	1,490,641	840,448	0.5638	0.4362	6.17
22.5	631,855	509,355	0.8061	0.1939	2.69
23.5	134,253	12,485	0.0930	0.9070	0.52
24.5	119,503		0.0000	1.0000	0.47
25.5	148,785		0.0000	1.0000	0.47
26.5	154,351	35,055	0.2271	0.7729	0.47
27.5	90,015		0.0000	1.0000	0.37
28.5	113,037	113,037	1.0000		0.37
29.5	2,098	2,098	1.0000		
30.5					
31.5	2,098		0.0000		
32.5	2,098		0.0000		
33.5					

PORTLAND GENERAL ELECTRIC
ACCOUNT 396.02 POWER OPERATED EQUIPMENT - DIGGER
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

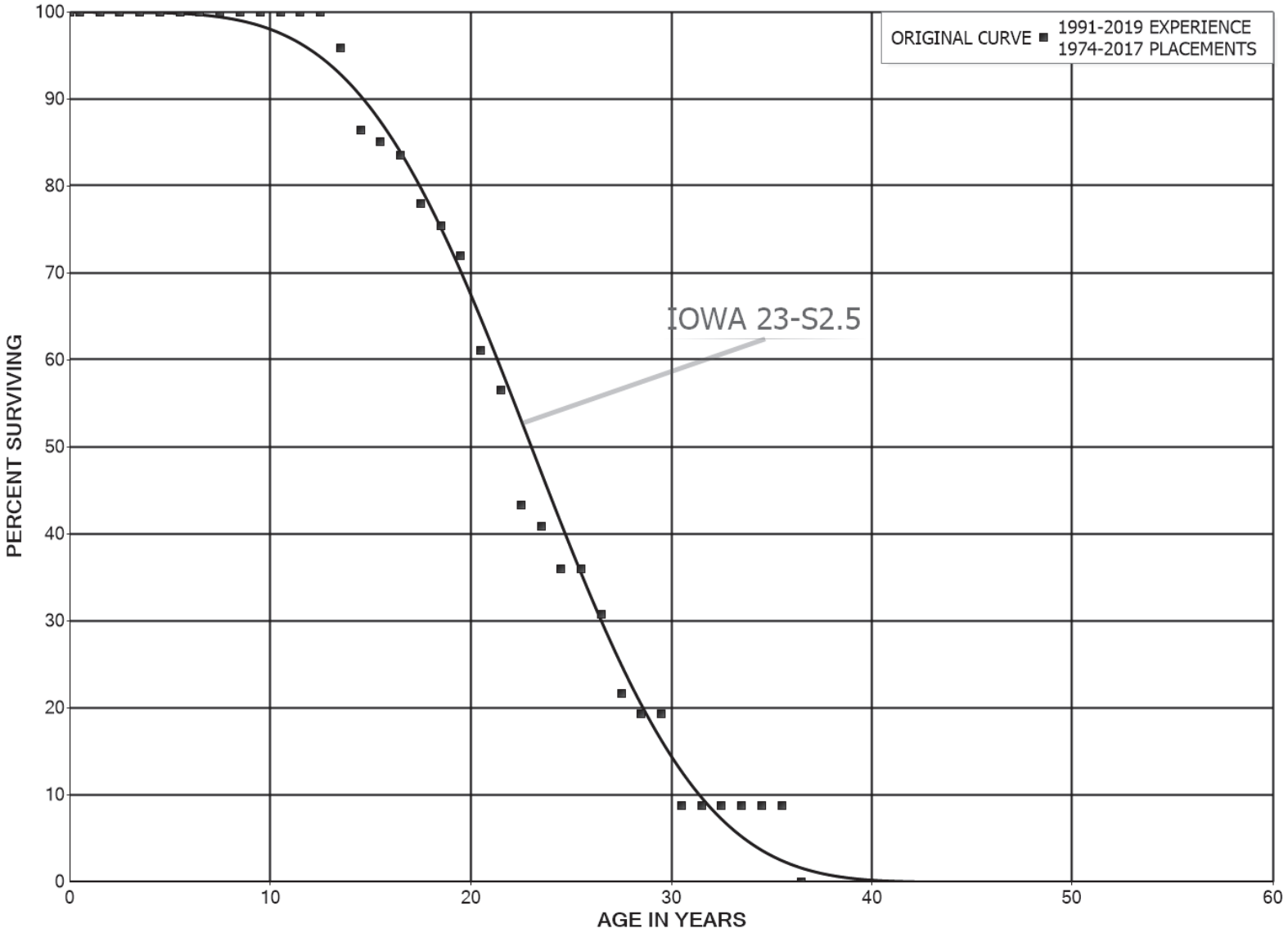
ACCOUNT 396.02 POWER OPERATED EQUIPMENT - DIGGER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2012 EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,648,595		0.0000	1.0000	100.00
0.5	5,766,202		0.0000	1.0000	100.00
1.5	5,973,343		0.0000	1.0000	100.00
2.5	6,693,749	337,768	0.0505	0.9495	100.00
3.5	7,139,634		0.0000	1.0000	94.95
4.5	7,788,953		0.0000	1.0000	94.95
5.5	9,588,406		0.0000	1.0000	94.95
6.5	9,356,737		0.0000	1.0000	94.95
7.5	8,845,027	545,699	0.0617	0.9383	94.95
8.5	8,399,201	158,655	0.0189	0.9811	89.10
9.5	8,309,760	581,971	0.0700	0.9300	87.41
10.5	6,713,216	886,497	0.1321	0.8679	81.29
11.5	5,130,299	882,566	0.1720	0.8280	70.56
12.5	4,405,092		0.0000	1.0000	58.42
13.5	4,704,921	455,609	0.0968	0.9032	58.42
14.5	4,249,313	662,811	0.1560	0.8440	52.76
15.5	2,806,835	401,609	0.1431	0.8569	44.53
16.5	2,312,301	514,388	0.2225	0.7775	38.16
17.5	1,803,803	479,121	0.2656	0.7344	29.67
18.5	1,626,142	1,066,584	0.6559	0.3441	21.79
19.5	524,094	163,497	0.3120	0.6880	7.50
20.5	360,596	41,037	0.1138	0.8862	5.16
21.5	537,240	154,289	0.2872	0.7128	4.57
22.5	422,063	162,646	0.3854	0.6146	3.26
23.5	106,123		0.0000	1.0000	2.00
24.5	64,740		0.0000	1.0000	2.00
25.5	88,426		0.0000	1.0000	2.00
26.5	88,426		0.0000	1.0000	2.00
27.5	67,365		0.0000	1.0000	2.00
28.5	67,365		0.0000	1.0000	2.00
29.5	67,365		0.0000	1.0000	2.00
30.5	67,365		0.0000	1.0000	2.00
31.5	67,365		0.0000	1.0000	2.00
32.5	67,365		0.0000	1.0000	2.00
33.5	67,365		0.0000	1.0000	2.00
34.5	67,365		0.0000	1.0000	2.00
35.5	67,365	67,365	1.0000		2.00
36.5					

PORTLAND GENERAL ELECTRIC
ACCOUNT 396.03 POWER OPERATED EQUIPMENT - CRANE
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

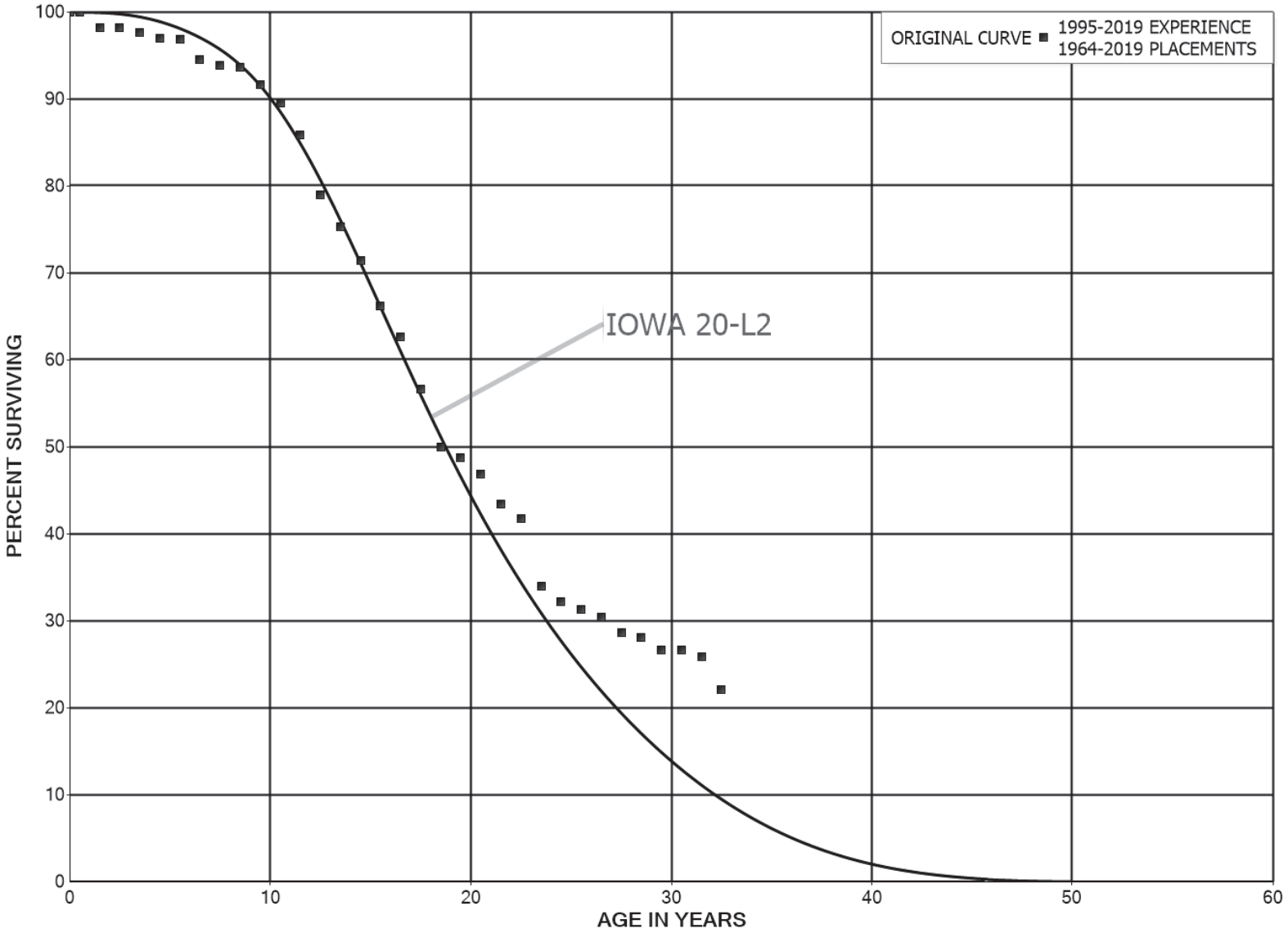
ACCOUNT 396.03 POWER OPERATED EQUIPMENT - CRANE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1974-2017 EXPERIENCE BAND 1991-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,318,019		0.0000	1.0000	100.00
0.5	7,407,373		0.0000	1.0000	100.00
1.5	7,595,130		0.0000	1.0000	100.00
2.5	6,213,422		0.0000	1.0000	100.00
3.5	5,692,621		0.0000	1.0000	100.00
4.5	5,482,859		0.0000	1.0000	100.00
5.5	4,420,732		0.0000	1.0000	100.00
6.5	4,464,221		0.0000	1.0000	100.00
7.5	4,999,774		0.0000	1.0000	100.00
8.5	5,034,127		0.0000	1.0000	100.00
9.5	5,066,648		0.0000	1.0000	100.00
10.5	6,091,527		0.0000	1.0000	100.00
11.5	5,720,339	5,760	0.0010	0.9990	100.00
12.5	4,857,542	199,354	0.0410	0.9590	99.90
13.5	4,530,258	446,631	0.0986	0.9014	95.80
14.5	4,083,626	61,170	0.0150	0.9850	86.35
15.5	4,022,456	72,740	0.0181	0.9819	85.06
16.5	3,949,716	263,670	0.0668	0.9332	83.52
17.5	3,708,236	123,349	0.0333	0.9667	77.95
18.5	3,091,841	141,574	0.0458	0.9542	75.35
19.5	2,893,498	434,964	0.1503	0.8497	71.90
20.5	2,060,069	153,389	0.0745	0.9255	61.10
21.5	1,839,320	431,039	0.2343	0.7657	56.55
22.5	1,410,901	79,951	0.0567	0.9433	43.29
23.5	1,483,890	178,866	0.1205	0.8795	40.84
24.5	1,304,868		0.0000	1.0000	35.92
25.5	838,906	120,060	0.1431	0.8569	35.92
26.5	747,655	221,304	0.2960	0.7040	30.78
27.5	526,506	58,086	0.1103	0.8897	21.67
28.5	279,414		0.0000	1.0000	19.28
29.5	279,414	153,097	0.5479	0.4521	19.28
30.5	126,318		0.0000	1.0000	8.71
31.5	126,318		0.0000	1.0000	8.71
32.5	126,318		0.0000	1.0000	8.71
33.5	126,318		0.0000	1.0000	8.71
34.5	126,318		0.0000	1.0000	8.71
35.5	98,999	98,999	1.0000		8.71
36.5					

PORTLAND GENERAL ELECTRIC
ACCOUNT 396.07 POWER OPERATED EQUIPMENT - CONSTRUCTION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PORTLAND GENERAL ELECTRIC

ACCOUNT 396.07 POWER OPERATED EQUIPMENT - CONSTRUCTION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2019 EXPERIENCE BAND 1995-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,847,195		0.0000	1.0000	100.00
0.5	10,244,045	186,418	0.0182	0.9818	100.00
1.5	11,045,442		0.0000	1.0000	98.18
2.5	11,106,105	65,893	0.0059	0.9941	98.18
3.5	10,918,356	67,558	0.0062	0.9938	97.60
4.5	9,310,546	16,840	0.0018	0.9982	96.99
5.5	9,231,755	225,773	0.0245	0.9755	96.82
6.5	8,806,581	57,625	0.0065	0.9935	94.45
7.5	8,210,678	20,131	0.0025	0.9975	93.83
8.5	7,847,980	162,751	0.0207	0.9793	93.60
9.5	7,356,478	177,174	0.0241	0.9759	91.66
10.5	6,527,677	264,092	0.0405	0.9595	89.45
11.5	5,675,504	457,038	0.0805	0.9195	85.83
12.5	4,638,998	212,507	0.0458	0.9542	78.92
13.5	3,952,417	204,944	0.0519	0.9481	75.31
14.5	4,357,005	317,306	0.0728	0.9272	71.40
15.5	3,986,760	219,079	0.0550	0.9450	66.20
16.5	3,764,975	359,673	0.0955	0.9045	62.56
17.5	3,287,368	382,786	0.1164	0.8836	56.59
18.5	2,840,548	73,021	0.0257	0.9743	50.00
19.5	2,775,455	110,062	0.0397	0.9603	48.71
20.5	2,582,512	184,400	0.0714	0.9286	46.78
21.5	2,168,739	86,727	0.0400	0.9600	43.44
22.5	2,011,321	373,079	0.1855	0.8145	41.70
23.5	1,624,479	88,120	0.0542	0.9458	33.97
24.5	1,544,536	39,111	0.0253	0.9747	32.13
25.5	1,396,479	40,281	0.0288	0.9712	31.31
26.5	913,327	54,881	0.0601	0.9399	30.41
27.5	858,447	15,173	0.0177	0.9823	28.58
28.5	857,904	44,820	0.0522	0.9478	28.08
29.5	813,084		0.0000	1.0000	26.61
30.5	645,816	17,715	0.0274	0.9726	26.61
31.5	628,100	92,425	0.1471	0.8529	25.88
32.5	535,676	5,203	0.0097	0.9903	22.07
33.5	530,473		0.0000	1.0000	21.86
34.5	530,473	21,777	0.0411	0.9589	21.86
35.5	492,732		0.0000	1.0000	20.96
36.5	495,239	2,507	0.0051	0.9949	20.96
37.5	492,732		0.0000	1.0000	20.85
38.5	492,732		0.0000	1.0000	20.85

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PORTLAND GENERAL ELECTRIC

ACCOUNT 396.07 POWER OPERATED EQUIPMENT - CONSTRUCTION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2019 EXPERIENCE BAND 1995-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	80,746		0.0000	1.0000	20.85
40.5	80,746		0.0000	1.0000	20.85
41.5					20.85

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PART VIII. NET SALVAGE STATISTICS

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PORTLAND GENERAL ELECTRIC

TABLE 1. CALCULATION OF TERMINAL AND INTERIM RETIREMENTS AS A PERCENT OF TOTAL RETIREMENTS

LOCATION	TOTAL PROJECTED RETIREMENTS	TOTAL TERMINAL RETIREMENTS		TOTAL INTERIM RETIREMENTS	
		AMOUNT	(%)	AMOUNT	(%)
(1)	(2)	(3)	(4)=(3)/(2)	(6)	(7)=(6)/(2)
STEAM PRODUCTION					
COLSTRIP	(476,324,597.42)	(456,455,421.83)	95.83	(19,869,175.59)	4.17
TOTAL STEAM PRODUCTION	**(476,324,597.42)**	**(456,455,421.83)**	**95.83**	**(19,869,175.59)**	**4.17**
HYDRO PRODUCTION					
FARADAY	(58,784,537.30)	(51,018,191.69)	86.79	(7,766,345.61)	13.21
NORTH FORK	(111,796,725.62)	(101,282,016.04)	90.59	(10,514,709.58)	9.41
OAK GROVE	(69,445,653.47)	(56,409,224.97)	81.23	(13,036,428.50)	18.77
PELTON	(36,767,041.01)	(29,321,506.32)	79.75	(7,445,534.69)	20.25
RIVER MILL	(77,043,254.04)	(70,339,711.48)	91.30	(6,703,542.56)	8.70
ROUND BUTTE	(150,786,322.78)	(135,803,753.00)	90.06	(14,982,569.78)	9.94
SULLIVAN	(65,157,004.37)	(63,045,025.85)	96.76	(2,111,978.52)	3.24
TOTAL HYDRO PRODUCTION	**(569,780,538.59)**	**(507,219,429.35)**	**89.02**	**(62,561,109.24)**	**10.98**
OTHER PRODUCTION					
BEAVER	(253,669,923.39)	(191,757,548.40)	75.59	(61,912,374.99)	24.41
COYOTE SPRINGS	(202,425,908.65)	(151,888,740.95)	75.03	(50,537,167.70)	24.97
PORT WESTWARD	(286,955,566.54)	(200,294,682.98)	69.80	(86,660,883.56)	30.20
PORT WESTWARD II	(278,277,467.88)	(166,872,357.56)	59.97	(111,405,110.32)	40.03
CARTY	(468,035,124.70)	(280,426,743.82)	59.92	(187,608,380.88)	40.08
TOTAL OTHER PRODUCTION	**(1,489,363,991.16)**	**(991,240,073.71)**	**66.55**	**(498,123,917.45)**	**33.45**
WIND PRODUCTION					
BIGLOW CANYON	(938,700,474.42)	(85,671,370.22)	9.13	(853,029,104.20)	90.87
TUCANNON RIVER	(479,423,996.94)	(23,191,688.11)	4.84	(456,232,308.83)	95.16
TOTAL WIND PRODUCTION	**(1,418,124,471.36)**	**(108,863,058.33)**	**7.68**	**(1,309,261,413.03)**	**92.32**
TOTAL PRODUCTION	**(3,953,593,598.53)**	**(2,063,777,983.22)**		**(1,889,815,615.31)**	

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PORTLAND GENERAL ELECTRIC

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

ACCOUNT	TERMINAL RETIREMENTS RETIREMENTS (%)	TERMINAL RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS (%)	INTERIM RETIREMENTS NET SALVAGE (%)	WEIGHTED AVERAGE NET SALVAGE %
(1)	(2)	(3)	(4)	(5)	(6)=(2)*(3)+(4)*(5)
STEAM PRODUCTION					
COLSTRIP	95.83	(3)	4.17	(5)	(4)
HYDRO PRODUCTION					
FARADAY	86.79	(45)	13.21	(27)	(42)
NORTH FORK	90.59	(75)	9.41	(27)	(71)
OAK GROVE	81.23	(38)	18.77	(27)	(36)
PELTON	79.75	(105)	20.25	(27)	(89)
RIVER MILL	91.30	(93)	8.70	(27)	(87)
ROUND BUTTE	90.06	(90)	9.94	(27)	(84)
SULLIVAN	96.76	(29)	3.24	(27)	(29)
OTHER PRODUCTION					
BEAVER	75.59	(8)	24.41	(3)	(7)
COYOTE SPRINGS	75.03	(2)	24.97	(3)	(2)
PORT WESTWARD	69.80	(3)	30.20	(3)	(3)
PORT WESTWARD II	59.97	(2)	40.03	(3)	(3)
CARTY	59.92	(5)	40.08	(3)	(4)
WIND PRODUCTION					
BIGLOW CANYON	9.13	(18)	90.87	(5)	(6)
TUCANNON RIVER	4.84	(8)	95.16	(5)	(5)

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PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1981		351				351-	
1982		16				16-	
1983	1,063		0		0		0
1984							
1985		113,055		11,797		101,258-	
1986	33,127	6,014	18	7,969	24	1,955	6
1987	78,914		0	59,179	75	59,179	75
1988	225,949		0	102,368	45	102,368	45
1989	633		0		0		0
1990	110,881	4,093	4	67,271	61	63,178	57
1991	32,027		0	1,421	4	1,421	4
1992	873,099		0		0		0
1993	468		0	391	84	391	84
1994		3,467				3,467-	
1995							
1996	91,166	88,242	97		0	88,242-	97-
1997	81,010		0		0		0
1998	24,689		0		0		0
1999			0		0		0
2000							
2001	110,858		0		0		0
2002	810,861		0	132,603	16	132,603	16
2003							
2004	19,473		0		0		0
2005	69,344		0	41,445	60	41,445	60
2006	42,220	3,018	7	29,352	70	26,334	62
2007	111,620	2,553	2	86,499	77	83,946	75
2008	11,759		0	46,012	391	46,012	391
2009	34,828		0	63,600	183	63,600	183
2010				4,297		4,297	
2011	29,203		0		0		0
2012	248	481-	194-	942	380	1,423	574
2013	207,042	61,319	30	989	0	60,330-	29-
2014	324,812	30,320	9	1,814	1	28,507-	9-
2015	119,421		0	2,856	2	2,856	2
2016	7,248	10,802	149	55,509	766	44,707	617
2017	23,650	44,747	189	12,747	54	32,000-	135-
2018	12,251	477	4		0	477-	4-
2019		27,345				27,345-	
TOTAL	3,487,862	395,338	11	729,061	21	333,723	10

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PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	354	122	34		0	122-	34-
82-84	354	5	1		0	5-	1-
83-85	354	37,685		3,932		33,753-	
84-86	11,042	39,690	359	6,589	60	33,101-	300-
85-87	37,347	39,690	106	26,315	70	13,374-	36-
86-88	112,663	2,005	2	56,506	50	54,501	48
87-89	101,832		0	53,849	53	53,849	53
88-90	112,487	1,364	1	56,546	50	55,182	49
89-91	47,847	1,364	3	22,897	48	21,533	45
90-92	338,669	1,364	0	22,897	7	21,533	6
91-93	301,864		0	604	0	604	0
92-94	291,189	1,156	0	130	0	1,025-	0
93-95	156	1,156	740	130	84	1,025-	657-
94-96	30,389	30,570	101		0	30,570-	101-
95-97	57,392	29,414	51		0	29,414-	51-
96-98	65,622	29,414	45		0	29,414-	45-
97-99	35,233		0		0		0
98-00	8,230		0		0		0
99-01	36,953		0		0		0
00-02	307,240		0	44,201	14	44,201	14
01-03	307,240		0	44,201	14	44,201	14
02-04	276,778		0	44,201	16	44,201	16
03-05	29,605		0	13,815	47	13,815	47
04-06	43,679	1,006	2	23,599	54	22,593	52
05-07	74,395	1,857	2	52,432	70	50,575	68
06-08	55,200	1,857	3	53,954	98	52,097	94
07-09	52,736	851	2	65,370	124	64,519	122
08-10	15,529		0	37,969	245	37,969	245
09-11	21,344		0	22,632	106	22,632	106
10-12	9,817	160-	2-	1,746	18	1,907	19
11-13	78,831	20,279	26	644	1	19,636-	25-
12-14	177,368	30,386	17	1,248	1	29,138-	16-
13-15	217,092	30,546	14	1,886	1	28,660-	13-
14-16	150,494	13,708	9	20,060	13	6,352	4
15-17	50,106	18,516	37	23,704	47	5,188	10
16-18	14,383	18,675	130	22,752	158	4,077	28
17-19	11,967	24,190	202	4,249	36	19,941-	167-
FIVE-YEAR AVERAGE							
15-19	32,514	16,674	51	14,223	44	2,452-	8-

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PORTLAND GENERAL ELECTRIC

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1981	4,148	114	3		0	114-	3-
1982	12,247	1,828	15		0	1,828-	15-
1983	731		0	39	5	39	5
1984	79,689	279	0	8,175	10	7,896	10
1985							
1986	1,819,981		0	1,024	0	1,024	0
1987	200,729		0		0		0
1988	206,052		0	93,354	45	93,354	45
1989	300,000		0		0		0
1990	1,622		0		0		0
1991	2,144		0		0		0
1992	57,361	1,775	3		0	1,775-	3-
1993	165,031		0	74,419	45	74,419	45
1994	36,618	30,456	83	1,124	3	29,331-	80-
1995	1,015		0		0		0
1996	90,367	66,533	74		0	66,533-	74-
1997	1,052,654	25,835	2		0	25,835-	2-
1998	892,305		0	2,567	0	2,567	0
1999			0		0		0
2000							
2001	124,548		0	115,630	93	115,630	93
2002	339,958		0		0		0
2003	367,023	178,529	49	421,286	115	242,757	66
2004	164,598		0	52,506	32	52,506	32
2005	260,666	352,986	135	25,400	10	327,586-	126-
2006	802,179	70,496	9	176,173	22	105,677	13
2007	760,191		0	604,258	79	604,258	79
2008	560,986	112	0	2,470	0	2,358	0
2009	801,493	105,923	13		0	105,923-	13-
2010	1,174,054	50,323	4	699,028	60	648,705	55
2011	379,928		0	379,271	100	379,271	100
2012	3,118,403	851,249	27	3,905	0	847,344-	27-
2013	2,827,405	25,156	1		0	25,156-	1-
2014	1,749,785	261,726	15		0	261,726-	15-
2015	2,755,497	135,332	5		0	135,332-	5-
2016	812,126	1,268-	0		0	1,268	0
2017	1,654,767	21,093	1		0	21,093-	1-
2018	21,435	5,314	25		0	5,314-	25-
2019	17,645	16,620	94		0	16,620-	94-
TOTAL	23,615,378	2,200,411	9	2,660,629	11	460,218	2

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PORTLAND GENERAL ELECTRIC

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	5,709	647	11	13	0	634-	11-
82-84	30,889	702	2	2,738	9	2,036	7
83-85	26,807	93	0	2,738	10	2,645	10
84-86	633,223	93	0	3,066	0	2,973	0
85-87	673,570		0	341	0	341	0
86-88	742,254		0	31,459	4	31,459	4
87-89	235,593		0	31,118	13	31,118	13
88-90	169,225		0	31,118	18	31,118	18
89-91	101,255		0		0		0
90-92	20,375	592	3		0	592-	3-
91-93	74,845	592	1	24,806	33	24,215	32
92-94	86,336	10,743	12	25,181	29	14,438	17
93-95	67,555	10,152	15	25,181	37	15,029	22
94-96	42,667	32,330	76	375	1	31,955-	75-
95-97	381,346	30,790	8		0	30,790-	8-
96-98	678,442	30,790	5	856	0	29,934-	4-
97-99	648,320	8,612	1	856	0	7,756-	1-
98-00	297,435		0	856	0	856	0
99-01	41,516		0	38,543	93	38,543	93
00-02	154,835		0	38,543	25	38,543	25
01-03	277,176	59,510	21	178,972	65	119,463	43
02-04	290,526	59,510	20	157,931	54	98,421	34
03-05	264,096	177,172	67	166,397	63	10,774-	4-
04-06	409,148	141,161	35	84,693	21	56,468-	14-
05-07	607,678	141,161	23	268,610	44	127,450	21
06-08	707,785	23,536	3	260,967	37	237,431	34
07-09	707,557	35,345	5	202,243	29	166,898	24
08-10	845,511	52,120	6	233,833	28	181,713	21
09-11	785,158	52,082	7	359,433	46	307,351	39
10-12	1,557,461	300,524	19	360,735	23	60,211	4
11-13	2,108,578	292,135	14	127,725	6	164,409-	8-
12-14	2,565,197	379,377	15	1,302	0	378,075-	15-
13-15	2,444,229	140,738	6		0	140,738-	6-
14-16	1,772,469	131,930	7		0	131,930-	7-
15-17	1,740,797	51,719	3		0	51,719-	3-
16-18	829,443	8,380	1		0	8,380-	1-
17-19	564,616	14,342	3		0	14,342-	3-
FIVE-YEAR AVERAGE							
15-19	1,052,294	35,418	3		0	35,418-	3-

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PORTLAND GENERAL ELECTRIC

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1988	2,291		0	1,038	45	1,038	45
1989							
1990	69,262		0		0		0
1991							
1992	571		0		0		0
1993							
1994							
1995							
1996							
1997	408,345	32,944	8		0	32,944-	8-
1998	175,988		0		0		0
1999							
2000							
2001							
2002							
2003							
2004	3,398,500		0		0		0
2005	245	119,786			0	119,786-	
2006	1,242,211	215	0		0	215-	0
2007	431,084	1,425	0		0	1,425-	0
2008	1,847,709		0		0		0
2009	2,696,941		0		0		0
2010		1,453				1,453-	
2011	1,274,514		0		0		0
2012	1,918,916		0		0		0
2013	432,833	178,749-	41-		0	178,749	41
2014	1,564,334		0		0		0
2015	227,005		0		0		0
2016	349,730		0		0		0
2017							
2018							
2019		164				164-	
TOTAL	16,040,477	22,761-	0	1,038	0	23,799	0
THREE-YEAR MOVING AVERAGES							
88-90	23,851		0	346	1	346	1
89-91	23,087		0		0		0
90-92	23,278		0		0		0
91-93	190		0		0		0
92-94	190		0		0		0
93-95							

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PORTLAND GENERAL ELECTRIC

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
94-96							
95-97	136,115	10,981	8		0	10,981-	8-
96-98	194,778	10,981	6		0	10,981-	6-
97-99	194,778	10,981	6		0	10,981-	6-
98-00	58,663		0		0		0
99-01							
00-02							
01-03							
02-04	1,132,833		0		0		0
03-05	1,132,915	39,929	4		0	39,929-	4-
04-06	1,546,985	40,000	3		0	40,000-	3-
05-07	557,846	40,475	7		0	40,475-	7-
06-08	1,173,668	547	0		0	547-	0
07-09	1,658,578	475	0		0	475-	0
08-10	1,514,883	484	0		0	484-	0
09-11	1,323,818	484	0		0	484-	0
10-12	1,064,477	484	0		0	484-	0
11-13	1,208,754	59,583-	5-		0	59,583	5
12-14	1,305,361	59,583-	5-		0	59,583	5
13-15	741,390	59,583-	8-		0	59,583	8
14-16	713,690		0		0		0
15-17	192,245		0		0		0
16-18	116,577		0		0		0
17-19		54				54-	
FIVE-YEAR AVERAGE							
15-19	115,347	33	0		0	33-	0

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PORTLAND GENERAL ELECTRIC

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1985		9,698		1,033		8,665-	
1986							
1987				975		975	
1988	2,312		0	1,047	45	1,047	45
1989							
1990	1,555		0		0		0
1991							
1992	16,336	78	0	1,908	12	1,830	11
1993							
1994	40,260	1,639	4		0	1,639-	4-
1995							
1996							
1997	2,304,750	185,941	8		0	185,941-	8-
1998							
1999			0		0		0
2000							
2001							
2002							
2003							
2004							
2005	114,287		0		0		0
2006							
2007	836,875	890	0		0	890-	0
2008		32,140				32,140-	
2009							
2010	21,838		0		0		0
2011	13,768		0		0		0
2012	19,132	184	1		0	184-	1-
2013							
2014	49,059		0		0		0
2015	4,373	32,356	740		0	32,356-	740-
2016		3,901				3,901-	
2017							
2018							
2019		512				512-	
TOTAL	3,424,546	267,338	8	4,964	0	262,375-	8-
THREE-YEAR MOVING AVERAGES							
85-87		3,233		669		2,563-	
86-88	771		0	674	87	674	87
87-89	771		0	674	87	674	87

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PORTLAND GENERAL ELECTRIC

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
88-90	1,289		0	349	27	349	27
89-91	518		0		0		0
90-92	5,964	26	0	636	11	610	10
91-93	5,445	26	0	636	12	610	11
92-94	18,865	572	3	636	3	64	0
93-95	13,420	546	4		0	546-	4-
94-96	13,420	546	4		0	546-	4-
95-97	768,250	61,980	8		0	61,980-	8-
96-98	768,250	61,980	8		0	61,980-	8-
97-99	768,250	61,980	8		0	61,980-	8-
98-00			0		0		0
99-01			0		0		0
00-02							
01-03							
02-04							
03-05	38,096		0		0		0
04-06	38,096		0		0		0
05-07	317,054	297	0		0	297-	0
06-08	278,958	11,010	4		0	11,010-	4-
07-09	278,958	11,010	4		0	11,010-	4-
08-10	7,279	10,713	147		0	10,713-	147-
09-11	11,869		0		0		0
10-12	18,246	61	0		0	61-	0
11-13	10,967	61	1		0	61-	1-
12-14	22,730	61	0		0	61-	0
13-15	17,811	10,785	61		0	10,785-	61-
14-16	17,811	12,086	68		0	12,086-	68-
15-17	1,458	12,086	829		0	12,086-	829-
16-18		1,300				1,300-	
17-19		171				171-	
FIVE-YEAR AVERAGE							
15-19	875	7,354	841		0	7,354-	841-

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PORTLAND GENERAL ELECTRIC

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1981	138,259	71	0	2,363	2	2,292	2
1982							
1983							
1984		4,936		27,282		22,346	
1985		529,461		50,636		478,825-	
1986	627,470		0	109,072	17	109,072	17
1987	33,703		0	2,841	8	2,841	8
1988	46,655		0	55,683	119	55,683	119
1989	90,964	492	1	13,093	14	12,602	14
1990	151,626		0	51,666	34	51,666	34
1991	39,387		0		0		0
1992	42,493		0		0		0
1993	7,532		0	2,094	28	2,094	28
1994	360,794		0	3,949	1	3,949	1
1995	28,062	116,571	415	65,881	235	50,689-	181-
1996	72,899	221	0	4,685	6	4,464	6
1997	14,189		0	6,596	46	6,596	46
1998	42,463		0		0		0
1999			0		0		0
2000	10,007		0	3,905	39	3,905	39
2001	1,538		0		0		0
2002	352,168		0		0		0
2003	20,993		0		0		0
2004				3,711		3,711	
2005	19,705		0	9,643	49	9,643	49
2006	10,791		0	310	3	310	3
2007	9,778	246	3		0	246-	3-
2008	67,815		0	13,188	19	13,188	19
2009	19,143		0	2,369	12	2,369	12
2010	105,399		0		0		0
2011	16,192		0	18,806	116	18,806	116
2012		3,769-		7,377		11,146	
2013		47,769		7,746		40,023-	
2014		209-		14,206		14,415	
2015	3,333		0	22,375	671	22,375	671
2016				7,552		7,552	
2017							
2018							
2019							
TOTAL	2,333,356	695,789	30	507,030	22	188,759-	8-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	46,086	24	0	788	2	764	2
82-84		1,645		9,094		7,449	
83-85		178,132		25,973		152,160-	
84-86	209,157	178,132	85	62,330	30	115,802-	55-
85-87	220,391	176,487	80	54,183	25	122,304-	55-
86-88	235,943		0	55,865	24	55,865	24
87-89	57,107	164	0	23,873	42	23,709	42
88-90	96,415	164	0	40,147	42	39,983	41
89-91	93,992	164	0	21,586	23	21,422	23
90-92	77,835		0	17,222	22	17,222	22
91-93	29,804		0	698	2	698	2
92-94	136,939		0	2,014	1	2,014	1
93-95	132,129	38,857	29	23,975	18	14,882-	11-
94-96	153,918	38,931	25	24,838	16	14,092-	9-
95-97	38,384	38,931	101	25,721	67	13,210-	34-
96-98	43,184	74	0	3,760	9	3,687	9
97-99	18,884		0	2,199	12	2,199	12
98-00	17,490		0	1,302	7	1,302	7
99-01	3,848		0	1,302	34	1,302	34
00-02	121,237		0	1,302	1	1,302	1
01-03	124,900		0		0		0
02-04	124,387		0	1,237	1	1,237	1
03-05	13,566		0	4,452	33	4,452	33
04-06	10,165		0	4,555	45	4,555	45
05-07	13,425	82	1	3,318	25	3,236	24
06-08	29,461	82	0	4,499	15	4,417	15
07-09	32,245	82	0	5,186	16	5,103	16
08-10	64,119		0	5,186	8	5,186	8
09-11	46,911		0	7,058	15	7,058	15
10-12	40,530	1,256-	3-	8,728	22	9,984	25
11-13	5,397	14,667	272	11,310	210	3,357-	62-
12-14		14,597		9,776		4,821-	
13-15	1,111	15,854		14,776		1,078-	97-
14-16	1,111	70-	6-	14,711		14,781	
15-17	1,111		0	9,976	898	9,976	898
16-18				2,517		2,517	
17-19							
FIVE-YEAR AVERAGE							
15-19	667		0	5,985	898	5,985	898

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PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	15,016	5,147	34		0	5,147-	34-
1972	45,309	3,191	7	600	1	2,591-	6-
1973	26,360	1,770	7	914	3	856-	3-
1974	14,693	3,024	21		0	3,024-	21-
1975	11,455	15,134	132	51	0	15,083-	132-
1976	20,746	4,537	22	145	1	4,392-	21-
1977	32,229	10,670	33	591	2	10,079-	31-
1978	1,919	12,058	628		0	12,058-	628-
1979	23,112	11,584	50	9,731	42	1,853-	8-
1980	58,864	27,304	46	18,915	32	8,389-	14-
1981	7,286	3,210	44	5	0	3,206-	44-
1982	321	2,777	864	481	150	2,296-	714-
1983	465	56	12		0	56-	12-
1984		459				459-	
1985	1,228	522	42		0	522-	42-
1986	11,994	17,087	142		0	17,087-	142-
1987	3,826	15,711	411		0	15,711-	411-
1988	1,116		0		0		0
1989	13,041	434	3		0	434-	3-
1990	16,312		0	7,440	46	7,440	46
1991	19,774	9,694	49		0	9,694-	49-
1992	14,345	5,724	40		0	5,724-	40-
1993	30,552	500	2		0	500-	2-
1994	47,838	71	0		0	71-	0
1995	16,567	27,397	165	623	4	26,775-	162-
1996	16,046	10,384	65		0	10,384-	65-
1997	12,707	10,662	84	153	1	10,509-	83-
1998	179,158	15,558	9		0	15,558-	9-
1999	83,948	24,748	29		0	24,748-	29-
2000	112,313	12,667-	11-		0	12,667	11
2001	46,057	15,307	33		0	15,307-	33-
2002	22,001	13,496	61		0	13,496-	61-
2003	846		0		0		0
2004	39,110	4,089	10		0	4,089-	10-
2005	203	37,032			0	37,032-	
2006	69,367	28,368	41		0	28,368-	41-
2007	2,452		0		0		0
2008	44,648		0		0		0
2009	100,322	35,747	36		0	35,747-	36-
2010	127,825	14,348	11		0	14,348-	11-
2011	1,974	60,523			0	60,523-	
2012	11,413	147,712			0	147,712-	
2013		5,826-				5,826	

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	11,000	31,564	287		0	31,564-	287-
2015	84,725	7,154	8		0	7,154-	8-
2016	2,891	577,402			0	577,402-	
2017	8,287	440,043			0	440,043-	
2018	398,457	44,118	11		0	44,118-	11-
2019	43,431	391,341	901		0	391,341-	901-
TOTAL	1,853,550	2,069,164	112	39,649	2	2,029,515-	109-
THREE-YEAR MOVING AVERAGES							
71-73	28,895	3,369	12	505	2	2,865-	10-
72-74	28,787	2,662	9	505	2	2,157-	7-
73-75	17,503	6,643	38	322	2	6,321-	36-
74-76	15,631	7,565	48	65	0	7,500-	48-
75-77	21,477	10,114	47	262	1	9,852-	46-
76-78	18,298	9,088	50	245	1	8,843-	48-
77-79	19,087	11,437	60	3,441	18	7,997-	42-
78-80	27,965	16,982	61	9,549	34	7,433-	27-
79-81	29,754	14,033	47	9,550	32	4,483-	15-
80-82	22,157	11,097	50	6,467	29	4,630-	21-
81-83	2,691	2,014	75	162	6	1,852-	69-
82-84	262	1,097	419	160	61	937-	357-
83-85	564	346	61		0	346-	61-
84-86	4,407	6,023	137		0	6,023-	137-
85-87	5,683	11,107	195		0	11,107-	195-
86-88	5,646	10,933	194		0	10,933-	194-
87-89	5,994	5,382	90		0	5,382-	90-
88-90	10,156	145	1	2,480	24	2,335	23
89-91	16,376	3,376	21	2,480	15	896-	5-
90-92	16,810	5,139	31	2,480	15	2,659-	16-
91-93	21,557	5,306	25		0	5,306-	25-
92-94	30,912	2,098	7		0	2,098-	7-
93-95	31,653	9,323	29	208	1	9,115-	29-
94-96	26,817	12,617	47	208	1	12,410-	46-
95-97	15,107	16,148	107	259	2	15,889-	105-
96-98	69,304	12,201	18	51	0	12,150-	18-
97-99	91,938	16,989	18	51	0	16,938-	18-
98-00	125,139	9,213	7		0	9,213-	7-
99-01	80,773	9,129	11		0	9,129-	11-
00-02	60,124	5,379	9		0	5,379-	9-
01-03	22,968	9,601	42		0	9,601-	42-
02-04	20,652	5,862	28		0	5,862-	28-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	13,386	13,707	102		0	13,707-	102-
04-06	36,226	23,163	64		0	23,163-	64-
05-07	24,007	21,800	91		0	21,800-	91-
06-08	38,822	9,456	24		0	9,456-	24-
07-09	49,141	11,916	24		0	11,916-	24-
08-10	90,932	16,698	18		0	16,698-	18-
09-11	76,707	36,873	48		0	36,873-	48-
10-12	47,071	74,194	158		0	74,194-	158-
11-13	4,462	67,469			0	67,469-	
12-14	7,471	57,816	774		0	57,816-	774-
13-15	31,908	10,964	34		0	10,964-	34-
14-16	32,872	205,373	625		0	205,373-	625-
15-17	31,968	341,533			0	341,533-	
16-18	136,545	353,854	259		0	353,854-	259-
17-19	150,059	291,834	194		0	291,834-	194-
FIVE-YEAR AVERAGE							
15-19	107,558	292,012	271		0	292,012-	271-

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PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	62,122	6,673	11	200	0	6,473-	10-
1972	38,330	5,640	15		0	5,640-	15-
1973	16,464	4,684	28		0	4,684-	28-
1974	13,214	19,219	145	797	6	18,422-	139-
1975	11,894	5,266	44		0	5,266-	44-
1976	27,730	3,426	12		0	3,426-	12-
1977	41,955	73,750	176	2,478	6	71,272-	170-
1978	14,175	3,001	21		0	3,001-	21-
1979	42,260	34,682	82		0	34,682-	82-
1980	13,893	2,711	20		0	2,711-	20-
1981	15,724	14,083	90	180	1	13,903-	88-
1982	5,384	6,897	128		0	6,897-	128-
1983	14,220	2,029	14		0	2,029-	14-
1984		1,225		48		1,177-	
1985	4,123	2,530	61		0	2,530-	61-
1986	42,153	47,296	112		0	47,296-	112-
1987	18,231	413	2		0	413-	2-
1988	2,001	5,758	288		0	5,758-	288-
1989	76,074	201,633	265	1,250	2	200,383-	263-
1990	16,833	53,716	319	13,710	81	40,006-	238-
1991	20,039		0		0		0
1992	2,784	1,108	40		0	1,108-	40-
1993	107,786	5,776	5		0	5,776-	5-
1994	20,474		0		0		0
1995	330,939	1,850	1		0	1,850-	1-
1996	43,187	8,501	20	3,445	8	5,055-	12-
1997	58,456	63,623	109	273,134-	467-	336,757-	576-
1998	34,314	14,794	43		0	14,794-	43-
1999	36,984	10,458	28	1,597	4	8,861-	24-
2000	46,866	527	1		0	527-	1-
2001	21,729	591,235			0	591,235-	
2002	66,204	17,950	27		0	17,950-	27-
2003	14,666	14,448	99		0	14,448-	99-
2004	14,628	5,973	41		0	5,973-	41-
2005	431,936	136,243	32		0	136,243-	32-
2006	1,449,760	60,648	4		0	60,648-	4-
2007	26,720	824,585		685	3	823,899-	
2008	9,979	671,177			0	671,177-	
2009	33,316	11,089	33		0	11,089-	33-
2010	685,811	98,676	14		0	98,676-	14-
2011	26,001	138,401	532		0	138,401-	532-
2012	118,826	772,270	650		0	772,270-	650-
2013	51,669	508,358	984		0	508,358-	984-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	263,720	18,134	7		0	18,134-	7-
2015	28,589	7,841	27		0	7,841-	27-
2016	105,291	476,497	453		0	476,497-	453-
2017	87,940	420,973	479		0	420,973-	479-
2018	216,470	304,392	141		0	304,392-	141-
2019	328,711	178,208-	54-		0	178,208	54
TOTAL	5,160,575	5,501,950	107	248,744-	5-	5,750,693-	111-
THREE-YEAR MOVING AVERAGES							
71-73	38,972	5,666	15	67	0	5,599-	14-
72-74	22,669	9,848	43	266	1	9,582-	42-
73-75	13,857	9,723	70	266	2	9,457-	68-
74-76	17,613	9,303	53	266	2	9,038-	51-
75-77	27,193	27,480	101	826	3	26,655-	98-
76-78	27,953	26,725	96	826	3	25,900-	93-
77-79	32,797	37,144	113	826	3	36,318-	111-
78-80	23,443	13,464	57		0	13,464-	57-
79-81	23,959	17,158	72	60	0	17,099-	71-
80-82	11,667	7,897	68	60	1	7,837-	67-
81-83	11,776	7,670	65	60	1	7,610-	65-
82-84	6,535	3,384	52	16	0	3,368-	52-
83-85	6,114	1,928	32	16	0	1,912-	31-
84-86	15,425	17,017	110	16	0	17,001-	110-
85-87	21,503	16,746	78		0	16,746-	78-
86-88	20,795	17,822	86		0	17,822-	86-
87-89	32,102	69,268	216	417	1	68,851-	214-
88-90	31,636	87,036	275	4,987	16	82,049-	259-
89-91	37,649	85,116	226	4,987	13	80,130-	213-
90-92	13,219	18,275	138	4,570	35	13,705-	104-
91-93	43,536	2,295	5		0	2,295-	5-
92-94	43,681	2,295	5		0	2,295-	5-
93-95	153,066	2,542	2		0	2,542-	2-
94-96	131,534	3,450	3	1,148	1	2,302-	2-
95-97	144,194	24,658	17	89,896-	62-	114,554-	79-
96-98	45,319	28,973	64	89,896-	198-	118,869-	262-
97-99	43,251	29,625	68	90,512-	209-	120,137-	278-
98-00	39,388	8,593	22	532	1	8,061-	20-
99-01	35,193	200,740	570	532	2	200,208-	569-
00-02	44,933	203,237	452		0	203,237-	452-
01-03	34,200	207,878	608		0	207,878-	608-
02-04	31,832	12,790	40		0	12,790-	40-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	153,743	52,221	34		0	52,221-	34-
04-06	632,108	67,621	11		0	67,621-	11-
05-07	636,139	340,492	54	228	0	340,263-	53-
06-08	495,486	518,803	105	228	0	518,575-	105-
07-09	23,338	502,284		228	1	502,055-	
08-10	243,035	260,314	107		0	260,314-	107-
09-11	248,376	82,722	33		0	82,722-	33-
10-12	276,879	336,449	122		0	336,449-	122-
11-13	65,499	473,010	722		0	473,010-	722-
12-14	144,738	432,921	299		0	432,921-	299-
13-15	114,659	178,111	155		0	178,111-	155-
14-16	132,533	167,491	126		0	167,491-	126-
15-17	73,940	301,770	408		0	301,770-	408-
16-18	136,567	400,621	293		0	400,621-	293-
17-19	211,041	182,386	86		0	182,386-	86-
FIVE-YEAR AVERAGE							
15-19	153,400	206,299	134		0	206,299-	134-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	9,585		0		0		0
1972	33,621	5,218	16		0	5,218-	16-
1973	185,000	5,611	3	99	0	5,512-	3-
1974		616		8,275		7,659	
1975	29,926	2,163	7		0	2,163-	7-
1976							
1977							
1978							
1979	52,089	418	1		0	418-	1-
1980	520		0		0		0
1981		168				168-	
1982	6,904	235	3		0	235-	3-
1983	38,722		0	36,943	95	36,943	95
1984	157,000	22,264	14	14,388	9	7,876-	5-
1985	10,131		0	69	1	69	1
1986							
1987	7,596		0		0		0
1988	19,330		0		0		0
1989	217,610	48,693	22		0	48,693-	22-
1990	100,897	27,251	27	7,456	7	19,795-	20-
1991	21,424	14,447	67		0	14,447-	67-
1992	32,202	11,105	34		0	11,105-	34-
1993	7,562	23,786	315		0	23,786-	315-
1994	19,580	13,326	68		0	13,326-	68-
1995							
1996	208,151	37,808	18		0	37,808-	18-
1997	11,130	50,737	456	191,356-		242,092-	
1998	75,831	47,840	63		0	47,840-	63-
1999	165,585	145,925	88		0	145,925-	88-
2000	76,712	44,737	58	4,440	6	40,297-	53-
2001	16,560	395,927			0	395,927-	
2002	874,120	21,637	2		0	21,637-	2-
2003	268,021	16,074	6		0	16,074-	6-
2004	161,600	14,285	9	66	0	14,219-	9-
2005	314,757	278,937	89		0	278,937-	89-
2006		47,806				47,806-	
2007	139,236	60,000	43		0	60,000-	43-
2008	45,582	86,122	189		0	86,122-	189-
2009		89,882				89,882-	
2010	4,751	1,469	31		0	1,469-	31-
2011	712	260-	36-		0	260	36
2012	700,568	18,302	3		0	18,302-	3-
2013	108,893	343,751	316		0	343,751-	316-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	675,651	397,476	59		0	397,476-	59-
2015	595,029	612,375	103		0	612,375-	103-
2016	6,257	296,261		74,942		221,320-	
2017	774	41	5		0	41-	5-
2018							
2019	387,356	1,469,252	379		0	1,469,252-	379-
TOTAL	5,786,973	4,651,686	80	44,678-	1-	4,696,363-	81-
THREE-YEAR MOVING AVERAGES							
71-73	76,069	3,609	5	33	0	3,577-	5-
72-74	72,874	3,815	5	2,791	4	1,024-	1-
73-75	71,642	2,796	4	2,791	4	5-	0
74-76	9,975	926	9	2,758	28	1,832	18
75-77	9,975	721	7		0	721-	7-
76-78							
77-79	17,363	139	1		0	139-	1-
78-80	17,536	139	1		0	139-	1-
79-81	17,536	195	1		0	195-	1-
80-82	2,475	135	5		0	135-	5-
81-83	15,208	135	1	12,314	81	12,180	80
82-84	67,542	7,500	11	17,110	25	9,611	14
83-85	68,617	7,421	11	17,134	25	9,712	14
84-86	55,710	7,421	13	4,819	9	2,602-	5-
85-87	5,909		0	23	0	23	0
86-88	8,975		0		0		0
87-89	81,512	16,231	20		0	16,231-	20-
88-90	112,612	25,315	22	2,485	2	22,829-	20-
89-91	113,310	30,130	27	2,485	2	27,645-	24-
90-92	51,508	17,601	34	2,485	5	15,116-	29-
91-93	20,396	16,446	81		0	16,446-	81-
92-94	19,781	16,072	81		0	16,072-	81-
93-95	9,047	12,371	137		0	12,371-	137-
94-96	75,910	17,045	22		0	17,045-	22-
95-97	73,094	29,515	40	63,785-	87-	93,300-	128-
96-98	98,371	45,461	46	63,785-	65-	109,247-	111-
97-99	84,182	81,500	97	63,785-	76-	145,285-	173-
98-00	106,042	79,500	75	1,480	1	78,020-	74-
99-01	86,286	195,530	227	1,480	2	194,050-	225-
00-02	322,464	154,100	48	1,480	0	152,620-	47-
01-03	386,234	144,546	37		0	144,546-	37-
02-04	434,580	17,332	4	22	0	17,310-	4-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	248,126	103,098	42	22	0	103,076-	42-
04-06	158,786	113,676	72	22	0	113,654-	72-
05-07	151,331	128,914	85		0	128,914-	85-
06-08	61,606	64,643	105		0	64,643-	105-
07-09	61,606	78,668	128		0	78,668-	128-
08-10	16,778	59,158	353		0	59,158-	353-
09-11	1,821	30,364			0	30,364-	
10-12	235,344	6,504	3		0	6,504-	3-
11-13	270,058	120,598	45		0	120,598-	45-
12-14	495,037	253,176	51		0	253,176-	51-
13-15	459,858	451,201	98		0	451,201-	98-
14-16	425,646	435,371	102	24,981	6	410,390-	96-
15-17	200,687	302,893	151	24,981	12	277,912-	138-
16-18	2,344	98,768		24,981		73,787-	
17-19	129,377	489,765	379		0	489,765-	379-
FIVE-YEAR AVERAGE							
15-19	197,883	475,586	240	14,988	8	460,598-	233-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	2,752	376	14		0	376-	14-
1972		123				123-	
1973		21				21-	
1974							
1975	500	292	58		0	292-	58-
1976	1,351	135	10		0	135-	10-
1977	156		0		0		0
1978	15,710	1,007	6	8,861	56	7,854	50
1979	2,857	2,101	74	1,319	46	781-	27-
1980	5,374	338	6		0	338-	6-
1981	23,410	9,087	39		0	9,087-	39-
1982	4,128	2,449	59	2,364	57	85-	2-
1983							
1984							
1985	10,035		0		0		0
1986	36,306		0		0		0
1987	10,166		0		0		0
1988	14,471		0		0		0
1989	9,664		0	293	3	293	3
1990	15,501		0		0		0
1991	97,892	4,771	5		0	4,771-	5-
1992	16,408	255	2		0	255-	2-
1993	6,983	1,069	15		0	1,069-	15-
1994	45,825	2,967	6		0	2,967-	6-
1995	21,805	6,874	32	406	2	6,468-	30-
1996	40,718	3,946	10		0	3,946-	10-
1997	21,081	334	2		0	334-	2-
1998				40		40	
1999	46,816	5,117	11		0	5,117-	11-
2000	38,063		0		0		0
2001	61,608	124,762	203		0	124,762-	203-
2002	89,261	9,675	11		0	9,675-	11-
2003	77		0		0		0
2004	7,508	350	5		0	350-	5-
2005	26,839	3,230	12		0	3,230-	12-
2006	41,007	8,872	22		0	8,872-	22-
2007	200,549	195,310	97		0	195,310-	97-
2008	4,963		0		0		0
2009	4,509		0		0		0
2010	8,554	62,109	726		0	62,109-	726-
2011	50,539	48,030	95		0	48,030-	95-
2012	123,643	98,424	80		0	98,424-	80-
2013	9,593	25,419	265		0	25,419-	265-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	28,780	125,499	436		0	125,499-	436-
2015	107,580	107,754	100		0	107,754-	100-
2016	130,857	11,233-	9-		0	11,233	9
2017							
2018		12,983				12,983-	
2019	689,696	229,909	33		0	229,909-	33-
TOTAL	2,073,535	1,082,352	52	13,283	1	1,069,069-	52-
THREE-YEAR MOVING AVERAGES							
71-73	917	173	19		0	173-	19-
72-74		48				48-	
73-75	167	104	63		0	104-	63-
74-76	617	142	23		0	142-	23-
75-77	669	142	21		0	142-	21-
76-78	5,739	381	7	2,954	51	2,573	45
77-79	6,241	1,036	17	3,393	54	2,358	38
78-80	7,980	1,148	14	3,393	43	2,245	28
79-81	10,547	3,842	36	440	4	3,402-	32-
80-82	10,971	3,958	36	788	7	3,170-	29-
81-83	9,179	3,845	42	788	9	3,057-	33-
82-84	1,376	816	59	788	57	28-	2-
83-85	3,345		0		0		0
84-86	15,447		0		0		0
85-87	18,835		0		0		0
86-88	20,314		0		0		0
87-89	11,434		0	98	1	98	1
88-90	13,212		0	98	1	98	1
89-91	41,019	1,590	4	98	0	1,492-	4-
90-92	43,267	1,675	4		0	1,675-	4-
91-93	40,428	2,032	5		0	2,032-	5-
92-94	23,072	1,430	6		0	1,430-	6-
93-95	24,871	3,637	15	135	1	3,501-	14-
94-96	36,116	4,596	13	135	0	4,460-	12-
95-97	27,868	3,718	13	135	0	3,583-	13-
96-98	20,600	1,427	7	13	0	1,413-	7-
97-99	22,632	1,817	8	13	0	1,804-	8-
98-00	28,293	1,706	6	13	0	1,692-	6-
99-01	48,829	43,293	89		0	43,293-	89-
00-02	62,978	44,812	71		0	44,812-	71-
01-03	50,315	44,812	89		0	44,812-	89-
02-04	32,282	3,342	10		0	3,342-	10-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	11,475	1,193	10		0	1,193-	10-
04-06	25,118	4,151	17		0	4,151-	17-
05-07	89,465	69,137	77		0	69,137-	77-
06-08	82,173	68,061	83		0	68,061-	83-
07-09	70,007	65,103	93		0	65,103-	93-
08-10	6,008	20,703	345		0	20,703-	345-
09-11	21,201	36,713	173		0	36,713-	173-
10-12	60,912	69,521	114		0	69,521-	114-
11-13	61,258	57,291	94		0	57,291-	94-
12-14	54,005	83,114	154		0	83,114-	154-
13-15	48,651	86,224	177		0	86,224-	177-
14-16	89,072	74,007	83		0	74,007-	83-
15-17	79,479	32,174	40		0	32,174-	40-
16-18	43,619	583	1		0	583-	1-
17-19	229,899	80,964	35		0	80,964-	35-
FIVE-YEAR AVERAGE							
15-19	185,627	67,882	37		0	67,882-	37-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	3,753	180	5	54	1	126-	3-
1972	3,147		0	96	3	96	3
1973	35,712	131	0	5,025	14	4,894	14
1974	6,824	856	13	2,750	40	1,894	28
1975	31,291	2,778	9	2,434	8	344-	1-
1976	20,170	92	0	10,030	50	9,938	49
1977	10,862	135	1	1,507	14	1,372	13
1978	3,970	5,697	144	526	13	5,171-	130-
1979	5,506		0	582	11	582	11
1980	8,352	1,424	17	310	4	1,114-	13-
1981	2,041		0	1,077	53	1,077	53
1982	1,550		0	1,135	73	1,135	73
1983	1,043		0		0		0
1984	4,123		0		0		0
1985	3,061		0	4,562	149	4,562	149
1986	1,608		0		0		0
1987	98		0	761	776	761	776
1988	137		0	1,012	740	1,012	740
1989	1,806	2,776	154		0	2,776-	154-
1990	33,652	20,745	62	9,450	28	11,295-	34-
1991	11,605		0	1,858	16	1,858	16
1992	3,337	251	8	361	11	110	3
1993	15,848	7,178	45		0	7,178-	45-
1994	13,006	2,831	22		0	2,831-	22-
1995	29,056	27,307	94	3,200	11	24,107-	83-
1996	907	131	14		0	131-	14-
1997	5,649	2,462	44		0	2,462-	44-
1998	36,653	4,386	12	13,100	36	8,714	24
1999	10,295	11,150	108	1,485	14	9,665-	94-
2000	91,858	73,584	80		0	73,584-	80-
2001							
2002	13,334		0		0		0
2003							
2004	2,534		0	8,334	329	8,334	329
2005	50,189	2,605	5	17,500	35	14,895	30
2006	425,928	2	0		0	2-	0
2007							
2008	109,382		0	6,334	6	6,334	6
2009	57,341	5,329	9		0	5,329-	9-
2010	10,011		0		0		0
2011							
2012							
2013							

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PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015	2,270		0		0		0
2016							
2017	14,689		0		0		0
2018							
2019							
TOTAL	1,082,598	172,032	16	93,484	9	78,548-	7-
THREE-YEAR MOVING AVERAGES							
71-73	14,204	104	1	1,725	12	1,621	11
72-74	15,228	329	2	2,624	17	2,294	15
73-75	24,609	1,255	5	3,403	14	2,148	9
74-76	19,428	1,242	6	5,071	26	3,829	20
75-77	20,774	1,002	5	4,657	22	3,655	18
76-78	11,667	1,975	17	4,021	34	2,046	18
77-79	6,779	1,944	29	872	13	1,072-	16-
78-80	5,943	2,374	40	473	8	1,901-	32-
79-81	5,300	475	9	656	12	182	3
80-82	3,981	475	12	841	21	366	9
81-83	1,545		0	737	48	737	48
82-84	2,238		0	378	17	378	17
83-85	2,742		0	1,521	55	1,521	55
84-86	2,931		0	1,521	52	1,521	52
85-87	1,589		0	1,774	112	1,774	112
86-88	614		0	591	96	591	96
87-89	680	925	136	591	87	334-	49-
88-90	11,865	7,840	66	3,487	29	4,353-	37-
89-91	15,688	7,840	50	3,769	24	4,071-	26-
90-92	16,198	6,999	43	3,890	24	3,109-	19-
91-93	10,263	2,476	24	740	7	1,736-	17-
92-94	10,730	3,420	32	120	1	3,299-	31-
93-95	19,303	12,438	64	1,067	6	11,372-	59-
94-96	14,323	10,090	70	1,067	7	9,023-	63-
95-97	11,871	9,967	84	1,067	9	8,900-	75-
96-98	14,403	2,326	16	4,367	30	2,040	14
97-99	17,532	6,000	34	4,862	28	1,138-	6-
98-00	46,269	29,707	64	4,862	11	24,845-	54-
99-01	34,051	28,245	83	495	1	27,750-	81-
00-02	35,064	24,528	70		0	24,528-	70-
01-03	4,445		0		0		0
02-04	5,289		0	2,778	53	2,778	53

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PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	17,574	868	5	8,611	49	7,743	44
04-06	159,551	869	1	8,611	5	7,742	5
05-07	158,706	869	1	5,833	4	4,964	3
06-08	178,437	1	0	2,111	1	2,111	1
07-09	55,575	1,776	3	2,111	4	335	1
08-10	58,911	1,776	3	2,111	4	335	1
09-11	22,451	1,776	8		0	1,776-	8-
10-12	3,337		0		0		0
11-13							
12-14							
13-15	757		0		0		0
14-16	757		0		0		0
15-17	5,653		0		0		0
16-18	4,896		0		0		0
17-19	4,896		0		0		0
FIVE-YEAR AVERAGE							
15-19	3,392		0		0		0

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PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1973	657		0		0		0
1974	26	74	286		0	74-	286-
1975	460	537	117		0	537-	117-
1976							
1977							
1978							
1979	959	139	15		0	139-	15-
1980	644		0		0		0
1981							
1982							
1983							
1984							
1985							
1986	7,697		0		0		0
1987							
1988							
1989							
1990	1,729		0		0		0
1991							
1992							
1993	783		0		0		0
1994	92,678	740	1		0	740-	1-
1995							
1996							
1997							
1998	316,522	12,168	4		0	12,168-	4-
1999							
2000		757				757-	
2001							
2002	18,248	10,277	56		0	10,277-	56-
2003							
2004							
2005	6,444		0		0		0
2006		7,265				7,265-	
2007							
2008	211,799		0		0		0
2009							
2010							
2011							
2012	704	19,333			0	19,333-	
2013	902	81,518			0	81,518-	
2014	21,224	19,210-	91-		0	19,210	91
2015	3,155	14,393	456		0	14,393-	456-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2016	47,716	64,446	135		0	64,446-	135-
2017		19,400				19,400-	
2018		51,356				51,356-	
2019		195,148				195,148-	
TOTAL	732,347	458,343	63		0	458,343-	63-
THREE-YEAR MOVING AVERAGES							
73-75	381	204	53		0	204-	53-
74-76	162	204	126		0	204-	126-
75-77	153	179	117		0	179-	117-
76-78							
77-79	320	46	15		0	46-	15-
78-80	534	46	9		0	46-	9-
79-81	534	46	9		0	46-	9-
80-82	215		0		0		0
81-83							
82-84							
83-85							
84-86	2,566		0		0		0
85-87	2,566		0		0		0
86-88	2,566		0		0		0
87-89							
88-90	576		0		0		0
89-91	576		0		0		0
90-92	576		0		0		0
91-93	261		0		0		0
92-94	31,154	247	1		0	247-	1-
93-95	31,154	247	1		0	247-	1-
94-96	30,893	247	1		0	247-	1-
95-97							
96-98	105,507	4,056	4		0	4,056-	4-
97-99	105,507	4,056	4		0	4,056-	4-
98-00	105,507	4,308	4		0	4,308-	4-
99-01		252				252-	
00-02	6,083	3,678	60		0	3,678-	60-
01-03	6,083	3,426	56		0	3,426-	56-
02-04	6,083	3,426	56		0	3,426-	56-
03-05	2,148		0		0		0
04-06	2,148	2,422	113		0	2,422-	113-
05-07	2,148	2,422	113		0	2,422-	113-
06-08	70,600	2,422	3		0	2,422-	3-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
07-09	70,600		0		0		0
08-10	70,600		0		0		0
09-11							
10-12	235	6,444			0	6,444-	
11-13	535	33,617			0	33,617-	
12-14	7,610	27,214	358		0	27,214-	358-
13-15	8,427	25,567	303		0	25,567-	303-
14-16	24,032	19,876	83		0	19,876-	83-
15-17	16,957	32,746	193		0	32,746-	193-
16-18	15,905	45,067	283		0	45,067-	283-
17-19		88,635				88,635-	
FIVE-YEAR AVERAGE							
15-19	10,174	68,949	678		0	68,949-	678-

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PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1975	13,186		0		0		0
1976							
1977							
1978		28				28-	
1979	8,584	52,765	615		0	52,765-	615-
1980	137,619	6,136	4	17,558	13	11,422	8
1981							
1982	90,770		0	12,500	14	12,500	14
1983				34		34	
1984				66		66	
1985							
1986							
1987		6,300				6,300-	
1988							
1989				4,187		4,187	
1990	5,036		0	18,195	361	18,195	361
1991							
1992	27,120	2,285	8		0	2,285-	8-
1993	359,301	10,000	3		0	10,000-	3-
1994	1,062	1,173	110		0	1,173-	110-
1995	530	6,751			0	6,751-	
1996		64,701				64,701-	
1997	12,771	7,316	57		0	7,316-	57-
1998	22,095		0		0		0
1999	24,298		0		0		0
2000							
2001							
2002	668		0		0		0
2003	2,356		0	795	34	795	34
2004		279				279-	
2005	270,958	5,938	2		0	5,938-	2-
2006	101,911	22,599	22		0	22,599-	22-
2007	426,029	4,091	1		0	4,091-	1-
2008	2,547	97,866			0	97,866-	
2009	7,863	100,603			0	100,603-	
2010		7,014				7,014-	
2011	9,387	2,198-	23-		0	2,198	23
2012	36,824	17,402	47		0	17,402-	47-
2013	8,329	19,924	239		0	19,924-	239-
2014	46,575	23,446	50		0	23,446-	50-
2015	5,833	267,539			0	267,539-	
2016	165,339	110,487	67		0	110,487-	67-
2017	124,920	1,496	1		0	1,496-	1-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018		57,197				57,197-	
2019		536,256				536,256-	
TOTAL	1,911,909	1,427,395	75	53,335	3	1,374,060-	72-
THREE-YEAR MOVING AVERAGES							
75-77	4,395		0		0		0
76-78		9				9-	
77-79	2,861	17,598	615		0	17,598-	615-
78-80	48,734	19,643	40	5,852	12	13,790-	28-
79-81	48,734	19,634	40	5,852	12	13,781-	28-
80-82	76,129	2,045	3	10,019	13	7,974	10
81-83	30,257		0	4,178	14	4,178	14
82-84	30,257		0	4,200	14	4,200	14
83-85				33		33	
84-86				22		22	
85-87		2,100				2,100-	
86-88		2,100				2,100-	
87-89		2,100		1,396		704-	
88-90	1,679		0	7,461	444	7,461	444
89-91	1,679		0	7,461	444	7,461	444
90-92	10,718	762	7	6,065	57	5,303	49
91-93	128,807	4,095	3		0	4,095-	3-
92-94	129,161	4,486	3		0	4,486-	3-
93-95	120,298	5,975	5		0	5,975-	5-
94-96	531	24,208			0	24,208-	
95-97	4,434	26,256	592		0	26,256-	592-
96-98	11,622	24,006	207		0	24,006-	207-
97-99	19,721	2,439	12		0	2,439-	12-
98-00	15,464		0		0		0
99-01	8,099		0		0		0
00-02	223		0		0		0
01-03	1,008		0	265	26	265	26
02-04	1,008	93	9	265	26	172	17
03-05	91,105	2,072	2	265	0	1,807-	2-
04-06	124,290	9,605	8		0	9,605-	8-
05-07	266,299	10,876	4		0	10,876-	4-
06-08	176,829	41,519	23		0	41,519-	23-
07-09	145,480	67,520	46		0	67,520-	46-
08-10	3,470	68,494			0	68,494-	
09-11	5,750	35,140	611		0	35,140-	611-
10-12	15,404	7,406	48		0	7,406-	48-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	18,180	11,710	64		0	11,710-	64-
12-14	30,576	20,258	66		0	20,258-	66-
13-15	20,246	103,636	512		0	103,636-	512-
14-16	72,582	133,824	184		0	133,824-	184-
15-17	98,697	126,507	128		0	126,507-	128-
16-18	96,753	56,393	58		0	56,393-	58-
17-19	41,640	198,317	476		0	198,317-	476-
FIVE-YEAR AVERAGE							
15-19	59,218	194,595	329		0	194,595-	329-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1975	844		0		0		0
1976							
1977							
1978							
1979	13,890	8,754	63		0	8,754-	63-
1980	238,778	16,125	7	83,578	35	67,453	28
1981	3,557	68	2		0	68-	2-
1982	10,366		0		0		0
1983							
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991	24,000		0		0		0
1992	50,764	48,000	95		0	48,000-	95-
1993	370,484		0	136,072	37	136,072	37
1994	10,430	22,216	213		0	22,216-	213-
1995	3,475	2,155	62		0	2,155-	62-
1996							
1997	5,189	3,346	64		0	3,346-	64-
1998	641	125	20		0	125-	20-
1999	307,539	399	0		0	399-	0
2000	231,177	250,024	108	10,760	5	239,264-	103-
2001	404,128	4,146-	1-		0	4,146	1
2002							
2003	5,818,044		0		0		0
2004		3,337-				3,337	
2005	3,648	700,000			0	700,000-	
2006	1,116,327	149,189	13		0	149,189-	13-
2007	1,592,835	2,523	0		0	2,523-	0
2008	27,457	4,943	18		0	4,943-	18-
2009	362,125	1,248	0		0	1,248-	0
2010	58,912		0		0		0
2011	1,655,993	251,165	15	19,672	1	231,493-	14-
2012	36,078	39,255	109		0	39,255-	109-
2013	141,632	35,732	25		0	35,732-	25-
2014	593,542	375,314	63		0	375,314-	63-
2015	1,133,819	108,014	10		0	108,014-	10-
2016	636,614	1,528,643	240		0	1,528,643-	240-
2017	2,074,042	1,146,683	55		0	1,146,683-	55-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018		33,120				33,120-	
2019		152,928				152,928-	
TOTAL	16,926,329	4,872,487	29	250,081	1	4,622,405-	27-
THREE-YEAR MOVING AVERAGES							
75-77	281		0		0		0
76-78							
77-79	4,630	2,918	63		0	2,918-	63-
78-80	84,223	8,293	10	27,859	33	19,566	23
79-81	85,408	8,316	10	27,859	33	19,544	23
80-82	84,234	5,398	6	27,859	33	22,462	27
81-83	4,641	23	0		0	23-	0
82-84	3,455		0		0		0
83-85							
84-86							
85-87							
86-88							
87-89							
88-90							
89-91	8,000		0		0		0
90-92	24,921	16,000	64		0	16,000-	64-
91-93	148,416	16,000	11	45,357	31	29,357	20
92-94	143,893	23,405	16	45,357	32	21,952	15
93-95	128,130	8,124	6	45,357	35	37,234	29
94-96	4,635	8,124	175		0	8,124-	175-
95-97	2,888	1,834	63		0	1,834-	63-
96-98	1,943	1,157	60		0	1,157-	60-
97-99	104,456	1,290	1		0	1,290-	1-
98-00	179,786	83,516	46	3,587	2	79,930-	44-
99-01	314,281	82,092	26	3,587	1	78,506-	25-
00-02	211,768	81,959	39	3,587	2	78,373-	37-
01-03	2,074,057	1,382-	0		0	1,382	0
02-04	1,939,348	1,112-	0		0	1,112	0
03-05	1,940,564	232,221	12		0	232,221-	12-
04-06	373,325	281,951	76		0	281,951-	76-
05-07	904,270	283,904	31		0	283,904-	31-
06-08	912,206	52,218	6		0	52,218-	6-
07-09	660,806	2,904	0		0	2,904-	0
08-10	149,498	2,064	1		0	2,064-	1-
09-11	692,343	84,138	12	6,557	1	77,580-	11-
10-12	583,661	96,807	17	6,557	1	90,250-	15-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13	611,234	108,718	18	6,557	1	102,160-	17-
12-14	257,084	150,101	58		0	150,101-	58-
13-15	622,998	173,020	28		0	173,020-	28-
14-16	787,992	670,657	85		0	670,657-	85-
15-17	1,281,491	927,780	72		0	927,780-	72-
16-18	903,552	902,815	100		0	902,815-	100-
17-19	691,347	444,244	64		0	444,244-	64-
FIVE-YEAR AVERAGE							
15-19	768,895	593,878	77		0	593,878-	77-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1976		9,020				9,020-	
1977							
1978							
1979	9,072	12	0	48,083	530	48,072	530
1980	64,623	13,174	20	9,980	15	3,194-	5-
1981							
1982							
1983		193,552		11,118		182,434-	
1984							
1985		456				456-	
1986							
1987		17,382				17,382-	
1988							
1989							
1990							
1991	23,040		0	4,350	19	4,350	19
1992	96,810	5,553	6		0	5,553-	6-
1993	471		0		0		0
1994	346,303	10,895	3		0	10,895-	3-
1995							
1996	103,202	11,398	11		0	11,398-	11-
1997	1,771	12,437	702		0	12,437-	702-
1998	1,820,239		0		0		0
1999	96,359	96,862-	101-		0	96,862	101
2000	62,050	40,000	64	197,582	318	157,582	254
2001		237				237-	
2002	195,150	83,442	43		0	83,442-	43-
2003	11,206,524		0		0		0
2004	15,954	28,777	180		0	28,777-	180-
2005	134,778	12,025	9		0	12,025-	9-
2006	221,813	3,116	1		0	3,116-	1-
2007	22,137	2,398	11		0	2,398-	11-
2008	198,617	64	0	52	0	12-	0
2009	68,073	148,221	218		0	148,221-	218-
2010	517,658	180,168	35		0	180,168-	35-
2011	511,119	53,113	10		0	53,113-	10-
2012	13,910,800	2,901,576	21		0	2,901,576-	21-
2013	638,128	536,897	84		0	536,897-	84-
2014	2,510,274	458,371	18		0	458,371-	18-
2015	2,129,277	1,299,360	61		0	1,299,360-	61-
2016	4,914,210	475,455	10	2,000,000	41	1,524,545	31
2017	3,474,356	714,836	21	265,277	8	449,558-	13-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018	181,603	104,014	57		0	104,014-	57-
2019	348,434	972,001	279		0	972,001-	279-
TOTAL	43,822,847	8,191,089	19	2,536,444	6	5,654,645-	13-
THREE-YEAR MOVING AVERAGES							
76-78		3,007				3,007-	
77-79	3,024	4	0	16,028	530	16,024	530
78-80	24,565	4,395	18	19,354	79	14,959	61
79-81	24,565	4,395	18	19,354	79	14,959	61
80-82	21,541	4,391	20	3,327	15	1,065-	5-
81-83		64,517		3,706		60,811-	
82-84		64,517		3,706		60,811-	
83-85		64,669		3,706		60,963-	
84-86		152				152-	
85-87		5,946				5,946-	
86-88		5,794				5,794-	
87-89		5,794				5,794-	
88-90							
89-91	7,680		0	1,450	19	1,450	19
90-92	39,950	1,851	5	1,450	4	401-	1-
91-93	40,107	1,851	5	1,450	4	401-	1-
92-94	147,861	5,483	4		0	5,483-	4-
93-95	115,591	3,632	3		0	3,632-	3-
94-96	149,835	7,431	5		0	7,431-	5-
95-97	34,991	7,945	23		0	7,945-	23-
96-98	641,737	7,945	1		0	7,945-	1-
97-99	639,456	28,142-	4-		0	28,142	4
98-00	659,549	18,954-	3-	65,861	10	84,815	13
99-01	52,803	18,875-	36-	65,861	125	84,736	160
00-02	85,733	41,226	48	65,861	77	24,634	29
01-03	3,800,558	27,893	1		0	27,893-	1-
02-04	3,805,876	37,406	1		0	37,406-	1-
03-05	3,785,752	13,601	0		0	13,601-	0
04-06	124,182	14,639	12		0	14,639-	12-
05-07	126,243	5,846	5		0	5,846-	5-
06-08	147,522	1,859	1	18	0	1,842-	1-
07-09	96,276	50,228	52	18	0	50,210-	52-
08-10	261,449	109,485	42	18	0	109,467-	42-
09-11	365,617	127,167	35		0	127,167-	35-
10-12	4,979,859	1,044,953	21		0	1,044,953-	21-
11-13	5,020,016	1,163,862	23		0	1,163,862-	23-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14	5,686,401	1,298,948	23		0	1,298,948-	23-
13-15	1,759,226	764,876	43		0	764,876-	43-
14-16	3,184,587	744,395	23	666,667	21	77,729-	2-
15-17	3,505,948	829,884	24	755,092	22	74,791-	2-
16-18	2,856,723	431,435	15	755,092	26	323,657	11
17-19	1,334,798	596,950	45	88,426	7	508,524-	38-
FIVE-YEAR AVERAGE							
15-19	2,209,576	713,133	32	453,055	21	260,078-	12-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1973		63		785		722	
1974							
1975							
1976							
1977							
1978	7,353	1,079	15	6,167	84	5,088	69
1979	19,828	2,689	14	7,582	38	4,893	25
1980	284,347	13,185	5	74,472	26	61,286	22
1981							
1982							
1983				33		33	
1984							
1985							
1986	20,131		0	1,773	9	1,773	9
1987							
1988	10,483		0	5,611	54	5,611	54
1989	2,463		0		0		0
1990							
1991							
1992	34,585	19,578	57		0	19,578-	57-
1993							
1994	3,356	1,438	43		0	1,438-	43-
1995							
1996		500				500-	
1997	43,539	3,546	8		0	3,546-	8-
1998	54,976		0		0		0
1999	102,319		0		0		0
2000							
2001							
2002							
2003	142,780		0		0		0
2004	293,960	17,179	6		0	17,179-	6-
2005							
2006							
2007	271,719		0		0		0
2008	86,817	24,724	28	23,800	27	924-	1-
2009		44				44-	
2010	66,915	5,308	8		0	5,308-	8-
2011	2,156	2,154	100		0	2,154-	100-
2012	9,634	412	4		0	412-	4-
2013	1	2,880			0	2,880-	
2014	385,946	491	0		0	491-	0
2015	85,378	243,853	286		0	243,853-	286-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2016	494,159	259,662	53		0	259,662-	53-
2017	241,911	196,492	81		0	196,492-	81-
2018		8,382				8,382-	
2019	481,444	19,996	4		0	19,996-	4-
TOTAL	3,146,200	823,656	26	120,223	4	703,434-	22-
THREE-YEAR MOVING AVERAGES							
73-75		21		262		241	
74-76							
75-77							
76-78	2,451	360	15	2,056	84	1,696	69
77-79	9,060	1,256	14	4,583	51	3,327	37
78-80	103,843	5,651	5	29,407	28	23,756	23
79-81	101,392	5,291	5	27,351	27	22,060	22
80-82	94,782	4,395	5	24,824	26	20,429	22
81-83				11		11	
82-84				11		11	
83-85				11		11	
84-86	6,710		0	591	9	591	9
85-87	6,710		0	591	9	591	9
86-88	10,205		0	2,461	24	2,461	24
87-89	4,315		0	1,870	43	1,870	43
88-90	4,315		0	1,870	43	1,870	43
89-91	821		0		0		0
90-92	11,528	6,526	57		0	6,526-	57-
91-93	11,528	6,526	57		0	6,526-	57-
92-94	12,647	7,005	55		0	7,005-	55-
93-95	1,119	479	43		0	479-	43-
94-96	1,119	646	58		0	646-	58-
95-97	14,513	1,349	9		0	1,349-	9-
96-98	32,838	1,349	4		0	1,349-	4-
97-99	66,945	1,182	2		0	1,182-	2-
98-00	52,432		0		0		0
99-01	34,106		0		0		0
00-02							
01-03	47,593		0		0		0
02-04	145,580	5,726	4		0	5,726-	4-
03-05	145,580	5,726	4		0	5,726-	4-
04-06	97,987	5,726	6		0	5,726-	6-
05-07	90,573		0		0		0
06-08	119,512	8,241	7	7,933	7	308-	0

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	119,512	8,256	7	7,933	7	323-	0
08-10	51,244	10,025	20	7,933	15	2,092-	4-
09-11	23,024	2,502	11		0	2,502-	11-
10-12	26,235	2,625	10		0	2,625-	10-
11-13	3,930	1,815	46		0	1,815-	46-
12-14	131,860	1,261	1		0	1,261-	1-
13-15	157,109	82,408	52		0	82,408-	52-
14-16	321,828	168,002	52		0	168,002-	52-
15-17	273,816	233,336	85		0	233,336-	85-
16-18	245,357	154,846	63		0	154,846-	63-
17-19	241,118	74,957	31		0	74,957-	31-
FIVE-YEAR AVERAGE							
15-19	260,578	145,677	56		0	145,677-	56-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	18		0		0		0
1979	487		0		0		0
1980	14,663		0	13,781	94	13,781	94
1981	7,800		0	1,864	24	1,864	24
1982	2,300		0	64	3	64	3
1983							
1984	789		0	10	1	10	1
1985	35,627	11,464	32	1,807	5	9,657-	27-
1986							
1987				1,650		1,650	
1988	496		0		0		0
1989	335	3,491			0	3,491-	
1990		840				840-	
1991							
1992	35,832	16,554	46	10,850	30	5,704-	16-
1993	169	396	234		0	396-	234-
1994							
1995							
1996							
1997							
1998	16,574	8,379	51	5,461	33	2,917-	18-
1999	70,607		0		0		0
2000	9,639		0		0		0
2001							
2002							
2003	104,182		0	6,050	6	6,050	6
2004		2,246				2,246-	
2005	8,397		0		0		0
2006		98				98-	
2007							
2008							
2009							
2010	132,181	3,071	2		0	3,071-	2-
2011	24,234	39,027	161		0	39,027-	161-
2012	1,662	38,591			0	38,591-	
2013	29,900	256,140	857		0	256,140-	857-
2014	71,215	1,036	1		0	1,036-	1-
2015	10,655	1,407	13		0	1,407-	13-
2016		3,735				3,735-	
2017	1,562	203,281			0	203,281-	

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018							
2019		113,059				113,059-	
TOTAL	579,327	702,814	121	41,539	7	661,275-	114-
THREE-YEAR MOVING AVERAGES							
78-80	5,056		0	4,594	91	4,594	91
79-81	7,650		0	5,215	68	5,215	68
80-82	8,254		0	5,236	63	5,236	63
81-83	3,367		0	643	19	643	19
82-84	1,030		0	25	2	25	2
83-85	12,139	3,821	31	606	5	3,215-	26-
84-86	12,139	3,821	31	606	5	3,215-	26-
85-87	11,876	3,821	32	1,152	10	2,669-	22-
86-88	165		0	550	332	550	332
87-89	277	1,164	420	550	198	614-	221-
88-90	277	1,443	521		0	1,443-	521-
89-91	112	1,443			0	1,443-	
90-92	11,944	5,798	49	3,617	30	2,181-	18-
91-93	12,000	5,650	47	3,617	30	2,033-	17-
92-94	12,000	5,650	47	3,617	30	2,033-	17-
93-95	56	132	234		0	132-	234-
94-96							
95-97							
96-98	5,525	2,793	51	1,820	33	972-	18-
97-99	29,060	2,793	10	1,820	6	972-	3-
98-00	32,274	2,793	9	1,820	6	972-	3-
99-01	26,749		0		0		0
00-02	3,213		0		0		0
01-03	34,727		0	2,017	6	2,017	6
02-04	34,727	749	2	2,017	6	1,268	4
03-05	37,526	749	2	2,017	5	1,268	3
04-06	2,799	781	28		0	781-	28-
05-07	2,799	33	1		0	33-	1-
06-08		33				33-	
07-09							
08-10	44,060	1,024	2		0	1,024-	2-
09-11	52,138	14,033	27		0	14,033-	27-
10-12	52,692	26,896	51		0	26,896-	51-
11-13	18,599	111,253	598		0	111,253-	598-
12-14	34,259	98,589	288		0	98,589-	288-
13-15	37,257	86,194	231		0	86,194-	231-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	27,290	2,059	8		0	2,059-	8-
15-17	4,072	69,474			0	69,474-	
16-18	521	69,005			0	69,005-	
17-19	521	105,447			0	105,447-	
FIVE-YEAR AVERAGE							
15-19	2,443	64,296			0	64,296-	

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	2,939	149	5	313	11	165	6
1972	4,908	2	0	19	0	17	0
1973	3,708	156	4	1,553	42	1,397	38
1974	3,708		0		0		0
1975	3,708	4,717	127		0	4,717-	127-
1976	3,707		0		0		0
1977	947		0		0		0
1978	5,287	5,297	100	4,879	92	418-	8-
1979	316		0		0		0
1980	133	915	689		0	915-	689-
1981	26,537	3,708	14	1,214	5	2,495-	9-
1982	6,157	347	6		0	347-	6-
1983	1,442		0		0		0
1984							
1985	11,998		0		0		0
1986							
1987							
1988							
1989	922	1,857	201		0	1,857-	201-
1990	901		0		0		0
1991	3,264		0	100	3	100	3
1992	1,316		0		0		0
1993	3,308		0		0		0
1994	8,155	762	9		0	762-	9-
1995	825		0		0		0
1996	4,455	1,977	44		0	1,977-	44-
1997	10,265	2,000	19		0	2,000-	19-
1998	33,148		0		0		0
1999	649	1,917	295		0	1,917-	295-
2000	1,170	158	14	293	25	135	12
2001							
2002	3,573	339	9		0	339-	9-
2003	6,539		0		0		0
2004	7,640		0		0		0
2005	6,258		0		0		0
2006	104,050	24,634	24		0	24,634-	24-
2007	105,723	9,662	9	7,065	7	2,598-	2-
2008	1,916	854	45		0	854-	45-
2009	10,402	244	2		0	244-	2-
2010	232		0		0		0
2011	19,067	15,700	82		0	15,700-	82-
2012	2,187	10,584	484		0	10,584-	484-
2013	5,502	25,445	462		0	25,445-	462-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015	39,961	42,836-	107-		0	42,836	107
2016		51,892				51,892-	
2017	14,621	89,716	614		0	89,716-	614-
2018	10,694	82,857	775		0	82,857-	775-
2019	456,025	117,966	26		0	117,966-	26-
TOTAL	938,264	411,018	44	15,435	2	395,583-	42-
THREE-YEAR MOVING AVERAGES							
71-73	3,852	102	3	628	16	526	14
72-74	4,108	53	1	524	13	471	11
73-75	3,708	1,624	44	518	14	1,107-	30-
74-76	3,708	1,572	42		0	1,572-	42-
75-77	2,787	1,572	56		0	1,572-	56-
76-78	3,314	1,766	53	1,626	49	139-	4-
77-79	2,183	1,766	81	1,626	74	139-	6-
78-80	1,912	2,071	108	1,626	85	444-	23-
79-81	8,995	1,541	17	405	4	1,137-	13-
80-82	10,942	1,657	15	405	4	1,252-	11-
81-83	11,379	1,352	12	405	4	947-	8-
82-84	2,533	116	5		0	116-	5-
83-85	4,480		0		0		0
84-86	3,999		0		0		0
85-87	3,999		0		0		0
86-88							
87-89	308	619	201		0	619-	201-
88-90	608	619	102		0	619-	102-
89-91	1,696	619	37	33	2	586-	35-
90-92	1,827		0	33	2	33	2
91-93	2,629		0	33	1	33	1
92-94	4,260	254	6		0	254-	6-
93-95	4,096	254	6		0	254-	6-
94-96	4,478	913	20		0	913-	20-
95-97	5,182	1,326	26		0	1,326-	26-
96-98	15,956	1,326	8		0	1,326-	8-
97-99	14,687	1,306	9		0	1,306-	9-
98-00	11,656	692	6	98	1	594-	5-
99-01	606	692	114	98	16	594-	98-
00-02	1,581	166	10	98	6	68-	4-
01-03	3,371	113	3		0	113-	3-
02-04	5,918	113	2		0	113-	2-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
03-05	6,812		0		0		0
04-06	39,316	8,211	21		0	8,211-	21-
05-07	72,010	11,432	16	2,355	3	9,077-	13-
06-08	70,563	11,717	17	2,355	3	9,362-	13-
07-09	39,347	3,587	9	2,355	6	1,232-	3-
08-10	4,183	366	9		0	366-	9-
09-11	9,900	5,315	54		0	5,315-	54-
10-12	7,162	8,761	122		0	8,761-	122-
11-13	8,919	17,243	193		0	17,243-	193-
12-14	2,563	12,010	469		0	12,010-	469-
13-15	15,155	5,797-	38-		0	5,797	38
14-16	13,320	3,019	23		0	3,019-	23-
15-17	18,194	32,924	181		0	32,924-	181-
16-18	8,438	74,822	887		0	74,822-	887-
17-19	160,447	96,846	60		0	96,846-	60-
FIVE-YEAR AVERAGE							
15-19	104,260	59,919	57		0	59,919-	57-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	80,524	25,216	31	58,278	72	33,062	41
1972	242,154	31,085	13	23,175	10	7,910-	3-
1973	48,397	18,582	38	42,637	88	24,055	50
1974	131,809	27,829	21	35,220	27	7,391	6
1975	416,496	55,100	13	156,999	38	101,898	24
1976	99,759	10,206	10	12,626	13	2,420	2
1977	102,240	40,320	39	55,647	54	15,327	15
1978	154,103	52,959	34	20,594	13	32,365-	21-
1979	431,473	36,197	8	23,782	6	12,414-	3-
1980	336,343	29,640	9	31,848	9	2,208	1
1981	214,199	108,814	51	94,016	44	14,798-	7-
1982	190,122	28,874	15	14,567	8	14,307-	8-
1983	93,843	18,147	19	19,635	21	1,488	2
1984	485,133	9,639	2	128,220	26	118,581	24
1985	87,900	2,813	3	96	0	2,717-	3-
1986	594,021		0		0		0
1987	942,588	5,637	1		0	5,637-	1-
1988	48,398	20,976	43	16,981	35	3,996-	8-
1989	156,067	27,313	18	7,742	5	19,572-	13-
1990	553,800	689	0	1,070	0	381	0
1991	1,433,129	381,842	27	330,249	23	51,593-	4-
1992	1,829,968	70,194	4	60,691	3	9,503-	1-
1993	659,733	731,314	111	7,360	1	723,954-	110-
1994	495,813	42,800	9		0	42,800-	9-
1995	283,537	67,648	24		0	67,648-	24-
1996	828,237	67,721	8		0	67,721-	8-
1997	788,319	15,565	2		0	15,565-	2-
1998	1,253,112	35,002	3		0	35,002-	3-
1999	763,670	147,767	19		0	147,767-	19-
2000	1,430,691	369,417	26	4,436	0	364,981-	26-
2001	364,675	307,314	84	1,500	0	305,814-	84-
2002	485,843	145,087	30		0	145,087-	30-
2003	775,979	31,660	4		0	31,660-	4-
2004	1,110,735	131,622	12		0	131,622-	12-
2005	231,516	186,303	80		0	186,303-	80-
2006	1,459,659	104,220	7		0	104,220-	7-
2007	1,816,818	254,915	14	127,421	7	127,494-	7-
2008	1,063,585	82,379	8		0	82,379-	8-
2009	237,226	142,488	60		0	142,488-	60-
2010	1,056,602	48,232	5		0	48,232-	5-
2011	137,021	72,102	53		0	72,102-	53-
2012	270,956	681,841	252		0	681,841-	252-
2013	987,532	90,536	9		0	90,536-	9-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	315,401	212,645	67		0	212,645-	67-
2015	133,308	550,247	413		0	550,247-	413-
2016	565,605	255,640	45		0	255,640-	45-
2017	328,242	281,970	86		0	281,970-	86-
2018	544,461	534,623	98		0	534,623-	98-
2019	206,092	165,104	80		0	165,104-	80-
TOTAL	27,266,834	6,758,234	25	1,274,789	5	5,483,445-	20-
THREE-YEAR MOVING AVERAGES							
71-73	123,692	24,961	20	41,363	33	16,402	13
72-74	140,787	25,832	18	33,677	24	7,845	6
73-75	198,901	33,837	17	78,285	39	44,448	22
74-76	216,021	31,045	14	68,281	32	37,237	17
75-77	206,165	35,209	17	75,090	36	39,882	19
76-78	118,701	34,495	29	29,622	25	4,873-	4-
77-79	229,272	43,158	19	33,341	15	9,817-	4-
78-80	307,306	39,599	13	25,408	8	14,190-	5-
79-81	327,338	58,217	18	49,882	15	8,335-	3-
80-82	246,888	55,776	23	46,810	19	8,966-	4-
81-83	166,055	51,945	31	42,739	26	9,206-	6-
82-84	256,366	18,886	7	54,141	21	35,254	14
83-85	222,292	10,199	5	49,317	22	39,118	18
84-86	389,018	4,150	1	42,772	11	38,622	10
85-87	541,503	2,817	1	32	0	2,785-	1-
86-88	528,335	8,871	2	5,660	1	3,211-	1-
87-89	382,351	17,976	5	8,241	2	9,735-	3-
88-90	252,755	16,326	6	8,597	3	7,729-	3-
89-91	714,332	136,615	19	113,020	16	23,595-	3-
90-92	1,272,299	150,908	12	130,670	10	20,238-	2-
91-93	1,307,610	394,450	30	132,767	10	261,683-	20-
92-94	995,172	281,436	28	22,684	2	258,752-	26-
93-95	479,695	280,587	58	2,453	1	278,134-	58-
94-96	535,862	59,390	11		0	59,390-	11-
95-97	633,364	50,311	8		0	50,311-	8-
96-98	956,556	39,429	4		0	39,429-	4-
97-99	935,034	66,111	7		0	66,111-	7-
98-00	1,149,158	184,062	16	1,479	0	182,583-	16-
99-01	853,012	274,833	32	1,979	0	272,854-	32-
00-02	760,403	273,940	36	1,979	0	271,961-	36-
01-03	542,166	161,354	30	500	0	160,854-	30-
02-04	790,852	102,790	13		0	102,790-	13-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	706,077	116,529	17		0	116,529-	17-
04-06	933,970	140,715	15		0	140,715-	15-
05-07	1,169,331	181,813	16	42,474	4	139,339-	12-
06-08	1,446,687	147,171	10	42,474	3	104,698-	7-
07-09	1,039,210	159,927	15	42,474	4	117,454-	11-
08-10	785,804	91,033	12		0	91,033-	12-
09-11	476,950	87,607	18		0	87,607-	18-
10-12	488,193	267,392	55		0	267,392-	55-
11-13	465,170	281,493	61		0	281,493-	61-
12-14	524,630	328,341	63		0	328,341-	63-
13-15	478,747	284,476	59		0	284,476-	59-
14-16	338,105	339,511	100		0	339,511-	100-
15-17	342,385	362,619	106		0	362,619-	106-
16-18	479,436	357,411	75		0	357,411-	75-
17-19	359,598	327,232	91		0	327,232-	91-
FIVE-YEAR AVERAGE							
15-19	355,541	357,517	101		0	357,517-	101-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	16		0		0		0
1972	12,643	7,455	59	4,638	37	2,816-	22-
1973				24		24	
1974	500	130	26	238	48	108	22
1975	274	1,047	382		0	1,047-	382-
1976	73	2,244		34	46	2,211-	
1977							
1978							
1979	2,856	757	27	50	2	707-	25-
1980							
1981							
1982	9,258	12,429	134		0	12,429-	134-
1983	827		0		0		0
1984							
1985	444,320		0		0		0
1986	444,321		0		0		0
1987	1,389	1,256	90	13	1	1,243-	90-
1988							
1989							
1990							
1991							
1992							
1993	2,429		0		0		0
1994							
1995							
1996							
1997							
1998							
1999	19,870		0		0		0
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014							
2015							
2016	2,741		0		0		0
2017	2,154		0		0		0
2018							
2019							
TOTAL	943,671	25,318	3	4,996	1	20,322-	2-
THREE-YEAR MOVING AVERAGES							
71-73	4,220	2,485	59	1,554	37	931-	22-
72-74	4,381	2,528	58	1,633	37	895-	20-
73-75	258	392	152	87	34	305-	118-
74-76	282	1,140	404	90	32	1,050-	372-
75-77	116	1,097	948	11	10	1,086-	939-
76-78	24	748		11	46	737-	
77-79	952	252	27	17	2	236-	25-
78-80	952	252	27	17	2	236-	25-
79-81	952	252	27	17	2	236-	25-
80-82	3,086	4,143	134		0	4,143-	134-
81-83	3,362	4,143	123		0	4,143-	123-
82-84	3,362	4,143	123		0	4,143-	123-
83-85	148,382		0		0		0
84-86	296,214		0		0		0
85-87	296,677	419	0	4	0	414-	0
86-88	148,570	419	0	4	0	414-	0
87-89	463	419	90	4	1	414-	90-
88-90							
89-91							
90-92							
91-93	810		0		0		0
92-94	810		0		0		0
93-95	810		0		0		0
94-96							
95-97							
96-98							
97-99	6,623		0		0		0
98-00	6,623		0		0		0
99-01	6,623		0		0		0
00-02							
01-03							
02-04							

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16	914	0		0		0	
15-17	1,632	0		0		0	
16-18	1,632	0		0		0	
17-19	718	0		0		0	
FIVE-YEAR AVERAGE							
15-19	979	0		0		0	

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PORTLAND GENERAL ELECTRIC

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	84,575	28,668	34	13,982	17	14,685-	17-
1972	60,258	55,567	92	20,701	34	34,866-	58-
1973	171,756	63,033	37	16,741	10	46,292-	27-
1974	96,750	97,925	101	29,532	31	68,393-	71-
1975	74,772	73,757	99	21,529	29	52,228-	70-
1976	180,334	45,709	25	13,355	7	32,355-	18-
1977	168,961	33,828	20	19,568	12	14,261-	8-
1978	128,254	44,621	35	15,758	12	28,863-	23-
1979	38,442	49,991	130	8,573	22	41,417-	108-
1980	5,011	3,435	69	3,852	77	417	8
1981	168,216	142,309	85	103,732	62	38,577-	23-
1982	335,046	140,196	42	19,501	6	120,696-	36-
1983	124,793	196,130	157	2,084	2	194,046-	155-
1984	351,662	236,272	67	16,286	5	219,987-	63-
1985	240,503	207,024	86	33,100	14	173,924-	72-
1986	33,051	324,788	983	27,985	85	296,803-	898-
1987	250,300	328,861	131	3,375	1	325,486-	130-
1988	62,399	309,802	496	17,453	28	292,350-	469-
1989	57,741	80,826	140	6,399	11	74,427-	129-
1990	191,752	149,102	78		0	149,102-	78-
1991	155,396	99,081	64		0	99,081-	64-
1992	253,454	290,670	115		0	290,670-	115-
1993	165,333	90,557	55		0	90,557-	55-
1994	126,794	116,613	92	30,880	24	85,733-	68-
1995	189,711	255,281	135		0	255,281-	135-
1996	423,482	703,751	166	62,429	15	641,322-	151-
1997	82,935	163,958	198	16,219	20	147,739-	178-
1998	154,400	130,928	85		0	130,928-	85-
1999	171,415	459,070	268		0	459,070-	268-
2000	65,634	84,465	129	7,611	12	76,855-	117-
2001		18,591				18,591-	
2002							
2003		27,317				27,317-	
2004							
2005							
2006							
2007		7,956				7,956-	
2008							
2009	631,444		0		0		0
2010	8,205	239,733			0	239,733-	
2011	651,743		0		0		0
2012	28,831	58,695	204		0	58,695-	204-
2013	17,925	76,845	429		0	76,845-	429-

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PORTLAND GENERAL ELECTRIC

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	127,072	11,254	9		0	11,254-	9-
2015		5,412				5,412-	
2016	95,969	1-	0		0	1	0
2017	46,457		0		0		0
2018							
2019		13,279				13,279-	
TOTAL	6,220,776	5,465,298	88	510,644	8	4,954,655-	80-
THREE-YEAR MOVING AVERAGES							
71-73	105,530	49,089	47	17,142	16	31,947-	30-
72-74	109,588	72,175	66	22,325	20	49,850-	45-
73-75	114,426	78,238	68	22,601	20	55,638-	49-
74-76	117,285	72,464	62	21,472	18	50,992-	43-
75-77	141,356	51,098	36	18,150	13	32,948-	23-
76-78	159,183	41,386	26	16,227	10	25,159-	16-
77-79	111,886	42,814	38	14,633	13	28,180-	25-
78-80	57,236	32,682	57	9,395	16	23,288-	41-
79-81	70,556	65,245	92	38,719	55	26,526-	38-
80-82	169,424	95,313	56	42,362	25	52,952-	31-
81-83	209,352	159,545	76	41,772	20	117,773-	56-
82-84	270,500	190,866	71	12,623	5	178,243-	66-
83-85	238,986	213,142	89	17,157	7	195,985-	82-
84-86	208,405	256,028	123	25,790	12	230,238-	110-
85-87	174,618	286,891	164	21,487	12	265,404-	152-
86-88	115,250	321,150	279	16,271	14	304,880-	265-
87-89	123,480	239,830	194	9,075	7	230,754-	187-
88-90	103,964	179,910	173	7,950	8	171,960-	165-
89-91	134,963	109,669	81	2,133	2	107,537-	80-
90-92	200,201	179,617	90		0	179,617-	90-
91-93	191,394	160,102	84		0	160,102-	84-
92-94	181,860	165,946	91	10,293	6	155,653-	86-
93-95	160,613	154,150	96	10,293	6	143,857-	90-
94-96	246,662	358,548	145	31,103	13	327,445-	133-
95-97	232,043	374,330	161	26,216	11	348,114-	150-
96-98	220,272	332,879	151	26,216	12	306,663-	139-
97-99	136,250	251,318	184	5,406	4	245,912-	180-
98-00	130,483	224,821	172	2,537	2	222,284-	170-
99-01	79,017	187,375	237	2,537	3	184,838-	234-
00-02	21,878	34,352	157	2,537	12	31,815-	145-
01-03		15,303				15,303-	
02-04		9,106				9,106-	

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05		9,106				9,106-	
04-06							
05-07		2,652				2,652-	
06-08		2,652				2,652-	
07-09	210,481	2,652	1		0	2,652-	1-
08-10	213,216	79,911	37		0	79,911-	37-
09-11	430,464	79,911	19		0	79,911-	19-
10-12	229,593	99,476	43		0	99,476-	43-
11-13	232,833	45,180	19		0	45,180-	19-
12-14	57,943	48,932	84		0	48,932-	84-
13-15	48,332	31,170	64		0	31,170-	64-
14-16	74,347	5,555	7		0	5,555-	7-
15-17	47,475	1,804	4		0	1,804-	4-
16-18	47,475		0		0		0
17-19	15,486	4,426	29		0	4,426-	29-
FIVE-YEAR AVERAGE							
15-19	28,485	3,738	13		0	3,738-	13-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	94,602	36,814	39	48,776	52	11,962	13
1972	112,431	71,369	63	80,351	71	8,981	8
1973	454,534	92,958	20	113,261	25	20,303	4
1974	221,903	111,589	50	84,648	38	26,941-	12-
1975	135,013	67,304	50	109,614	81	42,309	31
1976	85,868	55,378	64	38,230	45	17,148-	20-
1977	5,526	28,849	522	34,509	624	5,660	102
1978	87,249	45,818	53	27,837	32	17,981-	21-
1979	87,250	42,760	49	40,533	46	2,227-	3-
1980	13,509	101,470	751	80,488	596	20,982-	155-
1981	221,615	80,004	36	113,899	51	33,895	15
1982	482,731	128,189	27	75,589	16	52,600-	11-
1983	99,642	162,695	163	2,272	2	160,423-	161-
1984	212,046	73,199	35	6,653	3	66,546-	31-
1985	932,156	44,174	5	16,046	2	28,128-	3-
1986	461,120	14,249	3	88	0	14,161-	3-
1987	5,288	9,440	179	97	2	9,343-	177-
1988	21,693	107,721	497	6,068	28	101,653-	469-
1989	35,411	1,390	4	110	0	1,280-	4-
1990	28,549	22,199	78		0	22,199-	78-
1991	121,509	77,474	64		0	77,474-	64-
1992	62,130	60,713	98		0	60,713-	98-
1993	89,263	48,893	55		0	48,893-	55-
1994	38,005	34,953	92	9,256	24	25,697-	68-
1995	65,658	88,365	135		0	88,365-	135-
1996	80,785	126,056	156	11,898	15	114,158-	141-
1997	57,398	113,514	198	11,229	20	102,285-	178-
1998	61,996	53,477	86		0	53,477-	86-
1999	14,573	18,202	125		0	18,202-	125-
2000	56,959	56,283	99	11,675	20	44,608-	78-
2001		37,517				37,517-	
2002							
2003		27,317				27,317-	
2004							
2005							
2006							
2007							
2008							
2009	1,387,374		0		0		0
2010		254,446				254,446-	
2011							
2012							
2013		27,609-			0	27,609	

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	1,702,377		0		0		0
2015		73,057				73,057-	
2016		12-				12	
2017		28,831				28,831-	
2018		5,539				5,539-	
2019		11,530				11,530-	
TOTAL	7,536,162	2,386,118	32	923,127	12	1,462,991-	19-
THREE-YEAR MOVING AVERAGES							
71-73	220,522	67,047	30	80,796	37	13,749	6
72-74	262,956	91,972	35	92,753	35	781	0
73-75	270,483	90,617	34	102,507	38	11,890	4
74-76	147,595	78,090	53	77,497	53	593-	0
75-77	75,469	50,511	67	60,784	81	10,274	14
76-78	59,548	43,349	73	33,525	56	9,823-	16-
77-79	60,008	39,143	65	34,293	57	4,850-	8-
78-80	62,669	63,349	101	49,619	79	13,730-	22-
79-81	107,458	74,745	70	78,307	73	3,562	3
80-82	239,285	103,221	43	89,992	38	13,229-	6-
81-83	267,996	123,629	46	63,920	24	59,709-	22-
82-84	264,806	121,361	46	28,171	11	93,190-	35-
83-85	414,615	93,356	23	8,324	2	85,032-	21-
84-86	535,107	43,874	8	7,596	1	36,278-	7-
85-87	466,188	22,621	5	5,410	1	17,211-	4-
86-88	162,700	43,803	27	2,085	1	41,719-	26-
87-89	20,797	39,517	190	2,092	10	37,425-	180-
88-90	28,551	43,770	153	2,060	7	41,711-	146-
89-91	61,823	33,688	54	37	0	33,651-	54-
90-92	70,729	53,462	76		0	53,462-	76-
91-93	90,967	62,360	69		0	62,360-	69-
92-94	63,133	48,187	76	3,085	5	45,101-	71-
93-95	64,309	57,404	89	3,085	5	54,318-	84-
94-96	61,483	83,125	135	7,051	11	76,073-	124-
95-97	67,947	109,312	161	7,709	11	101,603-	150-
96-98	66,726	97,682	146	7,709	12	89,973-	135-
97-99	44,656	61,731	138	3,743	8	57,988-	130-
98-00	44,509	42,654	96	3,892	9	38,762-	87-
99-01	23,844	37,334	157	3,892	16	33,442-	140-
00-02	18,986	31,267	165	3,892	20	27,375-	144-
01-03		21,611				21,611-	
02-04		9,106				9,106-	

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05		9,106				9,106-	
04-06							
05-07							
06-08							
07-09	462,458		0		0		0
08-10	462,458	84,815	18		0	84,815-	18-
09-11	462,458	84,815	18		0	84,815-	18-
10-12		84,815				84,815-	
11-13		9,203-				9,203	
12-14	567,459	9,203-	2-		0	9,203	2
13-15	567,459	15,149	3		0	15,149-	3-
14-16	567,459	24,349	4		0	24,349-	4-
15-17		33,959				33,959-	
16-18		11,453				11,453-	
17-19		15,300				15,300-	
FIVE-YEAR AVERAGE							
15-19		23,789				23,789-	

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	7,507	3,896	52	2,464	33	1,431-	19-
1972	117,120	3,626	3	115,061	98	111,435	95
1973	26,084	1,385	5	14,408	55	13,023	50
1974	21,363	3,417	16	6,482	30	3,065	14
1975	89,170	2,624	3	82,020	92	79,396	89
1976	7,081	575	8	4,000	56	3,425	48
1977	21,630	5,769	27		0	5,769-	27-
1978	150,021	8,587	6	1,874	1	6,713-	4-
1979	17,608	14,465	82	4,788	27	9,678-	55-
1980	5,832	4,377	75	1,236	21	3,141-	54-
1981	13,631	408	3	169	1	239-	2-
1982	106,249	24	0		0	24-	0
1983	20,191		0	554	3	554	3
1984	170,175		0	326	0	326	0
1985	91,666	2,094	2	64	0	2,031-	2-
1986	197		0		0		0
1987							
1988	10,831	1,342	12	184-	2-	1,526-	14-
1989	3,569	997	28	61	2	936-	26-
1990	596	751	126		0	751-	126-
1991	4,923	7,092	144	100	2	6,992-	142-
1992	6,645	1,256	19		0	1,256-	19-
1993	26,488	17,140	65	17,934	68	794	3
1994	87,694	56,076	64	58,673	67	2,597	3
1995	4,756	10,961	230		0	10,961-	230-
1996	273,673		0	42,919	16	42,919	16
1997	99,757	6,642	7		0	6,642-	7-
1998	16,407		0		0		0
1999	132,507	448,052	338		0	448,052-	338-
2000	161,935	438,050	271	79,171	49	358,879-	222-
2001	12,906	1,248	10		0	1,248-	10-
2002	25,699	3,155	12		0	3,155-	12-
2003	70,892	684	1		0	684-	1-
2004	31,156	5,277	17		0	5,277-	17-
2005	198,796	51,472	26		0	51,472-	26-
2006	34,048	2,796	8	5	0	2,791-	8-
2007	128,905	74,691	58		0	74,691-	58-
2008	35,481	22,765	64	4	0	22,761-	64-
2009	10,662	1,059	10		0	1,059-	10-
2010	13,920	4,079	29		0	4,079-	29-
2011	79,330	122,353	154		0	122,353-	154-
2012	79,152	124,727	158		0	124,727-	158-
2013	74,011	51,813	70		0	51,813-	70-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	32,155	5,690-	18-		0	5,690	18
2015	380,352	8,468	2		0	8,468-	2-
2016	103,881	73,468	71		0	73,468-	71-
2017	34,755	24,748	71		0	24,748-	71-
2018	4,664	130,128			0	130,128-	
2019	248,158	25,457	10		0	25,457-	10-
TOTAL	3,294,227	1,762,306	53	432,129	13	1,330,177-	40-
THREE-YEAR MOVING AVERAGES							
71-73	50,237	2,969	6	43,978	88	41,009	82
72-74	54,856	2,809	5	45,317	83	42,508	77
73-75	45,539	2,475	5	34,303	75	31,828	70
74-76	39,205	2,205	6	30,834	79	28,629	73
75-77	39,294	2,989	8	28,673	73	25,684	65
76-78	59,577	4,977	8	1,958	3	3,019-	5-
77-79	63,086	9,607	15	2,220	4	7,386-	12-
78-80	57,820	9,143	16	2,632	5	6,510-	11-
79-81	12,357	6,417	52	2,064	17	4,352-	35-
80-82	41,904	1,603	4	468	1	1,135-	3-
81-83	46,690	144	0	241	1	97	0
82-84	98,872	8	0	293	0	285	0
83-85	94,011	698	1	315	0	384-	0
84-86	87,346	698	1	130	0	568-	1-
85-87	30,621	698	2	21	0	677-	2-
86-88	3,676	447	12	61-	2-	509-	14-
87-89	4,800	780	16	41-	1-	821-	17-
88-90	4,999	1,030	21	41-	1-	1,071-	21-
89-91	3,029	2,947	97	54	2	2,893-	95-
90-92	4,055	3,033	75	33	1	3,000-	74-
91-93	12,685	8,496	67	6,011	47	2,485-	20-
92-94	40,276	24,824	62	25,536	63	712	2
93-95	39,646	28,059	71	25,536	64	2,523-	6-
94-96	122,041	22,346	18	33,864	28	11,518	9
95-97	126,062	5,868	5	14,306	11	8,438	7
96-98	129,945	2,214	2	14,306	11	12,092	9
97-99	82,890	151,565	183		0	151,565-	183-
98-00	103,616	295,367	285	26,390	25	268,977-	260-
99-01	102,449	295,784	289	26,390	26	269,393-	263-
00-02	66,847	147,485	221	26,390	39	121,094-	181-
01-03	36,499	1,696	5		0	1,696-	5-
02-04	42,582	3,039	7		0	3,039-	7-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	100,281	19,144	19		0	19,144-	19-
04-06	88,000	19,848	23	2	0	19,846-	23-
05-07	120,583	42,986	36	2	0	42,984-	36-
06-08	66,145	33,417	51	3	0	33,414-	51-
07-09	58,349	32,838	56	1	0	32,837-	56-
08-10	20,021	9,301	46	1	0	9,300-	46-
09-11	34,637	42,497	123		0	42,497-	123-
10-12	57,467	83,720	146		0	83,720-	146-
11-13	77,498	99,631	129		0	99,631-	129-
12-14	61,773	56,950	92		0	56,950-	92-
13-15	162,172	18,197	11		0	18,197-	11-
14-16	172,129	25,416	15		0	25,416-	15-
15-17	172,996	35,562	21		0	35,562-	21-
16-18	47,767	76,115	159		0	76,115-	159-
17-19	95,859	60,111	63		0	60,111-	63-
FIVE-YEAR AVERAGE							
15-19	154,362	52,454	34		0	52,454-	34-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	326,519	82,225	25	356,836	109	274,611	84
1972	699,566	87,058	12	44,433	6	42,625-	6-
1973	619,008	68,962	11	306,988	50	238,026	38
1974	476,430	135,455	28	227,405	48	91,949	19
1975	558,561	86,830	16	269,417	48	182,587	33
1976	547,636	55,191	10	96,718	18	41,526	8
1977	495,813	162,160	33	111,515	22	50,645-	10-
1978	1,193,040	147,122	12	111,599	9	35,523-	3-
1979	401,447	319,682	80	104,469	26	215,213-	54-
1980	557,769	172,448	31	157,384	28	15,065-	3-
1981	323,070	86,101	27	138,138	43	52,038	16
1982	1,841,548	111,021	6	14,472	1	96,549-	5-
1983	58,401	16,426	28	1,625	3	14,801-	25-
1984	469,056	3,151	1	60,376	13	57,225	12
1985	1,106,750	18,937	2	57,396	5	38,460	3
1986	32,906	13,658	42	92	0	13,566-	41-
1987	260,357	47,190	18	22,520	9	24,670-	9-
1988	347,837	34,601	10	642	0	33,959-	10-
1989	101,407	47,702	47	524	1	47,177-	47-
1990	776,849	121,936	16	137,901	18	15,965	2
1991	417,493	148,811	36	168,293	40	19,482	5
1992	720,446	188,940	26	357,034	50	168,094	23
1993	1,069,647	144,875	14	273,767	26	128,892	12
1994	985,097	148,963	15	64,425	7	84,538-	9-
1995	1,138,937	105,351	9	31,312	3	74,040-	7-
1996	1,136,282	150,528	13		0	150,528-	13-
1997	1,650,672	204,201	12	423-	0	204,624-	12-
1998	888,362	491,374	55		0	491,374-	55-
1999	1,257,725	312,713	25		0	312,713-	25-
2000	2,025,919	457,902	23	574,167	28	116,265	6
2001	400,821	98,404	25	808	0	97,597-	24-
2002	901,058	241,144	27	5,250	1	235,894-	26-
2003	2,638,241	86,255	3		0	86,255-	3-
2004	1,295,574	178,363	14		0	178,363-	14-
2005	2,290,047	616,708	27	36,885	2	579,823-	25-
2006	1,738,547	708,876	41	14,546-	1-	723,422-	42-
2007	1,774,740	639,294	36		0	639,294-	36-
2008	1,136,338	308,270	27	24,937	2	283,333-	25-
2009	1,094,721	612,867	56	250	0	612,617-	56-
2010	2,859,739	408,595	14		0	408,595-	14-
2011	2,714,964	1,224,811	45	7,139	0	1,217,673-	45-
2012	1,278,446	861,524	67		0	861,524-	67-
2013	2,746,967	930,693	34		0	930,693-	34-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	2,684,728	713,384	27		0	713,384-	27-
2015	3,128,511	742,108	24		0	742,108-	24-
2016	2,388,926	594,123	25	8,445	0	585,679-	25-
2017	646,814	946,677	146	4,371	1	942,306-	146-
2018	2,230,023	391,907	18		0	391,907-	18-
2019	3,171,874	553,570	17		0	553,570-	17-
TOTAL	59,605,632	15,029,086	25	3,762,564	6	11,266,522-	19-
THREE-YEAR MOVING AVERAGES							
71-73	548,364	79,415	14	236,086	43	156,671	29
72-74	598,335	97,158	16	192,942	32	95,784	16
73-75	551,333	97,082	18	267,937	49	170,854	31
74-76	527,542	92,492	18	197,847	38	105,354	20
75-77	534,003	101,394	19	159,217	30	57,823	11
76-78	745,496	121,491	16	106,611	14	14,880-	2-
77-79	696,766	209,655	30	109,194	16	100,460-	14-
78-80	717,419	213,084	30	124,484	17	88,600-	12-
79-81	427,429	192,744	45	133,330	31	59,413-	14-
80-82	907,463	123,190	14	103,332	11	19,859-	2-
81-83	741,007	71,183	10	51,412	7	19,771-	3-
82-84	789,668	43,533	6	25,491	3	18,042-	2-
83-85	544,736	12,838	2	39,799	7	26,961	5
84-86	536,237	11,915	2	39,288	7	27,373	5
85-87	466,671	26,595	6	26,669	6	75	0
86-88	213,700	31,816	15	7,751	4	24,065-	11-
87-89	236,534	43,164	18	7,896	3	35,269-	15-
88-90	408,698	68,080	17	46,356	11	21,724-	5-
89-91	431,916	106,150	25	102,239	24	3,910-	1-
90-92	638,263	153,229	24	221,076	35	67,847	11
91-93	735,862	160,875	22	266,365	36	105,490	14
92-94	925,063	160,926	17	231,742	25	70,816	8
93-95	1,064,560	133,063	12	123,168	12	9,895-	1-
94-96	1,086,772	134,948	12	31,912	3	103,035-	9-
95-97	1,308,630	153,360	12	10,296	1	143,064-	11-
96-98	1,225,105	282,034	23	141-	0	282,175-	23-
97-99	1,265,586	336,096	27	141-	0	336,237-	27-
98-00	1,390,669	420,663	30	191,389	14	229,274-	16-
99-01	1,228,155	289,673	24	191,658	16	98,015-	8-
00-02	1,109,266	265,817	24	193,408	17	72,408-	7-
01-03	1,313,374	141,934	11	2,019	0	139,915-	11-
02-04	1,611,625	168,587	10	1,750	0	166,837-	10-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	2,074,621	293,775	14	12,295	1	281,480-	14-
04-06	1,774,723	501,316	28	7,446	0	493,869-	28-
05-07	1,934,445	654,959	34	7,446	0	647,513-	33-
06-08	1,549,875	552,147	36	3,464	0	548,683-	35-
07-09	1,335,266	520,144	39	8,396	1	511,748-	38-
08-10	1,696,933	443,244	26	8,396	0	434,848-	26-
09-11	2,223,142	748,758	34	2,463	0	746,295-	34-
10-12	2,284,383	831,643	36	2,380	0	829,264-	36-
11-13	2,246,792	1,005,676	45	2,380	0	1,003,296-	45-
12-14	2,236,714	835,200	37		0	835,200-	37-
13-15	2,853,402	795,395	28		0	795,395-	28-
14-16	2,734,055	683,205	25	2,815	0	680,390-	25-
15-17	2,054,751	760,969	37	4,272	0	756,697-	37-
16-18	1,755,255	644,236	37	4,272	0	639,964-	36-
17-19	2,016,237	630,718	31	1,457	0	629,261-	31-
FIVE-YEAR AVERAGE							
15-19	2,313,230	645,677	28	2,563	0	643,114-	28-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	830,896	364,188	44	322,677	39	41,511-	5-
1972	796,615	406,123	51	343,971	43	62,152-	8-
1973	934,852	554,799	59	188,366	20	366,433-	39-
1974	555,808	623,062	112	274,513	49	348,549-	63-
1975	654,987	514,431	79	248,561	38	265,870-	41-
1976	647,899	453,231	70	201,197	31	252,034-	39-
1977	714,172	433,609	61	187,685	26	245,924-	34-
1978	802,386	524,595	65	218,200	27	306,395-	38-
1979	124,957	433,022	347	148,914	119	284,108-	227-
1980	124,958	691,009	553	183,109	147	507,900-	406-
1981	1,388,478	868,684	63	225,937	16	642,747-	46-
1982	761,198	948,231	125	309,981	41	638,250-	84-
1983	623,040	998,253	160	33,074	5	965,178-	155-
1984	2,456,345	777,922	32	97,489	4	680,433-	28-
1985	1,111,610	1,044,658	94	128,846	12	915,812-	82-
1986	3,268,371	970,554	30	16,167	0	954,387-	29-
1987	3,597,707	1,360,987	38	54,136	2	1,306,851-	36-
1988	1,013,114	1,274,403	126	72,158	7	1,202,245-	119-
1989	652,358	1,586,222	243	121,586	19	1,464,637-	225-
1990	701,979	1,108,381	158	84,959	12	1,023,422-	146-
1991	643,255	577,862	90		0	577,862-	90-
1992	439,397	678,110	154		0	678,110-	154-
1993	455,408	844,857	186	67,847	15	777,011-	171-
1994	508,137	1,536,770	302	123,754	24	1,413,017-	278-
1995	1,175,358	1,126,393	96	131,487	11	994,906-	85-
1996	1,281,541	1,998,362	156	185,454	14	1,812,908-	141-
1997	940,798	1,509,571	160	259,694	28	1,249,877-	133-
1998	579,038	1,153,760	199	87,929	15	1,065,831-	184-
1999	327,848	753,935	230	52,376	16	701,559-	214-
2000	2,212,443	1,045,254	47	1,025,861	46	19,393-	1-
2001	344,927	362,166	105	70,945	21	291,221-	84-
2002	973,531	362,417	37	34,164	4	328,253-	34-
2003	366,447	236,875	65	9,209	3	227,666-	62-
2004	1,197,869	592,590	49	65,398	5	527,192-	44-
2005	1,214,441	709,719	58	87,587	7	622,132-	51-
2006	1,424,284	1,470,495	103	229,681	16	1,240,814-	87-
2007	1,253,079	1,211,223	97	277,791	22	933,432-	74-
2008	1,352,207	1,035,049	77	285,316	21	749,734-	55-
2009	1,372,644	281,670	21	33,921	2	247,750-	18-
2010	1,719,234	947,756	55	131,495	8	816,261-	47-
2011	1,285,075	846,057	66	95,957	7	750,100-	58-
2012	1,212,151	262,718	22		0	262,718-	22-
2013	1,069,434	352,853	33		0	352,853-	33-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	3,639,943	158,165	4		0	158,165-	4-
2015	15,960,699	271,574	2		0	271,574-	2-
2016	2,054,563	228,997	11		0	228,997-	11-
2017	4,469,453	3,652,459	82	911	0	3,651,547-	82-
2018	1,595,830	2,385,304	149		0	2,385,304-	149-
2019	7,527,201	4,934,457	66	102,986	1	4,831,471-	64-
TOTAL	80,357,964	47,463,786	59	6,821,289	8	40,642,497-	51-
THREE-YEAR MOVING AVERAGES							
71-73	854,121	441,703	52	285,005	33	156,698-	18-
72-74	762,425	527,995	69	268,950	35	259,045-	34-
73-75	715,216	564,097	79	237,147	33	326,951-	46-
74-76	619,565	530,241	86	241,424	39	288,818-	47-
75-77	672,353	467,090	69	212,481	32	254,610-	38-
76-78	721,486	470,478	65	202,361	28	268,118-	37-
77-79	547,172	463,742	85	184,933	34	278,809-	51-
78-80	350,767	549,542	157	183,407	52	366,135-	104-
79-81	546,131	664,238	122	185,986	34	478,252-	88-
80-82	758,211	835,975	110	239,675	32	596,299-	79-
81-83	924,239	938,389	102	189,664	21	748,725-	81-
82-84	1,280,194	908,135	71	146,848	11	761,287-	59-
83-85	1,396,998	940,278	67	86,470	6	853,808-	61-
84-86	2,278,775	931,045	41	80,834	4	850,211-	37-
85-87	2,659,229	1,125,400	42	66,383	2	1,059,017-	40-
86-88	2,626,397	1,201,981	46	47,487	2	1,154,494-	44-
87-89	1,754,393	1,407,204	80	82,627	5	1,324,577-	76-
88-90	789,150	1,323,002	168	92,901	12	1,230,101-	156-
89-91	665,864	1,090,822	164	68,848	10	1,021,974-	153-
90-92	594,877	788,118	132	28,320	5	759,798-	128-
91-93	512,687	700,277	137	22,616	4	677,661-	132-
92-94	467,647	1,019,913	218	63,867	14	956,046-	204-
93-95	712,968	1,169,340	164	107,696	15	1,061,644-	149-
94-96	988,345	1,553,842	157	146,898	15	1,406,943-	142-
95-97	1,132,566	1,544,776	136	192,212	17	1,352,564-	119-
96-98	933,792	1,553,898	166	177,693	19	1,376,205-	147-
97-99	615,895	1,139,089	185	133,333	22	1,005,756-	163-
98-00	1,039,776	984,316	95	388,722	37	595,594-	57-
99-01	961,739	720,452	75	383,061	40	337,391-	35-
00-02	1,176,967	589,946	50	376,990	32	212,956-	18-
01-03	561,635	320,486	57	38,106	7	282,380-	50-
02-04	845,949	397,294	47	36,257	4	361,037-	43-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	926,252	513,062	55	54,065	6	458,997-	50-
04-06	1,278,865	924,268	72	127,555	10	796,713-	62-
05-07	1,297,268	1,130,479	87	198,353	15	932,126-	72-
06-08	1,343,190	1,238,922	92	264,262	20	974,660-	73-
07-09	1,325,976	842,648	64	199,009	15	643,638-	49-
08-10	1,481,361	754,825	51	150,244	10	604,582-	41-
09-11	1,458,984	691,828	47	87,124	6	604,704-	41-
10-12	1,405,487	685,511	49	75,817	5	609,693-	43-
11-13	1,188,887	487,209	41	31,986	3	455,224-	38-
12-14	1,973,843	257,912	13		0	257,912-	13-
13-15	6,890,025	260,864	4		0	260,864-	4-
14-16	7,218,401	219,579	3		0	219,579-	3-
15-17	7,494,905	1,384,343	18	304	0	1,384,040-	18-
16-18	2,706,616	2,088,920	77	304	0	2,088,616-	77-
17-19	4,530,828	3,657,406	81	34,632	1	3,622,774-	80-
FIVE-YEAR AVERAGE							
15-19	6,321,549	2,294,558	36	20,779	0	2,273,779-	36-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	599,525	353,241	59	348,052	58	5,189-	1-
1972	548,278	349,408	64	363,724	66	14,316	3
1973	939,302	553,275	59	634,243	68	80,968	9
1974	957,183	666,743	70	1,126,123	118	459,380	48
1975	613,748	585,495	95	637,136	104	51,641	8
1976	875,579	579,108	66	578,529	66	578-	0
1977	914,744	467,734	51	465,448	51	2,286-	0
1978	786,135	548,156	70	466,739	59	81,417-	10-
1979	275,459	577,906	210	495,705	180	82,201-	30-
1980	76,457	732,551	958	878,743		146,192	191
1981	1,072,759	772,395	72	602,639	56	169,756-	16-
1982	865,464	927,828	107	607,001	70	320,826-	37-
1983	615,427	609,760	99	44,695	7	565,065-	92-
1984	2,245,295	868,180	39	42,210	2	825,970-	37-
1985	643,715	721,754	112	95,061	15	626,693-	97-
1986	1,701,934	486,798	29	7,421	0	479,377-	28-
1987	809,570	276,945	34	11,016	1	265,929-	33-
1988	615,347	748,190	122	42,149	7	706,041-	115-
1989	270,282	643,575	238	82,890	31	560,685-	207-
1990	598,198	926,287	155	320,455	54	605,832-	101-
1991	1,165,334	1,038,382	89	163,033	14	875,349-	75-
1992	848,728	1,292,073	152	183,217	22	1,108,856-	131-
1993	1,006,372	1,877,882	187	150,739	15	1,727,143-	172-
1994	579,427	1,723,768	297	138,778	24	1,584,990-	274-
1995	1,407,563	1,340,183	95	156,443	11	1,183,739-	84-
1996	1,114,039	1,667,123	150	149,458	13	1,517,664-	136-
1997	1,246,172	2,602,701	209	257,464	21	2,345,236-	188-
1998	1,134,632	2,307,520	203	175,857	15	2,131,663-	188-
1999	950,812	2,463,334	259	116,184	12	2,347,150-	247-
2000	3,301,239	2,551,250	77	1,405,653	43	1,145,598-	35-
2001	937,807	1,084,956	116	186,452	20	898,504-	96-
2002	39,870	1,361,514		128,346	322	1,233,168-	
2003	18,953	787,715		54,091	285	733,623-	
2004	1,194,543	2,213,964	185	245,875	21	1,968,089-	165-
2005	1,366,372	1,240,275	91	153,064	11	1,087,212-	80-
2006	1,956,798	1,995,895	102	302,354	15	1,693,541-	87-
2007	1,761,713	1,773,681	101	399,471	23	1,374,210-	78-
2008	2,395,844	2,077,407	87	570,293	24	1,507,114-	63-
2009	2,238,250	433,354	19	51,969	2	381,385-	17-
2010	2,369,939	1,647,023	69	228,401	10	1,418,621-	60-
2011	878,392	1,611,248	183	93,135	11	1,518,113-	173-
2012	870,355	574,692	66		0	574,692-	66-
2013	1,165,654	623,651	54		0	623,651-	54-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	1,567,822	202,747	13		0	202,747-	13-
2015	202,321	325,918	161		0	325,918-	161-
2016	1,337,495	414,708	31		0	414,708-	31-
2017	4,871,195	2,720,364	56	467	0	2,719,897-	56-
2018	877,078	802,446	91		0	802,446-	91-
2019	3,639,372	535,356	15		0	535,356-	15-
TOTAL	58,468,492	53,686,458	92	13,160,726	23	40,525,733-	69-
THREE-YEAR MOVING AVERAGES							
71-73	695,702	418,641	60	448,673	64	30,032	4
72-74	814,921	523,142	64	708,030	87	184,888	23
73-75	836,744	601,838	72	799,167	96	197,330	24
74-76	815,503	610,448	75	780,596	96	170,148	21
75-77	801,357	544,112	68	560,371	70	16,259	2
76-78	858,819	531,666	62	503,572	59	28,094-	3-
77-79	658,779	531,265	81	475,964	72	55,302-	8-
78-80	379,350	619,538	163	613,729	162	5,809-	2-
79-81	474,892	694,284	146	659,029	139	35,255-	7-
80-82	671,560	810,925	121	696,128	104	114,797-	17-
81-83	851,217	769,994	90	418,112	49	351,882-	41-
82-84	1,242,062	801,922	65	231,302	19	570,620-	46-
83-85	1,168,146	733,231	63	60,655	5	672,576-	58-
84-86	1,530,315	692,244	45	48,231	3	644,013-	42-
85-87	1,051,740	495,166	47	37,833	4	457,333-	43-
86-88	1,042,284	503,978	48	20,195	2	483,782-	46-
87-89	565,066	556,236	98	45,352	8	510,885-	90-
88-90	494,609	772,684	156	148,498	30	624,186-	126-
89-91	677,938	869,415	128	188,793	28	680,622-	100-
90-92	870,753	1,085,581	125	222,235	26	863,346-	99-
91-93	1,006,811	1,402,779	139	165,663	16	1,237,116-	123-
92-94	811,509	1,631,241	201	157,578	19	1,473,663-	182-
93-95	997,787	1,647,277	165	148,654	15	1,498,624-	150-
94-96	1,033,676	1,577,024	153	148,227	14	1,428,798-	138-
95-97	1,255,925	1,870,002	149	187,789	15	1,682,213-	134-
96-98	1,164,948	2,192,448	188	194,260	17	1,998,188-	172-
97-99	1,110,539	2,457,852	221	183,168	16	2,274,683-	205-
98-00	1,795,561	2,440,701	136	565,898	32	1,874,804-	104-
99-01	1,729,953	2,033,180	118	569,430	33	1,463,751-	85-
00-02	1,426,305	1,665,907	117	573,484	40	1,092,423-	77-
01-03	332,210	1,078,062	325	122,963	37	955,098-	287-
02-04	417,789	1,454,397	348	142,771	34	1,311,627-	314-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	859,956	1,413,985	164	151,010	18	1,262,975-	147-
04-06	1,505,904	1,816,711	121	233,764	16	1,582,947-	105-
05-07	1,694,961	1,669,950	99	284,963	17	1,384,988-	82-
06-08	2,038,118	1,948,994	96	424,039	21	1,524,955-	75-
07-09	2,131,936	1,428,147	67	340,578	16	1,087,570-	51-
08-10	2,334,678	1,385,928	59	283,555	12	1,102,373-	47-
09-11	1,828,860	1,230,541	67	124,502	7	1,106,040-	60-
10-12	1,372,895	1,277,654	93	107,179	8	1,170,476-	85-
11-13	971,467	936,530	96	31,045	3	905,486-	93-
12-14	1,201,277	467,030	39		0	467,030-	39-
13-15	978,599	384,106	39		0	384,106-	39-
14-16	1,035,879	314,458	30		0	314,458-	30-
15-17	2,137,004	1,153,664	54	156	0	1,153,508-	54-
16-18	2,361,923	1,312,506	56	156	0	1,312,351-	56-
17-19	3,129,215	1,352,722	43	156	0	1,352,566-	43-
FIVE-YEAR AVERAGE							
15-19	2,185,492	959,759	44	93	0	959,665-	44-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	1,700	2,731	161		0	2,731-	161-
1972	19,472	3,409	18	12,357	63	8,948	46
1973	4,400	1,460	33	12,007	273	10,547	240
1974	7,914	5,910	75	298	4	5,612-	71-
1975	4,260	261	6		0	261-	6-
1976	2,000	3,021	151	5,679	284	2,658	133
1977	1,065	5,598	526	4,679	439	918-	86-
1978	1,068	907	85	656	61	251-	24-
1979	1,068	5,663	530		0	5,663-	530-
1980	1,068	123	12	571	54	448	42
1981	1,068	16,582		38	4	16,544-	
1982	1,068	1,392	130	3,770	353	2,378	223
1983	1,068		0		0		0
1984	1,068	51	5		0	51-	5-
1985	13,268		0		0		0
1986	15,395	307	2	5	0	302-	2-
1987	38,512	5,478	14	218	1	5,260-	14-
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006	195,081		0		0		0
2007	53,860	64,974	121	14,902	28	50,072-	93-
2008	28,426	19,971	70	5,505	19	14,466-	51-
2009	29,055	6,848	24	825	3	6,024-	21-
2010	22,053	11,656	53	1,617	7	10,039-	46-
2011	75,857	274-	0		0	274	0
2012	87,751		0		0		0
2013	60,461		0		0		0

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	119,866		0		0		0
2015							
2016							
2017		410				410-	
2018							
2019							
TOTAL	787,871	156,479	20	63,127	8	93,351-	12-
THREE-YEAR MOVING AVERAGES							
71-73	8,524	2,533	30	8,121	95	5,588	66
72-74	10,595	3,593	34	8,221	78	4,628	44
73-75	5,525	2,544	46	4,102	74	1,558	28
74-76	4,725	3,064	65	1,992	42	1,072-	23-
75-77	2,442	2,960	121	3,453	141	493	20
76-78	1,378	3,175	230	3,671	266	496	36
77-79	1,067	4,056	380	1,778	167	2,278-	213-
78-80	1,068	2,231	209	409	38	1,822-	171-
79-81	1,068	7,456	698	203	19	7,253-	679-
80-82	1,068	6,033	565	1,460	137	4,573-	428-
81-83	1,068	5,991	561	1,270	119	4,722-	442-
82-84	1,068	481	45	1,257	118	776	73
83-85	5,135	17	0		0	17-	0
84-86	9,910	119	1	2	0	118-	1-
85-87	22,392	1,928	9	74	0	1,854-	8-
86-88	17,969	1,928	11	74	0	1,854-	10-
87-89	12,837	1,826	14	73	1	1,753-	14-
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							

OFFICIAL COPY
Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05							
04-06	65,027		0		0		0
05-07	82,980	21,658	26	4,967	6	16,691-	20-
06-08	92,456	28,315	31	6,802	7	21,513-	23-
07-09	37,114	30,598	82	7,077	19	23,521-	63-
08-10	26,511	12,825	48	2,649	10	10,176-	38-
09-11	42,322	6,077	14	814	2	5,263-	12-
10-12	61,887	3,794	6	539	1	3,255-	5-
11-13	74,690	91-	0		0	91	0
12-14	89,359		0		0		0
13-15	60,109		0		0		0
14-16	39,955		0		0		0
15-17		137				137-	
16-18		137				137-	
17-19		137				137-	
FIVE-YEAR AVERAGE							
15-19		82				82-	

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	58,371	54,514	93	94,725	162	40,211	69
1972	163,973	87,860	54	473,865	289	386,004	235
1973	42,886	26,952	63	42,094	98	15,142	35
1974	65,780	54,530	83	113,248	172	58,718	89
1975	56,099	53,830	96	105,115	187	51,284	91
1976	47,637	109,488	230	205,065	430	95,577	201
1977	104,534	99,297	95	219,701	210	120,404	115
1978	71,477	53,059	74	199,962	280	146,903	206
1979	25,240	125,405	497	120,695	478	4,710-	19-
1980	25,240	135,098	535	387,717		252,619	
1981	136,264	366,033	269	193,288	142	172,744-	127-
1982	43,733	113,182	259	203,849	466	90,667	207
1983	26,849	155,542	579	11,310	42	144,232-	537-
1984	419,532	232,172	55	590,048	141	357,877	85
1985	53,534	180,161	337	30,880	58	149,282-	279-
1986	328,254	97,918	30	1,493	0	96,425-	29-
1987	78,159	27,593	35	1,098	1	26,495-	34-
1988	72,353	91,119	126	5,133	7	85,986-	119-
1989	121,031	299,338	247	37,903	31	261,435-	216-
1990	266,985	421,790	158	147,452	55	274,338-	103-
1991	172,613	155,115	90	24,235	14	130,880-	76-
1992	717,370	1,107,099	154	156,988	22	950,111-	132-
1993	1,004,936	1,906,184	190	153,078	15	1,753,106-	174-
1994	334,917	104,467	31	81,567	24	22,900-	7-
1995	1,152,656	1,104,638	96	128,948	11	975,690-	85-
1996	594,038	930,613	157	87,627	15	842,986-	142-
1997	1,012,944	2,003,248	198	198,165	20	1,805,083-	178-
1998	758,701	1,560,970	206	118,962	16	1,442,008-	190-
1999	739,413	2,084,984	282	77,579	10	2,007,405-	271-
2000	4,297,661	2,382,047	55	1,945,782	45	436,265-	10-
2001	738,851	1,387,456	188	332,188	45	1,055,268-	143-
2002	74,643	2,203,890		207,755	278	1,996,134-	
2003		1,215,088		103,963		1,111,124-	
2004	358,167	3,583,754		398,090	111	3,185,664-	889-
2005	359,904	1,939,758	539	239,388	67	1,700,370-	472-
2006	332,315	328,412	99	58,207	18	270,205-	81-
2007	570,900	555,398	97	127,379	22	428,019-	75-
2008	372,747	305,714	82	84,271	23	221,443-	59-
2009	391,784	87,602	22	10,550	3	77,052-	20-
2010	288,158	181,214	63	25,142	9	156,072-	54-
2011	433,398	676,349	156	93,135	21	583,215-	135-
2012	553,675	155,973	28		0	155,973-	28-
2013	349,838	164,190	47		0	164,190-	47-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	780,634	146,406	19		0	146,406-	19-
2015	304,588	241,069	79		0	241,069-	79-
2016	43,926	381,181	868		0	381,181-	868-
2017	5,434,440	671,657	12	212	0	671,444-	12-
2018		371,069				371,069-	
2019	8,901	300,172		2,168,077		1,867,905	
TOTAL	24,390,048	31,020,596	127	10,005,926	41	21,014,670-	86-
THREE-YEAR MOVING AVERAGES							
71-73	88,410	56,442	64	203,561	230	147,119	166
72-74	90,880	56,447	62	209,736	231	153,288	169
73-75	54,922	45,104	82	86,819	158	41,715	76
74-76	56,505	72,616	129	141,142	250	68,526	121
75-77	69,423	87,538	126	176,627	254	89,088	128
76-78	74,549	87,281	117	208,243	279	120,961	162
77-79	67,084	92,587	138	180,119	268	87,533	130
78-80	40,652	104,520	257	236,125	581	131,604	324
79-81	62,248	208,845	336	233,900	376	25,055	40
80-82	68,412	204,771	299	261,618	382	56,847	83
81-83	68,949	211,585	307	136,149	197	75,437-	109-
82-84	163,371	166,965	102	268,402	164	101,437	62
83-85	166,638	189,292	114	210,746	126	21,454	13
84-86	267,107	170,084	64	207,474	78	37,390	14
85-87	153,316	101,891	66	11,157	7	90,734-	59-
86-88	159,589	72,210	45	2,575	2	69,635-	44-
87-89	90,514	139,350	154	14,711	16	124,639-	138-
88-90	153,456	270,749	176	63,496	41	207,253-	135-
89-91	186,876	292,081	156	69,863	37	222,218-	119-
90-92	385,656	561,335	146	109,558	28	451,776-	117-
91-93	631,640	1,056,133	167	111,433	18	944,699-	150-
92-94	685,741	1,039,250	152	130,544	19	908,706-	133-
93-95	830,836	1,038,430	125	121,197	15	917,232-	110-
94-96	693,870	713,239	103	99,380	14	613,859-	88-
95-97	919,879	1,346,166	146	138,247	15	1,207,920-	131-
96-98	788,561	1,498,277	190	134,918	17	1,363,359-	173-
97-99	837,019	1,883,067	225	131,569	16	1,751,498-	209-
98-00	1,931,925	2,009,334	104	714,108	37	1,295,226-	67-
99-01	1,925,308	1,951,496	101	785,183	41	1,166,313-	61-
00-02	1,703,718	1,991,131	117	828,575	49	1,162,556-	68-
01-03	271,165	1,602,144	591	214,635	79	1,387,509-	512-
02-04	144,270	2,334,244		236,603	164	2,097,641-	

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	239,357	2,246,200	938	247,147	103	1,999,053-	835-
04-06	350,129	1,950,641	557	231,895	66	1,718,747-	491-
05-07	421,040	941,189	224	141,658	34	799,531-	190-
06-08	425,321	396,508	93	89,952	21	306,556-	72-
07-09	445,143	316,238	71	74,067	17	242,171-	54-
08-10	350,896	191,510	55	39,988	11	151,522-	43-
09-11	371,113	315,055	85	42,942	12	272,113-	73-
10-12	425,077	337,845	79	39,426	9	298,420-	70-
11-13	445,637	332,171	75	31,045	7	301,126-	68-
12-14	561,382	155,523	28		0	155,523-	28-
13-15	478,353	183,889	38		0	183,889-	38-
14-16	376,383	256,219	68		0	256,219-	68-
15-17	1,927,651	431,302	22	71	0	431,232-	22-
16-18	1,826,122	474,636	26	71	0	474,565-	26-
17-19	1,814,447	447,632	25	722,763	40	275,131	15
FIVE-YEAR AVERAGE							
15-19	1,158,371	393,030	34	433,658	37	40,628	4

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	578,873	23,757	4	68,310	12	44,553	8
1972	543,292	49,277	9	209,587	39	160,309	30
1973	972,808	93,774	10	178,015	18	84,241	9
1974	797,810	100,819	13	210,500	26	109,681	14
1975	432,118	74,132	17	48,931	11	25,201-	6-
1976	505,691	45,908	9	139,045	27	93,136	18
1977	494,849	61,241	12	139,186	28	77,946	16
1978	404,493	37,608	9	114,625	28	77,017	19
1979	316,849	35,155	11	57,091	18	21,936	7
1980	379,441	44,087	12	151,008	40	106,921	28
1981	342,859	64,956	19	69,637	20	4,680	1
1982	337,742	66,294	20	30,386	9	35,908-	11-
1983	340,256	47,022	14	32,373	10	14,650-	4-
1984	1,725,835	44,660	3	23,903	1	20,757-	1-
1985	37,075	5,664	15		0	5,664-	15-
1986	594,947	61,204	10	44,300	7	16,904-	3-
1987	53,358	54,963	103	937	2	54,026-	101-
1988	823,156	20,850	3	58	0	20,792-	3-
1989	216,985	21,013	10	9,126	4	11,888-	5-
1990	216,986	29,059	13	60,513	28	31,455	14
1991	1,025,198	31,508	3	29,825	3	1,683-	0
1992	761,663	34,169	4	64,157	8	29,987	4
1993	750,735	21,878	3	93,251	12	71,372	10
1994	799,947	26,220	3	26,928	3	708	0
1995	1,451,815	1,541,837	106	162,415	11	1,379,422-	95-
1996	1,002,347	123,673	12	61,813	6	61,860-	6-
1997	1,272,777	68,822	5	53,349	4	15,473-	1-
1998	1,103,613	68,149	6	121,031	11	52,882	5
1999	1,100,336	85,222	8	47,956	4	37,266-	3-
2000	2,165,338	162,713	8	685,061	32	522,349	24
2001	1,097,176	134,900	12	17,912	2	116,988-	11-
2002	17,734	188,367		7,673	43	180,694-	
2003	146,271		0	61,925	42	61,925	42
2004	1,249,443		0	88,114	7	88,114	7
2005	997,492	485,604	49	123,173	12	362,431-	36-
2006	924,405	1,089,257	118	235,769	26	853,488-	92-
2007	1,077,691	1,057,184	98	354,468	33	702,716-	65-
2008	1,658,053	1,571,143	95	430,730	26	1,140,413-	69-
2009	1,714,471	788,391	46	119,571	7	668,820-	39-
2010	1,419,128	1,384,446	98	209,445	15	1,175,001-	83-
2011	831,924	315,989	38	119,396	14	196,593-	24-
2012	803,452	140,359	17		0	140,359-	17-
2013	835,971	96,684	12	228,040	27	131,356	16

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	1,335,193	120,850	9		0	120,850-	9-
2015	1,176,622	117,196	10		0	117,196-	10-
2016	423,048	136,856	32	131,218	31	5,638-	1-
2017	1,576,687	313,683	20	961,079	61	647,396	41
2018	1,476,212	321,485	22	28,291	2	293,194-	20-
2019		516,387		55,107		461,280-	
TOTAL	40,310,165	11,924,415	30	6,105,227	15	5,819,188-	14-
THREE-YEAR MOVING AVERAGES							
71-73	698,324	55,603	8	151,971	22	96,368	14
72-74	771,303	81,290	11	199,367	26	118,077	15
73-75	734,245	89,575	12	145,816	20	56,240	8
74-76	578,540	73,620	13	132,825	23	59,205	10
75-77	477,553	60,427	13	109,054	23	48,627	10
76-78	468,344	48,252	10	130,952	28	82,700	18
77-79	405,397	44,668	11	103,634	26	58,966	15
78-80	366,928	38,950	11	107,575	29	68,625	19
79-81	346,383	48,066	14	92,578	27	44,512	13
80-82	353,347	58,446	17	83,677	24	25,231	7
81-83	340,286	59,424	17	44,132	13	15,292-	4-
82-84	801,278	52,659	7	28,887	4	23,771-	3-
83-85	701,055	32,449	5	18,759	3	13,690-	2-
84-86	785,952	37,176	5	22,734	3	14,442-	2-
85-87	228,460	40,610	18	15,079	7	25,531-	11-
86-88	490,487	45,672	9	15,098	3	30,574-	6-
87-89	364,500	32,275	9	3,374	1	28,902-	8-
88-90	419,042	23,641	6	23,232	6	408-	0
89-91	486,390	27,193	6	33,155	7	5,961	1
90-92	667,949	31,579	5	51,498	8	19,919	3
91-93	845,865	29,185	3	62,411	7	33,225	4
92-94	770,782	27,422	4	61,445	8	34,023	4
93-95	1,000,832	529,978	53	94,198	9	435,781-	44-
94-96	1,084,703	563,910	52	83,719	8	480,191-	44-
95-97	1,242,313	578,111	47	92,526	7	485,585-	39-
96-98	1,126,246	86,881	8	78,731	7	8,150-	1-
97-99	1,158,909	74,064	6	74,112	6	48	0
98-00	1,456,429	105,361	7	284,683	20	179,322	12
99-01	1,454,283	127,612	9	250,310	17	122,698	8
00-02	1,093,416	161,993	15	236,882	22	74,889	7
01-03	420,394	107,756	26	29,170	7	78,586-	19-
02-04	471,149	62,789	13	52,570	11	10,219-	2-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	797,736	161,868	20	91,070	11	70,797-	9-
04-06	1,057,113	524,954	50	149,019	14	375,935-	36-
05-07	999,863	877,348	88	237,803	24	639,545-	64-
06-08	1,220,050	1,239,195	102	340,322	28	898,872-	74-
07-09	1,483,405	1,138,906	77	301,590	20	837,316-	56-
08-10	1,597,217	1,247,993	78	253,249	16	994,745-	62-
09-11	1,321,841	829,609	63	149,471	11	680,138-	51-
10-12	1,018,168	613,598	60	109,614	11	503,984-	49-
11-13	823,782	184,344	22	115,812	14	68,532-	8-
12-14	991,539	119,298	12	76,013	8	43,284-	4-
13-15	1,115,929	111,577	10	76,013	7	35,563-	3-
14-16	978,288	124,967	13	43,739	4	81,228-	8-
15-17	1,058,786	189,245	18	364,099	34	174,854	17
16-18	1,158,649	257,341	22	373,529	32	116,188	10
17-19	1,017,633	383,852	38	348,159	34	35,693-	4-
FIVE-YEAR AVERAGE							
15-19	930,514	281,121	30	235,139	25	45,982-	5-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNTS 369.01 AND 369.03 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	248,712	168,678	68	242,178	97	73,500	30
1972	283,230	200,971	71	308,171	109	107,200	38
1973	198,485	212,403	107	323,477	163	111,074	56
1974	259,492	246,146	95	355,997	137	109,851	42
1975	260,817	388,630	149	429,372	165	40,743	16
1976	170,989	438,067	256	414,797	243	23,270-	14-
1977	247,449	473,129	191	328,477	133	144,652-	58-
1978	190,741	509,750	267	467,535	245	42,215-	22-
1979	197,113	495,909	252	235,045	119	260,864-	132-
1980	197,317	578,254	293	283,353	144	294,901-	149-
1981	202,043	552,668	274	289,630	143	263,037-	130-
1982	235,830	494,317	210	190,004	81	304,313-	129-
1983	237,241	216,835	91	10,358	4	206,478-	87-
1984	1,023,463	184,434	18	1,506,446	147	1,322,012	129
1985	167,860	190,889	114	105,418	63	85,472-	51-
1986	122,931	37,148	30	567	0	36,581-	30-
1987	109,256	38,549	35	1,533	1	37,016-	34-
1988	130,523	164,015	126	9,240	7	154,775-	119-
1989	14,888	36,202	243	3,170	21	33,032-	222-
1990	334,686	528,448	158	182,820	55	345,627-	103-
1991	148,014	132,967	90	20,877	14	112,090-	76-
1992	27,698	42,746	154	6,061	22	36,684-	132-
1993	188,200	356,978	190	28,667	15	328,311-	174-
1994	122,049	369,114	302	29,724	24	339,390-	278-
1995	109,436	104,876	96	12,242	11	92,634-	85-
1996	151,987	237,527	156	22,420	15	215,107-	142-
1997	200,713	396,939	198	39,266	20	357,673-	178-
1998	227,010	475,077	209	36,206	16	438,871-	193-
1999	324,976	932,236	287	32,423	10	899,813-	277-
2000	767,497	710,057	93	312,374	41	397,682-	52-
2001	323,621	152,268	47	45,009	14	107,259-	33-
2002	14,480	58,770	406	5,540	38	53,230-	368-
2003	6,036	32,402	537	2,772	46	29,630-	491-
2004	135,044	95,567	71	10,609	8	84,958-	63-
2005	131,562	1,034,528	786	127,672	97	906,856-	689-
2006	109,759	108,470	99	19,225	18	89,245-	81-
2007	213,685	128,997	60	29,585	14	99,411-	47-
2008	138,914	99,268	71	27,364	20	71,904-	52-
2009	120,508	20,282	17	2,442	2	17,840-	15-
2010	149,356	75,722	51	10,506	7	65,216-	44-
2011	135,843	66,324	49		0	66,324-	49-
2012	156,304	95,137	61		0	95,137-	61-
2013	131,301	409,965	312		0	409,965-	312-

OFFICIAL COPY
Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNTS 369.01 AND 369.03 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	859,465	397,625	46		0	397,625-	46-
2015	14,883,996	524,388	4		0	524,388-	4-
2016	351,538	109,961	31		0	109,961-	31-
2017		357,912		203		357,709-	
2018	5,995	115,025			0	115,025-	
2019	757,959	135,020	18		0	135,020-	18-
TOTAL	25,726,012	13,931,588	54	6,508,777	25	7,422,811-	29-
THREE-YEAR MOVING AVERAGES							
71-73	243,476	194,017	80	291,275	120	97,258	40
72-74	247,069	219,840	89	329,215	133	109,375	44
73-75	239,598	282,393	118	369,615	154	87,223	36
74-76	230,433	357,614	155	400,055	174	42,441	18
75-77	226,418	433,275	191	390,882	173	42,393-	19-
76-78	203,060	473,649	233	403,603	199	70,046-	34-
77-79	211,768	492,929	233	343,685	162	149,244-	70-
78-80	195,057	527,971	271	328,644	168	199,327-	102-
79-81	198,824	542,277	273	269,343	135	272,934-	137-
80-82	211,730	541,746	256	254,329	120	287,417-	136-
81-83	225,038	421,274	187	163,331	73	257,943-	115-
82-84	498,845	298,529	60	568,936	114	270,407	54
83-85	476,188	197,386	41	540,740	114	343,354	72
84-86	438,085	137,490	31	537,477	123	399,987	91
85-87	133,349	88,862	67	35,839	27	53,023-	40-
86-88	120,903	79,904	66	3,780	3	76,124-	63-
87-89	84,889	79,589	94	4,648	5	74,941-	88-
88-90	160,032	242,888	152	65,077	41	177,812-	111-
89-91	165,863	232,539	140	68,956	42	163,583-	99-
90-92	170,133	234,720	138	69,920	41	164,801-	97-
91-93	121,304	177,563	146	18,535	15	159,028-	131-
92-94	112,649	256,279	228	21,484	19	234,795-	208-
93-95	139,895	276,989	198	23,545	17	253,445-	181-
94-96	127,824	237,172	186	21,462	17	215,710-	169-
95-97	154,045	246,447	160	24,643	16	221,805-	144-
96-98	193,237	369,848	191	32,631	17	337,217-	175-
97-99	250,900	601,417	240	35,965	14	565,452-	225-
98-00	439,828	705,790	160	127,001	29	578,789-	132-
99-01	472,031	598,187	127	129,935	28	468,251-	99-
00-02	368,532	307,032	83	120,974	33	186,057-	50-
01-03	114,712	81,147	71	17,774	15	63,373-	55-
02-04	51,853	62,246	120	6,307	12	55,939-	108-

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PORTLAND GENERAL ELECTRIC

ACCOUNTS 369.01 AND 369.03 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	90,881	387,499	426	47,018	52	340,481-	375-
04-06	125,455	412,855	329	52,502	42	360,353-	287-
05-07	151,669	423,998	280	58,827	39	365,171-	241-
06-08	154,119	112,245	73	25,391	16	86,854-	56-
07-09	157,702	82,849	53	19,797	13	63,052-	40-
08-10	136,259	65,091	48	13,437	10	51,653-	38-
09-11	135,236	54,109	40	4,316	3	49,793-	37-
10-12	147,168	79,061	54	3,502	2	75,559-	51-
11-13	141,149	190,475	135		0	190,475-	135-
12-14	382,357	300,909	79		0	300,909-	79-
13-15	5,291,587	443,993	8		0	443,993-	8-
14-16	5,365,000	343,991	6		0	343,991-	6-
15-17	5,078,512	330,753	7	68	0	330,686-	7-
16-18	119,178	194,299	163	68	0	194,231-	163-
17-19	254,651	202,652	80	68	0	202,584-	80-
FIVE-YEAR AVERAGE							
15-19	3,199,898	248,461	8	41	0	248,420-	8-

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PORTLAND GENERAL ELECTRIC

ACCOUNTS 370, 370.01 AND 370.02 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	88,810	20,629	23	4,641	5	15,988-	18-
1972	103,588	24,437	24	26,321	25	1,884	2
1973	88,947	20,842	23	25,768	29	4,926	6
1974	106,754	26,356	25	16,074	15	10,283-	10-
1975	92,396	27,661	30	8,737	9	18,925-	20-
1976	115,698	32,833	28	15,811	14	17,023-	15-
1977	117,587	31,577	27	18,273	16	13,304-	11-
1978	158,273	43,896	28	32,570	21	11,326-	7-
1979	179,478	51,469	29	10,361	6	41,108-	23-
1980	165,609	52,142	31	6,846	4	45,296-	27-
1981	154,672	54,794	35	12,460	8	42,335-	27-
1982	222,851	81,309	36	15,937	7	65,372-	29-
1983	180,653		0	5,841	3	5,841	3
1984	557,985		0	12,523	2	12,523	2
1985	229,697	2,279	1	4,962	2	2,684	1
1986	296,733	129	0	11,985	4	11,856	4
1987	255,297		0	13,781	5	13,781	5
1988	234,933	43,070	18	24,124	10	18,946-	8-
1989	516,653	6,497	1	17,471	3	10,973	2
1990	446,654	14,204	3	6,964	2	7,240-	2-
1991	755,698	36,920	5	1,821	0	35,099-	5-
1992	755,695	25,925	3	4,006	1	21,919-	3-
1993	2,576,907	57,905	2	14,056	1	43,849-	2-
1994	1,777,927	64,341	4	7,132	0	57,209-	3-
1995	1,264,061	1,211,402	96	134,279	11	1,077,123-	85-
1996	755,261	63,124	8	1,547	0	61,577-	8-
1997	890,639	550	0	6,136	1	5,586	1
1998	912,818	550	0	1,524	0	974	0
1999	757,604	4,883	1	927	0	3,956-	1-
2000	910,740	5,694	1	260,753	29	255,059	28
2001	1,004,875	5,388	1	935	0	4,454-	0
2002	2,428,051	28-	0		0	28	0
2003							
2004	1,621,620		0		0		0
2005	832,270		0		0		0
2006	778,927	769,778	99	136,433	18	633,345-	81-
2007	1,705,980	706,479	41	162,029	9	544,450-	32-
2008	347,565		0		0		0
2009	24,750,801	4,904,971	20	590,692	2	4,314,279-	17-
2010	25,011,240	1,936,657	8	874,157	3	1,062,500-	4-
2011	306,353	1,539	1	28,786	9	27,247	9
2012	523,656	31,227	6		0	31,227-	6-
2013	733,194	587,599	80		0	587,599-	80-

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PORTLAND GENERAL ELECTRIC

ACCOUNTS 370, 370.01 AND 370.02 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	624,038	410,567	66		0	410,567-	66-
2015	421,215	14,635-	3-		0	14,635	3
2016	1,789,086	37,419	2		0	37,419-	2-
2017	1,925,419	3,238	0	3	0	3,235-	0
2018	4,178,480	45,250	1	25	0	45,225-	1-
2019	3,144,812	219,275	7		0	219,275-	7-
TOTAL	87,798,199	11,650,144	13	2,516,689	3	9,133,454-	10-
THREE-YEAR MOVING AVERAGES							
71-73	93,782	21,969	23	18,910	20	3,059-	3-
72-74	99,763	23,878	24	22,721	23	1,157-	1-
73-75	96,032	24,953	26	16,859	18	8,094-	8-
74-76	104,949	28,950	28	13,540	13	15,410-	15-
75-77	108,560	30,691	28	14,274	13	16,417-	15-
76-78	130,519	36,102	28	22,218	17	13,884-	11-
77-79	151,779	42,314	28	20,401	13	21,913-	14-
78-80	167,787	49,169	29	16,592	10	32,577-	19-
79-81	166,586	52,802	32	9,889	6	42,913-	26-
80-82	181,044	62,748	35	11,747	6	51,001-	28-
81-83	186,059	45,368	24	11,413	6	33,955-	18-
82-84	320,496	27,103	8	11,434	4	15,669-	5-
83-85	322,778	760	0	7,775	2	7,016	2
84-86	361,472	803	0	9,823	3	9,021	2
85-87	260,576	803	0	10,243	4	9,440	4
86-88	262,321	14,400	5	16,630	6	2,230	1
87-89	335,628	16,522	5	18,458	5	1,936	1
88-90	399,413	21,257	5	16,186	4	5,071-	1-
89-91	573,002	19,207	3	8,752	2	10,455-	2-
90-92	652,682	25,683	4	4,264	1	21,419-	3-
91-93	1,362,767	40,250	3	6,628	0	33,622-	2-
92-94	1,703,510	49,390	3	8,398	0	40,992-	2-
93-95	1,872,965	444,549	24	51,822	3	392,727-	21-
94-96	1,265,750	446,289	35	47,653	4	398,636-	31-
95-97	969,987	425,025	44	47,321	5	377,705-	39-
96-98	852,906	21,408	3	3,069	0	18,339-	2-
97-99	853,687	1,994	0	2,862	0	868	0
98-00	860,387	3,709	0	87,735	10	84,026	10
99-01	891,073	5,322	1	87,539	10	82,217	9
00-02	1,447,889	3,685	0	87,229	6	83,545	6
01-03	1,144,309	1,787	0	312	0	1,475-	0
02-04	1,349,890	9-	0		0	9	0

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNTS 370, 370.01 AND 370.02 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	817,963		0		0		0
04-06	1,077,606	256,593	24	45,478	4	211,115-	20-
05-07	1,105,726	492,086	45	99,487	9	392,598-	36-
06-08	944,157	492,086	52	99,487	11	392,598-	42-
07-09	8,934,782	1,870,484	21	250,907	3	1,619,576-	18-
08-10	16,703,202	2,280,543	14	488,283	3	1,792,260-	11-
09-11	16,689,464	2,281,056	14	497,878	3	1,783,177-	11-
10-12	8,613,749	656,474	8	300,981	3	355,493-	4-
11-13	521,067	206,788	40	9,595	2	197,193-	38-
12-14	626,963	343,131	55		0	343,131-	55-
13-15	592,816	327,844	55		0	327,844-	55-
14-16	944,780	144,450	15		0	144,450-	15-
15-17	1,378,573	8,674	1	1	0	8,673-	1-
16-18	2,630,995	28,636	1	9	0	28,626-	1-
17-19	3,082,904	89,254	3	9	0	89,245-	3-
FIVE-YEAR AVERAGE							
15-19	2,291,802	58,110	3	6	0	58,104-	3-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNTS 373.01, 373.02 AND 373.07 STREET LIGHTING AND SIGNA

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	205,257	55,745	27	80,835	39	25,089	12
1972	175,654	53,249	30	73,853	42	20,604	12
1973	191,207	57,799	30	67,186	35	9,387	5
1974	150,823	58,288	39	70,378	47	12,090	8
1975	184,562	62,925	34	97,268	53	34,343	19
1976	148,698	48,340	33	82,193	55	33,853	23
1977	298,656	55,583	19	84,449	28	28,866	10
1978	178,326	65,420	37	133,670	75	68,250	38
1979	109,773	49,784	45	44,163	40	5,621-	5-
1980	4,161,325	68,584	2	52,495	1	16,090-	0
1981	99,217	96,279	97	83,846	85	12,433-	13-
1982	156,303	94,126	60	52,271	33	41,855-	27-
1983	127,998	217,286	170	289,015	226	71,729	56
1984	318,710	150,416	47	169,542	53	19,125	6
1985	288,919	145,388	50	26,064	9	119,324-	41-
1986	1,000,203	319,575	32	4,814	0	314,761-	31-
1987	874,248	319,349	37	12,703	1	306,646-	35-
1988	181,123	253,362	140	14,273	8	239,089-	132-
1989	767,356	605,762	79	466,970	61	138,792-	18-
1990	381,719	707,148	185	230,690	60	476,457-	125-
1991	1,118,887	664,682	59	429,651	38	235,031-	21-
1992	884,173	1,315,073	149	231,643	26	1,083,430-	123-
1993	313,650	644,936	206	51,858	17	593,078-	189-
1994	668,296	2,035,198	305	165,097	25	1,870,101-	280-
1995	487,687	415,632	85	55,578	11	360,053-	74-
1996	1,533,850	2,384,386	155	229,037	15	2,155,350-	141-
1997	1,338,026	708,374	53	612,591	46	95,782-	7-
1998	653,789	1,289,497	197	98,274	15	1,191,224-	182-
1999	276,543	830,237	300	28,875	10	801,361-	290-
2000	1,456,990	135,649	9	982,179	67	846,530	58
2001	292,200	185,812	64	29,607	10	156,205-	53-
2002	20,199	244,877		23,084	114	221,793-	
2003	111,010	135,010	122	11,551	10	123,458-	111-
2004	159,628	398,195	249	44,225	28	353,970-	222-
2005	165,048	192,678	117	23,779	14	168,900-	102-
2006	150,420	148,653	99	26,347	18	122,306-	81-
2007	188,066	203,410	108	46,651	25	156,758-	83-
2008	193,987	130,387	67	35,942	19	94,445-	49-
2009	218,993	47,181	22	5,682	3	41,499-	19-
2010	235,131	153,214	65	21,258	9	131,957-	56-
2011	227,763	152,482	67		0	152,482-	67-
2012	321,370	80,094	25		0	80,094-	25-
2013	4,174,577	928,292	22		0	928,292-	22-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNTS 373.01, 373.02 AND 373.07 STREET LIGHTING AND SIGNA

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	561,123	1,318,477	235		0	1,318,477-	235-
2015	2,437,521	418,851	17	1,470,867	60	1,052,016	43
2016	107,535	1,071,635	997		0	1,071,635-	997-
2017	253,134	141,201	56	97,994	39	43,207-	17-
2018	6,599	15,109	229		0	15,109-	229-
2019	197,833	44,205	22		0	44,205-	22-
TOTAL	28,754,104	19,917,833	69	6,858,448	24	13,059,385-	45-
THREE-YEAR MOVING AVERAGES							
71-73	190,706	55,598	29	73,958	39	18,360	10
72-74	172,561	56,445	33	70,473	41	14,027	8
73-75	175,531	59,671	34	78,278	45	18,607	11
74-76	161,361	56,518	35	83,280	52	26,762	17
75-77	210,639	55,616	26	87,970	42	32,354	15
76-78	208,560	56,448	27	100,104	48	43,656	21
77-79	195,585	56,929	29	87,427	45	30,498	16
78-80	1,483,141	61,263	4	76,776	5	15,513	1
79-81	1,456,772	71,549	5	60,168	4	11,381-	1-
80-82	1,472,282	86,330	6	62,871	4	23,459-	2-
81-83	127,839	135,897	106	141,711	111	5,814	5
82-84	201,004	153,943	77	170,276	85	16,333	8
83-85	245,209	171,030	70	161,540	66	9,490-	4-
84-86	535,944	205,126	38	66,807	12	138,320-	26-
85-87	721,123	261,437	36	14,527	2	246,910-	34-
86-88	685,191	297,429	43	10,597	2	286,832-	42-
87-89	607,576	392,824	65	164,649	27	228,176-	38-
88-90	443,399	522,090	118	237,311	54	284,779-	64-
89-91	755,987	659,197	87	375,770	50	283,427-	37-
90-92	794,926	895,634	113	297,328	37	598,306-	75-
91-93	772,237	874,897	113	237,717	31	637,180-	83-
92-94	622,040	1,331,736	214	149,533	24	1,182,203-	190-
93-95	489,878	1,031,922	211	90,844	19	941,078-	192-
94-96	896,611	1,611,739	180	149,904	17	1,461,835-	163-
95-97	1,119,854	1,169,464	104	299,069	27	870,395-	78-
96-98	1,175,222	1,460,752	124	313,301	27	1,147,452-	98-
97-99	756,119	942,703	125	246,580	33	696,122-	92-
98-00	795,774	751,794	94	369,776	46	382,018-	48-
99-01	675,244	383,899	57	346,887	51	37,012-	5-
00-02	589,796	188,779	32	344,956	58	156,177	26
01-03	141,137	188,566	134	21,414	15	167,152-	118-
02-04	96,946	259,360	268	26,287	27	233,074-	240-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNTS 373.01, 373.02 AND 373.07 STREET LIGHTING AND SIGNA

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	145,229	241,961	167	26,518	18	215,442-	148-
04-06	158,365	246,509	156	31,450	20	215,058-	136-
05-07	167,844	181,580	108	32,259	19	149,321-	89-
06-08	177,491	160,816	91	36,313	20	124,503-	70-
07-09	200,348	126,993	63	29,425	15	97,568-	49-
08-10	216,037	110,261	51	20,960	10	89,300-	41-
09-11	227,295	117,626	52	8,980	4	108,646-	48-
10-12	261,421	128,597	49	7,086	3	121,511-	46-
11-13	1,574,570	386,956	25		0	386,956-	25-
12-14	1,685,690	775,621	46		0	775,621-	46-
13-15	2,391,074	888,540	37	490,289	21	398,251-	17-
14-16	1,035,393	936,321	90	490,289	47	446,032-	43-
15-17	932,730	543,896	58	522,954	56	20,942-	2-
16-18	122,423	409,315	334	32,665	27	376,650-	308-
17-19	152,522	66,838	44	32,665	21	34,174-	22-
FIVE-YEAR AVERAGE							
15-19	600,524	338,200	56	313,772	52	24,428-	4-

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1971	23,727	10,948	46	471	2	10,478-	44-
1972	27,937	2,430	9	602	2	1,829-	7-
1973	30,321	7,679	25	238	1	7,441-	25-
1974	162,659	4,749	3	128,144	79	123,395	76
1975	53,142	748	1	41,057	77	40,309	76
1976	1,749,502	23,295	1	603,850	35	580,554	33
1977	182,248	23,931	13	2,403	1	21,528-	12-
1978	1,874,141	10,994	1	1,750,589	93	1,739,595	93
1979	48,204	26,189	54	4,069	8	22,120-	46-
1980	248,801	16,897	7	942	0	15,955-	6-
1981	36,463	50,580	139	5,000	14	45,580-	125-
1982	10,031	17,228	172	50	1	17,177-	171-
1983	13,779	6,298	46	144	1	6,154-	45-
1984	37,699	3,291	9	3,025	8	266-	1-
1985	44,849	1,036	2	16,395	37	15,359	34
1986	1,831,798	11,145	1	5,927	0	5,218-	0
1987	79,460	23,063	29	1,612	2	21,451-	27-
1988	701,847	24,855	4		0	24,855-	4-
1989	25,282	5,451	22	8,642	34	3,191	13
1990	34,106	89,556	263	2,900	9	86,656-	254-
1991	42,604	11,672	27		0	11,672-	27-
1992	399,583	44,758	11	112,951	28	68,193	17
1993	854,184	67,299	8	391,138	46	323,839	38
1994	568,860	53,783	9	4,000	1	49,783-	9-
1995	27,701	5,654	20		0	5,654-	20-
1996	639,213	42,713	7		0	42,713-	7-
1997	393,454	2,141	1		0	2,141-	1-
1998	1,354,685	53,208	4		0	53,208-	4-
1999	130,810	51,800	40		0	51,800-	40-
2000	1,210,359	55,649	5	18,769	2	36,880-	3-
2001	239,245	15,514	6		0	15,514-	6-
2002	351,839	2,504	1		0	2,504-	1-
2003	794,792	27,173	3		0	27,173-	3-
2004	1,652,717	211,690-	13-	3	0	211,693	13
2005	246,863	12,040	5	37,343	15	25,303	10
2006	2,078,167	54,473	3	74,859	4	20,386	1
2007	763,114	17,979	2		0	17,979-	2-
2008	3,049,090	27,780	1		0	27,780-	1-
2009	714,629	84,655	12		0	84,655-	12-
2010	427,568	106,190	25		0	106,190-	25-
2011	23,884	235,641	987		0	235,641-	987-
2012	1,312,549	136,250	10		0	136,250-	10-
2013	2,618,824	323,127	12		0	323,127-	12-

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PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	223,251	176,706	79		0	176,706-	79-
2015	4,398,489	206,450	5		0	206,450-	5-
2016	1,621,382	28,331	2		0	28,331-	2-
2017	319,102	516,162	162		0	516,162-	162-
2018	316,849	344,360	109		0	344,360-	109-
2019	253,865	73,749	29		0	73,749-	29-
TOTAL	34,243,668	2,926,434	9	3,215,122	9	288,688	1
THREE-YEAR MOVING AVERAGES							
71-73	27,328	7,019	26	437	2	6,582-	24-
72-74	73,639	4,953	7	42,994	58	38,042	52
73-75	82,041	4,392	5	56,480	69	52,088	63
74-76	655,101	9,598	1	257,684	39	248,086	38
75-77	661,631	15,992	2	215,770	33	199,778	30
76-78	1,268,630	19,407	2	785,614	62	766,207	60
77-79	701,531	20,371	3	585,687	83	565,316	81
78-80	723,715	18,027	2	585,200	81	567,174	78
79-81	111,156	31,222	28	3,337	3	27,885-	25-
80-82	98,432	28,235	29	1,998	2	26,237-	27-
81-83	20,091	24,702	123	1,731	9	22,970-	114-
82-84	20,503	8,939	44	1,073	5	7,866-	38-
83-85	32,109	3,542	11	6,521	20	2,980	9
84-86	638,115	5,157	1	8,449	1	3,292	1
85-87	652,036	11,748	2	7,978	1	3,770-	1-
86-88	871,035	19,688	2	2,513	0	17,175-	2-
87-89	268,863	17,790	7	3,418	1	14,372-	5-
88-90	253,745	39,954	16	3,847	2	36,106-	14-
89-91	33,998	35,559	105	3,847	11	31,712-	93-
90-92	158,764	48,662	31	38,617	24	10,045-	6-
91-93	432,124	41,243	10	168,030	39	126,787	29
92-94	607,542	55,280	9	169,363	28	114,083	19
93-95	483,582	42,245	9	131,713	27	89,467	19
94-96	411,925	34,050	8	1,333	0	32,717-	8-
95-97	353,456	16,836	5		0	16,836-	5-
96-98	795,784	32,688	4		0	32,688-	4-
97-99	626,316	35,716	6		0	35,716-	6-
98-00	898,618	53,552	6	6,256	1	47,296-	5-
99-01	526,805	40,988	8	6,256	1	34,731-	7-
00-02	600,481	24,556	4	6,256	1	18,300-	3-
01-03	461,958	15,064	3		0	15,064-	3-
02-04	933,116	60,671-	7-	1	0	60,672	7

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PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
03-05	898,124	57,493-	6-	12,448	1	69,941	8
04-06	1,325,916	48,393-	4-	37,402	3	85,794	6
05-07	1,029,381	28,164	3	37,401	4	9,237	1
06-08	1,963,457	33,411	2	24,953	1	8,458-	0
07-09	1,508,945	43,471	3		0	43,471-	3-
08-10	1,397,096	72,875	5		0	72,875-	5-
09-11	388,694	142,162	37		0	142,162-	37-
10-12	588,000	159,360	27		0	159,360-	27-
11-13	1,318,419	231,673	18		0	231,673-	18-
12-14	1,384,874	212,028	15		0	212,028-	15-
13-15	2,413,521	235,428	10		0	235,428-	10-
14-16	2,081,041	137,163	7		0	137,163-	7-
15-17	2,112,991	250,314	12		0	250,314-	12-
16-18	752,444	296,284	39		0	296,284-	39-
17-19	296,605	311,424	105		0	311,424-	105-
FIVE-YEAR AVERAGE							
15-19	1,381,937	233,810	17		0	233,810-	17-

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PORTLAND GENERAL ELECTRIC

ACCOUNTS 392.04 THROUGH 392.10 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	1,432,087	1,005	0	252,746	18	251,741	18
2001	1,685,460	59,104-	4-	206,344	12	265,448	16
2002	1,228,725		0	124,563	10	124,563	10
2003	1,437,864	1,140	0	433,883	30	432,743	30
2004	1,524,354	2,266	0	280,376	18	278,110	18
2005	1,822,276		0	331,067	18	331,067	18
2006	1,833,484		0	349,746	19	349,746	19
2007	879,756		0	347,393	39	347,393	39
2008	1,001,059		0	302,961	30	302,961	30
2009	1,949,158		0		0		0
2010	2,988,365		0	128,747	4	128,747	4
2011	1,148,892	22,471-	2-	160,418	14	182,889	16
2012	1,450,836		0	241,194	17	241,194	17
2013	2,253,960	508	0	1,451	0	943	0
2014	1,691,753		0		0		0
2015	1,720,006		0		0		0
2016	2,492,227		0	910,270	37	910,270	37
2017	2,186,003	371-	0	46,401	2	46,772	2
2018	1,823,830	50-	0		0	50	0
2019	3,677,338		0	2,454,918	67	2,454,918	67
TOTAL	36,227,435	77,077-	0	6,572,478	18	6,649,555	18
THREE-YEAR MOVING AVERAGES							
00-02	1,448,757	19,366-	1-	194,551	13	213,918	15
01-03	1,450,683	19,321-	1-	254,930	18	274,251	19
02-04	1,396,981	1,135	0	279,607	20	278,472	20
03-05	1,594,831	1,135	0	348,442	22	347,307	22
04-06	1,726,705	755	0	320,396	19	319,641	19
05-07	1,511,839		0	342,735	23	342,735	23
06-08	1,238,100		0	333,366	27	333,366	27
07-09	1,276,658		0	216,784	17	216,784	17
08-10	1,979,528		0	143,902	7	143,902	7
09-11	2,028,805	7,490-	0	96,388	5	103,879	5
10-12	1,862,698	7,490-	0	176,786	9	184,277	10
11-13	1,617,896	7,321-	0	134,354	8	141,676	9
12-14	1,798,850	169	0	80,882	4	80,713	4
13-15	1,888,573	169	0	484	0	314	0
14-16	1,967,996		0	303,423	15	303,423	15
15-17	2,132,745	124-	0	318,890	15	319,014	15

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PORTLAND GENERAL ELECTRIC

ACCOUNTS 392.04 THROUGH 392.10 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
16-18	2,167,353	140-	0	318,890	15	319,031	15
17-19	2,562,390	140-	0	833,773	33	833,913	33
FIVE-YEAR AVERAGE							
15-19	2,379,881	84-	0	682,318	29	682,402	29

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PORTLAND GENERAL ELECTRIC

ACCOUNTS 396.01 THROUGH 396.07 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	3,351,179	284,008	8	590,530	18	306,522	9
2001	2,164,179	78,347-	4-	273,526	13	351,873	16
2002	1,443,625		0	138,581	10	138,581	10
2003	2,438,836		0	1,372	0	1,372	0
2004	1,601,695	5-	0		0	5	0
2005	1,535,364		0	2,481	0	2,481	0
2006	588,475		0		0		0
2007	1,988,830		0	54,929	3	54,929	3
2008	1,465,607		0	6,748	0	6,748	0
2009	2,909,584		0	301,079	10	301,079	10
2010	1,291,452		0	280,981	22	280,981	22
2011	1,390,272		0	89,962	6	89,962	6
2012	1,744,901		0	1,500	0	1,500	0
2013	2,806,201		0		0		0
2014	1,735,850		0		0		0
2015	2,843,038	3,760	0	1,067,587	38	1,063,827	37
2016	4,352,790		0		0		0
2017	2,198,343		0		0		0
2018	2,517,819		0		0		0
2019	5,993,737		0	793,246	13	793,246	13
TOTAL	46,361,775	209,415	0	3,602,521	8	3,393,106	7
THREE-YEAR MOVING AVERAGES							
00-02	2,319,661	68,554	3	334,212	14	265,659	11
01-03	2,015,547	26,116-	1-	137,826	7	163,942	8
02-04	1,828,052	2-	0	46,651	3	46,653	3
03-05	1,858,631	2-	0	1,284	0	1,286	0
04-06	1,241,844	2-	0	827	0	829	0
05-07	1,370,889		0	19,137	1	19,137	1
06-08	1,347,637		0	20,559	2	20,559	2
07-09	2,121,340		0	120,919	6	120,919	6
08-10	1,888,881		0	196,269	10	196,269	10
09-11	1,863,769		0	224,008	12	224,008	12
10-12	1,475,541		0	124,148	8	124,148	8
11-13	1,980,458		0	30,488	2	30,488	2
12-14	2,095,651		0	500	0	500	0
13-15	2,461,697	1,253	0	355,862	14	354,609	14
14-16	2,977,226	1,253	0	355,862	12	354,609	12
15-17	3,131,390	1,253	0	355,862	11	354,609	11

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PORTLAND GENERAL ELECTRIC

ACCOUNTS 396.01 THROUGH 396.07 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
16-18	3,022,984		0		0		0
17-19	3,569,966		0	264,415	7	264,415	7
FIVE-YEAR AVERAGE							
15-19	3,581,146	752	0	372,167	10	371,415	10

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PART IX. DETAILED DEPRECIATION CALCULATIONS

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PORTLAND GENERAL ELECTRIC

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 90-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1984	75,684,586.83	64,543,816	67,399,046	11,312,925	7.79	1,452,237
1985	45,435.15	38,473	40,175	7,078	7.87	899
1986	36,749,853.38	30,984,830	32,355,508	5,864,339	7.82	749,915
1987	127,770.52	107,102	111,840	21,041	7.82	2,691
1988	205,200.97	170,749	178,302	35,107	7.87	4,461
1990	121,903.15	99,851	104,268	22,511	7.96	2,828
1991	315,419.04	257,114	268,488	59,548	7.86	7,576
1992	234,520.19	189,145	197,512	46,389	7.96	5,828
1993	141,132.02	113,195	118,202	28,575	7.86	3,635
1994	75,010.26	59,475	62,106	15,905	7.95	2,001
1995	10,856.27	8,520	8,897	2,394	7.97	300
1996	33,125.87	25,745	26,884	7,567	7.95	952
1998	74,447.85	56,598	59,102	18,324	7.91	2,317
2003	24,528.74	17,214	17,975	7,534	7.95	948
2004	90,787.52	62,345	65,103	29,316	7.97	3,678
2005	44,084.81	29,581	30,890	14,959	7.97	1,877
2006	71,281.89	46,637	48,700	25,433	7.96	3,195
2008	109,958.57	67,596	70,586	43,771	7.96	5,499
2009	132,405.66	78,215	81,675	56,027	7.99	7,012
2010	66,185.78	37,404	39,059	29,775	7.98	3,731
2011	182,215.25	97,784	102,110	87,394	7.97	10,965
2012	396,368.51	199,722	208,557	203,666	7.98	25,522
2017	1,984,329.22	491,574	513,320	1,550,383	7.99	194,040
2018	305,982.60	50,279	52,503	265,719	8.00	33,215
	117,227,390.05	97,832,964	102,160,808	19,755,678		2,525,322

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 2.15

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PORTLAND GENERAL ELECTRIC

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1984	100,771,265.91	85,937,736	87,887,285	16,914,832	7.79	2,171,352
1985	2,483.69	2,112	2,160	423	7.70	55
1986	74,043,417.12	62,428,078	63,844,296	13,160,857	7.82	1,682,974
1987	426,084.71	357,161	365,263	77,865	7.82	9,957
1988	505,601.54	420,713	430,257	95,568	7.87	12,143
1990	288,230.83	236,990	242,366	57,394	7.81	7,349
1991	384,291.63	313,256	320,362	79,301	7.86	10,089
1992	183,222.08	148,287	151,651	38,900	7.84	4,962
1993	58,959.13	47,288	48,361	12,957	7.86	1,648
1994	87,925.38	69,953	71,540	19,902	7.83	2,542
1995	700,553.07	551,531	564,043	164,532	7.86	20,933
1996	4,805,761.32	3,746,495	3,831,486	1,166,505	7.85	148,599
1997	48,625.67	37,432	38,281	12,290	7.90	1,556
1998	24,962.98	18,978	19,409	6,553	7.91	828
1999	468,844.04	351,851	359,833	127,765	7.91	16,152
2003	2,123,527.66	1,490,275	1,524,083	684,386	7.95	86,086
2004	1,971,856.10	1,357,173	1,387,961	662,769	7.92	83,683
2005	276,513.34	185,974	190,193	97,381	7.92	12,296
2006	5,366,986.43	3,511,426	3,591,085	1,990,581	7.96	250,073
2007	4,222,332.95	2,683,917	2,744,803	1,646,423	7.95	207,097
2008	292,860.51	180,034	184,118	120,457	7.96	15,133
2009	4,742,091.03	2,806,673	2,870,344	2,061,431	7.95	259,299
2010	2,825,524.12	1,599,744	1,636,035	1,302,510	7.95	163,838
2011	3,487,313.31	1,874,333	1,916,853	1,709,952	7.95	215,088
2012	2,497,490.26	1,260,254	1,288,844	1,308,546	7.96	164,390
2013	7,341,784.20	3,429,847	3,507,655	4,127,800	7.97	517,917
2014	7,933,991.60	3,371,502	3,447,987	4,803,365	7.96	603,438
2015	2,909,049.85	1,091,871	1,116,641	1,908,771	7.97	239,494
2016	8,953,240.41	2,841,830	2,906,299	6,405,071	7.97	803,648
2017	17,107,834.38	4,248,765	4,345,151	13,446,997	7.97	1,687,202
2018	1,198,639.02	197,459	201,938	1,044,646	7.97	131,072
2019	177,668.37	10,939	11,187	173,588	7.95	21,835
	256,228,932.64	186,809,877	191,047,771	75,430,319		9,552,728

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 3.73

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PORTLAND GENERAL ELECTRIC

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1984	20,210,847.09	17,387,149	15,195,133	5,824,148	7.42	784,926
1986	27,109,612.78	23,045,773	20,140,369	8,053,629	7.48	1,076,688
1987	69,959.79	59,116	51,663	21,095	7.50	2,813
1988	173,095.45	145,168	126,867	53,153	7.56	7,031
1990	56,768.49	46,854	40,947	18,092	7.67	2,359
1991	86,639.75	71,129	62,162	27,944	7.60	3,677
1992	623,448.69	506,390	442,549	205,838	7.71	26,698
1994	897,954.91	716,841	626,468	307,405	7.72	39,819
1995	2,819,501.30	2,234,398	1,952,705	979,576	7.65	128,049
1996	1,988,561.93	1,555,215	1,359,147	708,957	7.75	91,478
1997	836,452.12	647,909	566,226	303,684	7.71	39,388
1998	369,435.37	282,512	246,895	137,317	7.74	17,741
1999	7,534.91	5,687	4,970	2,866	7.75	370
2003	99,763.24	70,532	61,640	42,114	7.77	5,420
2004	1,719,160.21	1,188,971	1,039,076	748,850	7.81	95,883
2005	41,230.43	27,855	24,343	18,536	7.82	2,370
2006	5,487,984.57	3,613,992	3,158,372	2,549,132	7.82	325,976
2007	2,230,356.72	1,426,536	1,246,691	1,072,880	7.83	137,022
2008	186,982.56	115,627	101,050	93,412	7.84	11,915
2009	1,135,354.24	675,636	590,458	590,311	7.85	75,199
2010	59,069.24	33,677	29,431	32,001	7.83	4,087
2011	6,390,259.61	3,457,182	3,021,332	3,624,538	7.84	462,314
2012	193,375.51	98,343	85,945	115,166	7.84	14,690
2013	19,870.50	9,361	8,181	12,484	7.85	1,590
2017	55,818.40	14,048	12,277	45,774	7.83	5,846
	72,869,037.81	57,435,901	50,194,898	25,588,901		3,363,349

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 4.62

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PORTLAND GENERAL ELECTRIC

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1984	11,002,707.47	9,424,303	9,687,053	1,755,762	7.60	231,021
1985	93,514.65	79,516	81,733	15,522	7.70	2,016
1986	11,921,601.11	10,092,351	10,373,727	2,024,739	7.65	264,672
1987	58,267.19	49,036	50,403	10,195	7.66	1,331
1988	74,288.16	62,055	63,785	13,475	7.72	1,745
1990	10,429.00	8,608	8,848	1,998	7.67	260
1991	22,258.47	18,209	18,717	4,432	7.73	573
1992	1,818.51	1,477	1,518	373	7.71	48
1993	25,488.91	20,512	21,084	5,425	7.75	700
1994	15,368.15	12,227	12,568	3,415	7.83	436
1995	6,497.94	5,133	5,276	1,482	7.76	191
1996	8,043.75	6,271	6,446	1,920	7.85	245
1997	8,943.04	6,906	7,099	2,202	7.80	282
1998	41,390.73	31,562	32,442	10,604	7.82	1,356
1999	11,079.44	8,338	8,570	2,952	7.83	377
2003	70,456.25	49,570	50,952	22,322	7.89	2,829
2006	25,729.53	16,906	17,377	9,381	7.87	1,192
2007	2,821.02	1,797	1,847	1,087	7.91	137
2011	102,742.25	55,307	56,849	50,003	7.92	6,314
	23,503,445.57	19,950,084	20,506,294	3,937,289		515,725

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 2.19

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PORTLAND GENERAL ELECTRIC

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COLSTRIP						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1984	2,032,376.96	1,740,820	1,813,824	299,848	7.60	39,454
1985	192,413.17	163,610	170,471	29,638	7.70	3,849
1986	1,858,836.17	1,573,616	1,639,608	293,581	7.65	38,377
1987	126,113.18	106,133	110,584	20,574	7.66	2,686
1988	224,238.27	188,059	195,946	37,262	7.56	4,929
1990	67,438.60	55,660	57,994	12,142	7.67	1,583
1991	101,224.71	83,103	86,588	18,686	7.60	2,459
1992	147,597.88	119,885	124,913	28,589	7.71	3,708
1993	94,398.31	76,222	79,419	18,756	7.63	2,458
1994	229,656.59	183,336	191,025	47,818	7.72	6,194
1995	164,030.57	129,991	135,442	35,149	7.65	4,595
1996	221,394.77	173,701	180,985	49,265	7.65	6,440
1997	103,552.20	80,211	83,575	24,119	7.71	3,128
1998	34,575.85	26,441	27,550	8,409	7.74	1,086
1999	74,134.22	55,951	58,297	18,802	7.75	2,426
2003	167,657.65	118,812	123,795	50,569	7.71	6,559
2004	12,039.22	8,364	8,715	3,806	7.70	494
2005	14,142.59	9,597	9,999	4,709	7.72	610
2006	182,538.84	120,701	125,763	64,078	7.73	8,290
2007	36,231.52	23,268	24,244	13,437	7.74	1,736
2008	91,971.62	57,199	59,598	36,053	7.73	4,664
2009	55,438.73	33,175	34,566	23,090	7.75	2,979
2010	44,742.92	25,639	26,714	19,818	7.74	2,560
2011	37,826.15	20,598	21,462	17,877	7.73	2,313
2012	860.24	441	459	435	7.72	56
2017	119.48	31	32	92	7.65	12
2018	70,961.57	12,192	12,703	61,097	7.58	8,060
2019	109,279.37	7,228	7,531	106,119	7.36	14,418
	6,495,791.35	5,193,984	5,411,803	1,343,820		176,123

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.6 2.71

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PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
1913	126,095.77	150,658	106,775	72,281	20.08	3,600
1919	683.33	800	567	403	21.45	19
1922	4.08	5	4	2	22.99	
1923	1,001.04	1,152	816	605	22.55	27
1924	7,824.48	8,913	6,317	4,794	23.55	204
1925	274.70	313	222	168	23.15	7
1927	43.34	49	35	27	23.78	1
1928	432.65	489	347	268	23.45	11
1929	42.49	48	34	26	24.44	1
1930	4,555.27	5,095	3,611	2,858	24.14	118
1931	10,270.50	11,358	8,050	6,534	25.14	260
1938	71.31	77	55	47	26.02	2
1939	965.74	1,027	728	643	27.03	24
1941	136.43	144	102	92	26.76	3
1948	118.47	120	85	83	28.50	3
1949	1,071.35	1,083	768	754	28.51	26
1953	2,297.69	2,256	1,599	1,664	29.65	56
1954	20,936.34	20,448	14,492	15,238	29.73	513
1955	612.04	594	421	448	29.84	15
1956	6,010.16	5,798	4,109	4,425	29.96	148
1957	619,542.49	593,831	420,862	458,888	30.09	15,251
1958	117.01	111	79	87	30.24	3
1959	2,791.61	2,638	1,870	2,094	30.41	69
1960	617.33	579	410	466	30.59	15
1961	1,806.00	1,680	1,191	1,374	30.79	45
1962	488.33	451	320	374	30.99	12
1963	2,171.59	2,004	1,420	1,663	30.45	55
1964	14,619.96	13,366	9,473	11,288	30.71	368
1965	24,614.22	22,286	15,795	19,158	30.97	619
1966	3,581.08	3,210	2,275	2,810	31.25	90
1967	153.37	136	96	121	31.53	4
1968	7,226.56	6,395	4,532	5,729	31.14	184
1969	10,089.08	8,827	6,256	8,071	31.47	256
1971	127.10	109	77	103	31.50	3
1972	890.68	757	537	728	31.87	23
1974	32,340.34	26,957	19,105	26,818	32.02	838
1975	78,483.85	64,974	46,049	65,398	31.83	2,055
1976	70,525.37	57,504	40,754	59,392	32.26	1,841
1977	17,463.71	14,123	10,009	14,789	32.13	460
1980	1,027.08	801	568	891	32.45	27
1981	1,702.25	1,312	930	1,487	32.43	46

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PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
1982	37,930.30	28,880	20,468	33,393	32.43	1,030
1986	53,074.01	38,120	27,017	48,349	32.73	1,477
1987	34,585.35	24,418	17,306	31,806	32.86	968
1988	2,126.44	1,474	1,045	1,975	33.02	60
1989	4,422.29	3,007	2,131	4,149	33.20	125
1990	13,905.71	9,320	6,605	13,141	33.00	398
1991	36,937.69	24,217	17,163	35,288	33.23	1,062
1992	40,914.04	26,365	18,685	39,412	33.10	1,191
1993	14,411.12	9,057	6,419	14,045	33.38	421
1994	2,373.98	1,461	1,035	2,336	33.32	70
1995	17,769.79	10,694	7,579	17,654	33.31	530
1996	169,980.39	99,252	70,342	171,030	33.65	5,083
1997	371,713.45	211,397	149,822	378,011	33.68	11,224
1998	87,981.66	48,887	34,647	90,287	33.45	2,699
1999	69,830.90	37,601	26,649	72,511	33.56	2,161
2001	119,573.84	60,311	42,744	127,051	33.58	3,784
2002	107,821.93	52,240	37,024	116,083	33.78	3,436
2003	111,351.42	51,926	36,801	121,318	33.75	3,595
2004	138,642.73	61,936	43,896	152,977	33.76	4,531
2005	2,543.72	1,084	768	2,844	33.81	84
2006	3,151.58	1,275	904	3,572	33.90	105
2009	253,125.92	84,899	60,170	299,269	33.95	8,815
2010	233,467.59	72,736	51,550	279,974	33.79	8,286
2011	202,752.31	57,754	40,932	246,977	33.87	7,292
2012	2,834,635.55	730,571	517,773	3,507,410	33.82	103,708
2013	1,377.80	315	223	1,733	33.82	51
2014	3,924.11	778	551	5,021	33.87	148
2015	21,358.54	3,561	2,524	27,805	33.82	822
2016	172,362.37	23,056	16,340	228,414	33.67	6,784
2017	383,062.22	37,641	26,677	517,271	33.60	15,395
2018	5,616,410.46	342,938	243,048	7,732,255	33.34	231,921
2019	1,917,366.48	40,840	28,944	2,693,716	32.72	82,326
	14,154,711.88	3,230,489	2,289,524	17,810,167		536,884

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PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -71						
1925	246.10	338	305	115	23.15	5
1943	225.54	283	256	130	27.67	5
1951	212.12	253	229	134	29.54	5
1957	909,044.78	1,049,265	948,088	606,378	30.09	20,152
1958	136,990.83	157,044	141,901	92,353	30.24	3,054
1959	11,246.13	12,798	11,564	7,667	30.41	252
1960	6,150.30	6,945	6,275	4,242	30.59	139
1961	3,318.16	3,718	3,359	2,315	30.79	75
1962	15,757.55	17,509	15,821	11,125	30.99	359
1963	3,696.08	4,107	3,711	2,609	30.45	86
1964	38,042.96	41,881	37,843	27,211	30.71	886
1965	2,711.05	2,956	2,671	1,965	30.97	63
1966	100.55	109	98	73	31.25	2
1967	3,849.05	4,112	3,715	2,866	31.53	91
1968	1,786.99	1,904	1,720	1,335	31.14	43
1969	21,617.27	22,774	20,578	16,388	31.47	521
1970	15,083.26	15,702	14,188	11,604	31.80	365
1971	13,843.41	14,350	12,966	10,706	31.50	340
1972	4,007.34	4,101	3,706	3,147	31.87	99
1973	114,980.60	117,026	105,742	90,875	31.62	2,874
1974	5,485.63	5,506	4,975	4,405	32.02	138
1975	929.98	927	838	753	31.83	24
1976	37,571.90	36,891	33,334	30,914	32.26	958
1977	12,895.02	12,558	11,347	10,703	32.13	333
1978	11,578.12	11,091	10,022	9,777	32.58	300
1979	14,549.49	13,803	12,472	12,408	32.50	382
1980	162,661.32	152,705	137,980	140,171	32.45	4,320
1981	25,636.19	23,795	21,501	22,337	32.43	689
1982	4,357.62	3,996	3,611	3,841	32.43	118
1984	143,065.60	126,798	114,571	130,071	32.99	3,943
1985	98,359.81	85,881	77,600	90,595	33.07	2,739
1986	141,405.00	122,304	110,511	131,292	32.73	4,011
1987	43,029.33	36,584	33,056	40,524	32.86	1,233
1988	3,452.05	2,882	2,604	3,299	33.02	100
1989	18,180.47	14,885	13,450	17,639	33.20	531
1991	29,362.80	23,182	20,947	29,264	33.23	881
1992	25,908.12	20,105	18,166	26,137	33.10	790
1993	14,792.74	11,196	10,116	15,179	33.38	455
1995	12,595.94	9,128	8,248	13,291	33.31	399
1996	29,374.10	20,654	18,662	31,567	33.65	938
1997	104,028.29	71,244	64,374	113,514	33.68	3,370

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PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -71						
1998	148,038.20	99,056	89,504	163,641	33.45	4,892
1999	187,822.13	121,790	110,046	211,130	33.56	6,291
2000	105,060.68	65,861	59,510	120,143	33.69	3,566
2001	80,174.11	48,697	44,001	93,096	33.58	2,772
2002	55,617.74	32,450	29,321	65,785	33.78	1,947
2003	22,374.90	12,565	11,353	26,908	33.75	797
2004	43,015.17	23,141	20,910	52,646	33.76	1,559
2005	96,752.16	49,667	44,878	120,568	33.81	3,566
2006	112,637.59	54,855	49,566	143,045	33.90	4,220
2007	19,405.90	8,960	8,096	25,088	33.80	742
2008	13,687.89	5,922	5,351	18,055	33.95	532
2009	510,891.57	206,350	186,452	687,172	33.95	20,241
2010	127,551.41	47,854	43,240	174,873	33.79	5,175
2011	4,472,668.39	1,534,242	1,386,301	6,261,962	33.87	184,882
2012	35,816.83	11,116	10,044	51,203	33.82	1,514
2013	65,894.17	18,164	16,413	96,267	33.82	2,846
2014	132,641.64	31,686	28,631	198,187	33.87	5,851
2015	294,981.82	59,219	53,509	450,910	33.82	13,333
2016	303,192.26	48,839	44,130	474,329	33.67	14,088
2017	147.58	17	15	237	33.60	7
2019	44,925.48	1,152	1,041	75,782	32.72	2,316
	9,115,427.21	4,764,893	4,305,433	11,281,948		337,205
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1925	535,815.99	585,300	570,615	158,095	23.15	6,829
1926	5,500.29	5,945	5,796	1,685	24.14	70
1927	212.26	230	224	64	23.78	3
1928	1,223.72	1,325	1,292	373	23.45	16
1929	10,155.99	10,876	10,603	3,209	24.44	131
1930	18,701.50	20,032	19,529	5,905	24.14	245
1931	106,141.13	112,421	109,600	34,752	25.14	1,382
1936	145.28	150	146	51	26.40	2
1937	941.87	972	948	333	26.20	13
1938	889.65	917	894	316	26.02	12
1939	1,110.20	1,130	1,102	408	27.03	15

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1941	143.28	145	141	53	26.76	2
1943	53.58	54	53	20	27.67	1
1944	64,063.61	63,811	62,210	24,917	27.59	903
1945	3,469.67	3,445	3,359	1,360	27.54	49
1946	534.96	524	511	217	28.54	8
1948	10,565.64	10,274	10,016	4,353	28.50	153
1949	3,655.09	3,539	3,450	1,521	28.51	53
1950	99.00	95	93	42	28.54	1
1951	236.80	225	219	103	29.54	3
1952	2,401.77	2,271	2,214	1,052	29.59	36
1953	1,103.50	1,038	1,012	489	29.65	16
1954	87,377.44	81,734	79,683	39,150	29.73	1,317
1955	6,595.49	6,133	5,979	2,991	29.84	100
1956	10,047.67	9,284	9,051	4,614	29.96	154
1957	59,537.02	54,655	53,284	27,687	30.09	920
1958	9,732.37	8,873	8,650	4,586	30.24	152
1959	23,709.63	21,459	20,921	11,325	30.41	372
1960	8,672.63	7,789	7,594	4,201	30.59	137
1961	27,953.04	24,908	24,283	13,733	30.79	446
1962	2,772.86	2,450	2,389	1,383	30.99	45
1963	4,717.11	4,169	4,064	2,351	30.45	77
1964	10,554.82	9,241	9,009	5,345	30.71	174
1965	29,067.05	25,205	24,573	14,959	30.97	483
1966	8,165.05	7,010	6,834	4,270	31.25	137
1967	7,964.20	6,767	6,597	4,234	31.53	134
1968	19,407.68	16,449	16,036	10,358	31.14	333
1969	6,122.48	5,130	5,001	3,325	31.47	106
1970	26,837.22	22,220	21,662	14,836	31.80	467
1971	20,519.14	16,917	16,493	11,413	31.50	362
1972	11,496.69	9,358	9,123	6,512	31.87	204
1974	725.55	579	564	422	32.02	13
1976	3,980.69	3,109	3,031	2,383	32.26	74
1977	27,277.04	21,127	20,597	16,500	32.13	514
1978	50,816.49	38,716	37,745	31,366	32.58	963
1979	2,049.06	1,546	1,507	1,280	32.50	39
1980	80,654.32	60,220	58,709	50,981	32.45	1,571
1981	288,448.03	212,935	207,592	184,697	32.43	5,695
1982	586,414.46	427,632	416,902	380,621	32.43	11,737
1983	99,707.17	71,272	69,484	66,118	32.94	2,007
1985	128,539.75	89,260	87,020	87,794	33.07	2,655
1986	86,988.79	59,839	58,338	59,967	32.73	1,832

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PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1987	22,085.53	14,934	14,559	15,477	32.86	471
1988	7,859.41	5,218	5,087	5,602	33.02	170
1989	17,745.90	11,556	11,266	12,868	33.20	388
1990	148,599.70	95,389	92,996	109,100	33.00	3,306
1991	856.50	538	525	640	33.23	19
1992	117,325.49	72,410	70,593	88,969	33.10	2,688
1993	63,489.89	38,217	37,258	49,088	33.38	1,471
1994	4,788.59	2,823	2,752	3,760	33.32	113
1995	323.31	186	181	258	33.31	8
1996	48,338.39	27,032	26,354	39,386	33.65	1,170
1997	21,289.30	11,596	11,305	17,648	33.68	524
1998	28,458.53	15,145	14,765	23,939	33.45	716
1999	51,729.24	26,677	26,008	44,344	33.56	1,321
2000	33,369.48	16,637	16,220	29,163	33.69	866
2001	1,158,145.32	559,468	545,431	1,029,647	33.58	30,663
2002	37,335.84	17,325	16,890	33,886	33.78	1,003
2003	48,889.25	21,835	21,287	45,202	33.75	1,339
2004	22,567.26	9,656	9,414	21,278	33.76	630
2005	7,335.41	2,995	2,920	7,056	33.81	209
2006	41,491.09	16,071	15,668	40,760	33.90	1,202
2007	5,721.27	2,101	2,048	5,733	33.80	170
2008	12,141.53	4,178	4,073	12,439	33.95	366
2009	43,379.72	13,935	13,585	45,411	33.95	1,338
2010	31,664.47	9,448	9,211	33,853	33.79	1,002
2011	234,616.53	64,007	62,401	256,677	33.87	7,578
2013	1,774,931.49	389,122	379,359	2,034,548	33.82	60,158
2014	649,720.81	123,442	120,345	763,276	33.87	22,535
2015	316,180.22	50,483	49,216	380,789	33.82	11,259
2016	4,716,554.42	604,247	589,086	5,825,428	33.67	173,015
2017	2,942,670.56	276,941	269,992	3,732,040	33.60	111,073
2018	1,054,163.45	61,647	60,100	1,373,562	33.34	41,199
2019	48,677.82	993	968	65,234	32.72	1,994
	16,216,461.44	4,716,957	4,598,606	17,455,782		523,127

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
1938	28.53	41	31	23	26.02	1
1946	38.24	52	39	33	28.54	1
1948	85.54	116	88	74	28.50	3
1950	52.86	71	54	46	28.54	2
1954	283.13	368	278	257	29.73	9
1957	1,510,891.02	1,927,519	1,458,289	1,397,295	30.09	46,437
1958	197.20	250	189	184	30.24	6
1959	5,244.26	6,596	4,990	4,921	30.41	162
1960	19,818.79	24,737	18,715	18,742	30.59	613
1961	20,388.73	25,248	19,102	19,433	30.79	631
1962	3,992.38	4,903	3,709	3,836	30.99	124
1963	12,122.22	14,888	11,264	11,647	30.45	382
1964	18,728.19	22,788	17,241	18,156	30.71	591
1965	12,713.60	15,321	11,591	12,437	30.97	402
1966	1,719.11	2,051	1,552	1,697	31.25	54
1967	5,704.47	6,736	5,096	5,685	31.53	180
1969	4,622.63	5,383	4,073	4,664	31.47	148
1970	67,240.45	77,369	58,534	68,550	31.80	2,156
1971	17,020.21	19,500	14,753	17,415	31.50	553
1972	4,574.05	5,174	3,914	4,730	31.87	148
1973	668.37	752	569	694	31.62	22
1974	1,244.52	1,381	1,045	1,307	32.02	41
1977	25,926.70	27,906	21,113	27,889	32.13	868
1979	11,715.51	12,285	9,294	12,848	32.50	395
1980	2,286.87	2,373	1,795	2,527	32.45	78
1985	528.03	510	386	612	33.07	19
1987	31,607.63	29,702	22,471	37,267	32.86	1,134
1989	10,238.86	9,265	7,010	12,342	33.20	372
1990	2,081.45	1,857	1,405	2,529	33.00	77
1991	24,164.28	21,086	15,953	29,718	33.23	894
1992	1,582,543.14	1,357,319	1,026,897	1,964,110	33.10	59,339
1993	201,320.74	168,408	127,411	253,085	33.38	7,582
1994	178,692.06	146,405	110,765	226,963	33.32	6,812
1995	3,794.42	3,039	2,299	4,872	33.31	146
1996	3,673.46	2,855	2,160	4,783	33.65	142
1997	9,580.26	7,252	5,487	12,620	33.68	375
1998	62,205.31	46,004	34,805	82,763	33.45	2,474
1999	62,220.72	44,593	33,737	83,860	33.56	2,499
2000	29,066.45	20,139	15,236	39,699	33.69	1,178
2001	280,035.60	187,996	142,231	387,037	33.58	11,526
2002	71,211.90	45,922	34,743	99,848	33.78	2,956

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
2004	50,278.93	29,896	22,618	72,409	33.76	2,145
2005	1,316.42	747	565	1,923	33.81	57
2007	1,753.57	895	677	2,637	33.80	78
2008	416,128.21	198,980	150,541	635,941	33.95	18,732
2010	470,622.49	195,151	147,644	741,833	33.79	21,954
2012	97,176.98	33,335	25,220	158,444	33.82	4,685
2013	132,044.81	40,230	30,437	219,128	33.82	6,479
2014	55,155.64	14,563	11,018	93,226	33.87	2,752
2015	459,937.98	102,054	77,210	792,073	33.82	23,420
2016	109,012.33	19,408	14,683	191,350	33.67	5,683
2018	118,754.45	9,651	7,302	217,144	33.34	6,513
2019	49,658.78	1,408	1,065	92,790	32.72	2,836
	6,262,112.48	4,942,478	3,739,294	8,096,099		246,866
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
1913	497,661.37	783,029	617,748	312,879	20.08	15,582
1927	298.94	445	351	208	23.78	9
1928	129.92	193	152	91	23.45	4
1929	8.05	12	9	6	24.44	
1931	175.75	256	202	127	25.14	5
1938	119.67	170	134	90	26.02	3
1944	87.96	120	95	70	27.59	3
1950	219.48	291	230	181	28.54	6
1951	8,824.66	11,530	9,096	7,406	29.54	251
1952	2,206.75	2,869	2,263	1,863	29.59	63
1953	3,848.56	4,977	3,926	3,270	29.65	110
1954	10,073.78	12,957	10,222	8,616	29.73	290
1955	994.64	1,272	1,004	856	29.84	29
1956	1,408.27	1,789	1,411	1,222	29.96	41
1957	12,869.40	16,244	12,815	11,251	30.09	374
1958	5,250.88	6,583	5,193	4,626	30.24	153
1959	82.70	103	81	73	30.41	2
1960	1,624.62	2,006	1,583	1,455	30.59	48
1962	56.57	69	54	51	30.99	2
1963	8,120.53	9,867	7,784	7,401	30.45	243

OFFICIAL COPY
Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
1964	18,101.96	21,793	17,193	16,658	30.71	542
1965	3,565.48	4,251	3,354	3,314	30.97	107
1966	55,561.28	65,592	51,747	52,153	31.25	1,669
1967	956.12	1,117	881	907	31.53	29
1969	2,070.26	2,385	1,882	1,990	31.47	63
1970	1,759.98	2,004	1,581	1,710	31.80	54
1971	2,283.53	2,589	2,043	2,228	31.50	71
1972	67,824.27	75,909	59,886	66,945	31.87	2,101
1976	4,786.17	5,139	4,054	4,896	32.26	152
1977	306.18	326	257	315	32.13	10
1978	2,732.73	2,863	2,259	2,852	32.58	88
1982	5,267.95	5,282	4,167	5,684	32.43	175
1983	4,771.79	4,690	3,700	5,223	32.94	159
1984	560.19	543	428	619	32.99	19
1985	44,140.07	42,146	33,250	49,292	33.07	1,491
1986	117,537.31	111,172	87,706	132,089	32.73	4,036
1987	85,775.96	79,751	62,917	97,484	32.86	2,967
1988	15,335.95	14,001	11,046	17,633	33.02	534
1989	41,969.61	37,578	29,646	48,837	33.20	1,471
1990	141,353.90	124,765	98,430	165,902	33.00	5,027
1992	10,648.76	9,037	7,129	12,784	33.10	386
1993	48,282.02	39,961	31,526	58,761	33.38	1,760
1995	16,098.14	12,758	10,065	20,038	33.31	602
1996	58,478.41	44,967	35,475	73,879	33.65	2,196
1997	101,935.76	76,343	60,229	130,391	33.68	3,871
1998	12,436.03	9,100	7,179	16,076	33.45	481
1999	33,583.26	23,814	18,787	44,013	33.56	1,311
2000	25,639.74	17,577	13,867	34,079	33.69	1,012
2001	45,483.19	30,211	23,834	61,219	33.58	1,823
2002	86,300.56	55,064	43,441	117,941	33.78	3,491
2003	11,319.67	6,951	5,484	15,684	33.75	465
2004	119,759.77	70,455	55,583	168,367	33.76	4,987
2005	33,471.75	18,790	14,824	47,768	33.81	1,413
2006	102,048.63	54,349	42,877	147,954	33.90	4,364
2008	843,954.70	399,283	315,003	1,263,193	33.95	37,207
2009	34,692.68	15,324	12,089	52,786	33.95	1,555
2015	332,283.24	72,949	57,551	563,819	33.82	16,671
2016	3,574,516.56	629,665	496,756	6,187,590	33.67	183,772

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
2017	21,651.84	2,802	2,211	38,278	33.60	1,139
2018	144,418.82	11,613	9,162	260,901	33.34	7,825
2019	688,739.34	19,319	15,241	1,272,701	32.72	38,897
	7,516,466.06	3,079,010	2,429,094	11,626,698		353,211
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -84						
1959	4,021.81	4,925	3,290	4,110	30.41	135
1962	25.83	31	21	27	30.99	1
1963	3,140,994.98	3,755,474	2,508,548	3,270,882	30.45	107,418
1965	3,090.87	3,626	2,422	3,265	30.97	105
1966	44,775.85	52,011	34,742	47,646	31.25	1,525
1967	1,992.49	2,291	1,530	2,136	31.53	68
1969	19,390.24	21,981	14,683	20,995	31.47	667
1970	6,592.48	7,385	4,933	7,197	31.80	226
1971	1,152.98	1,286	859	1,262	31.50	40
1972	521.15	574	383	576	31.87	18
1973	70,460.34	77,166	51,545	78,102	31.62	2,470
1974	762.43	823	550	853	32.02	27
1975	38,455.63	41,252	27,555	43,203	31.83	1,357
1977	2,136.62	2,239	1,496	2,436	32.13	76
1978	5,976.57	6,160	4,115	6,882	32.58	211
1983	1,496.81	1,448	967	1,787	32.94	54
1984	3,066.82	2,925	1,954	3,689	32.99	112
1985	6,763.16	6,354	4,244	8,200	33.07	248
1987	29,748.05	27,215	18,179	36,558	32.86	1,113
1988	185.56	167	112	230	33.02	7
1989	18,178.28	16,015	10,698	22,750	33.20	685
1990	28,593.01	24,832	16,587	36,024	33.00	1,092
1991	9,041.03	7,681	5,131	11,505	33.23	346
1992	45,685.87	38,147	25,481	58,581	33.10	1,770
1994	195,095.12	155,616	103,947	255,028	33.32	7,654
1995	45,933.22	35,818	23,925	60,592	33.31	1,819
1996	65,454.24	49,523	33,080	87,356	33.65	2,596
1997	128,084.98	94,388	63,048	172,628	33.68	5,126
1998	60,708.00	43,709	29,196	82,506	33.45	2,467

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -84						
2000	30,848.38	20,809	13,900	42,861	33.69	1,272
2001	70,490.25	46,070	30,773	98,929	33.58	2,946
2002	31,626.81	19,856	13,263	44,930	33.78	1,330
2003	90,166.73	54,484	36,394	129,513	33.75	3,837
2004	361,933.10	209,510	139,947	526,010	33.76	15,581
2005	132,796.95	73,353	48,998	195,349	33.81	5,778
2006	8,845.83	4,635	3,096	13,180	33.90	389
2007	1,304,431.87	648,042	432,873	1,967,281	33.80	58,204
2008	458,670.93	213,520	142,625	701,329	33.95	20,658
2009	133,683.04	58,100	38,809	207,168	33.95	6,102
2010	522,486.03	210,926	140,892	820,482	33.79	24,282
2011	658,371.38	243,008	162,322	1,049,081	33.87	30,974
2012	2,544,456.75	849,747	567,606	4,114,194	33.82	121,650
2013	440,958.36	130,792	87,365	723,998	33.82	21,407
2014	121,225.72	31,161	20,815	202,241	33.87	5,971
2015	715,006.98	154,453	103,170	1,212,443	33.82	35,850
2016	6,436.08	1,116	745	11,097	33.67	330
2017	397,476.65	50,610	33,806	697,551	33.60	20,760
2018	72,766.68	5,757	3,846	130,045	33.34	3,901
2019	402,432.09	11,107	7,419	733,056	32.72	22,404
	12,483,495.03	7,518,118	5,021,886	17,947,745		543,059
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -29						
1913	497,972.61	574,677	394,694	247,691	12.55	19,736
1935	113.72	126	87	60	13.54	4
1936	17.53	19	13	10	13.59	1
1938	1,502.15	1,658	1,139	799	13.73	58
1947	299.21	322	221	165	14.45	11
1950	52.93	56	38	30	14.54	2
1951	3,684.05	3,906	2,683	2,070	14.83	140
1952	216,233.49	229,708	157,766	121,175	14.47	8,374
1954	277.83	293	201	157	14.50	11
1955	1,258.44	1,319	906	717	14.87	48
1958	146.66	152	104	85	14.84	6
1960	333.31	345	237	193	14.58	13

OFFICIAL COPY
Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 105-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -29						
1961	469.12	481	330	275	15.03	18
1962	20,628.56	21,116	14,503	12,108	14.96	809
1966	2,850.54	2,872	1,973	1,705	14.99	114
1968	14,828.23	14,874	10,216	8,913	14.73	605
1980	775.84	723	497	504	15.15	33
1984	3,046.93	2,749	1,888	2,042	15.26	134
1985	50,217.00	44,918	30,850	33,930	15.25	2,225
1988	1,331.55	1,158	795	922	15.23	61
1989	3,803.15	3,277	2,251	2,655	15.16	175
1991	9,118.91	7,677	5,273	6,491	15.17	428
1992	28,107.13	23,332	16,025	20,234	15.24	1,328
1993	130,291.01	106,896	73,417	94,658	15.17	6,240
1995	77,646.49	61,841	42,473	57,691	15.18	3,800
1996	58,537.88	45,784	31,445	44,069	15.26	2,888
1997	40,186.86	30,908	21,228	30,613	15.24	2,009
1998	46,980.25	35,442	24,342	36,263	15.26	2,376
1999	54,231.02	40,156	27,580	42,378	15.21	2,786
2001	29,665.99	20,956	14,393	23,876	15.28	1,563
2002	33,200.37	22,862	15,702	27,127	15.29	1,774
2003	203,589.46	136,515	93,760	168,871	15.24	11,081
2004	64,671.25	42,030	28,867	54,559	15.27	3,573
2006	5,269,138.70	3,183,803	2,186,667	4,610,522	15.32	300,948
2007	1,334,697.45	774,792	532,135	1,189,625	15.28	77,855
2008	979,326.00	541,969	372,230	891,101	15.31	58,204
2009	8,116.45	4,255	2,922	7,548	15.34	492
2010	142,318.70	70,279	48,268	135,323	15.32	8,833
2012	35,446.08	15,021	10,317	35,409	15.33	2,310
2016	5,426,941.66	1,303,541	895,285	6,105,470	15.30	399,050
2017	3,522,739.70	639,842	439,450	4,104,884	15.26	268,996
2019	6,053.99	250	172	7,638	15.10	506
	18,320,848.20	8,012,900	5,503,339	18,130,555		1,189,618
	84,069,522.30	36,264,845	27,887,176	102,348,994		3,729,970

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.4 4.44

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PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
1913	729,761.35	882,894	907,252	129,009	18.50	6,973
1916	2,021.50	2,436	2,503	367	18.45	20
1930	405.94	454	467	110	24.14	5
1940	223.14	237	244	73	26.88	3
1949	3,293.42	3,330	3,422	1,255	28.51	44
1950	4,497.02	4,527	4,652	1,734	28.54	61
1951	11,817.62	11,841	12,168	4,613	28.58	161
1952	1,321.72	1,305	1,341	536	29.59	18
1953	314.32	309	318	129	29.65	4
1954	217.97	213	219	91	29.73	3
1956	631.65	609	626	271	29.96	9
1957	3,776,832.92	3,620,094	3,719,970	1,643,133	30.09	54,607
1958	6,481.72	6,170	6,340	2,864	30.24	95
1959	16,762.78	15,841	16,278	7,525	30.41	247
1960	10,792.41	10,121	10,400	4,925	30.59	161
1961	27,727.33	25,797	26,509	12,864	30.79	418
1962	12,650.97	11,673	11,995	5,969	30.99	193
1963	764.40	699	718	367	31.22	12
1964	7,950.00	7,205	7,404	3,885	31.46	123
1965	3,059,387.18	2,746,485	2,822,259	1,522,071	31.71	48,000
1966	20,854.88	18,695	19,211	10,403	31.25	333
1970	248.40	215	221	132	31.80	4
1971	2,837.49	2,423	2,490	1,539	32.15	48
1972	1,996.49	1,683	1,729	1,106	32.50	34
1973	163,606.06	137,209	140,994	91,326	32.24	2,833
1974	31,475.87	26,031	26,749	17,947	32.62	550
1975	826.27	679	698	476	32.42	15
1976	86,931.93	70,338	72,279	51,165	32.84	1,558
1979	99.53	78	80	61	33.03	2
1982	4,113.46	3,110	3,196	2,645	32.92	80
1985	258,299.58	186,034	191,167	175,619	33.52	5,239
1986	60,961.80	43,214	44,406	42,160	33.61	1,254
1989	927,803.19	626,857	644,152	673,329	33.60	20,040
1990	1,832.98	1,213	1,246	1,356	33.79	40
1992	6,281,144.97	3,997,597	4,107,888	4,811,338	33.85	142,137
1993	308,168.22	192,500	197,811	239,788	33.74	7,107
1994	133,036.93	80,930	83,163	105,750	34.02	3,108
1995	38,642.59	22,992	23,626	31,246	33.98	920
1996	784,390.98	455,447	468,012	645,823	33.97	19,012
1997	116,888.54	66,094	67,917	98,064	34.00	2,884
1998	32,421.49	17,817	18,309	27,730	34.06	814

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
2000	186,009.51	95,801	98,444	165,689	34.26	4,836
2001	317,840.82	157,786	162,139	289,195	34.41	8,404
2002	529,320.56	253,902	260,907	490,728	34.31	14,303
2003	7,257.51	3,333	3,425	6,881	34.52	199
2004	132,768.80	58,445	60,057	128,474	34.50	3,724
2006	13,310.98	5,308	5,454	13,447	34.58	389
2007	134,066.22	50,678	52,076	138,298	34.45	4,014
2008	260,243.17	92,239	94,784	274,761	34.58	7,946
2010	17,848.60	5,464	5,615	19,730	34.56	571
2012	6,121,083.24	1,545,427	1,588,064	7,103,874	34.69	204,782
2013	976,680.04	219,128	225,174	1,161,712	34.65	33,527
2014	10,042.09	1,954	2,008	12,252	34.66	353
2015	73,337.27	11,955	12,285	91,854	34.71	2,646
2016	669,762.41	87,212	89,618	861,445	34.67	24,847
2017	1,131,065.99	107,931	110,909	1,495,205	34.68	43,114
2018	42,303.42	2,499	2,568	57,503	34.60	1,662
2019	4,887,212.14	99,240	101,978	6,837,863	34.47	198,371
	32,440,589.78	16,101,698	16,545,932	29,519,705		872,857
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -71						
1941	87.65	112	121	29	26.76	1
1948	79.90	98	106	31	28.50	1
1952	382.15	454	491	162	29.59	5
1957	11,388,791.24	13,145,512	14,217,137	5,257,696	30.09	174,732
1959	53,732.03	61,147	66,132	25,750	30.41	847
1960	10,753.69	12,144	13,134	5,255	30.59	172
1961	43,100.90	48,290	52,227	21,476	30.79	697
1962	215,686.00	239,661	259,198	109,625	30.99	3,537
1963	411,731.59	453,486	490,454	213,607	31.22	6,842
1964	4,580.11	4,998	5,405	2,427	31.46	77
1965	123,627.42	133,649	144,544	66,859	31.71	2,108
1966	23,488.07	25,356	27,423	12,742	31.25	408
1967	222,280.36	237,486	256,846	123,254	31.53	3,909
1969	716.30	748	809	416	32.15	13
1970	5,302.99	5,521	5,971	3,097	31.80	97

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -71						
1971	2,772.28	2,851	3,083	1,657	32.15	52
1972	261.11	265	287	160	32.50	5
1974	879.42	876	947	556	32.62	17
1975	23,627.09	23,373	25,278	15,124	32.42	467
1976	3,117.74	3,038	3,286	2,046	32.84	62
1978	1,342,562.21	1,286,097	1,390,940	904,842	32.58	27,773
1979	194,759.87	183,438	198,392	134,647	33.03	4,077
1980	92,707.47	86,415	93,460	65,070	32.96	1,974
1981	62,436.37	57,547	62,238	44,528	32.93	1,352
1982	1,446.70	1,317	1,424	1,049	32.92	32
1983	5.44	5	5	4	33.43	
1984	9,680.84	8,522	9,217	7,338	33.46	219
1985	38,259.73	33,183	35,888	29,536	33.52	881
1986	20,989.09	17,917	19,378	16,514	33.61	491
1987	8,248.10	6,922	7,486	6,618	33.72	196
1989	14,672.32	11,938	12,911	12,178	33.60	362
1990	27,510.32	21,927	23,714	23,328	33.79	690
1992	891,882.83	683,559	739,283	785,837	33.85	23,215
1993	26,903.14	20,237	21,887	24,118	33.74	715
1994	76,748.14	56,223	60,806	70,433	34.02	2,070
1995	6.00	4	4	6	33.98	
1996	743,947.99	520,183	562,588	709,563	33.97	20,888
1997	305,367.34	207,931	224,882	297,297	34.00	8,744
1998	104,456.58	69,126	74,761	103,860	34.06	3,049
1999	72,870.75	46,753	50,564	74,045	34.14	2,169
2000	182,807.06	113,380	122,623	189,977	34.26	5,545
2001	81,829.56	48,919	52,907	87,022	34.41	2,529
2002	230,537.97	133,167	144,023	250,197	34.31	7,292
2003	1,810,258.32	1,001,098	1,082,708	2,012,834	34.52	58,309
2004	124,810.00	66,162	71,556	141,870	34.50	4,112
2005	22,970.68	11,619	12,566	26,714	34.52	774
2006	685,089.53	328,958	355,775	815,728	34.58	23,590
2008	19,068.03	8,139	8,802	23,804	34.58	688
2010	92,779.08	34,205	36,993	121,659	34.56	3,520
2011	2,201,416.88	742,344	802,860	2,961,563	34.60	85,594
2012	11,501.90	3,497	3,782	15,886	34.69	458
2013	8,637,779.44	2,333,755	2,524,003	12,246,600	34.65	353,437
2014	146,023.38	34,209	36,998	212,702	34.66	6,137
2015	53,652,629.76	10,532,440	11,391,047	80,354,950	34.71	2,315,037

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -71						
2016	160,972.73	25,242	27,300	247,964	34.67	7,152
2017	1,856,562.23	213,341	230,733	2,943,989	34.68	84,890
2019	2,353.74	58	63	3,962	34.47	115
	86,489,849.56	33,348,842	36,067,446	111,830,197		3,252,125
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1925	4,297,465.68	4,749,868	5,844,553			
1926	3,034.24	3,318	4,127			
1927	34,813.49	38,104	47,346			
1928	700.68	759	953			
1929	34.36	37	47			
1931	297,974.35	319,171	405,245			
1934	75.55	80	103			
1940	42.21	43	57			
1942	637.97	646	868			
1943	104.48	104	142			
1945	1.50	1	1	1	27.54	
1947	105.18	103	143			
1949	17,100.70	16,559	22,994	263	28.51	9
1950	89.70	86	119	3	28.54	
1951	95.63	92	128	2	28.58	
1953	1,657,194.06	1,558,717	2,164,424	89,360	29.65	3,014
1954	3,900,022.40	3,648,112	5,065,743	238,287	29.73	8,015
1955	69,416.13	64,545	89,627	4,779	29.84	160
1956	6,776.45	6,261	8,694	522	29.96	17
1957	73,900.98	67,841	94,204	6,302	30.09	209
1958	2,125.64	1,938	2,691	200	30.24	7
1959	4,869.63	4,407	6,120	503	30.41	17
1960	3,794.91	3,408	4,732	429	30.59	14
1961	1,616.50	1,440	2,000	199	30.79	6
1962	394.38	349	485	52	30.99	2
1963	2,745.87	2,405	3,340	395	31.22	13
1964	3,032.39	2,632	3,655	469	31.46	15
1965	47,447.89	40,795	56,648	7,881	31.71	249
1966	6,768.82	5,811	8,069	1,136	31.25	36

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1967	13,463.50	11,440	15,886	2,425	31.53	77
1968	19,370.26	16,280	22,606	3,737	31.83	117
1970	7,894.32	6,536	9,076	1,660	31.80	52
1971	6,008.52	4,914	6,824	1,348	32.15	42
1972	10,916.60	8,816	12,242	2,605	32.50	80
1973	454.89	365	507	112	32.24	3
1975	24,637.63	19,384	26,916	6,591	32.42	203
1977	5,150.60	3,959	5,497	1,507	32.69	46
1978	235.32	179	249	71	32.58	2
1979	56,291.75	42,167	58,553	18,004	33.03	545
1981	1,166.57	855	1,187	399	32.93	12
1982	9,614.88	6,963	9,669	3,407	32.92	103
1984	13,558.74	9,493	13,182	5,258	33.46	157
1985	2,225,689.19	1,535,263	2,131,856	895,082	33.52	26,703
1986	774,893.04	526,084	730,517	323,338	33.61	9,620
1987	174,477.52	116,462	161,718	75,571	33.72	2,241
1988	13,317.46	8,786	12,200	5,912	33.44	177
1989	126,103.41	81,600	113,309	58,191	33.60	1,732
1990	115,776.17	73,390	101,909	55,547	33.79	1,644
1991	51,007.64	31,827	44,195	25,176	33.61	749
1992	428,897.00	261,435	363,027	220,273	33.85	6,507
1993	155,610.85	93,096	129,272	82,358	33.74	2,441
1994	580,548.92	338,242	469,680	319,866	34.02	9,402
1995	263,281.45	150,028	208,328	149,735	33.98	4,407
1996	87,706.52	48,774	67,727	51,554	33.97	1,518
1997	2,483,999.37	1,345,215	1,867,956	1,510,283	34.00	44,420
1998	48,367.10	25,457	35,349	30,430	34.06	893
1999	47,733.22	24,357	33,822	31,095	34.14	911
2000	22,603.88	11,150	15,483	15,258	34.26	445
2001	117,322.28	55,782	77,458	82,100	34.41	2,386
2003	21,789.14	9,583	13,307	16,326	34.52	473
2004	7,416.56	3,127	4,342	5,744	34.50	166
2005	90,242.58	36,304	50,411	72,318	34.52	2,095
2007	97,150.04	35,171	48,838	83,286	34.45	2,418
2008	104,431.58	35,450	49,226	92,801	34.58	2,684
2009	28,456.00	9,021	12,526	26,174	34.55	758
2010	444,567.85	130,354	181,009	423,604	34.56	12,257
2011	17,958.31	4,816	6,687	17,736	34.60	513
2012	101,246.62	24,482	33,996	103,700	34.69	2,989
2013	528,727.23	113,613	157,762	561,307	34.65	16,199
2014	2,745,739.97	511,586	710,385	3,023,822	34.66	87,242

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
2015	1,616,763.35	252,422	350,511	1,848,287	34.71	53,249
2016	28,710.61	3,581	4,973	34,074	34.67	983
2017	1,640,276.82	149,908	208,161	2,022,615	34.68	58,322
2018	768.70	43	60	986	34.60	28
2019	23,803.27	463	643	31,730	34.47	921
	25,816,529.00	16,715,855	22,416,293	12,694,186		370,715
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
1937	26.91	39	38	13	25.03	1
1947	52.28	71	69	29	28.51	1
1953	102.81	134	131	63	29.65	2
1956	34,314.56	44,062	43,122	21,733	29.96	725
1957	7,533,395.69	9,610,730	9,405,666	4,832,452	30.09	160,600
1958	512.50	649	635	333	30.24	11
1959	8,847.19	11,128	10,891	5,831	30.41	192
1960	6,503.76	8,118	7,945	4,347	30.59	142
1961	90,322.62	111,849	109,462	61,247	30.79	1,989
1962	8,647.42	10,620	10,393	5,950	30.99	192
1963	86.52	105	103	61	31.22	2
1964	2,255.56	2,721	2,663	1,600	31.46	51
1966	343.88	410	401	249	31.25	8
1967	7,930.86	9,365	9,165	5,824	31.53	185
1968	118,115.39	137,961	135,017	88,221	31.83	2,772
1969	11,254.47	12,997	12,720	8,551	32.15	266
1970	3,728.10	4,290	4,198	2,848	31.80	90
1971	157.86	179	175	123	32.15	4
1972	12,447.65	13,970	13,672	9,854	32.50	303
1973	2,734.38	3,052	2,987	2,181	32.24	68
1974	9,169.20	10,093	9,878	7,452	32.62	228
1977	1,515.00	1,618	1,583	1,280	32.69	39
1980	12,303.27	12,675	12,405	10,849	32.96	329
1984	3,337.98	3,248	3,179	3,130	33.46	94
1985	5.33	5	5	5	33.52	
1986	79,451.59	74,962	73,363	76,801	33.61	2,285
1991	42,194.46	36,588	35,807	43,940	33.61	1,307

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
1992	1,392.52	1,180	1,155	1,477	33.85	44
1993	89,307.74	74,251	72,667	96,125	33.74	2,849
1994	19,543.95	15,824	15,486	21,452	34.02	631
1995	39,614.29	31,371	30,702	44,169	33.98	1,300
1996	160,318.91	123,898	121,254	181,748	33.97	5,350
1997	15,220.83	11,455	11,211	17,557	34.00	516
1998	31,279.79	22,879	22,391	36,728	34.06	1,078
1999	4,183.55	2,967	2,904	5,003	34.14	147
2001	206,424.76	136,394	133,484	256,659	34.41	7,459
2002	16,841.13	10,752	10,523	21,307	34.31	621
2003	7,878.81	4,816	4,713	10,178	34.52	295
2004	55,290.30	32,395	31,704	72,795	34.50	2,110
2006	42,097.93	22,342	21,865	57,700	34.58	1,669
2007	1,112.16	560	548	1,554	34.45	45
2008	24,643.06	11,625	11,377	35,198	34.58	1,018
2009	171,866.92	75,718	74,102	250,726	34.55	7,257
2010	793,326.19	323,268	316,370	1,183,016	34.56	34,231
2011	89,336.50	33,296	32,586	136,260	34.60	3,938
2012	615,614.42	206,872	202,458	961,053	34.69	27,704
2013	205,738.72	61,438	60,127	328,719	34.65	9,487
2016	114,888.91	19,912	19,487	197,653	34.67	5,701
2019	18,871.52	510	499	35,168	34.47	1,020
	10,714,550.15	11,345,362	11,103,286	9,147,214		286,356
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
1913	1,535,416.03	2,446,286	1,963,590	907,638	18.50	49,062
1921	358.68	555	445	225	20.55	11
1922	9,018.41	13,812	11,087	5,778	21.55	268
1923	483.95	742	596	309	21.15	15
1927	1,479.42	2,226	1,787	980	22.44	44
1949	405.11	539	433	325	28.51	11
1951	26,033.50	34,350	27,572	21,111	28.58	739
1954	1,523.18	1,959	1,572	1,276	29.73	43
1957	14,740.49	18,606	14,935	12,630	30.09	420
1962	160.64	195	157	144	30.99	5

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PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
1963	5,582.50	6,724	5,397	5,042	31.22	161
1966	77,044.35	90,953	73,006	71,067	31.25	2,274
1967	73,356.61	85,708	68,796	68,381	31.53	2,169
1968	3,998.99	4,621	3,709	3,769	31.83	118
1969	2,003.68	2,289	1,837	1,910	32.15	59
1970	104,074.28	118,484	95,105	99,514	31.80	3,129
1971	9,410.95	10,584	8,496	9,103	32.15	283
1972	12,323.92	13,685	10,985	12,061	32.50	371
1973	1,616.62	1,785	1,433	1,590	32.24	49
1975	41,002.92	44,357	35,605	41,071	32.42	1,267
1983	10,023.61	9,784	7,853	10,891	33.43	326
1985	95,953.94	91,009	73,051	106,383	33.52	3,174
1988	37,874.46	34,357	27,578	43,247	33.44	1,293
1989	684.08	609	489	790	33.60	24
1994	1,180,480.86	945,693	759,091	1,448,409	34.02	42,575
1995	873.07	684	549	1,084	33.98	32
1996	202,524.51	154,859	124,303	254,418	33.97	7,489
1997	4.76	4	3	6	34.00	
1998	382,947.07	277,135	222,451	493,660	34.06	14,494
1999	850,054.68	596,419	478,735	1,110,867	34.14	32,539
2000	3,603.89	2,444	1,962	4,778	34.26	139
2001	10,576,997.74	6,914,733	5,550,331	14,228,655	34.41	413,503
2002	15,875.98	10,029	8,050	21,638	34.31	631
2003	19,530.07	11,811	9,480	27,041	34.52	783
2005	927,602.68	513,100	411,856	1,322,761	34.52	38,319
2006	37,878.11	19,890	15,965	54,867	34.58	1,587
2007	20,889,629.48	10,398,732	8,346,874	30,716,733	34.45	891,632
2011	1,834,179.60	676,379	542,917	2,886,999	34.60	83,439
2012	14,854,762.45	4,939,001	3,964,447	23,813,959	34.69	686,479
2013	7,159.86	2,115	1,698	11,691	34.65	337
2014	69,605.48	17,832	14,313	115,849	34.66	3,342
2015	837,930.41	179,884	144,390	1,422,540	34.71	40,984
2016	490,695.17	84,144	67,541	850,059	34.67	24,519
2017	264,390.29	33,224	26,668	467,742	34.68	13,487
2018	3,493,659.46	271,779	218,152	6,314,991	34.60	182,514
2019	823,552.78	22,023	17,677	1,522,366	34.47	44,165
	59,828,508.72	29,106,133	23,362,967	88,516,344		2,588,304

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PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -84						
1949	89.29	117	92	73	28.51	3
1954	93.61	118	92	80	29.73	3
1957	46.10	57	45	40	30.09	1
1962	30,885.48	36,928	28,895	27,934	30.99	901
1963	23,839,119.04	28,252,789	22,107,241	21,756,738	31.22	696,885
1965	24,424.81	28,412	22,232	22,710	31.71	716
1966	158,033.67	183,571	143,641	147,141	31.25	4,709
1967	392.63	451	353	370	31.53	12
1968	86,795.01	98,696	77,228	82,475	31.83	2,591
1969	7,533.13	8,469	6,627	7,234	32.15	225
1970	428.36	480	376	413	31.80	13
1972	375.94	411	322	370	32.50	11
1973	547,151.58	594,592	465,256	541,503	32.24	16,796
1975	8,625.21	9,181	7,184	8,686	32.42	268
1976	14,132.13	14,817	11,594	14,409	32.84	439
1980	35,526.75	35,633	27,882	37,487	32.96	1,137
1981	2,812.89	2,790	2,183	2,993	32.93	91
1982	121.02	119	93	130	32.92	4
1984	19,930.36	18,879	14,772	21,899	33.46	654
1989	30,220.94	26,458	20,703	34,904	33.60	1,039
1990	5,427.04	4,654	3,642	6,344	33.79	188
1991	29,661.88	25,040	19,593	34,985	33.61	1,041
1992	3,571.33	2,945	2,304	4,267	33.85	126
1994	14,569.06	11,484	8,986	17,821	34.02	524
1995	34,905.67	26,911	21,057	43,169	33.98	1,270
1996	39,206.62	29,498	23,082	49,059	33.97	1,444
1997	41,081.65	30,100	23,553	52,038	34.00	1,531
1998	3,734.01	2,659	2,081	4,790	34.06	141
1999	13,504.61	9,323	7,295	17,553	34.14	514
2000	11,781.44	7,863	6,153	15,525	34.26	453
2001	90,421.16	58,165	45,513	120,862	34.41	3,512
2002	57,745.27	35,892	28,085	78,167	34.31	2,278
2003	13,752.38	8,183	6,403	18,901	34.52	548
2004	14,037.57	8,007	6,265	19,564	34.50	567
2005	427,946.91	232,920	182,255	605,167	34.52	17,531
2006	33,453.48	17,284	13,524	48,030	34.58	1,389
2007	743,611.62	364,227	285,000	1,083,245	34.45	31,444
2008	166,228.97	76,343	59,737	246,124	34.58	7,118
2009	89,426.81	38,356	30,013	134,533	34.55	3,894
2010	76,379,787.40	30,300,167	23,709,273	116,829,536	34.56	3,380,484
2011	236,404.43	85,779	67,120	367,864	34.60	10,632

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -84						
2012	4,724,013.03	1,545,470	1,209,299	7,482,885	34.69	215,707
2013	990,686.91	288,012	225,364	1,597,500	34.65	46,104
2014	973,209.91	245,327	191,963	1,598,743	34.66	46,126
2015	153,277.12	32,377	25,334	256,696	34.71	7,395
2016	247,718.66	41,797	32,705	423,097	34.67	12,204
2017	259,965.88	32,144	25,152	453,185	34.68	13,068
2018	18,982.03	1,453	1,137	33,790	34.60	977
2019	618,160.46	16,265	12,727	1,124,688	34.47	32,628
	111,243,011.26	62,891,613	49,211,426	155,475,715		4,567,336
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -29						
1913	536,394.64	619,018	428,983	262,966	12.55	20,953
1918	6,849.47	7,892	5,469	3,367	12.14	277
1920	179.91	206	143	89	12.85	7
1930	741.67	831	576	381	13.59	28
1931	4,410.00	4,934	3,419	2,270	13.54	168
1943	332,175.06	360,588	249,890	178,616	14.41	12,395
1952	299,875.93	318,563	220,766	166,074	14.47	11,477
1954	1,035.73	1,094	758	578	14.50	40
1955	12,834.40	13,455	9,324	7,232	14.87	486
1956	2,582.18	2,707	1,876	1,455	14.62	100
1959	24,689.41	25,626	17,759	14,090	14.69	959
1961	970.00	996	690	561	15.03	37
1962	2,347.21	2,403	1,665	1,363	14.96	91
1963	338.00	345	239	197	14.93	13
1964	310.65	316	219	182	14.92	12
1966	2,859.09	2,881	1,997	1,692	14.99	113
1967	570,561.16	571,891	396,324	339,700	15.07	22,541
1968	10,612.33	10,575	7,329	6,361	15.17	419
1975	410,272.10	395,668	274,200	255,051	15.02	16,981
1976	2,308.58	2,215	1,535	1,443	14.98	96
1977	123,856.39	117,466	81,405	78,370	15.31	5,119
1978	3,429.65	3,231	2,239	2,185	15.32	143
1980	236,389.71	220,413	152,747	152,195	15.15	10,046
1981	1,651.31	1,525	1,057	1,073	15.26	70

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 105-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -29						
1983	192,376.24	174,808	121,143	127,022	15.32	8,291
1984	18,527.40	16,716	11,584	12,316	15.26	807
1985	48,351.74	43,250	29,973	32,401	15.25	2,125
1987	326,122.39	285,738	198,018	222,680	15.35	14,507
1988	6,531.26	5,680	3,936	4,489	15.23	295
1989	197,813.88	169,669	117,582	137,598	15.37	8,952
1990	315,987.45	268,135	185,819	221,805	15.35	14,450
1991	1,787,791.43	1,498,602	1,038,540	1,267,711	15.36	82,533
1992	61,467.08	51,025	35,361	43,932	15.24	2,883
1993	82,501.95	67,411	46,716	59,711	15.34	3,893
1994	36,773.75	29,639	20,540	26,898	15.31	1,757
1995	8,718.01	6,916	4,793	6,453	15.34	421
1996	9,672.03	7,536	5,222	7,254	15.41	471
1997	15,956.00	12,226	8,473	12,111	15.38	787
1998	274,010.03	205,933	142,713	210,760	15.40	13,686
1999	71,632.05	52,856	36,630	55,776	15.34	3,636
2001	137,678.52	96,937	67,178	110,427	15.40	7,171
2002	22,084.06	15,156	10,503	17,985	15.39	1,169
2003	39,255.35	26,236	18,182	32,458	15.35	2,115
2004	2,918,285.95	1,890,577	1,310,181	2,454,408	15.36	159,792
2006	792,657.51	477,623	330,996	691,533	15.40	44,905
2007	8,936,418.19	5,158,771	3,575,058	7,952,921	15.43	515,419
2008	397,409.58	219,315	151,987	360,672	15.38	23,451
2009	60,692.57	31,732	21,990	56,303	15.41	3,654
2010	5,751.41	2,827	1,959	5,460	15.44	354
2011	3,242,800.07	1,486,295	1,030,011	3,153,201	15.42	204,488
2012	415,785.66	175,391	121,547	414,817	15.44	26,866
2014	229,212.75	77,735	53,871	241,814	15.42	15,682
2015	181,768.11	52,969	36,708	197,773	15.42	12,826
2016	2,360,194.92	563,869	390,765	2,653,887	15.40	172,330
2017	6,454,200.18	1,161,466	804,903	7,521,016	15.42	487,744
	32,236,102.10	17,017,878	11,793,489	29,791,083		1,940,031
	358,769,140.57	186,527,381	170,500,839	436,974,444		13,877,724

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.5 3.87

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PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
1913	140,410.20	165,627	118,258	81,125	21.71	3,737
1922	4,951.29	5,689	4,062	2,969	22.99	129
1924	187.92	214	153	114	23.55	5
1926	134.64	152	109	83	24.14	3
1937	61.12	67	48	39	25.03	2
1945	226.77	238	170	152	26.51	6
1953	8,630.39	8,721	6,227	6,028	26.95	224
1954	461,036.54	463,115	330,664	324,008	27.09	11,960
1957	644,291.50	634,753	453,213	461,681	27.59	16,734
1959	1,614.57	1,567	1,119	1,174	28.00	42
1960	1,262.86	1,216	868	925	28.22	33
1962	87.20	83	59	65	27.97	2
1966	641.21	594	424	486	28.47	17
1967	2,167.44	1,988	1,419	1,658	28.80	58
1968	1,901.56	1,738	1,241	1,459	28.50	51
1970	760.85	685	489	591	28.62	21
1971	2,198.80	1,953	1,394	1,728	29.02	60
1988	9,516.55	6,896	4,924	8,590	30.23	284
1989	32.40	23	16	30	30.48	1
1993	316,273.78	208,297	148,724	300,385	30.64	9,804
1994	222,127.02	142,381	101,660	213,760	30.99	6,898
1995	149,979.94	93,920	67,059	145,913	31.06	4,698
1996	876,274.96	535,053	382,027	862,283	31.15	27,682
1998	383,069.61	222,207	158,656	385,303	31.13	12,377
2002	2,183,964.42	1,107,139	790,496	2,310,733	31.52	73,310
2005	370,308.44	164,692	117,590	408,248	31.80	12,838
2012	850,019.59	228,128	162,883	1,044,145	32.18	32,447
2013	8,789.13	2,093	1,494	10,986	32.26	341
2014	111,490.88	22,988	16,413	141,904	32.38	4,382
	6,752,411.58	4,022,217	2,871,859	6,716,565		218,146
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -71						
1957	3,384,485.24	4,015,347	4,453,981	1,333,489	27.59	48,332
1959	1,442.15	1,686	1,870	596	28.00	21
1960	4,443.53	5,154	5,717	1,881	28.22	67

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -71						
1966	443.31	495	549	209	28.47	7
1967	2,860.01	3,158	3,503	1,388	28.80	48
1968	415.39	457	507	203	28.50	7
1970	4,281.98	4,639	5,146	2,176	28.62	76
1971	421.92	451	500	221	29.02	8
1975	151,975.11	157,278	174,459	85,418	29.03	2,942
1984	9,943.85	9,237	10,246	6,758	29.86	226
1985	6,513.60	5,957	6,608	4,531	30.01	151
1996	22,410.86	16,479	18,279	20,043	31.15	643
1997	12,137.05	8,686	9,635	11,120	31.26	356
1998	216.32	151	167	202	31.13	6
2001	1,852,064.91	1,171,801	1,299,808	1,867,223	31.50	59,277
2004	485,124.85	272,595	302,373	527,190	31.67	16,646
2005	407,504.63	218,248	242,089	454,744	31.80	14,300
2012	143,289.38	46,310	51,369	193,656	32.18	6,018
2013	24,789.39	7,109	7,886	34,504	32.26	1,070
2016	4,893,013.29	814,114	903,047	7,464,005	32.47	229,874
2017	42,110.77	5,149	5,711	66,298	32.47	2,042
	11,449,887.54	6,764,501	7,503,451	12,075,857		382,117
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1925	213,742.22	230,749	229,369	61,320	24.55	2,498
1926	42.67	46	46	12	24.14	
1927	187.87	203	202	54	23.78	2
1928	4,323.58	4,627	4,599	1,281	24.78	52
1931	154,238.48	163,364	162,387	47,377	25.14	1,885
1961	5,472.58	5,051	5,021	2,422	27.71	87
1964	156,681.19	140,722	139,881	73,206	28.54	2,565
1965	415.11	372	370	195	28.15	7
1969	198.19	172	171	99	28.87	3
1974	4,786.46	3,969	3,945	2,564	29.13	88
1982	55,784.14	42,106	41,854	34,012	30.07	1,131
1983	2,789.46	2,077	2,065	1,729	30.17	57
1987	480,948.87	338,034	336,013	318,078	30.39	10,467
1988	3,505.83	2,433	2,418	2,349	30.23	78

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1989	524,552.30	356,838	354,704	358,687	30.48	11,768
1990	30,473.05	20,415	20,293	21,150	30.38	696
1991	1,049,450.35	687,365	683,255	743,997	30.67	24,258
1997	23,625.38	13,447	13,367	18,764	31.26	600
1998	27,909.18	15,505	15,412	22,544	31.13	724
2000	1,030,102.71	538,241	535,023	865,917	31.26	27,700
2003	64,634.57	30,168	29,988	57,915	31.58	1,834
2004	2,432,229.18	1,086,953	1,080,454	2,227,378	31.67	70,331
2005	166,468.35	70,908	70,484	155,913	31.80	4,903
2011	12,122.79	3,447	3,426	13,061	32.15	406
2013	68,205.81	15,556	15,463	77,297	32.26	2,396
2016	2,487,600.53	329,179	327,211	3,055,926	32.47	94,115
2018	6,111,288.62	366,531	364,339	7,947,013	32.51	244,448
2019	674,298.37	13,939	13,856	903,190	32.50	27,790
	15,786,077.84	4,482,417	4,455,616	17,013,450		530,889
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
1957	2,658,179.64	3,485,623	3,998,748	1,025,212	27.59	37,159
1959	2,593.51	3,351	3,844	1,057	28.00	38
1960	79.36	102	117	33	28.22	1
1961	43.47	56	64	18	27.71	1
1962	1,550.79	1,972	2,262	669	27.97	24
1963	57.59	73	84	25	28.25	1
1964	879.84	1,098	1,260	403	28.54	14
1966	1,328.22	1,638	1,879	631	28.47	22
1971	1,665.01	1,969	2,259	888	29.02	31
1973	204,616.87	237,372	272,316	114,410	29.26	3,910
1983	3,129.18	3,238	3,715	2,199	30.17	73
1984	5,096.51	5,232	6,002	3,630	29.86	122
1985	212.68	215	247	155	30.01	5
1989	323,054.35	305,408	350,368	260,205	30.48	8,537
1992	16,682.18	14,913	17,108	14,421	30.64	471
1995	6,104.72	5,088	5,837	5,701	31.06	184
1997	10,262.79	8,118	9,313	10,084	31.26	323
1999	636,264.40	475,725	545,757	656,782	31.32	20,970

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PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
2003	12,453.52	8,078	9,267	14,270	31.58	452
2004	33,521.77	20,819	23,884	39,472	31.67	1,246
2006	25,963.78	14,643	16,799	32,273	31.75	1,016
2007	3,266.89	1,736	1,992	4,183	31.95	131
2009	14,414.32	6,724	7,714	19,529	32.05	609
2013	11,578.82	3,670	4,210	17,674	32.26	548
2014	262,101.02	71,928	82,517	412,854	32.38	12,750
2016	38,873.24	7,149	8,201	65,269	32.47	2,010
2017	19,797.64	2,675	3,069	34,349	32.47	1,058
2018	11,518.01	960	1,101	20,668	32.51	636
2019	109,451.33	3,144	3,607	203,256	32.50	6,254
	4,414,741.45	4,692,717	5,383,540	2,960,321		98,596
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
1913	251,681.46	390,964	351,377	119,267	21.71	5,494
1920	12,750.00	19,217	17,271	6,571	23.95	274
1922	7,670.79	11,607	10,432	3,913	22.99	170
1924	3,735.33	5,603	5,036	1,949	23.55	83
1927	44,433.02	66,098	59,405	23,684	23.78	996
1929	212.50	313	281	116	24.44	5
1949	27,728.55	37,655	33,842	18,010	26.58	678
1951	281,544.08	378,650	340,310	186,177	26.74	6,962
1952	485.64	650	584	324	26.84	12
1954	96,052.32	127,062	114,196	65,421	27.09	2,415
1957	10,258.83	13,310	11,962	7,222	27.59	262
1959	42,795.92	54,707	49,168	30,861	28.00	1,102
1968	43,285.78	52,112	46,835	34,109	28.50	1,197
1996	1,885,888.11	1,516,443	1,362,897	2,163,714	31.15	69,461
1997	544,340.00	425,998	382,864	635,052	31.26	20,315
1998	331,669.11	253,360	227,706	392,515	31.13	12,609
1999	1,355.88	1,003	901	1,634	31.32	52
2005	6,208.98	3,637	3,269	8,342	31.80	262
2012	1,872,612.64	661,837	594,823	2,906,962	32.18	90,334

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
2013	376,067.79	117,934	105,993	597,254	32.26	18,514
2014	84,015.24	22,812	20,502	136,606	32.38	4,219
2019	337,588.99	9,596	8,624	622,667	32.50	19,159
	6,262,380.96	4,170,568	3,748,280	7,962,372		254,575
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -84						
1963	3,061,584.56	3,755,732	3,692,107	1,941,208	28.25	68,715
1966	11,036.45	13,254	13,029	7,278	28.47	256
1967	1,566.91	1,862	1,830	1,053	28.80	37
1968	225.22	267	262	152	28.50	5
1972	9,402.59	10,765	10,583	6,718	28.84	233
1978	13,001.73	14,000	13,763	10,160	29.42	345
1980	86,487.87	90,518	88,985	70,153	29.94	2,343
1981	2,950.64	3,052	3,000	2,429	29.99	81
1984	6,533.40	6,530	6,419	5,602	29.86	188
1987	133,495.43	126,942	124,792	120,840	30.39	3,976
1989	367,774.15	338,488	332,754	343,951	30.48	11,284
1993	3,423.80	2,922	2,872	3,427	30.64	112
1994	282.38	235	231	289	30.99	9
1999	33,317.82	24,252	23,841	37,464	31.32	1,196
2002	4,863,424.03	3,194,686	3,140,566	5,808,134	31.52	184,268
2003	171,778.69	108,476	106,638	209,434	31.58	6,632
2004	12,893.80	7,796	7,664	16,061	31.67	507
2005	34,922.82	20,126	19,785	44,473	31.80	1,399
2007	2,797.78	1,448	1,423	3,724	31.95	117
2008	42.00	20	20	58	31.98	2
2009	12,348.02	5,607	5,512	17,208	32.05	537
2010	315,693.06	132,440	130,196	450,679	32.17	14,009
2012	2,779,039.64	966,439	950,067	4,163,366	32.18	129,377
2013	61,868.16	19,091	18,768	95,070	32.26	2,947
2014	5,197,230.05	1,388,534	1,365,011	8,197,892	32.38	253,178
2015	3,856,879.77	865,792	851,125	6,245,534	32.40	192,763
2016	200,270.90	35,855	35,248	333,251	32.47	10,263

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -84						
2017	41,333.32	5,438	5,346	70,707	32.47	2,178
2018	105,742.78	8,580	8,435	186,132	32.51	5,725
2019	636,500.24	17,802	17,500	1,153,660	32.50	35,497
	22,023,848.01	11,166,949	10,977,773	29,546,107		928,179
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -29						
1913	47,256.62	54,536	43,941	17,020	12.55	1,356
1924	23,422.46	26,547	21,390	8,825	13.20	669
1949	622.98	669	539	265	14.25	19
1952	1,477,284.90	1,582,110	1,274,747	630,951	13.80	45,721
1954	7,644.29	8,138	6,557	3,304	13.87	238
1955	9,473.74	10,012	8,067	4,154	14.24	292
1956	773.35	817	658	339	14.02	24
1958	521.93	547	441	233	14.26	16
1959	1,693.18	1,771	1,427	757	14.13	54
1961	2,196.97	2,271	1,830	1,004	14.50	69
1962	30,656.14	31,605	25,465	14,081	14.45	974
1964	596.68	611	492	277	14.43	19
1971	2,002.77	1,992	1,605	979	14.39	68
1985	9,569.46	8,646	6,966	5,378	14.76	364
1986	105,994.17	94,810	76,391	60,342	14.81	4,074
1987	175,508.44	155,994	125,688	100,718	14.67	6,866
1988	8,534.39	7,491	6,036	4,974	14.80	336
1989	530,766.48	461,480	371,826	312,862	14.75	21,211
1991	11,994.39	10,187	8,208	7,265	14.79	491
1993	215,402.67	178,198	143,579	134,291	14.82	9,061
1995	30,237.46	24,274	19,558	19,448	14.87	1,308
1996	521,201.02	410,805	330,996	341,353	14.96	22,818
1997	217,084.12	168,247	135,561	144,478	14.95	9,664
2004	933,808.33	612,425	493,447	711,166	14.99	47,443
2005	748,890.83	474,920	382,655	583,414	15.00	38,894
2007	1,976,744.23	1,157,190	932,378	1,617,622	15.05	107,483
2008	1,121,908.26	625,796	504,220	943,042	15.10	62,453
2011	982,753.40	455,884	367,317	900,434	15.14	59,474

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 333 WATER WHEELS, TURBINES AND GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 95-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -29						
2013	220,949.31	85,593	68,964	216,060	15.15	14,261
2016	225,855.91	54,541	43,945	247,409	15.19	16,288
2018	664,010.03	76,920	61,976	794,597	15.20	52,276
	10,305,358.91	6,785,027	5,466,871	7,827,042		524,284
	76,994,706.29	42,084,396	40,407,390	84,101,714		2,936,786
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					28.6	3.81

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
1913	60.03	84	81	4	1.03	4
1922	12.60	17	16	1	3.52	
1924	277.61	376	363	31	4.50	7
1939	390.34	504	486	68	8.00	8
1945	253.27	316	305	55	10.25	5
1946	166.45	207	200	37	10.54	4
1947	750.40	927	895	171	10.83	16
1948	26.22	32	31	6	11.14	1
1949	166.45	203	196	40	11.47	3
1953	9,240.14	10,994	10,611	2,510	12.87	195
1954	72,966.50	86,185	83,179	20,433	13.24	1,543
1957	82,727.14	96,187	92,832	24,640	13.83	1,782
1958	14,194.95	16,363	15,792	4,365	14.26	306
1959	686.95	785	758	218	14.69	15
1960	202.34	229	221	66	15.13	4
1961	771.67	865	835	261	15.57	17
1963	14,147.68	15,549	15,007	5,083	16.50	308
1965	84,262.48	91,295	88,111	31,542	16.93	1,863
1967	413.27	437	422	165	17.92	9
1970	1,163.29	1,194	1,152	500	18.99	26
1971	1,181.11	1,196	1,154	523	19.52	27
1974	2,594.21	2,548	2,459	1,225	20.29	60
1975	1,548.54	1,497	1,445	754	20.86	36
1984	41,598.74	35,229	34,000	25,070	24.02	1,044
1985	36,536.65	30,429	29,368	22,514	24.32	926
1986	69,573.63	56,925	54,940	43,855	24.64	1,780
1991	175,055.81	129,659	125,137	123,442	26.14	4,722
1992	2,423.27	1,751	1,690	1,751	26.55	66
1996	843,096.26	551,429	532,198	664,999	27.52	24,164
1997	133,451.61	84,859	81,899	107,602	27.75	3,878
1998	67,430.00	41,786	40,329	55,422	27.76	1,996
2001	147,564.24	82,559	79,680	129,862	28.45	4,565
2002	8,973.10	4,839	4,670	8,072	28.58	282
2005	26,921.33	12,692	12,249	25,979	29.17	891
2007	4,602.89	1,944	1,876	4,660	29.52	158
2008	102,656.32	40,904	39,477	106,295	29.48	3,606
2009	165,086.84	61,278	59,141	175,282	29.66	5,910
2010	39,060.38	13,434	12,965	42,500	29.72	1,430
2012	75,803.51	21,550	20,798	86,843	29.96	2,899

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
2013	70,947.69	18,013	17,385	83,361	29.86	2,792
2014	279,287.40	61,511	59,366	337,222	29.96	11,256
2019	159,596.54	4,011	3,871	222,756	27.75	8,027
	2,737,869.85	1,582,792	1,527,591	2,360,184		86,631
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -71						
1957	213,619.17	299,098	329,898	35,391	13.83	2,559
1959	21,040.74	28,949	31,930	4,050	14.69	276
1960	1,372.20	1,871	2,064	283	15.13	19
1963	592.85	785	866	148	16.50	9
1967	700.51	893	985	213	17.92	12
1971	7,825.14	9,541	10,523	2,857	19.52	146
1981	29,033.18	31,158	34,367	15,280	22.85	669
1984	19,868.92	20,263	22,350	11,626	24.02	484
1985	21,011.65	21,073	23,243	12,687	24.32	522
1991	99,341.95	88,607	97,731	72,143	26.14	2,760
1992	723.28	629	694	543	26.55	20
1993	889.49	758	836	685	26.69	26
2001	205,631.34	138,542	152,808	198,821	28.45	6,988
2002	15,179.00	9,858	10,873	15,083	28.58	528
2009	89,766.61	40,125	44,257	109,244	29.66	3,683
2010	107,245.56	44,417	48,991	134,399	29.72	4,522
2011	115,994.30	43,994	48,524	149,826	29.82	5,024
2014	2,895.78	768	847	4,105	29.96	137
2015	144,277.36	32,320	35,648	211,066	29.86	7,069
	1,097,009.03	813,649	897,435	978,450		35,453
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1920	641.12	842	680	192	3.59	53
1925	12,243.70	15,892	12,825	3,826	4.51	848

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1926	77.17	100	81	24	4.54	5
1928	76.60	98	79	25	5.59	4
1930	40.79	52	42	14	5.73	2
1931	4,602.34	5,872	4,739	1,520	5.84	260
1933	65.73	83	67	22	6.95	3
1935	718.29	900	726	251	7.25	35
1940	47.82	59	48	17	8.22	2
1943	1,873.65	2,261	1,825	723	9.71	74
1945	89.45	107	86	35	10.25	3
1949	225,795.09	264,121	213,154	93,927	11.47	8,189
1950	148.99	173	140	63	11.80	5
1952	12,726.50	14,605	11,787	5,521	12.50	442
1953	15,253.44	17,382	14,028	6,717	12.87	522
1954	34.60	39	31	16	13.24	1
1955	418.29	473	382	187	13.02	14
1957	14,980.35	16,682	13,463	6,910	13.83	500
1960	22,065.06	23,926	19,309	10,699	15.13	707
1962	229.34	244	197	115	16.03	7
1963	913.20	961	776	466	16.50	28
1965	68.71	71	57	36	16.93	2
1969	694.19	691	558	386	18.47	21
1970	86,782.37	85,296	68,837	49,187	18.99	2,590
1971	1,049.93	1,018	822	606	19.52	31
1972	702.71	676	546	410	19.61	21
1981	1,910.97	1,631	1,316	1,283	22.85	56
1986	11,953.71	9,367	7,559	8,698	24.64	353
1987	41,669.18	32,047	25,863	30,807	24.97	1,234
1989	368,250.69	271,896	219,429	281,392	25.68	10,958
1990	22,499.07	16,340	13,187	17,412	25.75	676
1996	49,041.65	30,720	24,792	41,905	27.52	1,523
1997	425,680.79	259,243	209,217	369,709	27.75	13,323
1998	80,845.10	47,982	38,723	71,226	27.76	2,566
2001	302,947.43	162,331	131,006	281,002	28.45	9,877
2003	7,673.04	3,805	3,071	7,365	28.75	256
2006	4,711.83	2,024	1,633	4,775	29.24	163
2009	692.42	246	199	743	29.66	25
2011	605,154.55	182,544	147,319	675,691	29.82	22,659
2012	57,494.69	15,654	12,633	65,560	29.96	2,188
2013	275,266.19	66,936	54,019	320,343	29.86	10,728
2014	5,791.58	1,222	986	6,890	29.96	230
2015	649,812.96	115,771	93,431	790,315	29.86	26,467

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PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
2017	308,808.85	32,758	26,437	393,543	29.55	13,318
2018	3,175,662.27	211,194	170,440	4,148,460	29.17	142,217
2019	354,762.48	8,540	6,892	475,585	27.75	17,138
	7,152,968.88	1,924,875	1,553,435	8,174,603		290,324
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
1949	6,897.58	11,213	7,799	5,237	11.47	457
1956	4,536.71	7,078	4,923	3,651	13.42	272
1957	107,830.80	166,872	116,067	87,733	13.83	6,344
1959	1,189.68	1,809	1,258	990	14.69	67
1960	350.87	529	368	295	15.13	19
1962	155.63	230	160	134	16.03	8
1963	2,536.23	3,710	2,580	2,213	16.50	134
1964	7,785.06	11,350	7,894	6,819	16.45	415
1969	3,929.71	5,438	3,782	3,645	18.47	197
1971	359.01	484	337	342	19.52	18
1977	106.86	134	93	109	21.60	5
1981	119.20	141	98	127	22.85	6
1985	19,048.61	21,115	14,686	21,315	24.32	876
1991	23,376.02	23,045	16,029	28,152	26.14	1,077
1992	7,722.55	7,426	5,165	9,430	26.55	355
1994	2,266.52	2,086	1,451	2,833	26.86	105
1997	6,660.64	5,637	3,921	8,668	27.75	312
1998	51,807.41	42,731	29,721	68,195	27.76	2,457
2001	360,199.28	268,226	186,564	494,213	28.45	17,371
2003	14,124.99	9,733	6,770	19,926	28.75	693
2004	67,126.29	44,252	30,779	96,089	28.94	3,320
2006	6,533.59	3,901	2,713	9,635	29.24	330
2008	36,714.93	19,471	13,543	55,848	29.48	1,894
2010	117,473.79	53,775	37,403	184,622	29.72	6,212
2011	244,848.55	102,641	71,392	391,372	29.82	13,124
2012	374,781.88	141,809	98,635	609,703	29.96	20,351

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
2013	355,394.36	120,099	83,534	588,161	29.86	19,697
2015	18,298.62	4,531	3,152	31,433	29.86	1,053
2018	9,463,451.22	874,622	608,340	17,277,583	29.17	592,307
	11,305,626.59	1,954,088	1,359,158	20,008,476		689,476
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
1913	18,691.90	34,618	29,434	5,520	1.03	5,359
1920	117.78	213	181	39	3.59	11
1922	881.35	1,591	1,353	295	3.52	84
1923	116.14	210	179	39	3.50	11
1924	40.00	71	60	14	4.50	3
1925	106.32	190	162	37	4.51	8
1926	91.20	163	139	32	4.54	7
1927	908.45	1,619	1,377	322	4.58	70
1928	25.35	45	38	9	5.59	2
1931	355.87	624	531	135	5.84	23
1936	38.61	66	56	16	7.41	2
1946	1,282.06	2,097	1,783	614	10.54	58
1950	948.00	1,515	1,288	485	11.80	41
1951	69,034.38	109,653	93,232	35,863	12.15	2,952
1953	59.31	93	79	32	12.87	2
1954	24,132.24	37,537	31,916	13,212	13.24	998
1960	1,188.18	1,772	1,507	715	15.13	47
1961	100.65	149	127	62	15.57	4
1989	78,057.47	79,246	67,378	78,589	25.68	3,060
1990	241.50	241	205	247	25.75	10
1991	81,514.51	79,509	67,602	84,830	26.14	3,245
1992	181,095.29	172,304	146,500	192,148	26.55	7,237
1993	72.80	68	58	78	26.69	3
1996	676,755.20	582,904	495,610	769,922	27.52	27,977
1997	216,124.90	180,980	153,877	250,277	27.75	9,019
1998	84,126.12	68,653	58,372	98,944	27.76	3,564
1999	66,417.67	52,450	44,595	79,606	28.04	2,839
2001	13,551.03	9,984	8,489	16,852	28.45	592
2002	4,172.62	2,964	2,520	5,283	28.58	185

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
2004	53,781.64	35,079	29,826	70,746	28.94	2,445
2007	75,620.00	42,069	35,769	105,641	29.52	3,579
2010	17,917.42	8,115	6,900	26,606	29.72	895
2011	821,227.23	340,617	289,607	1,246,088	29.82	41,787
2014	84,499.00	24,508	20,838	137,175	29.96	4,579
2015	28,101.01	6,884	5,853	46,696	29.86	1,564
	2,601,393.20	1,878,801	1,597,438	3,267,167		122,262
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -84						
1963	128,282.87	182,695	142,140	93,900	16.50	5,691
1980	25,183.34	29,471	22,929	23,408	22.61	1,035
1985	35,408.30	38,211	29,729	35,422	24.32	1,456
1988	14,017.23	14,299	11,125	14,667	25.32	579
1991	62,490.81	59,975	46,662	68,321	26.14	2,614
1992	860.49	806	627	956	26.55	36
1993	56,091.79	51,419	40,005	63,204	26.69	2,368
1994	338.74	304	237	387	26.86	14
1996	54,043.53	45,802	35,635	63,805	27.52	2,318
2001	473,248.33	343,086	266,928	603,849	28.45	21,225
2003	639,641.15	429,112	333,858	843,082	28.75	29,325
2006	12,359.37	7,184	5,589	17,152	29.24	587
2007	148,677.81	81,386	63,320	210,247	29.52	7,122
2008	60,748.80	31,365	24,403	87,375	29.48	2,964
2009	107,524.75	51,717	40,237	157,609	29.66	5,314
2011	1,280.38	523	407	1,949	29.82	65
2015	407,262.52	98,167	76,376	672,987	29.86	22,538
2019	293,736.27	9,566	7,443	533,032	27.75	19,208
	2,521,196.48	1,475,088	1,147,649	3,491,353		124,459

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -29						
1952	45,387.83	50,986	34,937	23,614	10.02	2,357
1954	153.33	171	117	81	10.26	8
1955	744.71	824	565	396	10.69	37
1956	186.81	207	142	99	10.58	9
1959	35.00	38	26	19	10.93	2
1970	14,632.69	15,044	10,308	8,568	12.61	679
1979	1,237.74	1,196	820	777	13.56	57
1993	511,556.08	428,412	293,557	366,350	14.32	25,583
1994	1,985.08	1,639	1,123	1,438	14.34	100
1997	39,453.80	31,036	21,267	29,629	14.40	2,058
1999	5,418.88	4,084	2,798	4,192	14.59	287
2007	3,489,083.01	2,065,021	1,414,996	3,085,921	14.75	209,215
2008	23,901.11	13,511	9,258	21,574	14.75	1,463
2014	25,766.64	8,994	6,163	27,076	14.83	1,826
2016	25,926.77	6,401	4,386	29,059	14.78	1,966
	4,185,469.48	2,627,564	1,800,462	3,598,794		245,647
	31,601,533.51	12,256,857	9,883,168	41,879,027		1,594,252

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.3 5.04

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
1913	117.58	164	110	57	2.20	26
1945	39.88	48	32	24	14.00	2
1946	127.95	152	102	79	14.22	6
1951	21.36	25	17	14	16.25	1
1957	125,572.99	139,299	93,747	84,566	17.50	4,832
1959	1,204.75	1,315	885	826	18.24	45
1960	179.23	194	131	124	18.62	7
1961	975.46	1,045	703	682	19.02	36
1963	159.99	169	114	113	19.26	6
1965	79.36	83	56	57	19.57	3
1966	156.77	162	109	114	20.03	6
1969	57.59	58	39	43	20.93	2
1972	33.25	33	22	25	21.46	1
1974	1,246.13	1,192	802	967	22.07	44
1976	1,056.24	992	668	832	22.29	37
1979	2,929.22	2,662	1,792	2,368	22.79	104
1980	511.97	459	309	418	23.00	18
1989	1,882.56	1,484	999	1,675	24.45	69
1990	8,000.00	6,200	4,173	7,187	24.55	293
1992	57,955.55	43,222	29,088	53,209	24.86	2,140
1995	12,874.06	9,002	6,058	12,223	25.25	484
1997	2,400.00	1,602	1,078	2,330	25.35	92
1998	9,912.67	6,447	4,339	9,737	25.45	383
1999	213.11	135	91	212	25.37	8
2018	29,921.65	2,796	1,882	40,607	21.28	1,908
	257,629.32	218,940	147,345	218,489		10,553
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -71						
1957	131,105.87	175,138	158,423	65,768	17.50	3,758
1959	198.94	261	236	104	18.24	6
1960	249.81	325	294	133	18.62	7
1961	85.31	110	100	46	19.02	2
1963	109.25	139	126	61	19.26	3
1983	14,537.70	15,062	13,624	11,235	23.74	473
1989	886.01	841	761	754	24.45	31

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -71						
1996	32,867.81	27,079	24,495	31,709	25.28	1,254
1997	237,733.98	191,148	172,905	233,620	25.35	9,216
1998	9,368.58	7,337	6,637	9,384	25.45	369
1999	8,456.55	6,462	5,845	8,615	25.37	340
2001	1,207.40	867	784	1,280	25.55	50
2012	38,742.10	15,357	13,891	52,358	24.86	2,106
2016	391,861.51	87,513	79,161	590,922	23.31	25,351
2019	9,347.38	427	386	15,598	18.23	856
	876,758.20	528,066	477,667	1,021,590		43,822
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1925	1,482.41	1,886	1,328	688	6.51	106
1944	268.72	309	218	148	13.79	11
1954	632.46	682	480	380	17.14	22
1956	3,365.79	3,604	2,537	2,040	17.15	119
1957	44.79	48	34	27	17.50	2
1958	2,568.06	2,706	1,905	1,587	17.87	89
1960	11.12	12	8	7	18.62	
1965	21,912.56	21,928	15,438	14,363	19.57	734
1966	46.37	46	32	31	20.03	2
1973	450.84	419	295	318	21.52	15
1975	304.39	276	194	220	22.17	10
1979	1,732.37	1,508	1,062	1,294	22.79	57
1980	3,008.99	2,586	1,821	2,272	23.00	99
1981	2,854.62	2,421	1,704	2,178	23.23	94
1983	1,730.00	1,426	1,004	1,349	23.74	57
1990	1,166.79	866	610	977	24.55	40
1991	710.45	518	365	602	24.69	24
1992	2,059.00	1,471	1,036	1,765	24.86	71
1993	33,933.15	23,725	16,703	29,446	25.05	1,175
1994	595.17	409	288	521	25.01	21

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1997	1,108.54	709	499	1,008	25.35	40
2004	12,992.63	6,655	4,685	12,985	25.65	506
2013	201,837.14	57,260	40,312	234,186	24.65	9,500
	294,816.36	131,470	92,558	308,392		12,794
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
1936	8.51	14	12	4	10.84	
1939	33.63	55	49	15	12.09	1
1956	72.37	108	96	40	17.15	2
1957	116,162.98	171,511	152,933	66,615	17.50	3,807
1961	106.82	152	136	66	19.02	3
1962	123.95	176	157	77	18.84	4
1973	1,127.27	1,456	1,298	832	21.52	39
1989	2,612.98	2,741	2,444	2,494	24.45	102
1993	15,643.18	15,200	13,554	16,012	25.05	639
1998	14,367.90	12,437	11,090	16,065	25.45	631
2011	30,470.19	14,587	13,007	44,582	25.06	1,779
2018	46,128.28	5,737	5,116	82,067	21.28	3,857
	226,858.06	224,174	199,892	228,870		10,864
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
1998	11,201.61	9,594	5,876	15,071	25.45	592
1999	4,295.67	3,590	2,199	5,834	25.37	230
2008	4,618.84	2,691	1,648	6,989	25.40	275
2019	392,592.72	19,602	12,005	722,144	18.23	39,613
	412,708.84	35,477	21,727	750,039		40,710

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -84						
1930	61.30	103	68	45	8.54	5
1960	105.31	148	98	96	18.62	5
1963	278,577.13	382,284	252,184	260,397	19.26	13,520
1966	2,506.39	3,356	2,214	2,398	20.03	120
1973	1,043.29	1,312	865	1,054	21.52	49
1975	32.59	40	26	34	22.17	2
1978	1,637.10	1,950	1,286	1,726	22.60	76
1980	312.50	363	239	336	23.00	15
1981	2,122.89	2,436	1,607	2,299	23.23	99
1986	529.45	568	375	599	23.97	25
1989	1,866.17	1,906	1,257	2,176	24.45	89
1990	36,174.68	36,329	23,965	42,596	24.55	1,735
1991	6,010.58	5,926	3,909	7,150	24.69	290
1997	26,127.23	22,604	14,911	33,163	25.35	1,308
1999	86,552.91	71,172	46,951	112,307	25.37	4,427
2001	23,905.65	18,474	12,187	31,799	25.55	1,245
2005	39,009.05	26,019	17,164	54,612	25.50	2,142
2007	16,229.09	9,818	6,477	23,385	25.52	916
2008	190,321.03	109,119	71,983	278,207	25.40	10,953
2009	53,711.82	28,957	19,102	79,727	25.34	3,146
2013	8,903.76	3,417	2,254	14,129	24.65	573
	775,739.92	726,301	479,125	948,236		40,740
SULLIVAN						
INTERIM SURVIVOR CURVE.. IOWA 55-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -29						
1949	204.03	226	171	92	11.47	8
1952	766.21	847	641	348	11.24	31
1977	242.27	239	181	132	13.06	10
2005	13,877.39	9,137	6,910	10,992	13.91	790
2006	94,135.78	59,843	45,254	76,181	13.90	5,481
	109,225.68	70,292	53,156	87,745		6,320
	2,953,736.38	1,934,720	1,471,470	3,563,361		165,803
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.5	5.61

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PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 80-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
1913	23,058.96	28,245	21,828	10,916	16.96	644
1922	37,228.20	44,327	34,256	18,608	18.78	991
1936	1,504.18	1,694	1,309	827	21.77	38
1941	26.77	30	23	15	22.51	1
1946	3,958.84	4,256	3,289	2,333	23.59	99
1947	4,961.64	5,312	4,105	2,940	23.65	124
1949	152.00	160	124	92	24.74	4
1950	123.91	130	100	75	24.84	3
1955	549.16	558	431	349	25.59	14
1956	30,953.96	31,261	24,159	19,796	25.79	768
1957	63,908.98	64,088	49,527	41,223	26.00	1,586
1960	620.24	613	474	407	25.97	16
1961	706.04	692	535	468	26.25	18
1962	9,391.63	9,125	7,052	6,284	26.54	237
1963	292.51	282	218	197	26.83	7
1965	51,658.47	49,177	38,004	35,351	26.80	1,319
1966	382.63	360	278	265	27.15	10
1970	5,448.91	4,979	3,848	3,890	27.42	142
1973	348.82	309	239	257	28.13	9
1977	7,496.84	6,379	4,930	5,716	28.43	201
1979	86,949.33	72,500	56,028	67,440	28.47	2,369
1981	9,568.02	7,742	5,983	7,604	29.07	262
1986	13,654.10	10,326	7,980	11,409	29.40	388
1987	17,714.83	13,244	10,235	14,920	29.23	510
1989	5,448.29	3,941	3,046	4,691	29.38	160
1993	315,181.22	211,113	163,148	284,409	29.68	9,583
1995	196,581.46	125,839	97,249	181,897	29.85	6,094
1996	70,426.96	44,183	34,145	65,862	29.69	2,218
1997	26,344.62	16,079	12,426	24,983	29.85	837
1998	88,950.85	52,949	40,919	85,391	29.78	2,867
1999	48,805.31	28,130	21,739	47,565	30.01	1,585
2001	140,800.13	76,576	59,178	140,758	29.81	4,722
2002	109,516.78	57,416	44,371	111,143	29.90	3,717
2003	64,270.37	32,526	25,136	66,128	29.80	2,219
2004	88,507.16	42,857	33,120	92,560	29.95	3,090
2005	128,983.10	59,745	46,171	136,985	29.95	4,574
2006	44,756.92	19,816	15,314	48,241	29.79	1,619
2007	257,549.15	107,887	83,375	282,345	29.87	9,452
2012	19,516.77	5,631	4,352	23,362	29.40	795

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FARADAY						
INTERIM SURVIVOR CURVE.. IOWA 80-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -42						
2016	68,789.45	10,735	8,296	89,385	28.35	3,153
2017	297,011.03	34,921	26,987	394,769	27.71	14,246
2019	99,226.35	2,832	2,189	138,713	24.38	5,690
	2,441,324.89	1,288,965	996,114	2,470,567		86,381
NORTH FORK						
INTERIM SURVIVOR CURVE.. IOWA 80-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -71						
1957	75,638.78	91,342	72,189	57,153	26.00	2,198
1958	674,338.75	808,452	638,935	514,185	26.22	19,610
1959	11,621.54	13,828	10,929	8,944	26.45	338
1960	207.83	247	195	160	25.97	6
1961	2,711.58	3,201	2,530	2,107	26.25	80
1963	1,493.63	1,732	1,369	1,185	26.83	44
1964	5,230.00	6,006	4,747	4,197	27.14	155
1965	1,396.21	1,601	1,265	1,122	26.80	42
1988	20,051.01	17,713	13,999	20,288	29.48	688
1997	7,204.75	5,295	4,185	8,135	29.85	273
2000	28,384.04	19,119	15,110	33,427	30.00	1,114
2004	621.42	362	286	777	29.95	26
2005	1,927.91	1,075	850	2,447	29.95	82
2007	514,032.85	259,304	204,933	674,063	29.87	22,567
2008	9,596.91	4,567	3,609	12,801	29.82	429
2009	159,198.47	71,161	56,240	215,990	29.66	7,282
2010	137,233.47	57,072	45,105	189,564	29.56	6,413
2013	928,110.94	288,847	228,281	1,358,789	29.21	46,518
2017	188,793.99	26,731	21,126	301,712	27.71	10,888
	2,767,794.08	1,677,655	1,325,882	3,407,046		118,753
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 80-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1925	1,413,299.10	1,598,407	1,808,937	113,149	19.14	5,912
1926	3,545.77	3,968	4,491	332	20.14	16

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 80-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
1927	1,498.99	1,678	1,899	140	19.87	7
1928	3,877.14	4,342	4,914	359	19.61	18
1930	4,936.20	5,467	6,187	526	20.40	26
1936	230.66	249	282	32	21.77	1
1937	56,152.47	60,483	68,449	7,918	21.67	365
1938	457.80	487	551	71	22.67	3
1939	2,543.28	2,701	3,057	402	22.60	18
1940	3,281.02	3,476	3,934	528	22.54	23
1943	1,038.36	1,080	1,222	190	23.50	8
1944	159.61	166	188	29	23.50	1
1946	2,419.12	2,491	2,819	471	23.59	20
1947	2,232.51	2,289	2,590	446	23.65	19
1953	23,989.64	23,647	26,762	5,864	25.25	232
1954	4,559.65	4,468	5,056	1,145	25.41	45
1955	1,397.55	1,361	1,540	360	25.59	14
1957	328.19	315	356	90	26.00	3
1958	1,103.66	1,052	1,191	310	26.22	12
1959	11,388.40	10,777	12,196	3,292	26.45	124
1960	3,962.25	3,752	4,246	1,142	25.97	44
1961	1,182.17	1,110	1,256	352	26.25	13
1962	137.11	128	145	42	26.54	2
1963	365.76	337	381	116	26.83	4
1964	3,799.05	3,470	3,927	1,240	27.14	46
1965	1,786.08	1,628	1,842	587	26.80	22
1966	5,668.21	5,114	5,788	1,921	27.15	71
1968	1,349.88	1,201	1,359	477	27.24	18
1969	37,284.26	32,777	37,094	13,612	27.62	493
1971	545.01	471	533	208	27.83	7
1978	42,583.90	34,366	38,892	19,022	28.43	669
1979	132,383.99	105,721	119,646	60,396	28.47	2,121
1981	34,053.98	26,389	29,865	16,449	29.07	566
1997	11,204.14	6,549	7,412	7,826	29.85	262
1998	36,944.27	21,062	23,836	26,408	29.78	887
1999	30,655.93	16,923	19,152	22,540	30.01	751
2000	63,115.62	33,811	38,264	47,573	30.00	1,586
2001	8,136.39	4,238	4,796	6,269	29.81	210
2002	33,218.92	16,680	18,877	26,301	29.90	880
2003	5,791.79	2,807	3,177	4,700	29.80	158
2004	25,880.44	12,002	13,583	21,615	29.95	722
2009	36,947.35	13,135	14,865	35,383	29.66	1,193
2010	107,015.18	35,395	40,057	105,484	29.56	3,568

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OAK GROVE						
INTERIM SURVIVOR CURVE.. IOWA 80-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -36						
2011	130,042.70	39,545	44,754	132,104	29.52	4,475
2012	29,636.01	8,190	9,269	31,036	29.40	1,056
2016	1,349,284.30	201,669	228,231	1,606,795	28.35	56,677
2017	184,868.55	20,818	23,560	227,861	27.71	8,223
2019	322,517.59	8,816	9,977	428,647	24.38	17,582
	4,178,799.95	2,387,008	2,701,407	2,981,761		109,173
PELTON						
INTERIM SURVIVOR CURVE.. IOWA 80-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -89						
1937	9.75	15	11	7	21.67	
1957	390,831.24	521,649	396,950	341,721	26.00	13,143
1958	106.50	141	107	94	26.22	4
1959	752.89	990	753	670	26.45	25
1961	1,342.33	1,751	1,332	1,205	26.25	46
1962	200.09	259	197	181	26.54	7
1964	8,129.71	10,319	7,852	7,513	27.14	277
1969	14,065.58	17,184	13,076	13,508	27.62	489
1970	2,688.90	3,270	2,488	2,594	27.42	95
1990	69,985.17	65,951	50,186	82,086	29.67	2,767
1992	70,567.60	64,179	48,837	84,536	29.65	2,851
1995	131,047.19	111,654	84,963	162,716	29.85	5,451
1999	482,008.70	369,773	281,380	629,617	30.01	20,980
2002	9,049.94	6,315	4,805	12,299	29.90	411
2003	3,849.40	2,593	1,973	5,302	29.80	178
2004	32,290.03	20,811	15,836	45,192	29.95	1,509
2005	206,101.97	127,066	96,691	292,841	29.95	9,778
2008	621,694.18	327,003	248,834	926,168	29.82	31,059
2009	63,910.36	31,575	24,027	96,763	29.66	3,262
2010	29,168.32	13,407	10,202	44,926	29.56	1,520
2015	29,321.63	7,504	5,710	49,708	28.72	1,731
2018	157,727.91	15,800	12,023	286,083	26.83	10,663
2019	1,518,302.89	57,679	43,891	2,825,701	24.38	115,902
	3,843,152.28	1,776,888	1,352,128	5,911,430		222,148

OFFICIAL COPY
Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIVER MILL						
INTERIM SURVIVOR CURVE.. IOWA 80-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -87						
1913	228.45	369	278	149	16.96	9
1928	701.20	1,080	813	498	19.61	25
1954	1,233.79	1,662	1,251	1,056	25.41	42
1956	115.43	154	116	100	25.79	4
1958	146.54	192	145	130	26.22	5
1964	111.75	140	105	104	27.14	4
1965	1,794.08	2,249	1,693	1,662	26.80	62
1966	28,021.10	34,762	26,167	26,232	27.15	966
1970	11,777.68	14,173	10,669	11,355	27.42	414
1986	10,479.07	10,437	7,857	11,739	29.40	399
1987	358.23	353	266	404	29.23	14
1988	8,024.72	7,752	5,835	9,171	29.48	311
1994	18,459.39	15,934	11,994	22,525	29.75	757
1995	13.43	11	8	17	29.85	1
2001	9,987.06	7,153	5,384	13,291	29.81	446
2003	34,524.13	23,009	17,320	47,240	29.80	1,585
2008	38,638.72	20,108	15,136	57,118	29.82	1,915
2009	257,181.49	125,715	94,633	386,297	29.66	13,024
	421,796.26	265,253	199,671	589,088		19,983
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 80-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -84						
1957	11,166.98	14,510	9,668	10,880	26.00	418
1963	566,942.78	707,272	471,240	571,935	26.83	21,317
1965	44.35	55	37	45	26.80	2
1966	235.29	287	191	242	27.15	9
1967	1,341.85	1,620	1,079	1,390	27.50	51
1969	1,318.91	1,569	1,045	1,381	27.62	50
1995	1,878.66	1,558	1,038	2,419	29.85	81
1996	210.26	171	114	273	29.69	9
1998	15,822.36	12,204	8,131	20,982	29.78	705
2000	5,225.94	3,788	2,524	7,092	30.00	236
2002	767.91	522	348	1,065	29.90	36
2003	7,310.45	4,794	3,194	10,257	29.80	344
2007	37,321.41	20,258	13,497	55,174	29.87	1,847
2010	190,712.59	85,342	56,862	294,050	29.56	9,948

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ROUND BUTTE						
INTERIM SURVIVOR CURVE.. IOWA 80-R1						
PROBABLE RETIREMENT YEAR.. 6-2055						
NET SALVAGE PERCENT.. -84						
2011	102,730.89	42,266	28,161	160,864	29.52	5,449
2012	191,440.22	71,577	47,690	304,560	29.40	10,359
2013	223,675.16	74,904	49,907	361,655	29.21	12,381
2015	325,347.15	81,056	54,006	544,633	28.72	18,964
2016	55,538.92	11,231	7,483	94,709	28.35	3,341
	1,739,032.08	1,134,984	756,215	2,443,604		85,547
	15,391,899.54	8,530,753	7,331,417	17,803,496		641,985
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.7	4.17

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -7						
1974	14,497,037.05	11,857,243	14,860,392	651,438	14.02	46,465
1977	5,450,227.92	4,362,144	5,466,968	364,776	14.32	25,473
1978	925,002.89	735,189	921,394	68,359	14.37	4,757
1979	240,644.76	189,796	237,867	19,623	14.45	1,358
1980	347,520.77	273,196	342,390	29,457	14.26	2,066
1981	2,193,860.59	1,707,991	2,140,583	206,848	14.41	14,354
1984	33,780.95	25,663	32,163	3,983	14.50	275
1985	34.00	26	33	4	14.52	
1986	502,213.97	374,439	469,275	68,094	14.58	4,670
1987	572,763.47	422,258	529,206	83,651	14.67	5,702
1988	266,679.42	194,150	243,323	42,024	14.80	2,839
1989	12,905.85	9,307	11,664	2,145	14.75	145
1990	37,302.74	26,611	33,351	6,563	14.75	445
1991	110,092.64	77,559	97,203	20,596	14.79	1,393
1992	130,510.11	90,630	113,584	26,061	14.87	1,753
1993	306,039.09	209,117	262,081	65,381	15.00	4,359
1994	41,366.78	27,876	34,936	9,326	14.99	622
1995	105,453.61	69,935	87,648	25,188	15.03	1,676
1996	137,698.70	90,023	112,824	34,514	14.96	2,307
1997	104,949.05	67,209	84,231	28,064	15.09	1,860
1998	362,567.07	227,725	285,402	102,545	15.13	6,778
1999	131,391.28	80,979	101,489	39,100	15.09	2,591
2000	110,165.82	66,436	83,263	34,615	15.10	2,292
2001	60,250.84	35,419	44,390	20,079	15.17	1,324
2003	1,005,552.85	560,996	703,083	372,859	15.15	24,611
2004	537,354.50	290,532	364,117	210,853	15.17	13,899
2005	824,498.23	429,814	538,675	343,538	15.26	22,512
2006	267,506.17	134,472	168,530	117,701	15.24	7,723
2007	131,556.72	63,345	79,389	61,377	15.28	4,017
2008	77,356.98	35,600	44,617	38,155	15.24	2,504
2009	47,803.37	20,838	26,116	25,034	15.27	1,639
2010	199,703.25	81,798	102,515	111,167	15.32	7,256
2011	217,628.60	83,132	104,187	128,675	15.31	8,405
2012	1,147,831.32	403,457	505,643	722,537	15.33	47,132
2013	425,389.75	135,503	169,823	285,344	15.33	18,613
2014	1,000,601.73	282,650	354,238	716,406	15.33	46,732
2015	2,876,107.42	697,962	874,739	2,202,696	15.34	143,592
2016	608,293.85	120,932	151,561	499,313	15.33	32,571

OFFICIAL COPY
Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -7						
2017	266,557.69	39,987	50,115	235,102	15.33	15,336
2018	345,560.39	32,945	41,289	328,460	15.34	21,412
2019	2,302,287.05	77,845	97,561	2,365,886	15.30	154,633
	38,962,049.24	24,712,729	30,971,857	10,717,536		708,091
COYOTE SPRINGS - CT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -2						
1995	9,504,213.10	5,391,968	6,950,039	2,744,258	19.55	140,371
1996	353,596.21	196,636	253,456	107,212	19.60	5,470
1997	261,090.83	142,610	183,819	82,494	19.52	4,226
1998	3,582.19	1,909	2,461	1,193	19.65	61
1999	57,973.00	30,181	38,902	20,230	19.66	1,029
2000	5,948.92	3,017	3,889	2,179	19.72	110
2001	15,500.07	7,633	9,839	5,971	19.82	301
2003	229,343.43	106,158	136,834	97,097	19.86	4,889
2004	37,441.34	16,750	21,590	16,600	19.84	837
2005	14,133.50	6,084	7,842	6,574	19.86	331
2006	18,538.77	7,632	9,837	9,072	19.95	455
2007	39,472.76	15,501	19,980	20,282	19.97	1,016
2008	72,752.89	27,056	34,874	39,334	20.04	1,963
2009	47,179.56	16,574	21,363	26,760	19.99	1,339
2010	36,777.17	12,045	15,526	21,987	20.09	1,094
2011	46,950.85	14,247	18,364	29,526	20.07	1,471
2012	15,383.94	4,260	5,491	10,201	20.12	507
2013	95,262.54	23,748	30,610	66,558	20.10	3,311
2014	35,330.93	7,730	9,964	26,074	20.14	1,295
2015	51,866.44	9,666	12,459	40,445	20.13	2,009
2016	118,885.60	17,947	23,133	98,130	20.14	4,872
2017	35,311.60	3,969	5,116	30,902	20.18	1,531
2018	503,612.28	35,598	45,884	467,800	20.15	23,216
2019	38,682.49	959	1,236	38,220	20.08	1,903
	11,638,830.41	6,099,878	7,862,508	4,009,099		203,607

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PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PORT WESTWARD - CT						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -3						
2007	40,120,171.70	12,500,442	11,860,862	29,462,915	28.82	1,022,308
2008	54,222.92	15,861	15,049	40,800	28.99	1,407
2009	67,023.72	18,336	17,398	51,637	29.03	1,779
2010	151,779.15	38,458	36,490	119,842	29.11	4,117
2011	220,902.49	51,444	48,812	178,718	29.09	6,144
2012	220,743.71	46,383	44,010	183,356	29.26	6,266
2013	52,152.65	9,777	9,277	44,440	29.21	1,521
2014	254,840.20	41,420	39,301	223,185	29.34	7,607
2015	127,117.30	17,388	16,498	114,432	29.40	3,892
2016	734,162.63	80,458	76,341	679,846	29.39	23,132
2017	37,783.46	3,055	2,899	36,018	29.35	1,227
2018	554,202.18	27,742	26,323	544,506	29.36	18,546
2019	168,184.97	2,910	2,761	170,469	29.18	5,842
	42,763,287.08	12,853,674	12,196,021	31,850,165		1,103,788
PORT WESTWARD II						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. -3						
2014	42,275,290.65	5,313,184	4,508,438	39,035,112	39.07	999,107
2016	77,307.71	6,449	5,472	74,155	39.26	1,889
	42,352,598.36	5,319,633	4,513,910	39,109,266		1,000,996
CARTY						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. -4						
2016	40,192,880.67	3,325,237	3,127,763	38,672,832	40.15	963,209
2018	438,387.90	16,240	15,276	440,648	40.34	10,923
	40,631,268.57	3,341,477	3,143,039	39,113,480		974,132

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KB PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -20						
2017	36,850.67	6,200		44,221	15.33	2,885
	36,850.67	6,200		44,221		2,885
	176,384,884.33	52,333,591	58,687,335	124,843,767		3,993,499
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					31.3	2.26

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PORTLAND GENERAL ELECTRIC

ACCOUNT 341.01 STRUCTURES AND IMPROVEMENTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BIGLOW CANYON WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 40-R4						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. -6						
2007	7,154,227.77	2,502,549	2,957,997	4,625,485	25.38	182,249
2008	27,891.20	9,011	10,651	18,914	26.23	721
2009	9,958,106.97	2,948,177	3,484,726	7,070,867	27.09	261,014
2010	15,318,164.19	4,117,768	4,867,175	11,370,079	27.96	406,655
2011	246,065.58	59,417	70,231	190,599	28.81	6,616
2012	112,855.16	24,224	28,633	90,994	29.54	3,080
2014	65,958.81	10,536	12,453	57,463	31.00	1,854
2015	9,395.18	1,237	1,462	8,497	31.73	268
2016	196,618.99	20,341	24,043	184,373	32.34	5,701
2017	440,535.67	32,921	38,912	428,055	32.96	12,987
2018	1,329,341.50	60,450	71,452	1,337,650	33.47	39,966
	34,859,161.02	9,786,631	11,567,734	25,382,977		921,111
TUCANNON RIVER WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 40-R4						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. -5						
2014	18,264,511.90	2,647,295	2,401,002	16,776,735	34.28	489,403
2017	69,011.57	4,586	4,159	68,303	36.85	1,854
2019	525,536.73	7,102	6,441	545,372	38.36	14,217
	18,859,060.20	2,658,983	2,411,603	17,390,410		505,474
	53,718,221.22	12,445,614	13,979,337	42,773,387		1,426,585
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.0						2.66

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -7						
1974	12,090,999.21	10,595,705	12,484,289	453,080	10.06	45,038
1977	26,355,509.53	22,532,116	26,548,252	1,652,143	10.69	154,550
1978	51,844.95	43,741	51,537	3,937	11.13	354
1979	640,282.10	535,476	630,920	54,182	11.32	4,786
1980	3,650,289.53	3,023,878	3,562,856	342,954	11.52	29,770
1981	152,310.75	124,870	147,127	15,846	11.75	1,349
1982	32,035.06	25,965	30,593	3,684	12.00	307
1983	259.32	208	245	32	12.28	3
1986	23,305.44	18,044	21,260	3,677	12.80	287
1987	8,650.06	6,618	7,798	1,458	12.95	113
1990	195,301.13	143,647	169,251	39,721	13.42	2,960
1991	113.70	82	97	25	13.70	2
1992	532,004.90	380,370	448,167	121,078	13.65	8,870
1993	167,157.42	117,546	138,497	40,361	13.82	2,920
1994	108,581.23	74,961	88,322	27,860	14.02	1,987
1995	54,543.53	37,036	43,637	14,724	14.11	1,044
1996	29,739.78	19,892	23,438	8,384	14.09	595
1997	24,412.32	15,986	18,835	7,286	14.26	511
1998	19,624.95	12,595	14,840	6,159	14.34	429
2000	1,003,945.33	615,851	725,621	348,601	14.51	24,025
2001	19,014.93	11,367	13,393	6,953	14.61	476
2003	93,853.91	53,184	62,664	37,760	14.65	2,577
2004	1,301.12	712	839	553	14.80	37
2006	387,326.03	197,522	232,728	181,710	14.83	12,253
2007	58,980.04	28,790	33,922	29,187	14.90	1,959
2009	2,185,535.78	962,536	1,134,099	1,204,424	15.01	80,241
2012	345,888.08	122,688	144,556	225,544	15.12	14,917
2013	437,581.09	140,604	165,665	302,546	15.15	19,970
2014	369,808.52	105,334	124,109	271,586	15.16	17,915
2015	1,471,972.70	360,047	424,222	1,150,789	15.19	75,760
2016	5,088,029.67	1,019,153	1,200,807	4,243,384	15.19	279,354
2017	7,399,356.20	1,117,924	1,317,183	6,600,128	15.20	434,219
2019	763,435.65	26,140	30,799	786,077	15.15	51,886
	63,762,993.96	42,470,588	50,040,567	18,185,837		1,271,464

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COYOTE SPRINGS - CT						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -2						
1995	30,925,929.85	18,393,568	22,326,583	9,217,865	17.52	526,134
1996	665,788.51	386,207	468,788	210,316	17.82	11,802
1997	495,369.55	280,833	340,882	164,395	17.98	9,143
1998	45,668.49	25,341	30,760	15,822	18.02	878
1999	476.11	257	312	174	18.26	10
2000	8,204.14	4,308	5,229	3,139	18.38	171
2001	27,919.21	14,225	17,267	11,211	18.54	605
2004	184,663.42	84,949	103,113	85,243	18.87	4,517
2005	344,987.45	152,050	184,562	167,325	19.06	8,779
2006	80,680.28	34,103	41,395	40,899	19.07	2,145
2007	81,022.89	32,545	39,504	43,139	19.24	2,242
2008	481,539.62	183,600	222,858	268,312	19.27	13,924
2009	41,190.57	14,781	17,942	24,073	19.35	1,244
2010	48,593.23	16,247	19,721	29,844	19.48	1,532
2011	1,102,608.63	341,222	414,184	710,477	19.51	36,416
2012	107,269.71	30,286	36,762	72,653	19.60	3,707
2013	762,219.00	193,044	234,322	543,142	19.68	27,599
2014	812,863.54	181,080	219,800	609,321	19.69	30,946
2015	126,650.24	23,951	29,072	100,111	19.77	5,064
2016	388,758.97	59,559	72,294	324,240	19.81	16,367
2017	182,002.45	20,792	25,238	160,405	19.82	8,093
	36,914,405.86	20,472,948	24,850,588	12,802,106		711,318
PORT WESTWARD - CT						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -3						
2007	8,903,620.10	2,945,638	5,238,378	3,932,351	26.41	148,896
2010	148,039.02	39,553	70,339	82,141	27.13	3,028
2011	69,853.85	17,066	30,349	41,600	27.34	1,522
2012	256,928.41	56,764	100,946	163,690	27.47	5,959
2017	481,107.63	40,387	71,822	423,719	28.17	15,041
2019	507,979.60	9,104	16,190	507,029	28.15	18,012
	10,367,528.61	3,108,512	5,528,025	5,150,529		192,458

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PORT WESTWARD II						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. -3						
2014	3,861,923.62	510,588	554,774	3,423,007	36.67	93,346
2017	1,524,741.29	96,585	104,943	1,465,540	37.54	39,039
2019	2,189,654.35	28,688	31,171	2,224,173	38.02	58,500
	7,576,319.26	635,861	690,888	7,112,721		190,885
CARTY						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. -4						
2016	6,962,679.90	601,670	530,363	6,710,824	37.96	176,787
2017	638,815.02	40,148	35,390	628,978	38.25	16,444
	7,601,494.92	641,818	565,753	7,339,802		193,231
KB PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -15						
1992	14,839,286.59	11,402,953	13,646,611	3,418,568	13.65	250,445
1993	1,273,165.37	962,233	1,151,563	312,577	13.82	22,618
1994	65,672.87	48,728	58,316	17,208	14.02	1,227
1999	354,392.94	238,948	285,964	121,588	14.47	8,403
2000	606,637.19	399,953	478,648	218,985	14.51	15,092
2001	978,560.98	628,730	752,440	372,905	14.61	25,524
2002	24,338.02	15,231	18,228	9,761	14.66	666
2005	399,374.43	227,068	271,746	187,534	14.83	12,646
2006	53,392.34	29,264	35,022	26,379	14.83	1,779
2007	90,022.50	47,229	56,522	47,004	14.90	3,155
2009	194,867.78	92,239	110,388	113,710	15.01	7,576
2010	114,049.73	50,837	60,840	70,317	15.01	4,685
2011	43,559.91	18,054	21,606	28,488	15.08	1,889
2012	352,167.95	134,255	160,671	244,322	15.12	16,159
2013	218,430.33	75,434	90,276	160,918	15.15	10,622
2015	963,907.83	253,402	303,262	805,232	15.19	53,011
2016	307,979.67	66,302	79,348	274,829	15.19	18,093

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KB PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -15						
2017	77,201.35	12,536	15,003	73,779	15.20	4,854
2018	46,601.23	4,813	5,760	47,831	15.20	3,147
2019	30,506.82	1,123	1,344	33,739	15.15	2,227
	21,034,115.83	14,709,332	17,603,557	6,585,676		463,818
	147,256,858.44	82,039,059	99,279,378	57,176,671		3,023,174
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.9	2.05

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -7						
1974	651,096.85	567,371	674,849	21,825	10.37	2,105
1976	162,769.89	140,167	166,719	7,445	10.55	706
1977	14,434,426.05	12,275,556	14,600,931	843,904	10.97	76,928
1978	8,893.87	7,504	8,925	591	11.13	53
1979	212,644.23	177,837	211,525	16,004	11.32	1,414
1980	328,370.83	273,426	325,221	26,135	11.26	2,321
1981	9,582.17	7,895	9,391	862	11.50	75
1982	143,796.35	117,120	139,306	14,556	11.76	1,238
1986	195,225.57	153,243	182,272	26,619	12.16	2,189
1988	103,343.12	79,063	94,040	16,537	12.56	1,317
1989	719.54	545	648	122	12.60	10
1990	130,552.32	97,672	116,174	23,517	12.69	1,853
1991	8,461.45	6,244	7,427	1,627	12.82	127
1992	46,645.02	33,899	40,321	9,590	12.99	738
1994	641,622.04	453,388	539,274	147,262	13.11	11,233
1995	134,718.14	93,581	111,308	32,840	13.24	2,480
1996	456,525.77	312,238	371,386	117,097	13.26	8,831
1997	49,275.94	32,980	39,227	13,498	13.47	1,002
1999	41,981,667.71	27,073,516	32,202,089	12,718,295	13.51	941,399
2000	1,520,693.78	958,224	1,139,742	487,401	13.61	35,812
2001	1,177,638.30	725,046	862,392	397,681	13.65	29,134
2002	1,647,162.46	986,980	1,173,945	588,519	13.75	42,801
2003	11,681,273.83	6,805,685	8,094,895	4,404,068	13.80	319,135
2004	4,946,555.49	2,797,782	3,327,770	1,965,045	13.82	142,188
2005	330,109.00	180,282	214,433	138,784	13.91	9,977
2006	598,259.67	315,460	375,218	264,920	13.90	19,059
2007	75,000.00	37,918	45,101	35,149	13.96	2,518
2008	3,942,005.85	1,901,450	2,261,644	1,956,302	14.01	139,636
2009	1,171,901.61	537,186	638,946	614,989	14.01	43,896
2010	4,970,356.06	2,147,522	2,554,330	2,763,951	14.03	197,003
2011	255,067.63	102,783	122,253	150,669	14.07	10,709
2012	1,810,488.99	674,154	801,860	1,135,363	14.05	80,809
2013	1,865,128.67	630,438	749,863	1,245,825	14.08	88,482
2014	6,184,838.78	1,863,566	2,216,584	4,401,194	14.03	313,699
2015	2,513,003.93	653,406	777,182	1,911,733	14.02	136,358
2016	3,323,160.78	713,290	848,410	2,707,373	13.95	194,077
2017	4,257,336.00	696,968	828,996	3,726,354	13.84	269,245
2018	1,779,473.34	189,071	224,887	1,679,149	13.61	123,376
2019	5,834,826.96	232,874	276,988	5,966,277	12.90	462,502
	119,584,617.99	65,053,330	77,376,472	50,579,069		3,716,435

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COYOTE SPRINGS - CT						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -2						
1995	72,322,792.96	44,460,726	51,388,558	22,380,690	16.15	1,385,801
1996	2,123,390.86	1,277,423	1,476,470	689,389	16.34	42,190
1997	258,398.93	151,815	175,471	88,096	16.56	5,320
1998	64,086.56	36,822	42,560	22,809	16.67	1,368
1999	12,720.98	7,129	8,240	4,736	16.81	282
2000	371,327.88	203,088	234,733	144,021	16.87	8,537
2001	904,377.84	481,250	556,238	366,227	16.96	21,594
2002	12,242.68	6,316	7,300	5,187	17.10	303
2003	5,550,073.28	2,773,927	3,206,158	2,454,917	17.17	142,977
2004	227,635.73	109,779	126,885	105,304	17.29	6,090
2005	11,075.55	5,144	5,946	5,352	17.35	308
2007	83,411.99	35,410	40,928	44,153	17.53	2,519
2009	203,648.70	77,646	89,745	117,977	17.59	6,707
2010	54,607.58	19,473	22,507	33,192	17.67	1,878
2011	38,680,345.03	12,810,698	14,806,850	24,647,102	17.68	1,394,067
2012	2,245,046.38	681,946	788,206	1,501,741	17.69	84,892
2013	1,181,840.73	324,394	374,941	830,537	17.65	47,056
2014	50,746.44	12,299	14,215	37,546	17.65	2,127
2015	54,858.33	11,404	13,181	42,775	17.58	2,433
2016	13,120.05	2,235	2,583	10,799	17.46	618
2017	5,441,095.20	700,400	809,536	4,740,381	17.30	274,010
2018	5,016,001.53	416,469	481,363	4,634,959	16.92	273,934
2019	3,753,842.40	117,165	135,422	3,693,498	15.81	233,618
	138,636,687.61	64,722,958	74,808,034	66,601,387		3,938,629
PORT WESTWARD - CT						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -3						
2007	178,977,429.77	65,221,881	64,674,379	119,672,374	22.83	5,241,891
2008	23,907.68	8,212	8,143	16,482	22.98	717
2009	202,623.35	65,303	64,755	143,947	23.06	6,242
2010	241,997.74	72,459	71,851	177,407	23.18	7,653
2011	420,029.23	115,858	114,885	317,745	23.24	13,672
2012	492,967.70	123,791	122,752	385,005	23.27	16,545
2013	1,628,264.39	366,281	363,206	1,313,906	23.26	56,488
2014	3,078,625.07	606,926	601,831	2,569,153	23.24	110,549

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PORTLAND GENERAL ELECTRIC

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PORT WESTWARD - CT						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -3						
2015	4,004,266.13	671,864	666,224	3,458,170	23.12	149,575
2016	9,206,685.91	1,254,586	1,244,054	8,238,832	22.96	358,834
2017	2,165,560.07	221,937	220,074	2,010,453	22.63	88,840
2018	1,215,189.60	79,980	79,309	1,172,337	21.97	53,361
2019	7,252,122.24	180,766	179,249	7,290,437	20.12	362,348
	208,909,668.88	68,989,844	68,410,712	146,766,247		6,466,715
PORT WESTWARD II						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. -3						
2014	206,053,280.76	26,058,198	29,773,791	182,461,088	33.15	5,504,105
2015	14,318,229.75	1,511,647	1,727,190	13,020,587	33.45	389,255
	220,371,510.51	27,569,845	31,500,981	195,481,675		5,893,360
CARTY						
INTERIM SURVIVOR CURVE.. IOWA 45-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. -4						
2016	388,579,334.90	32,313,636	37,569,520	366,552,988	34.29	10,689,793
2017	1,110,439.04	66,993	77,890	1,076,967	34.59	31,135
2018	317,366.19	11,773	13,688	316,373	34.87	9,073
2019	2,100,277.09	26,408	30,703	2,153,585	35.15	61,268
	392,107,417.22	32,418,810	37,691,801	370,099,913		10,791,269
	1,079,609,902.21	258,754,787	289,788,000	829,528,291		30,806,408
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					26.9	2.85

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 344.01 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BIGLOW CANYON WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 35-R3						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. -6						
2007	217,538,854.05	87,624,650	100,873,066	129,718,120	20.39	6,361,850
2009	295,988,819.48	101,779,899	117,168,519	196,579,630	21.86	8,992,664
2010	345,386,337.70	108,514,861	124,921,774	241,187,744	22.55	10,695,687
2013	102,316.03	22,559	25,970	82,485	24.75	3,333
2014	256,491.38	48,286	55,587	216,294	25.46	8,495
2016	1,449,947.39	177,517	204,357	1,332,588	26.80	49,723
2017	3,523,554.42	312,990	360,313	3,374,655	27.35	123,388
2018	5,721,567.86	309,308	356,074	5,708,788	27.91	204,543
2019	5,029,138.19	93,291	107,396	5,223,490	28.07	186,088
	874,997,026.50	298,883,361	344,073,054	583,423,794		26,625,771
TUCANNON RIVER WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 35-R3						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. -5						
2014	442,672,542.81	71,231,546	76,508,497	388,297,673	29.56	13,135,916
2017	1,740,630.22	128,960	138,514	1,689,148	32.27	52,344
2018	633,306.36	28,235	30,327	634,645	33.15	19,145
2019	451,162.33	6,732	7,231	466,490	34.00	13,720
	445,497,641.72	71,395,473	76,684,568	391,087,956		13,221,125
	1,320,494,668.22	370,278,834	420,757,622	974,511,750		39,846,896
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					24.5	3.02

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 344.02 GNERATORS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L2.5						
NET SALVAGE PERCENT.. -2						
2015	650,157.54	173,682	50,676-	713,837	12.68	56,296
2016	3,051,898.90	640,642	186,924-	3,299,861	13.51	244,253
2018	24,315.37	2,222	648-	25,450	15.25	1,669
2019	701,064.51	21,453	6,260-	721,346	16.19	44,555
	4,427,436.32	837,999	244,508-	4,760,493		346,773

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7 7.83

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
DISPATCH GENERATION						
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -5						
2000	96,261.94	41,582	49,238	51,837	27.90	1,858
2002	652,204.46	256,463	303,681	381,134	29.23	13,039
2004	265,057.71	93,624	110,861	167,449	30.58	5,476
2005	1,248,761.61	416,437	493,108	818,092	31.16	26,255
2006	430,640.47	134,295	159,020	293,152	31.95	9,175
2007	1,144,549.97	333,493	394,893	806,884	32.55	24,789
2008	318,438.61	86,131	101,989	232,372	33.14	7,012
2010	570,382.11	129,123	152,896	446,005	34.56	12,905
2011	2.24			2	35.17	
2012	2,507,026.44	458,034	542,364	2,090,014	35.60	58,708
2013	1,716,704.75	274,166	324,643	1,477,897	36.24	40,781
2014	1,658,020.37	225,972	267,576	1,473,345	36.87	39,961
2015	416,288.28	47,032	55,691	381,412	37.34	10,215
2016	1,310,449.86	116,958	138,491	1,237,481	37.65	32,868
2017	775,164.59	50,300	59,561	754,362	37.98	19,862
2018	587,234.73	23,492	27,817	588,779	37.87	15,547
2019	299,728.54	4,217	4,993	309,722	36.68	8,444
	13,996,916.68	2,691,319	3,186,823	11,509,940		326,895
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -7						
1974	3,756,083.23	3,273,081	3,824,192	194,817	10.37	18,787
1977	5,583,047.51	4,722,337	5,517,469	456,392	11.26	40,532
1978	2,261.53	1,898	2,218	202	11.41	18
1979	15,409.91	12,822	14,981	1,508	11.58	130
1980	184,154.82	151,765	177,319	19,727	11.78	1,675
1981	76,706.44	62,566	73,101	8,975	12.01	747
1982	1,566.38	1,263	1,476	200	12.25	16
1983	8,585.02	6,873	8,030	1,156	12.28	94
1986	96,472.69	74,694	87,271	15,955	12.80	1,246
1987	14,645.49	11,205	13,092	2,579	12.95	199
1988	19,731.92	14,897	17,405	3,708	13.14	282
1989	42,236.30	31,427	36,719	8,474	13.36	634
1990	64,540.35	47,471	55,464	13,594	13.42	1,013
1991	102,862.38	74,656	87,226	22,836	13.52	1,689
1992	203.68	146	171	47	13.65	3
1993	6.00	4	5	2	13.66	

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -7						
1994	132,487.00	91,819	107,279	34,482	13.87	2,486
1995	7,808.13	5,322	6,218	2,137	13.96	153
1997	119,757.76	78,704	91,956	36,185	14.13	2,561
1998	6,462.28	4,163	4,864	2,051	14.21	144
2000	189,035.77	116,749	136,407	65,861	14.28	4,612
2003	101,935.61	58,135	67,924	41,148	14.46	2,846
2004	31,346.01	17,313	20,228	13,312	14.53	916
2007	1,426,297.87	702,024	820,229	705,910	14.67	48,119
2008	41,741.16	19,571	22,866	21,797	14.75	1,478
2009	247,270.97	110,012	128,535	136,044	14.75	9,223
2010	52,186.48	21,856	25,536	30,303	14.77	2,052
2011	17,898.26	6,983	8,159	10,992	14.81	742
2013	115,611.71	37,631	43,967	79,737	14.87	5,362
2014	108,572.07	31,366	36,647	79,525	14.87	5,348
2015	11,383,633.25	2,828,309	3,304,531	8,875,957	14.88	596,502
2016	1,423,390.28	289,984	338,811	1,184,217	14.88	79,584
2017	1,457,296.40	224,540	262,347	1,296,960	14.86	87,279
	26,831,244.66	13,131,586	15,342,640	13,366,792		916,472
COYOTE SPRINGS - CT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -2						
1995	10,626,282.29	6,347,206	7,961,002	2,877,806	17.34	165,963
1996	227,201.39	132,883	166,669	65,077	17.48	3,723
2003	4,293.08	2,066	2,591	1,788	18.47	97
2008	180,167.60	69,539	87,219	96,551	18.89	5,111
2009	45,566.53	16,593	20,812	25,666	18.91	1,357
2010	452,599.88	153,915	193,048	268,604	18.99	14,144
2012	8,029.63	2,310	2,897	5,293	19.10	277
2014	468,386.81	106,444	133,508	344,247	19.19	17,939
2015	2,451.50	475	596	1,905	19.20	99
2016	17,117.70	2,689	3,373	14,087	19.23	733
2018	9,272.59	689	864	8,594	19.08	450
	12,041,369.00	6,834,809	8,572,579	3,709,617		209,893

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PORT WESTWARD - CT						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -3						
2007	8,172,596.53	2,767,764	3,315,165	5,102,609	25.52	199,945
2009	118,688.28	35,305	42,288	79,961	25.86	3,092
2010	617,790.07	169,898	203,500	432,824	26.09	16,590
2014	40,329.00	7,103	8,508	33,031	26.66	1,239
2019	348,941.59	6,829	8,180	351,230	25.75	13,640
	9,298,345.47	2,986,899	3,577,640	5,999,656		234,506
PORT WESTWARD II						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. -3						
2014	16,689,910.72	2,177,019	1,909,063	15,281,545	35.93	425,314
2016	81,732.07	7,040	6,173	78,011	36.49	2,138
2018	396,248.38	15,293	13,411	394,725	36.99	10,671
	17,167,891.17	2,199,352	1,928,647	15,754,281		438,123
	79,335,766.98	27,843,965	32,608,329	50,340,286		2,125,889
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					23.7	2.68

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BIGLOW CANYON WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 30-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. -6						
2007	2,046,992.64	968,170	964,852	1,204,960	15.51	77,689
2009	6,259,439.29	2,514,667	2,506,049	4,128,956	17.20	240,056
2010	15,642,931.76	5,717,304	5,697,711	10,883,797	18.05	602,980
2011	22,853.73	7,515	7,489	16,736	18.90	886
2012	985,831.64	286,847	285,864	759,118	19.82	38,301
2014	480,742.52	103,140	102,787	406,801	21.67	18,773
2015	57,705.43	10,154	10,119	51,049	22.60	2,259
2016	1,229,264.98	168,741	168,163	1,134,858	23.53	48,230
2017	543,135.83	53,254	53,071	522,652	24.53	21,307
	27,268,897.82	9,829,792	9,796,105	19,108,927		1,050,481
TUCANNON RIVER WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 30-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. -5						
2014	14,069,931.10	2,704,424	2,283,693	12,489,734	24.50	509,785
2017	462,370.02	40,524	34,220	451,269	27.45	16,440
	14,532,301.12	2,744,948	2,317,913	12,941,003		526,225
	41,801,198.94	12,574,740	12,114,018	32,049,930		1,576,706
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.3	3.77

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PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -7						
1929	127.72	130	137			
1937	43.00	43	46			
1938	42.00	41	45			
1939	67.75	67	72			
1942	118.32	116	127			
1946	65.64	63	70			
1947	89.75	86	96			
1948	81.12	78	87			
1951	80.62	76	86			
1953	77.22	73	83			
1954	86.08	81	92			
1956	543.65	506	582			
1959	689.90	630	738			
1961	106.98	97	114			
1963	119.97	107	128			
1969	123.36	107	132			
1971	347.91	296	366	7	12.48	1
1973	12,627.39	10,617	13,117	395	12.67	31
1974	772,194.31	642,821	794,171	32,076	12.98	2,471
1975	368.20	305	377	17	12.97	1
1976	203.84	168	208	11	12.99	1
1977	1,014,337.08	830,286	1,025,775	59,566	13.06	4,561
1978	73,088.94	59,068	72,975	5,230	13.45	389
1979	91,985.34	74,143	91,600	6,825	13.26	515
1980	57,760.74	46,143	57,007	4,797	13.41	358
1981	631,777.18	499,700	617,353	58,649	13.58	4,319
1982	198,108.02	154,997	191,491	20,485	13.78	1,487
1983	9,478.67	7,367	9,102	1,041	13.75	76
1984	9,895.17	7,630	9,426	1,161	13.76	84
1986	5,475.60	4,122	5,093	766	14.12	54
1988	1,802.98	1,331	1,644	285	14.16	20
1990	57,630.41	41,476	51,241	10,423	14.36	726
1991	44,651.20	31,724	39,193	8,583	14.42	595
1992	214,085.01	150,545	185,990	43,081	14.34	3,004
1993	72,936.06	50,462	62,343	15,698	14.48	1,084
1994	61,140.59	41,706	51,526	13,895	14.50	958
1995	66,575.88	44,679	55,199	16,038	14.56	1,102
2000	367.44	224	277	116	14.75	8
2008	72,961.00	33,936	41,926	36,142	14.96	2,416
2010	16,672.74	6,915	8,543	9,297	15.01	619
2012	780,579.24	278,128	343,612	491,607	15.02	32,730

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BEAVER - CT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -7						
2014	6,434.31	1,844	2,278	4,607	15.03	307
2015	81,542.12	20,102	24,835	62,415	15.03	4,153
2016	71,316.35	14,422	17,818	58,491	15.02	3,894
2019	100,210.74	3,517	4,345	102,880	14.74	6,980
	4,529,017.54	3,060,975	3,781,466	1,064,583		72,944
COYOTE SPRINGS - CT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -2						
1995	1,316,940.99	763,520	936,409	406,871	18.60	21,875
1996	140,669.11	79,920	98,017	45,466	18.69	2,433
1997	20,989.53	11,657	14,297	7,113	18.82	378
1999	24,997.91	13,277	16,283	9,214	18.87	488
2000	19,615.24	10,144	12,441	7,567	18.96	399
2003	335,408.35	158,058	193,848	148,268	19.21	7,718
2004	11,499.12	5,236	6,422	5,307	19.22	276
2006	49,030.47	20,595	25,258	24,753	19.29	1,283
2008	16,213.69	6,162	7,557	8,981	19.36	464
2009	52,366.14	18,732	22,974	30,440	19.44	1,566
2013	472,620.27	120,325	147,571	334,502	19.54	17,119
2014	163,169.26	36,515	44,783	121,649	19.56	6,219
2016	55,464.40	8,594	10,540	46,034	19.54	2,356
2017	437,007.92	50,726	62,212	383,536	19.48	19,689
2018	39,027.54	2,858	3,505	36,303	19.38	1,873
2019	39,595.83	1,034	1,268	39,120	19.03	2,056
	3,194,615.77	1,307,353	1,603,386	1,655,122		86,192
PORT WESTWARD - CT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -3						
2007	2,618,380.59	849,534	870,402	1,826,530	27.18	67,201
2009	105,324.92	30,072	30,811	77,674	27.38	2,837
2010	90,531.15	23,918	24,506	68,742	27.54	2,496

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PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PORT WESTWARD - CT						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2050						
NET SALVAGE PERCENT.. -3						
2012	62,983.74	13,870	14,211	50,663	27.59	1,836
2014	300,867.01	51,318	52,579	257,314	27.72	9,283
2018	47,723.10	2,546	2,609	46,546	27.48	1,694
	3,225,810.51	971,258	995,116	2,327,469		85,347
PORT WESTWARD II						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2060						
NET SALVAGE PERCENT.. -3						
2014	3,200,074.57	404,791	383,087	2,912,990	37.57	77,535
	3,200,074.57	404,791	383,087	2,912,990		77,535
CARTY						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2061						
NET SALVAGE PERCENT.. -4						
2016	25,405,443.59	2,105,542	2,203,232	24,218,429	38.69	625,961
2017	72,262.25	4,372	4,575	70,578	38.85	1,817
2018	18,357.41	680	712	18,380	39.00	471
2019	2,198,880.74	28,265	29,576	2,257,260	39.14	57,671
	27,694,943.99	2,138,859	2,238,095	26,564,647		685,920
KB PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -5						
1992	72,960.54	50,347	66,705	9,903	14.34	691
2012	5,881.25	2,056	2,724	3,451	15.02	230
2013	2,084.49	660	874	1,314	15.05	87
2014	13.50	4	5	9	15.03	1
2015	854.59	207	274	623	15.03	41
2016	9,609.92	1,907	2,527	7,564	15.02	504

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KB PIPELINE						
INTERIM SURVIVOR CURVE.. IOWA 60-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -5						
2017	544.89	82	109	463	15.01	31
2018	2,084.67	200	265	1,924	14.95	129
2019	32,104.36	1,106	1,465	32,244	14.74	2,188
	126,138.21	56,569	74,949	57,496		3,902
	41,970,600.59	7,939,805	9,076,099	34,582,307		1,011,840
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					34.2	2.41

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PORTLAND GENERAL ELECTRIC

ACCOUNT 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BIGLOW CANYON WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2057						
NET SALVAGE PERCENT.. -6						
1992	25,248.27	15,897	19,642	7,121	18.80	379
1993	5,313.90	3,269	4,039	1,594	19.16	83
2007	312,682.35	105,664	130,555	200,889	26.71	7,521
2009	197,648.16	57,866	71,497	138,010	27.52	5,015
2011	39,233.13	9,615	11,880	29,707	28.26	1,051
2012	269,753.50	59,418	73,415	212,524	28.60	7,431
2013	346,656.50	67,612	83,539	283,917	28.83	9,848
2014	84,962.73	14,320	17,693	72,367	29.10	2,487
2015	46,949.45	6,609	8,166	41,601	29.40	1,415
2019	246,941.09	4,502	5,563	256,195	28.49	8,992
	1,575,389.08	344,772	425,988	1,243,924		44,222
TUCANNON RIVER WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2064						
NET SALVAGE PERCENT.. -5						
2014	534,993.90	69,948	72,067	489,677	36.35	13,471
	534,993.90	69,948	72,067	489,677		13,471
	2,110,382.98	414,720	498,055	1,733,601		57,693

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.0 2.73

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PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -20						
1913	3,100.89	3,527	3,721			
1914	33.98	39	41			
1918	643.73	721	772			
1920	7.36	8	9			
1922	117.22	130	141			
1923	197.14	219	237			
1925	7.91	9	9			
1928	504.05	553	603	2	8.50	
1930	5,230.72	5,674	6,188	89	9.50	9
1931	71.28	77	84	2	9.54	
1937	1,811.25	1,919	2,093	80	10.95	7
1940	398.32	414	452	26	12.24	2
1941	113.46	118	129	7	12.41	1
1944	781.80	800	872	66	12.99	5
1946	83.17	84	92	8	14.22	1
1947	94.39	94	103	10	14.45	1
1949	8,984.37	8,892	9,698	1,083	14.97	72
1950	9.15	9	10	1	15.25	
1951	1,586.11	1,538	1,677	226	16.25	14
1952	24.33	23	25	4	16.54	
1953	33,218.63	31,810	34,692	5,170	16.83	307
1954	2,514.40	2,391	2,608	409	17.14	24
1955	1,752.86	1,655	1,805	298	17.47	17
1957	37,077.22	34,206	37,305	7,188	18.80	382
1958	153,890.70	140,828	153,586	31,083	19.15	1,623
1959	176,545.03	160,204	174,717	37,137	19.50	1,904
1960	34,336.00	30,890	33,688	7,515	19.87	378
1961	73,669.41	65,684	71,634	16,769	20.24	829
1962	186,552.11	163,464	178,273	45,590	21.24	2,146
1963	120,059.43	104,192	113,631	30,440	21.62	1,408
1964	28,142.11	24,180	26,371	7,400	22.02	336
1965	14,004.16	11,906	12,985	3,820	22.42	170
1966	750,301.30	626,201	682,930	217,432	23.42	9,284
1967	527,792.85	435,619	475,083	158,268	23.83	6,642
1968	393,477.17	320,983	350,062	122,111	24.26	5,033
1969	35,715.12	28,784	31,392	11,466	24.69	464
1970	61,399.83	48,872	53,299	20,381	25.13	811
1971	70,870.36	55,270	60,277	24,767	26.13	948
1972	115,576.28	88,929	96,985	41,707	26.58	1,569
1973	684,489.54	519,445	566,503	254,884	27.03	9,430
1974	164,692.67	123,203	134,364	63,267	27.49	2,301
1975	148,087.37	108,329	118,143	59,562	28.50	2,090
1976	49,138.22	35,397	38,604	20,362	28.96	703

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -20						
1977	168,933.12	119,767	130,617	72,103	29.44	2,449
1978	124,820.04	87,025	94,909	54,875	29.93	1,833
1979	16,858.20	11,470	12,509	7,721	30.93	250
1980	13,044.64	8,719	9,509	6,145	31.42	196
1981	26,403.35	17,322	18,891	12,793	31.92	401
1982	381,444.38	245,437	267,672	190,061	32.43	5,861
1984	697,685.57	427,988	466,760	370,463	33.94	10,915
1985	18,765.03	11,264	12,284	10,234	34.47	297
1986	164,074.64	96,299	105,023	91,867	34.99	2,626
1987	70,447.05	40,113	43,747	40,789	35.99	1,133
1988	252,529.40	140,305	153,016	150,019	36.53	4,107
1989	10,758.82	5,828	6,356	6,555	37.07	177
1990	96,020.17	50,653	55,242	59,982	37.61	1,595
1991	179,921.34	92,300	100,662	115,244	38.17	3,019
1992	741,969.52	367,275	400,547	489,816	39.17	12,505
1993	208,520.64	100,140	109,212	141,013	39.72	3,550
1994	139,814.13	65,030	70,921	96,856	40.29	2,404
1995	1,504,351.79	676,597	737,892	1,067,330	40.86	26,122
1996	1,805,658.91	784,162	855,201	1,311,590	41.44	31,650
1997	185,805.39	77,258	84,257	138,709	42.44	3,268
1998	19,878.85	7,948	8,668	15,187	43.02	353
1999	1,216,829.42	466,970	509,274	950,921	43.60	21,810
2000	48,822.06	17,939	19,564	39,022	44.19	883
2001	505,093.98	177,167	193,217	412,896	44.79	9,218
2002	46,329.94	15,467	16,868	38,728	45.40	853
2003	22,413.33	7,058	7,697	19,199	46.39	414
2004	305,255.63	90,844	99,074	267,233	47.00	5,686
2005	461,181.57	129,168	140,870	412,548	47.61	8,665
2006	1,549,953.39	406,770	443,620	1,416,324	48.23	29,366
2007	1,723,873.44	421,590	459,783	1,608,865	48.85	32,935
2008	275,608.96	62,376	68,027	262,704	49.48	5,309
2009	348,994.27	72,535	79,106	339,687	50.11	6,779
2010	488,429.94	92,958	101,379	484,737	50.38	9,622
2011	156,891.99	26,885	29,321	158,949	51.02	3,115
2012	1,869,630.63	284,483	310,255	1,933,302	51.67	37,416
2013	519,892.66	69,374	75,659	548,212	51.98	10,547
2014	2,082,601.33	236,417	257,834	2,241,288	52.64	42,578
2015	211,729.26	19,894	21,696	232,379	52.97	4,387
2016	2,987,173.79	222,246	242,380	3,342,229	52.99	63,073

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PORTLAND GENERAL ELECTRIC

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2.5						
NET SALVAGE PERCENT.. -20						
2017	2,751,971.12	148,606	162,069	3,140,296	53.06	59,184
2018	530,113.67	17,557	19,147	616,989	52.85	11,674
2019	1,456,434.53	17,128	18,680	1,729,041	50.78	34,050
	30,274,033.29	9,623,622	10,495,308	25,833,532		561,186

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.0 1.85

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PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2						
NET SALVAGE PERCENT.. -20						
1913	10,102.89	12,007	12,123			
1917	16.00	19	19			
1920	377.32	442	453			
1922	3,219.26	3,729	3,863			
1923	14,604.01	16,911	17,525			
1924	14,789.68	17,119	17,748			
1925	56,397.31	65,234	67,677			
1926	962.26	1,101	1,155			
1927	203.09	232	244			
1929	39.17	45	47			
1930	842.25	950	1,011			
1931	22,499.89	25,329	27,000			
1933	213.50	239	256	1	6.09	
1937	2,412.06	2,651	2,835	60	7.59	8
1938	342.42	375	401	10	7.79	1
1939	3,247.07	3,544	3,790	107	8.00	13
1940	94.73	103	110	4	8.22	
1946	59.06	63	67	4	9.83	
1947	70.95	75	80	5	10.15	
1949	9,438.78	9,822	10,503	823	10.80	76
1951	57,052.17	58,618	62,685	5,778	11.50	502
1952	37,317.26	38,086	40,728	4,053	11.87	341
1953	84,586.42	85,730	91,677	9,826	12.24	803
1954	21,359.55	21,489	22,980	2,652	12.62	210
1955	34,548.69	34,493	36,886	4,573	13.02	351
1956	9,662.57	9,645	10,314	1,281	12.84	100
1957	774,476.90	766,732	819,923	109,450	13.26	8,254
1958	485,836.09	476,897	509,981	73,022	13.68	5,338
1959	275,833.59	268,342	286,958	44,043	14.13	3,117
1960	125,003.19	120,483	128,841	21,163	14.58	1,452
1961	1,182,211.44	1,128,681	1,206,981	211,673	15.03	14,083
1962	1,081,420.71	1,022,332	1,093,254	204,451	15.49	13,199
1963	1,038,100.60	971,288	1,038,669	207,051	15.96	12,973
1964	328,031.34	303,652	324,717	68,920	16.45	4,190
1965	71,202.84	65,193	69,716	15,728	16.93	929
1966	2,228,143.74	2,017,094	2,157,026	516,746	17.42	29,664
1967	1,127,183.20	1,015,547	1,085,999	266,621	17.43	15,297
1968	2,678,992.79	2,384,089	2,549,481	665,311	17.94	37,085
1969	733,560.20	644,535	689,248	191,024	18.47	10,342
1970	214,180.56	185,746	198,632	58,385	18.99	3,075
1971	341,945.31	292,568	312,864	97,470	19.52	4,993
1972	495,231.23	417,777	446,759	147,518	20.07	7,350

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PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2						
NET SALVAGE PERCENT.. -20						
1973	1,319,492.61	1,096,973	1,173,073	410,318	20.62	19,899
1974	4,195,959.60	3,459,149	3,699,121	1,336,031	20.73	64,449
1975	2,389,485.91	1,939,498	2,074,047	793,336	21.29	37,263
1976	1,627,649.62	1,300,036	1,390,223	562,956	21.86	25,753
1977	1,378,304.09	1,082,520	1,157,618	496,347	22.44	22,119
1978	4,446,019.67	3,431,616	3,669,678	1,665,546	23.02	72,352
1979	214,358.19	162,518	173,792	83,437	23.60	3,535
1980	809,236.76	602,266	644,047	327,037	24.19	13,520
1981	293,127.22	215,343	230,282	121,471	24.39	4,980
1982	1,134,412.61	816,777	873,439	487,856	25.00	19,514
1983	87,711.17	61,847	66,138	39,116	25.61	1,527
1984	13,255,293.11	9,147,743	9,782,350	6,124,002	26.23	233,473
1985	72,266.07	48,771	52,154	34,565	26.85	1,287
1986	2,292,903.19	1,521,020	1,626,538	1,124,946	27.10	41,511
1987	150,445.96	97,399	104,156	76,379	27.74	2,753
1988	3,017,495.32	1,904,643	2,036,774	1,584,220	28.38	55,822
1989	3,093,494.94	1,902,128	2,034,084	1,678,109	29.02	57,826
1990	2,858,003.12	1,719,946	1,839,264	1,590,340	29.32	54,241
1991	4,326,086.59	2,530,242	2,705,773	2,485,531	29.98	82,906
1992	10,556,944.23	5,992,122	6,407,814	6,260,519	30.64	204,325
1993	2,310,554.14	1,278,476	1,367,168	1,405,497	30.97	45,383
1994	2,566,560.16	1,374,239	1,469,574	1,610,298	31.65	50,878
1995	22,511,485.33	11,648,343	12,456,424	14,557,358	32.32	450,413
1996	13,104,700.20	6,578,035	7,034,373	8,691,267	32.68	265,951
1997	3,955,976.32	1,912,161	2,044,813	2,702,358	33.36	81,006
1998	2,509,899.74	1,165,597	1,246,458	1,765,422	34.06	51,833
1999	7,374,694.02	3,301,798	3,530,854	5,318,779	34.45	154,391
2000	5,814,712.48	2,489,627	2,662,340	4,315,315	35.15	122,769
2001	14,681,054.27	6,028,628	6,446,852	11,170,413	35.56	314,129
2002	3,292,962.70	1,292,949	1,382,645	2,568,910	35.98	71,398
2003	2,327,914.47	866,543	926,658	1,866,840	36.69	50,881
2004	6,288,415.89	2,222,326	2,376,496	5,169,603	37.13	139,230
2005	1,663,721.82	555,816	594,375	1,402,092	37.58	37,310
2006	4,333,716.39	1,355,240	1,449,257	3,751,203	38.31	97,917
2007	35,621,454.09	10,421,413	11,144,378	31,601,367	38.78	814,888
2008	16,413,792.04	4,463,238	4,772,867	14,923,684	39.26	380,124
2009	12,386,027.15	3,106,416	3,321,918	11,541,315	39.75	290,348
2010	11,083,674.95	2,552,349	2,729,413	10,570,997	40.00	264,275
2011	22,355,183.29	4,651,667	4,974,367	21,851,853	40.52	539,286
2012	25,686,555.27	4,783,864	5,115,735	25,708,131	40.81	629,947
2013	9,461,100.44	1,541,781	1,648,739	9,704,581	41.35	234,694
2014	43,812,287.31	6,161,760	6,589,220	45,985,525	41.45	1,109,422

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PORTLAND GENERAL ELECTRIC

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-R2						
NET SALVAGE PERCENT.. -20						
2015	19,971,530.05	2,339,066	2,501,334	21,464,502	41.59	516,098
2016	57,065,878.19	5,300,279	5,667,976	62,811,078	41.75	1,504,457
2017	32,581,773.17	2,220,774	2,374,836	36,723,292	41.55	883,834
2018	29,540,299.12	1,254,872	1,341,926	34,106,433	40.87	834,510
2019	12,006,965.37	185,868	198,762	14,209,596	38.26	371,396
	491,807,390.44	142,574,689	152,461,350	437,707,519		11,499,569
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.1	2.34

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PORTLAND GENERAL ELECTRIC

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-S3						
NET SALVAGE PERCENT.. -10						
1925	125,625.64	129,289	116,522	21,666	6.51	3,328
1928	35.20	36	32	7	7.50	1
1949	462.99	431	388	121	12.83	9
1950	23.97	22	20	6	13.14	
1952	2,855.84	2,608	2,350	791	13.80	57
1953	1,723.89	1,564	1,410	486	14.15	34
1956	12,919.77	11,460	10,328	3,884	15.24	255
1957	3,389.55	2,983	2,688	1,041	15.62	67
1963	1,510,658.76	1,258,092	1,133,857	527,868	18.13	29,116
1964	3,585,102.91	2,954,555	2,662,797	1,280,816	18.58	68,935
1965	12,953.06	10,561	9,518	4,730	19.03	249
1967	8,191,191.36	6,527,970	5,883,342	3,126,968	19.96	156,662
1974	4,300,513.14	3,099,466	2,793,398	1,937,166	23.94	80,918
1977	41,956.23	28,637	25,809	20,343	25.99	783
1980	4,990,484.75	3,209,181	2,892,279	2,597,254	28.07	92,528
1984	18,472,787.85	10,820,435	9,751,931	10,568,136	31.17	339,048
1985	271.95	155	140	159	32.17	5
1986	2,679,489.81	1,481,088	1,334,833	1,612,606	33.17	48,616
1987	94,829.91	51,197	46,141	58,172	33.72	1,725
1988	718,077.72	375,670	338,573	451,312	34.73	12,995
1990	684,995.11	337,867	304,503	448,992	36.29	12,372
1993	3,377.00	1,496	1,348	2,367	39.29	60
1994	62,376.69	26,595	23,969	44,645	40.29	1,108
1995	1,819,485.09	750,137	676,062	1,325,372	40.86	32,437
1996	3,097.22	1,225	1,104	2,303	41.86	55
1997	9,945.00	3,765	3,393	7,546	42.86	176
2003	5,696.73	1,582	1,426	4,840	48.86	99
2005	27,704.72	6,759	6,092	24,383	50.86	479
2006	3,796.64	863	778	3,398	51.86	66
2007	1,302,002.42	273,837	246,796	1,185,407	52.86	22,425
2008	23,923.88	4,632	4,174	22,142	53.86	411
2009	19,619.59	3,466	3,124	18,458	54.86	336
2010	14,395.20	2,302	2,075	13,760	55.86	246
2012	2,243.83	283	255	2,213	57.86	38
2013	301.70	33	30	302	58.86	5
2015	21,332.44	1,614	1,454	22,012	60.86	362
2018	64,724.58	1,638	1,476	69,721	63.86	1,092
2019	9,955.00	83	75	10,876	64.86	168
	48,824,327.14	31,383,577	28,284,490	25,422,270		907,266

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.0 1.86

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PORTLAND GENERAL ELECTRIC

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-S0						
NET SALVAGE PERCENT.. -50						
1911	3,726.26	5,589	5,589			
1912	1,854.98	2,782	2,782			
1913	934.73	1,402	1,402			
1914	400.57	601	601			
1920	998.79	1,476	1,498			
1925	1,629.54	2,356	2,444			
1927	439.71	628	660			
1928	553.19	790	830			
1938	313.23	429	470			
1939	74.98	101	112			
1940	56.02	75	84			
1941	193.00	259	290			
1942	145.11	194	218			
1943	1,685.68	2,244	2,529			
1944	1,895.57	2,512	2,843			
1945	282.50	373	424			
1946	2,419.65	3,148	3,629			
1947	3,586.92	4,642	5,380			
1948	9,067.01	11,669	13,601			
1949	24,258.67	31,039	36,388			
1950	5,714.81	7,268	8,572			
1951	30,309.20	38,308	45,464			
1952	6,909.69	8,675	10,365			
1953	4,727.42	5,894	7,091			
1954	4,500.07	5,571	6,750			
1955	18,761.38	23,054	28,142			
1956	129,501.34	157,888	194,252			
1957	38,247.00	46,252	57,370			
1958	203,110.21	245,438	304,665			
1959	259,828.32	311,248	389,742			
1960	62,191.79	73,828	93,288			
1961	1,607,934.20	1,890,689	2,411,901			
1962	31,262.32	36,399	46,893			
1963	517,829.16	596,850	776,744			
1964	106,786.52	122,682	160,180			
1965	21,899.89	24,887	32,850			
1966	29,308.10	32,928	43,962			
1967	334,086.97	373,593	501,130			
1968	759,637.04	839,095	1,139,456			
1969	51,223.78	55,875	76,836			
1970	185,426.67	201,012	278,140			
1971	93,448.88	99,944	140,173			
1972	77,605.29	81,835	116,408			

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PORTLAND GENERAL ELECTRIC

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-S0						
NET SALVAGE PERCENT.. -50						
1973	470,253.95	492,003	705,381			
1974	405,872.96	421,053	604,878	3,931	20.29	194
1975	164,946.46	168,443	241,982	5,438	20.86	261
1976	220,873.01	223,369	320,888	10,422	21.02	496
1977	69,652.08	69,269	99,511	4,967	21.60	230
1978	128,124.87	126,017	181,034	11,153	21.79	512
1979	139,000.66	135,109	194,095	14,406	22.00	655
1980	531,930.05	507,461	729,010	68,885	22.61	3,047
1981	398,488.71	375,137	538,915	58,818	22.85	2,574
1982	1,003,328.16	931,289	1,337,874	167,118	23.10	7,235
1983	562,903.28	514,719	739,437	104,918	23.38	4,488
1984	448,508.25	403,657	579,887	92,875	23.67	3,924
1985	384,065.96	339,898	488,292	87,807	23.98	3,662
1986	579,983.10	504,237	724,378	145,597	24.30	5,992
1987	549,364.65	468,718	673,352	150,695	24.64	6,116
1988	717,565.69	600,172	862,197	214,152	24.99	8,570
1989	281,004.11	230,142	330,618	90,888	25.36	3,584
1990	404,772.06	324,222	465,772	141,386	25.75	5,491
1991	488,467.23	384,228	551,975	180,726	25.85	6,991
1992	582,218.32	446,707	641,732	231,595	26.26	8,819
1993	339,368.84	254,934	366,234	142,819	26.41	5,408
1994	341,515.84	249,477	358,394	153,880	26.86	5,729
1995	1,636,002.54	1,166,388	1,675,613	778,391	27.05	28,776
1996	3,977,163.95	2,762,140	3,968,043	1,997,703	27.26	73,283
1997	2,212,386.22	1,486,060	2,134,848	1,183,731	27.75	42,657
1998	2,027,609.43	1,320,886	1,897,562	1,143,852	28.00	40,852
1999	531,360.49	334,917	481,136	315,905	28.28	11,171
2000	1,476,457.77	898,277	1,290,449	924,238	28.58	32,339
2001	1,464,015.14	861,280	1,237,300	958,723	28.67	33,440
2002	589,615.36	332,720	477,980	406,443	29.01	14,010
2003	300,436.95	162,101	232,872	217,783	29.37	7,415
2007	10,623,061.13	4,660,868	6,695,724	9,238,868	30.24	305,518
2008	2,190,151.42	899,167	1,291,728	1,993,499	30.52	65,318
2010	89,529.41	31,505	45,260	89,034	30.99	2,873
2011	2,527,432.37	812,064	1,166,597	2,624,552	31.18	84,174
2012	2,980,738.45	865,159	1,242,873	3,228,235	31.26	103,270
2013	1,420,668.33	364,401	523,492	1,607,510	31.52	51,000
2014	5,072,432.76	1,126,080	1,617,707	5,990,942	31.67	189,168
2015	943,441.41	175,763	252,498	1,162,664	31.73	36,642
2016	6,837,405.79	1,015,355	1,458,642	8,797,467	31.84	276,302

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PORTLAND GENERAL ELECTRIC

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-S0						
NET SALVAGE PERCENT.. -50						
2017	680,760.27	74,339	106,794	914,346	31.86	28,699
2018	17,207,030.33	1,161,475	1,668,556	24,141,989	31.83	758,467
2019	4,729,748.53	110,676	158,995	6,935,628	31.55	219,830
	83,364,422.45	34,143,404	48,312,653	76,733,981		2,489,182
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.8	2.99

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PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
1910	2,154.30	2,519	2,585			
1911	729.35	855	875			
1912	977.51	1,135	1,173			
1913	447.02	520	536			
1914	523.33	603	628			
1915	467.79	540	561			
1916	106.48	123	128			
1917	429.00	491	515			
1918	374.27	429	449			
1919	235.58	270	283			
1920	857.17	983	1,029			
1921	1,008.49	1,144	1,210			
1922	3,546.87	4,026	4,256			
1923	2,518.69	2,858	3,022			
1924	2,801.76	3,179	3,362			
1925	716,628.65	804,573	859,954			
1926	4,277.76	4,800	5,133			
1927	5,807.37	6,510	6,969			
1928	3,540.50	3,965	4,249			
1929	798.43	893	958			
1930	2,487.26	2,751	2,985			
1931	1,876.02	2,072	2,251			
1933	19.94	22	24			
1935	849.93	931	1,020			
1936	291.09	318	349			
1937	246.69	269	296			
1938	4,302.05	4,628	5,162			
1939	8,633.09	9,257	10,360			
1940	9,686.51	10,350	11,624			
1941	4,194.58	4,465	5,033			
1942	1,722.91	1,827	2,067			
1943	3,791.57	4,003	4,550			
1944	4,941.64	5,193	5,930			
1945	1,512.65	1,582	1,815			
1946	4,257.53	4,431	5,109			
1947	9,745.68	10,090	11,695			
1948	25,558.21	26,315	30,670			
1949	20,535.65	21,020	24,643			
1950	19,109.66	19,444	22,932			
1951	36,702.13	37,110	44,043			
1952	9,500.37	9,542	11,400			
1953	6,797.80	6,780	8,157			
1954	10,109.47	10,012	12,131			

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PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
1955	40,897.34	40,204	49,077			
1956	202,881.83	197,883	243,458			
1957	192,793.42	186,516	231,352			
1958	476,110.03	456,780	571,332			
1959	278,361.66	264,755	334,034			
1960	152,173.33	142,325	182,608			
1961	1,901,688.91	1,762,181	2,282,027			
1962	106,576.40	97,812	127,892			
1963	3,415,348.38	3,102,912	4,098,418			
1964	788,371.08	708,777	946,045			
1965	71,576.27	63,663	85,892			
1966	71,875.69	63,222	86,251			
1967	9,990,608.10	8,685,835	11,988,730			
1968	3,583,606.82	3,078,175	4,300,328			
1969	239,478.90	203,174	287,375			
1970	327,467.90	274,287	392,961			
1971	230,877.08	190,806	277,052			
1972	199,361.44	161,363	239,234			
1973	1,255,170.89	1,001,626	1,506,205			
1974	2,531,949.73	1,990,720	3,038,340			
1975	211,398.50	163,673	253,678			
1976	288,016.48	219,503	345,620			
1977	121,085.30	90,785	145,302			
1978	257,039.92	189,449	308,448			
1979	787,969.74	570,553	945,564			
1980	4,122,696.82	2,931,237	4,947,236			
1981	425,047.00	294,558	510,056			
1982	298,604.48	202,884	358,325			
1983	573,528.46	381,832	688,234			
1984	17,327,364.67	11,294,669	20,792,838			
1985	427,090.76	272,296	512,509			
1986	3,367,745.42	2,098,240	4,041,295			
1987	558,208.09	339,614	669,850			
1988	684,539.82	406,288	821,448			
1989	670,367.88	385,167	804,441			
1990	978,498.69	547,294	1,174,135	63	33.79	2
1991	1,112,428.79	604,983	1,297,897	37,018	34.39	1,076
1992	1,598,544.72	844,032	1,810,740	107,514	35.00	3,072
1993	790,750.40	404,801	868,438	80,462	35.61	2,260
1994	818,481.54	405,738	870,448	111,730	36.23	3,084
1995	4,680,659.57	2,243,347	4,812,754	804,037	36.85	21,819
1996	6,178,724.90	2,857,537	6,130,404	1,284,066	37.48	34,260
1997	2,935,510.69	1,307,594	2,805,241	717,372	38.11	18,824

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PORTLAND GENERAL ELECTRIC

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -20						
1998	6,960,492.33	2,981,040	6,395,360	1,957,231	38.74	50,522
1999	1,128,354.37	463,618	994,621	359,404	39.38	9,127
2000	1,873,541.73	736,527	1,580,105	668,145	40.02	16,695
2001	2,015,482.88	756,048	1,621,984	796,595	40.67	19,587
2002	1,323,729.09	472,571	1,013,828	574,647	41.32	13,907
2003	1,408,374.51	476,932	1,023,184	666,865	41.98	15,885
2004	601,481.30	192,426	412,820	308,958	42.64	7,246
2005	823,628.22	247,879	531,786	456,568	43.31	10,542
2007	7,991,055.18	2,098,131	4,501,215	5,088,051	44.64	113,980
2008	4,787,115.03	1,162,694	2,494,380	3,250,158	45.32	71,716
2009	10,675,232.89	2,380,150	5,106,244	7,704,035	46.00	167,479
2011	297,782.07	54,673	117,292	240,046	47.06	5,101
2012	1,409,838.77	229,747	492,887	1,198,920	47.75	25,108
2014	1,332,612.99	162,792	349,245	1,249,891	48.55	25,744
2015	28,624.85	2,892	6,204	28,146	48.97	575
2016	5,089,020.64	404,272	867,303	5,239,522	49.41	106,042
2017	3,798,970.63	219,732	471,401	4,087,364	49.32	82,874
2018	22,820,646.26	810,589	1,738,994	25,645,782	49.26	520,621
2019	18,865,542.73	235,442	505,104	22,133,547	47.35	467,446
	169,438,107.06	66,850,073	118,529,590	84,796,138		1,814,594
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					46.7	1.07

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PORTLAND GENERAL ELECTRIC

ACCOUNT 359 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1984	244,556.99	134,555	156,984	87,573	29.02	3,018
1985	3.59	2	2	2	29.60	
1986	41,771.74	21,972	25,635	16,137	30.19	535
	286,332.32	156,529	182,621	103,711		3,553

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.2 1.24

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PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. -25						
1913	225.77	267	282			
1914	105.66	124	132			
1918	609.05	711	761			
1920	22.87	26	28	1	8.02	
1921	127.11	147	159			
1922	373.04	427	462	4	8.88	
1923	613.07	703	761	5	8.76	1
1924	519.34	589	638	11	9.77	1
1925	2,112.27	2,395	2,593	47	9.67	5
1926	96.40	109	118	2	9.59	
1927	285.85	324	351	6	9.54	1
1928	1,567.51	1,757	1,902	57	10.54	5
1930	50,430.43	56,419	61,073	1,965	10.50	187
1931	138.72	153	166	7	11.50	1
1932	62.85	69	75	4	11.50	
1935	673.05	732	792	49	12.58	4
1937	15,868.01	17,181	18,598	1,237	12.74	97
1938	25.00	27	29	2	13.73	
1940	3,410.37	3,626	3,925	338	13.96	24
1941	6,978.68	7,396	8,006	717	14.09	51
1942	8.15	9	10			
1943	40,791.74	42,515	46,022	4,968	15.25	326
1944	4,213.24	4,374	4,735	532	15.41	35
1945	916.69	948	1,026	120	15.59	8
1946	2,982.98	3,042	3,293	436	16.59	26
1947	5,681.46	5,767	6,243	859	16.79	51
1948	31,900.52	32,220	34,878	4,998	16.99	294
1949	79,409.64	79,777	86,357	12,905	17.22	749
1950	33,003.64	32,971	35,691	5,564	17.46	319
1951	62,299.95	61,350	66,410	11,465	18.45	621
1952	53,588.33	52,450	56,776	10,209	18.71	546
1953	71,034.82	69,081	74,779	14,015	18.97	739
1954	53,395.31	51,587	55,842	10,902	19.25	566
1955	43,248.18	41,145	44,539	9,521	20.25	470
1956	82,533.93	77,953	84,383	18,784	20.54	915
1957	134,175.21	125,789	136,165	31,554	20.83	1,515
1958	124,828.71	116,122	125,700	30,336	21.14	1,435
1959	112,162.97	103,484	112,020	28,184	21.47	1,313
1960	74,189.59	67,318	72,871	19,866	22.47	884
1961	161,765.91	145,508	157,510	44,697	22.80	1,960
1962	242,584.84	216,204	234,038	69,193	23.15	2,989
1963	166,124.60	146,646	158,742	48,914	23.50	2,081
1964	130,302.59	113,901	123,296	39,582	23.87	1,658

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. -25						
1965	52,114.63	44,734	48,424	16,719	24.87	672
1966	178,855.42	151,893	164,422	59,147	25.24	2,343
1967	151,860.86	127,563	138,085	51,741	25.62	2,020
1968	136,851.94	113,656	123,031	48,034	26.02	1,846
1969	312,824.30	256,711	277,886	113,144	26.42	4,283
1970	269,981.78	218,820	236,869	100,608	26.84	3,748
1971	402,594.41	319,761	346,136	157,107	27.83	5,645
1972	436,632.98	342,211	370,438	175,353	28.26	6,205
1973	831,295.09	642,591	695,595	343,524	28.69	11,974
1974	529,344.97	403,427	436,704	224,977	29.13	7,723
1975	507,785.64	381,347	412,802	221,930	29.57	7,505
1976	240,255.32	177,669	192,324	107,995	30.03	3,596
1977	95,981.38	69,347	75,067	44,910	31.03	1,447
1978	698,747.52	496,635	537,600	335,834	31.49	10,665
1979	282,883.53	197,630	213,932	139,672	31.96	4,370
1980	371,074.61	254,650	275,655	188,188	32.45	5,799
1981	232,672.70	156,763	169,694	121,147	32.93	3,679
1982	42,592.10	28,153	30,475	22,765	33.42	681
1983	10,674.04	6,915	7,485	5,858	33.92	173
1984	61,587.58	39,077	42,300	34,684	34.43	1,007
1985	346,807.80	213,894	231,537	201,973	35.43	5,701
1986	641,249.27	386,673	418,568	382,994	35.94	10,656
1987	108,702.11	64,026	69,307	66,571	36.47	1,825
1988	103,413.33	59,450	64,354	64,913	36.99	1,755
1989	335,184.36	187,871	203,368	215,612	37.52	5,747
1990	217,378.82	118,634	128,420	143,304	38.07	3,764
1991	1,173,385.37	622,774	674,143	792,589	38.62	20,523
1992	604,114.38	311,496	337,190	417,953	39.17	10,670
1993	1,011,692.74	506,099	547,845	716,771	39.72	18,046
1994	442,305.59	214,297	231,973	320,909	40.29	7,965
1995	2,731,243.31	1,279,587	1,385,134	2,028,920	40.86	49,655
1996	2,159,976.39	977,119	1,057,716	1,642,254	41.44	39,630
1997	912,980.39	398,059	430,893	710,332	42.01	16,909
1998	806,310.75	338,046	365,930	641,958	42.60	15,069
1999	2,006,245.13	812,278	879,279	1,628,527	42.79	38,059
2000	426,869.24	165,412	179,056	354,531	43.40	8,169
2001	379,194.69	140,302	151,875	322,118	44.00	7,321
2002	148,461.02	52,295	56,609	128,967	44.61	2,891
2003	1,100,560.96	367,725	398,057	977,644	45.23	21,615
2004	865,620.40	275,051	297,738	784,288	45.48	17,245
2005	1,009,248.29	301,765	326,656	934,904	46.11	20,276
2006	3,120,178.82	874,040	946,135	2,954,089	46.74	63,203
2007	1,318,813.76	346,189	374,744	1,273,773	47.02	27,090

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PORTLAND GENERAL ELECTRIC

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. -25						
2008	1,005,081.05	244,235	264,381	991,970	47.67	20,809
2009	848,979.21	190,596	206,317	854,907	47.98	17,818
2010	1,106,408.52	227,367	246,121	1,136,890	48.30	23,538
2011	2,257,030.46	419,808	454,436	2,366,852	48.64	48,661
2012	1,271,486.80	211,067	228,477	1,360,882	48.99	27,779
2013	290,542.95	42,274	45,761	317,418	49.36	6,431
2014	1,361,617.91	170,372	184,425	1,517,597	49.45	30,690
2015	132,862.68	13,818	14,958	151,120	49.56	3,049
2016	2,458,921.71	203,476	220,259	2,853,393	49.41	57,749
2017	1,969,966.05	119,429	129,280	2,333,178	49.05	47,567
2018	2,881,114.07	108,762	117,733	3,483,660	48.25	72,200
2019	1,130,144.27	15,539	16,821	1,395,859	44.95	31,054
	46,326,091.45	17,092,721	18,502,597	39,405,017		906,387
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					43.5	1.96

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PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-S0						
NET SALVAGE PERCENT.. -20						
1900	8,582.92	10,300	10,300			
1913	5,039.84	5,797	5,833	215	4.61	47
1919	5,950.98	6,746	6,788	353	5.88	60
1920	106.00	119	120	7	6.88	1
1921	1,000.49	1,124	1,131	70	6.76	10
1922	747.56	831	836	61	7.77	8
1923	28,759.38	31,971	32,170	2,341	7.67	305
1924	13,032.42	14,488	14,578	1,061	7.59	140
1925	3,458.19	3,804	3,828	322	8.60	37
1926	1,934.45	2,127	2,140	181	8.54	21
1927	6,509.86	7,081	7,125	687	9.54	72
1928	21,308.30	23,161	23,305	2,265	9.52	238
1929	141.87	154	155	15	9.50	2
1930	84,198.66	90,429	90,991	10,047	10.50	957
1931	250.00	268	270	30	10.51	3
1932	148.61	159	160	18	10.54	2
1933	45.14	48	48	6	11.54	1
1934	14.18	15	15	2	11.59	
1935	239.33	252	254	33	11.65	3
1936	1,736.15	1,809	1,820	263	12.65	21
1937	33,731.62	35,062	35,280	5,198	12.74	408
1938	140.50	146	147	22	12.84	2
1939	72.68	74	74	13	13.84	1
1940	47,444.73	48,428	48,729	8,205	13.96	588
1941	84,663.56	86,133	86,668	14,928	14.09	1,059
1942	513.72	521	524	92	14.24	6
1943	48,670.51	49,147	49,452	8,953	14.41	621
1944	124,705.06	124,281	125,053	24,593	15.41	1,596
1945	1,352.45	1,342	1,350	273	15.59	18
1946	28,468.86	28,123	28,298	5,865	15.79	371
1947	71,709.52	70,493	70,931	15,120	16.00	945
1948	159,995.55	156,495	157,467	34,528	16.22	2,129
1949	498,728.88	480,994	483,981	114,494	17.22	6,649
1950	457,779.81	439,029	441,756	107,580	17.46	6,162
1951	566,122.54	539,809	543,161	136,186	17.71	7,690
1952	482,553.25	457,345	460,185	118,879	17.97	6,615
1953	412,375.81	388,310	390,722	104,129	18.25	5,706
1954	810,503.77	758,048	762,756	209,849	18.54	11,319
1955	198,264.60	184,148	185,292	52,626	18.83	2,795
1956	517,592.53	477,262	480,226	140,885	19.14	7,361
1957	915,004.39	837,229	842,429	255,576	19.47	13,127
1958	1,000,116.09	907,785	913,423	286,716	19.80	14,481
1959	1,236,041.58	1,112,734	1,119,645	363,605	20.15	18,045

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-S0						
NET SALVAGE PERCENT.. -20						
1960	864,036.90	771,205	775,994	260,850	20.50	12,724
1961	619,084.99	547,593	550,994	191,908	20.87	9,195
1962	1,597,774.19	1,400,034	1,408,729	508,600	21.24	23,945
1963	1,983,596.87	1,721,445	1,732,136	648,180	21.62	29,981
1964	880,754.68	756,744	761,444	295,462	22.02	13,418
1965	475,151.88	403,974	406,483	163,699	22.42	7,301
1966	3,561,011.65	2,994,668	3,013,266	1,259,948	22.84	55,164
1967	1,199,178.31	997,237	1,003,430	435,584	23.26	18,727
1968	917,425.75	759,739	764,457	336,454	23.13	14,546
1969	1,727,599.25	1,413,453	1,422,231	650,888	23.57	27,615
1970	2,610,958.42	2,109,237	2,122,336	1,010,814	24.03	42,065
1971	2,692,781.98	2,146,901	2,160,234	1,071,104	24.50	43,719
1972	1,765,128.23	1,398,405	1,407,090	711,064	24.45	29,082
1973	1,774,660.62	1,386,365	1,394,975	734,618	24.93	29,467
1974	5,852,733.42	4,506,137	4,534,122	2,489,158	25.42	97,921
1975	3,507,085.87	2,678,291	2,694,924	1,513,579	25.43	59,519
1976	2,001,403.69	1,504,415	1,513,758	887,926	25.94	34,230
1977	2,266,641.31	1,676,045	1,686,454	1,033,516	26.47	39,045
1978	3,631,001.27	2,657,893	2,674,400	1,682,802	26.53	63,430
1979	3,316,252.69	2,385,314	2,400,128	1,579,375	27.07	58,344
1980	3,119,139.05	2,217,708	2,231,481	1,511,486	27.17	55,631
1981	5,419,990.95	3,806,134	3,829,772	2,674,217	27.29	97,993
1982	1,974,681.66	1,359,687	1,368,131	1,001,487	27.86	35,947
1983	1,269,628.25	862,027	867,381	656,173	28.01	23,426
1984	180,814.22	120,162	120,908	96,069	28.60	3,359
1985	143,621.02	93,945	94,528	77,817	28.79	2,703
1986	311,372.45	200,275	201,519	172,128	29.00	5,935
1987	326,138.66	206,054	207,334	184,032	29.23	6,296
1988	966,132.62	598,925	602,645	556,714	29.48	18,884
1989	2,926,296.22	1,767,015	1,777,989	1,733,566	30.11	57,574
1990	7,847,103.29	4,638,580	4,667,387	4,749,137	30.38	156,324
1991	6,408,803.22	3,703,776	3,726,778	3,963,786	30.67	129,240
1992	5,561,930.24	3,138,264	3,157,754	3,516,562	30.98	113,511
1993	5,364,091.22	2,968,059	2,986,492	3,450,417	30.97	111,412
1994	6,936,324.15	3,735,627	3,758,827	4,564,762	31.32	145,746
1995	12,608,334.19	6,598,193	6,639,170	8,490,831	31.68	268,019
1996	19,409,086.22	9,852,052	9,913,237	13,377,666	32.06	417,270
1997	15,303,126.27	7,562,193	7,609,157	10,754,595	32.14	334,617
1998	8,490,060.72	4,052,815	4,077,984	6,110,089	32.55	187,714
1999	11,586,580.79	5,358,562	5,391,841	8,512,056	32.69	260,387
2000	11,251,020.98	5,002,204	5,033,269	8,467,956	33.13	255,598
2001	8,024,360.52	3,437,636	3,458,985	6,170,248	33.32	185,182
2002	3,462,564.35	1,425,191	1,434,042	2,721,035	33.52	81,176

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Sep 22 2023

PORTLAND GENERAL ELECTRIC

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 59-S0						
NET SALVAGE PERCENT.. -20						
2003	14,406,537.01	5,677,328	5,712,586	11,575,258	33.75	342,971
2004	14,586,982.52	5,480,621	5,514,658	11,989,721	34.00	352,639
2005	5,216,739.16	1,860,498	1,872,052	4,388,035	34.28	128,006
2006	6,353,785.42	2,140,972	2,154,268	5,470,275	34.58	158,192
2007	13,354,971.16	4,246,881	4,273,256	11,752,709	34.67	338,988
2008	9,047,420.72	2,683,827	2,700,495	8,156,410	35.01	232,974
2009	10,937,750.44	3,018,819	3,037,567	10,087,734	35.16	286,909
2010	16,088,437.03	4,089,037	4,114,431	15,191,693	35.35	429,751
2011	22,075,483.30	5,112,682	5,144,434	21,346,146	35.55	600,454
2012	15,870,802.34	3,298,588	3,319,073	15,725,890	35.79	439,393
2013	23,390,601.03	4,305,742	4,332,482	23,736,239	35.87	661,730
2014	13,581,986.97	2,161,166	2,174,588	14,123,796	35.99	392,437
2015	31,336,857.16	4,162,788	4,188,641	33,415,588	36.15	924,359
2016	18,392,822.94	1,946,696	1,958,786	20,112,602	36.18	555,904
2017	28,465,185.73	2,213,453	2,227,199	31,931,024	36.11	884,271
2018	70,328,430.76	3,367,325	3,388,237	81,005,880	36.09	2,244,552
2019	56,230,221.24	931,172	936,955	66,539,310	35.73	1,862,281
	559,680,234.50	171,001,395	172,063,320	499,552,961		14,608,815

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.2 2.61

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PORTLAND GENERAL ELECTRIC

ACCOUNT 363 STORAGE BATTERY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. -5						
2013	384,932.84	189,964	153,716	250,463	7.33	34,170
2019	8,257.98	328	265	8,406	12.74	660
	393,190.82	190,292	153,981	258,869		34,830

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4 8.86

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PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R0.5						
NET SALVAGE PERCENT.. -45						
1910	3,132.78	4,543	4,543			
1911	2,208.11	3,202	3,202			
1912	1,097.33	1,591	1,591			
1913	551.98	800	800			
1920	819.22	1,188	1,188			
1924	10,472.19	15,185	15,185			
1925	943.86	1,358	1,369			
1927	244.21	347	354			
1928	1,705.49	2,421	2,473			
1930	1,132.38	1,587	1,642			
1940	919.85	1,219	1,334			
1942	1,720.72	2,263	2,495			
1943	4,268.23	5,587	6,189			
1944	7,931.79	10,333	11,501			
1945	13,788.22	17,874	19,993			
1946	35,360.53	45,602	51,273			
1947	69,586.78	89,247	100,901			
1948	82,593.17	105,317	119,760			
1949	99,409.73	126,011	144,144			
1950	102,100.35	128,622	148,046			
1951	140,661.05	176,037	203,959			
1952	132,000.76	164,069	191,401			
1953	157,226.97	194,056	227,979			
1954	155,117.19	190,057	224,920			
1955	233,831.88	284,299	339,056			
1956	286,891.55	346,023	415,993			
1957	181,086.70	216,625	262,576			
1958	331,146.72	392,773	480,163			
1959	366,615.77	434,205	531,593			
1960	376,719.94	442,021	546,244			
1961	460,982.74	535,676	668,425			
1962	368,450.81	423,930	534,254			
1963	578,583.65	658,908	838,946			
1964	419,464.58	475,996	608,224			
1965	423,704.30	475,462	614,371			
1966	427,594.36	474,309	620,012			
1967	582,891.38	643,361	845,193			
1968	1,006,948.40	1,097,831	1,460,075			
1969	697,171.97	750,492	1,010,899			
1970	991,133.09	1,060,037	1,437,143			
1971	1,030,145.32	1,086,675	1,493,711			
1972	1,032,958.99	1,081,405	1,497,791			
1973	1,550,677.40	1,599,570	2,248,482			

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PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R0.5						
NET SALVAGE PERCENT.. -45						
1974	2,018,530.47	2,050,857	2,926,869			
1975	1,555,667.55	1,565,919	2,255,718			
1976	1,438,481.53	1,433,569	2,067,496	18,302	19.79	925
1977	1,502,088.06	1,471,911	2,122,793	55,235	20.39	2,709
1978	1,725,585.23	1,671,902	2,411,221	90,878	20.61	4,409
1979	2,065,240.64	1,964,756	2,833,575	161,024	21.23	7,585
1980	2,689,026.31	2,525,829	3,642,756	256,332	21.48	11,934
1981	3,387,116.29	3,138,824	4,526,819	384,500	21.74	17,686
1982	3,655,411.01	3,339,218	4,815,827	484,519	22.02	22,004
1983	2,937,685.48	2,627,348	3,789,167	470,477	22.67	20,753
1984	2,335,896.67	2,055,939	2,965,080	421,970	22.98	18,362
1985	2,297,894.63	1,988,506	2,867,828	464,119	23.31	19,911
1986	1,993,505.27	1,694,460	2,443,754	446,829	23.65	18,893
1987	3,198,489.76	2,667,668	3,847,317	790,493	24.00	32,937
1988	4,244,669.56	3,470,060	5,004,528	1,150,243	24.37	47,199
1989	2,650,075.41	2,121,120	3,059,084	783,525	24.75	31,658
1990	3,873,917.71	3,049,006	4,397,283	1,219,898	24.85	49,090
1991	3,658,095.73	2,811,777	4,055,151	1,249,088	25.26	49,449
1992	5,148,928.81	3,859,894	5,566,748	1,899,199	25.69	73,928
1993	5,104,274.09	3,746,486	5,403,190	1,998,007	25.85	77,292
1994	6,462,203.55	4,612,010	6,651,451	2,718,744	26.31	103,335
1995	7,366,658.61	5,129,331	7,397,532	3,284,123	26.52	123,836
1996	8,087,716.06	5,483,633	7,908,507	3,818,681	26.75	142,754
1997	8,181,145.76	5,364,295	7,736,398	4,126,263	27.25	151,422
1998	7,348,007.17	4,673,112	6,739,572	3,915,038	27.52	142,262
1999	6,545,304.60	4,046,831	5,836,348	3,654,344	27.58	132,500
2000	6,862,110.31	4,093,455	5,903,590	4,046,470	27.90	145,035
2001	10,935,329.36	6,277,480	9,053,395	6,802,833	28.23	240,979
2002	10,186,927.51	5,635,154	8,127,031	6,644,014	28.37	234,192
2003	6,073,933.38	3,226,079	4,652,658	4,154,545	28.55	145,518
2004	15,178,233.26	7,709,556	11,118,739	10,889,699	28.75	378,772
2005	10,463,722.46	5,082,753	7,330,357	7,842,041	28.79	272,388
2006	12,586,457.22	5,814,566	8,385,780	9,864,583	28.87	341,690
2007	12,203,883.68	5,329,924	7,686,828	10,008,803	29.00	345,131
2008	14,351,078.25	5,909,774	8,523,089	12,285,974	28.99	423,800
2009	14,358,074.45	5,529,582	7,974,775	12,844,433	29.03	442,454
2010	12,916,166.90	4,625,925	6,671,519	12,056,923	28.96	416,330
2011	11,145,582.92	3,681,497	5,309,463	10,851,632	28.81	376,662
2012	12,230,477.80	3,685,165	5,314,753	12,419,440	28.60	434,246
2013	9,829,220.79	2,659,492	3,835,525	10,416,845	28.34	367,567
2014	7,065,237.75	1,684,211	2,428,973	7,815,622	27.95	279,629
2015	8,871,117.79	1,817,559	2,621,288	10,241,833	27.35	374,473
2016	9,313,890.65	1,574,699	2,271,034	11,234,107	26.53	423,449

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PORTLAND GENERAL ELECTRIC

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R0.5						
NET SALVAGE PERCENT.. -45						
2017	19,828,081.76	2,581,815	3,723,499	25,027,220	25.35	987,267
2018	60,274,669.60	5,226,417	7,537,551	79,860,720	23.56	3,389,674
2019	41,547,989.00	1,512,139	2,180,810	58,063,774	19.42	2,989,896
	420,065,793.24	175,989,617	251,862,062	357,233,338		14,311,985
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.0						3.41

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PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1.5						
NET SALVAGE PERCENT.. -65						
1944	2,606.17	3,863	4,300			
1945	3,766.85	5,602	6,215			
1946	17,657.87	26,126	29,135			
1947	43,463.48	63,955	71,715			
1948	54,944.93	80,378	90,659			
1949	59,905.18	87,101	98,844			
1950	81,048.69	117,108	133,730			
1951	120,237.41	172,601	198,392			
1952	128,405.64	183,055	211,869			
1953	151,599.76	216,246	250,140			
1954	206,408.06	292,212	340,573			
1955	275,426.18	386,921	454,453			
1956	445,959.38	621,485	735,833			
1957	456,916.93	631,402	753,913			
1958	432,101.74	596,326	712,968			
1959	557,994.92	763,069	920,692			
1960	570,682.70	773,169	941,626			
1961	585,957.91	786,227	966,831			
1962	599,329.43	801,795	988,894			
1963	671,554.93	889,001	1,108,066			
1964	669,433.38	876,583	1,104,565			
1965	667,236.28	864,018	1,100,940			
1966	680,804.39	877,431	1,123,327			
1967	750,763.12	956,074	1,238,759			
1968	1,024,441.64	1,288,369	1,690,329			
1969	1,116,180.32	1,395,086	1,841,698			
1970	1,222,652.35	1,507,787	2,017,376			
1971	1,667,927.60	2,028,834	2,736,653	15,428	17.29	892
1972	1,344,468.62	1,622,740	2,188,881	29,492	17.44	1,691
1973	1,850,823.80	2,201,222	2,969,183	84,676	18.01	4,702
1974	2,279,846.68	2,687,392	3,624,968	136,779	18.19	7,519
1975	2,067,888.79	2,398,989	3,235,947	176,070	18.79	9,370
1976	1,735,694.07	1,980,670	2,671,685	192,210	19.40	9,908
1977	2,092,767.83	2,362,588	3,186,847	266,220	19.61	13,576
1978	2,299,834.07	2,551,194	3,441,254	353,472	20.23	17,473
1979	2,456,870.10	2,692,558	3,631,937	421,899	20.48	20,601
1980	2,405,485.04	2,587,027	3,489,588	479,462	21.10	22,723
1981	2,736,611.55	2,903,408	3,916,348	599,061	21.38	28,020
1982	2,964,669.08	3,081,774	4,156,942	734,762	22.02	33,368
1983	2,071,557.13	2,120,912	2,860,855	557,214	22.32	24,965
1984	1,976,911.05	1,979,975	2,670,748	591,155	22.98	25,725
1985	2,308,973.66	2,273,693	3,066,938	742,869	23.31	31,869
1986	2,290,361.58	2,202,835	2,971,359	807,738	23.97	33,698

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PORTLAND GENERAL ELECTRIC

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 53-R1.5						
NET SALVAGE PERCENT.. -65						
1987	2,690,861.56	2,539,635	3,425,662	1,014,260	24.32	41,705
1988	3,369,325.32	3,099,914	4,181,411	1,377,976	24.99	55,141
1989	5,322,647.71	4,795,173	6,468,111	2,314,258	25.36	91,256
1990	7,655,040.01	6,744,856	9,097,999	3,532,817	25.75	137,197
1991	7,375,685.90	6,312,518	8,514,827	3,655,055	26.45	138,187
1992	10,724,450.11	8,953,843	12,077,656	5,617,687	26.85	209,225
1993	10,500,858.24	8,540,190	11,519,688	5,806,728	27.26	213,013
1994	13,024,989.50	10,302,897	13,897,368	7,593,865	27.69	274,246
1995	14,055,967.83	10,738,057	14,484,346	8,708,001	28.41	306,512
1996	15,637,490.50	11,579,874	15,619,856	10,182,003	28.86	352,807
1997	15,944,905.99	11,423,409	15,408,803	10,900,292	29.32	371,770
1998	14,822,683.59	10,252,554	13,829,461	10,627,967	29.78	356,883
1999	15,913,758.79	10,602,860	14,301,981	11,955,721	30.26	395,100
2000	32,113,632.64	20,559,148	27,731,815	25,255,679	30.75	821,323
2001	20,175,684.45	12,440,428	16,780,640	16,509,239	31.00	532,556
2002	13,538,333.49	7,974,755	10,756,984	11,581,266	31.52	367,426
2003	10,717,189.85	6,010,575	8,107,542	9,575,821	32.04	298,871
2004	26,710,354.24	14,279,355	19,261,131	24,810,953	32.34	767,191
2005	19,404,042.80	9,841,925	13,275,572	18,741,099	32.67	573,649
2006	22,828,809.97	10,882,151	14,678,711	22,988,825	33.23	691,809
2007	21,757,030.31	9,735,836	13,132,471	22,766,629	33.59	677,780
2008	25,403,673.02	10,655,063	14,372,397	27,543,663	33.75	816,109
2009	25,651,957.93	9,955,012	13,428,112	28,897,619	34.14	846,445
2010	21,760,562.55	7,777,007	10,490,246	25,414,682	34.36	739,659
2011	25,916,054.71	8,432,566	11,374,516	31,386,974	34.60	907,138
2012	13,438,727.87	3,942,520	5,317,985	16,855,916	34.69	485,901
2013	24,170,447.63	6,273,319	8,461,952	31,419,287	34.82	902,334
2014	15,592,713.12	3,509,296	4,733,618	20,994,359	34.82	602,940
2015	15,628,638.30	2,960,377	3,993,192	21,794,061	34.71	627,890
2016	9,384,060.42	1,430,694	1,929,834	13,553,866	34.38	394,237
2017	21,113,033.73	2,396,752	3,232,930	31,603,576	33.86	933,360
2018	81,996,872.84	5,952,973	8,029,844	127,264,996	32.63	3,900,245
2019	33,571,153.52	936,132	1,262,729	54,129,674	29.09	1,860,766
	664,059,808.73	314,770,465	423,135,365	672,563,319		20,976,771

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.1 3.16

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PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R4						
NET SALVAGE PERCENT.. -10						
1922	214,256.29	218,289	235,682			
1923	130,814.94	133,306	143,896			
1925	6,482.70	6,536	7,131			
1926	5,750.67	5,796	6,326			
1927	4,710.12	4,745	5,181			
1928	39,759.56	39,616	43,736			
1929	100,951.02	100,497	111,046			
1930	47,143.69	46,880	51,858			
1931	13,025.05	12,806	14,328			
1934	212.71	206	234			
1935	1,210.38	1,170	1,331			
1936	136.61	130	150			
1937	3,614.73	3,444	3,976			
1938	6,010.96	5,659	6,612			
1939	1,537.35	1,443	1,691			
1940	334.50	313	368			
1941	2,269.73	2,097	2,497			
1942	1,484.22	1,367	1,633			
1943	6,670.27	6,062	7,337			
1944	744.45	674	819			
1945	10,303.25	9,203	11,334			
1946	27,102.75	24,104	29,813			
1947	56,860.16	49,881	62,546			
1948	31,285.28	27,311	34,414			
1949	53,700.67	46,229	59,071			
1950	66,934.87	56,797	73,628			
1951	67,984.42	57,373	74,783			
1952	8,840.13	7,351	9,710	14	21.79	1
1953	2,693.15	2,226	2,940	22	22.00	1
1954	10,059.35	8,191	10,819	246	22.99	11
1955	35,052.30	28,351	37,447	1,111	23.22	48
1956	20,461.33	16,293	21,521	986	24.22	41
1957	45,539.94	36,008	47,561	2,533	24.45	104
1958	62,848.61	48,891	64,578	4,555	25.46	179
1959	47,908.03	36,668	48,433	4,266	26.45	161
1960	26,383.30	20,031	26,458	2,564	26.71	96
1961	37,223.84	27,786	36,701	4,245	27.71	153
1962	163,860.80	121,270	160,179	20,068	27.97	717
1963	165,409.94	120,270	158,858	23,093	28.97	797
1964	47,224.72	33,735	44,559	7,388	29.97	247
1965	49,342.43	34,905	46,104	8,173	30.25	270
1966	76,606.02	53,198	70,266	14,001	31.25	448
1967	150,443.64	102,520	135,413	30,075	32.25	933

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PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R4						
NET SALVAGE PERCENT.. -10						
1968	242,085.78	163,185	215,542	50,752	32.54	1,560
1969	224,494.62	148,413	196,031	50,913	33.53	1,518
1970	116,687.52	75,602	99,859	28,497	34.54	825
1971	273,652.61	175,192	231,402	69,616	34.83	1,999
1972	137,472.60	86,195	113,850	37,370	35.83	1,043
1973	310,365.13	190,502	251,624	89,778	36.83	2,438
1974	404,060.90	242,679	320,542	123,925	37.83	3,276
1975	213,412.44	126,391	166,943	67,811	38.15	1,777
1976	421,444.81	244,033	322,330	141,259	39.14	3,609
1977	166,477.34	94,163	124,375	58,750	40.15	1,463
1978	210,478.41	116,272	153,577	77,949	41.14	1,895
1979	236,867.58	128,740	170,046	90,508	41.47	2,182
1980	156,920.16	83,182	109,871	62,741	42.47	1,477
1981	112,969.73	58,368	77,095	47,172	43.47	1,085
1982	819,538.37	412,433	544,761	356,731	44.47	8,022
1983	1,204,812.21	590,153	779,501	545,792	45.47	12,003
1984	684,438.91	328,709	434,174	318,709	45.80	6,959
1985	854,748.22	399,031	527,059	413,164	46.80	8,828
1986	565,724.56	256,386	338,646	283,651	47.80	5,934
1987	774,868.89	340,772	450,107	402,249	48.80	8,243
1988	937,446.12	399,483	527,656	503,535	49.80	10,111
1989	14,856.51	6,132	8,099	8,243	50.80	162
1990	132,278.93	52,790	69,727	75,780	51.80	1,463
1991	115,876.64	45,046	59,499	67,965	52.15	1,303
1992	413,126.86	154,964	204,684	249,756	53.15	4,699
1993	715,544.35	258,641	341,625	445,474	54.15	8,227
1994	317,969.56	110,596	146,080	203,687	55.15	3,693
1995	466,444.70	155,876	205,888	307,201	56.15	5,471
1996	687,106.91	220,245	290,910	464,908	57.15	8,135
1997	653,598.61	200,589	264,947	454,011	58.15	7,808
1998	114,325.29	33,527	44,284	81,474	59.15	1,377
1999	449,423.24	125,668	165,988	328,378	60.15	5,459
2000	284,190.96	75,589	99,842	212,768	61.15	3,479
2001	32,051.35	8,088	10,683	24,573	62.15	395
2008	26,309.36	4,162	5,497	23,443	68.50	342
2014	6,590,589.49	498,776	658,807	6,590,841	74.50	88,468
2016	761,024.83	36,666	48,430	788,697	76.50	10,310

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PORTLAND GENERAL ELECTRIC

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 85-R4						
NET SALVAGE PERCENT.. -10						
2017	131,532.03	4,514	5,962	138,723	77.50	1,790
2018	6,414,885.36	132,660	175,225	6,881,149	78.50	87,658
2019	274,337.70	1,871	2,471	299,300	79.50	3,765
	29,515,628.47	8,345,912	10,876,607	21,590,584		334,458

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 64.6 1.13

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PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1.5						
NET SALVAGE PERCENT.. -70						
1911	5.28	9	9			
1912	7.17	12	12			
1913	2.74	5	5			
1914	4.64	8	8			
1916	8.04	13	14			
1919	71.58	116	122			
1922	81.59	131	139			
1923	532.77	857	906			
1924	812.80	1,293	1,382			
1925	1,320.37	2,100	2,245			
1926	1,302.47	2,070	2,214			
1927	1,471.36	2,337	2,501			
1928	1,249.02	1,982	2,123			
1929	3,634.81	5,704	6,179			
1930	2,379.30	3,729	4,045			
1931	3,199.16	5,006	5,439			
1932	505.96	790	860			
1933	374.55	584	637			
1934	746.02	1,149	1,268			
1935	410.81	631	698			
1936	574.32	880	976			
1937	204.23	312	347			
1939	9,779.69	14,857	16,625			
1940	380.36	576	647			
1942	372.88	560	634			
1944	1,295.34	1,929	2,202			
1945	45,336.83	67,176	77,073			
1947	1,639.54	2,405	2,787			
1948	2,789.16	4,068	4,742			
1949	3,016.04	4,374	5,127			
1950	16,937.45	24,414	28,794			
1951	12,974.42	18,585	22,057			
1952	6,944.05	9,881	11,805			
1953	12,746.55	18,011	21,669			
1954	14,091.23	19,770	23,955			
1955	28,852.50	40,181	49,049			
1956	36,784.42	50,827	62,534			
1957	61,515.51	84,968	104,576			
1958	27,834.79	38,120	47,319			
1959	51,630.60	70,095	87,772			
1960	67,416.89	90,701	114,609			
1961	130,826.05	174,343	222,404			
1962	73,761.18	98,058	125,394			

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PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1.5						
NET SALVAGE PERCENT.. -70						
1963	221,006.34	290,800	375,711			
1964	217,023.84	282,572	368,941			
1965	229,005.26	294,940	389,309			
1966	325,845.15	417,890	553,937			
1967	366,190.62	464,092	620,051	2,473	17.92	138
1968	620,388.81	776,652	1,037,648	17,013	18.43	923
1969	753,424.62	931,414	1,244,418	36,404	18.94	1,922
1970	1,000,308.71	1,228,969	1,641,967	58,558	18.99	3,084
1971	1,333,605.06	1,616,463	2,159,679	107,450	19.52	5,505
1972	1,530,101.61	1,828,624	2,443,137	158,036	20.07	7,874
1974	1,306,222.32	1,525,537	2,038,197	182,381	20.73	8,798
1975	1,166,583.53	1,350,157	1,803,880	179,312	20.86	8,596
1976	1,757,988.12	2,002,050	2,674,844	313,736	21.44	14,633
1977	1,727,316.63	1,934,526	2,584,628	351,810	22.01	15,984
1978	3,251,234.41	3,601,457	4,811,735	715,363	22.19	32,238
1979	4,168,152.66	4,534,242	6,057,985	1,027,875	22.79	45,102
1980	3,658,933.93	3,906,278	5,218,992	1,001,196	23.40	42,786
1981	2,971,585.45	3,131,041	4,183,235	868,460	23.61	36,784
1982	2,255,818.19	2,329,696	3,112,596	722,295	24.23	29,810
1983	2,125,509.28	2,162,961	2,889,829	723,537	24.48	29,556
1984	2,965,219.46	2,952,943	3,945,286	1,095,587	25.10	43,649
1985	3,096,595.85	3,033,239	4,052,566	1,211,647	25.38	47,740
1986	2,873,554.93	2,749,302	3,673,211	1,211,832	26.02	46,573
1987	3,346,871.82	3,124,773	4,174,860	1,514,822	26.67	56,799
1988	4,241,559.82	3,883,657	5,188,769	2,021,883	26.98	74,940
1989	14,370,044.75	12,815,493	17,122,169	7,306,907	27.64	264,360
1990	15,867,270.39	13,767,713	18,394,385	8,579,975	28.30	303,179
1991	14,292,123.90	12,119,149	16,191,817	8,104,794	28.64	282,989
1992	16,039,312.78	13,197,147	17,632,079	9,634,753	29.32	328,607
1993	15,621,312.20	12,526,574	16,736,158	9,820,073	29.68	330,865
1994	21,364,954.71	16,576,641	22,147,260	14,173,163	30.37	466,683
1995	23,891,549.61	17,911,495	23,930,694	16,684,940	31.06	537,184
1996	27,087,515.29	19,695,061	26,313,632	19,735,144	31.45	627,509
1997	27,712,648.69	19,400,517	25,920,106	21,191,397	32.14	659,347
1998	23,381,537.76	15,724,552	21,008,824	18,739,790	32.85	570,465
1999	20,431,299.91	13,170,833	17,596,922	17,136,288	33.56	510,616
2000	21,179,500.88	13,059,068	17,447,598	18,557,553	34.26	541,668
2001	26,496,263.83	15,666,181	20,930,837	24,112,812	34.69	695,094
2002	26,590,067.27	14,953,190	19,978,244	25,224,870	35.41	712,366
2003	13,913,324.06	7,415,106	9,906,969	13,745,682	36.13	380,451
2004	39,504,570.98	19,878,700	26,558,983	40,598,788	36.86	1,101,432
2005	29,486,922.21	13,955,571	18,645,373	31,482,395	37.58	837,743
2006	30,949,275.55	13,711,148	18,318,811	34,294,957	38.31	895,196

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PORTLAND GENERAL ELECTRIC

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1.5						
NET SALVAGE PERCENT.. -70						
2007	35,550,091.62	14,655,525	19,580,548	40,854,608	39.05	1,046,213
2008	32,447,065.49	12,366,875	16,522,792	38,637,219	39.78	971,272
2009	28,602,547.37	10,006,887	13,369,725	35,254,606	40.52	870,054
2010	25,620,860.63	8,110,027	10,835,420	32,720,043	41.52	788,055
2011	16,510,988.37	4,698,697	6,277,705	21,790,975	42.26	515,641
2012	16,204,436.50	4,090,810	5,465,536	22,082,006	43.01	513,416
2013	14,563,436.46	3,186,334	4,257,109	20,500,733	44.01	465,820
2014	12,514,253.23	2,327,401	3,109,529	18,164,701	44.75	405,915
2015	20,683,546.03	3,164,583	4,228,048	30,933,980	45.50	679,868
2016	53,826,929.00	6,405,405	8,557,957	82,947,822	46.50	1,783,824
2017	18,238,168.27	1,550,244	2,071,207	28,933,679	47.50	609,130
2018	89,068,320.15	4,572,768	6,109,457	145,306,687	48.25	3,011,538
2019	87,080,207.91	1,480,364	1,977,844	146,058,509	49.25	2,965,655
	907,226,216.69	393,377,951	525,453,052	1,016,831,516		25,225,589

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.3 2.78

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PORTLAND GENERAL ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2.5						
NET SALVAGE PERCENT.. -10						
1947	2,496.20	2,548	2,746			
1948	4,666.76	4,735	5,133			
1949	24,734.64	25,129	27,208			
1950	57,120.52	57,643	62,833			
1951	43,559.05	43,651	47,915			
1952	73,970.22	74,142	81,367			
1953	120,925.51	120,302	133,018			
1954	142,105.38	141,294	156,316			
1955	193,370.34	190,713	212,707			
1956	271,561.93	267,472	298,718			
1957	289,454.97	282,580	318,400			
1958	350,527.05	339,079	385,580			
1959	419,932.29	405,201	461,926			
1960	591,504.28	565,224	650,655			
1961	621,845.26	592,233	684,030			
1962	686,562.32	651,376	755,219			
1963	623,873.60	585,518	686,261			
1964	687,494.74	642,203	756,244			
1965	798,203.96	736,926	878,024			
1966	964,184.52	885,179	1,060,603			
1967	1,089,756.45	987,995	1,198,732			
1968	1,654,874.18	1,490,512	1,820,362			
1969	2,180,186.73	1,937,750	2,398,205			
1970	2,015,941.30	1,778,242	2,217,535			
1971	2,572,044.54	2,236,804	2,829,249			
1972	3,390,595.93	2,923,304	3,729,656			
1973	3,441,454.31	2,922,104	3,785,600			
1974	3,264,789.26	2,728,646	3,591,268			
1975	3,002,688.37	2,483,824	3,302,957			
1976	3,705,907.47	3,014,570	4,076,498			
1977	5,011,765.50	4,029,961	5,452,624	60,318	15.64	3,857
1978	5,254,538.13	4,150,034	5,615,085	164,907	16.30	10,117
1979	6,005,545.01	4,682,403	6,335,392	270,708	16.64	16,269
1980	5,533,221.50	4,231,365	5,725,128	361,416	17.32	20,867
1981	3,704,395.68	2,776,593	3,756,790	318,045	18.00	17,669
1982	2,357,479.09	1,740,574	2,355,034	238,193	18.37	12,966
1983	1,478,551.24	1,068,549	1,445,770	180,636	19.06	9,477
1984	2,439,331.03	1,733,657	2,345,675	337,589	19.45	17,357
1985	2,679,846.05	1,861,260	2,518,325	429,506	20.14	21,326
1986	3,123,962.71	2,118,172	2,865,932	570,427	20.85	27,359
1987	3,369,433.48	2,240,505	3,031,451	674,926	21.26	31,746
1988	3,211,781.74	2,080,913	2,815,520	717,440	21.98	32,641
1989	8,225,625.60	5,188,231	7,019,788	2,028,400	22.69	89,396

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PORTLAND GENERAL ELECTRIC

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 52-R2.5						
NET SALVAGE PERCENT.. -10						
1990	8,089,310.12	4,987,464	6,748,146	2,150,095	23.13	92,957
1991	6,857,741.12	4,106,690	5,556,440	1,987,075	23.85	83,316
1992	6,229,609.20	3,637,344	4,921,405	1,931,165	24.31	79,439
1993	6,203,923.38	3,508,381	4,746,915	2,077,401	25.05	82,930
1994	7,980,421.29	4,364,652	5,905,468	2,872,995	25.78	111,443
1995	8,203,162.29	4,354,731	5,892,045	3,131,434	26.26	119,247
1996	9,514,977.01	4,870,051	6,589,284	3,877,191	27.01	143,547
1997	9,500,597.45	4,679,804	6,331,875	4,118,782	27.75	148,425
1998	10,014,819.71	4,761,246	6,442,068	4,574,234	28.25	161,920
1999	8,714,310.36	3,969,456	5,370,759	4,214,982	29.00	145,344
2000	7,651,309.96	3,348,060	4,529,997	3,886,444	29.52	131,655
2001	7,828,101.66	3,265,258	4,417,964	4,192,948	30.28	138,473
2002	6,976,419.90	2,779,545	3,760,784	3,913,278	30.81	127,013
2003	1,494,509.46	564,207	763,384	880,576	31.58	27,884
2004	4,383,780.76	1,569,613	2,123,720	2,698,439	32.12	84,011
2005	19,106,640.92	6,431,295	8,701,681	12,315,624	32.89	374,449
2006	10,752,514.51	3,401,665	4,602,526	7,225,240	33.45	216,001
2007	14,857,582.20	4,371,844	5,915,199	10,428,141	34.23	304,649
2008	13,530,726.73	3,697,136	5,002,305	9,881,494	34.80	283,951
2009	8,673,763.47	2,183,967	2,954,954	6,586,186	35.37	186,208
2010	7,945,226.35	1,817,868	2,459,615	6,280,134	36.16	173,676
2011	13,701,380.93	2,830,431	3,829,634	11,241,885	36.75	305,902
2012	14,095,321.46	2,592,412	3,507,589	11,997,265	37.35	321,212
2013	15,382,960.11	2,473,888	3,347,224	13,574,032	37.95	357,682
2014	12,554,929.90	1,731,827	2,343,199	11,467,224	38.36	298,937
2015	16,729,942.31	1,913,905	2,589,555	15,813,382	38.79	407,666
2016	15,432,366.02	1,390,302	1,881,109	15,094,494	39.24	384,671
2017	35,040,033.97	2,293,370	3,102,979	35,441,058	39.52	896,788
2018	47,117,853.54	1,896,965	2,566,634	49,263,005	39.48	1,247,796
2019	29,619,670.08	423,561	573,087	32,008,550	38.11	839,899
	469,865,715.01	161,236,054	215,375,023	301,477,264		8,588,138

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 35.1 1.83

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PORTLAND GENERAL ELECTRIC

ACCOUNT 369.01 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -30						
1951	1,714.98	1,909	2,229			
1952	1,839.12	2,033	2,391			
1953	3,979.17	4,403	5,173			
1954	7,125.29	7,827	9,263			
1955	13,066.63	14,243	16,987			
1956	23,088.51	24,967	30,015			
1957	31,663.03	33,959	41,162			
1958	44,156.71	46,956	57,404			
1959	77,916.51	82,117	101,291			
1960	108,130.48	113,749	140,570			
1961	123,775.46	128,952	160,908			
1962	156,994.91	161,948	204,093			
1963	244,604.90	249,746	317,986			
1964	396,860.44	400,869	515,919			
1965	412,903.39	415,410	536,774			
1966	520,477.54	517,615	676,621			
1967	289,095.57	284,123	375,824			
1968	481,879.45	467,828	626,443			
1969	606,559.89	585,403	788,528			
1970	631,536.39	601,463	820,997			
1971	943,402.12	886,213	1,226,423			
1972	1,206,201.75	1,117,244	1,568,062			
1973	1,242,385.22	1,141,553	1,615,101			
1974	1,155,863.48	1,046,126	1,502,623			
1975	1,139,569.88	1,015,231	1,481,441			
1976	1,435,213.73	1,266,117	1,865,778			
1977	1,719,124.93	1,491,100	2,234,862			
1978	1,079,448.94	920,133	1,403,284			
1979	1,110,077.84	935,130	1,443,101			
1980	969,765.13	801,802	1,260,695			
1981	1,146,021.65	929,206	1,489,828			
1982	1,112,616.64	889,537	1,446,402			
1983	758,355.75	593,686	985,862			
1984	675,251.44	520,376	877,827			
1985	634,033.77	477,732	824,244			
1986	671,011.50	496,783	872,315			
1987	819,661.31	592,238	1,065,560			
1988	1,053,085.64	746,111	1,369,011			
1989	217,127.24	149,798	282,265			
1990	177,234.28	119,626	230,405			
1991	171,716.62	112,598	223,232			
1992	154,924.02	99,130	201,401			
1993	156,436.40	97,535	203,367			

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PORTLAND GENERAL ELECTRIC

ACCOUNT 369.01 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1.5						
NET SALVAGE PERCENT.. -30						
1994	236,411.90	142,634	307,335			
1995	282,528.51	165,573	358,564	8,723	29.85	292
1996	317,982.50	180,687	391,295	22,082	30.26	730
1997	333,032.68	183,135	396,596	36,346	30.69	1,184
1998	268,735.94	142,712	309,057	40,300	31.13	1,295
1999	227,353.33	116,332	251,928	43,631	31.58	1,382
2000	240,017.69	118,038	255,623	56,400	32.05	1,760
2001	276,857.17	130,505	282,621	77,293	32.52	2,377
2002	258,404.95	116,399	252,073	83,853	33.01	2,540
2003	132,871.96	57,002	123,443	49,291	33.50	1,471
2004	405,410.64	165,805	359,067	167,967	33.76	4,975
2005	318,294.61	122,976	266,316	147,467	34.28	4,302
2006	329,700.07	120,354	260,638	167,972	34.58	4,857
2007	377,927.19	129,606	280,674	210,631	34.89	6,037
2008	318,752.67	101,979	220,845	193,533	35.23	5,493
2009	200,594.84	59,404	128,645	132,128	35.59	3,713
2010	184,456.25	50,357	109,053	130,740	35.75	3,657
2011	1,809,932.18	449,877	974,252	1,378,660	35.95	38,349
2012	912,163.35	203,723	441,182	744,630	36.17	20,587
2013	7,829,825.50	1,548,191	3,352,757	6,826,016	36.24	188,356
2014	3,198,665.73	548,891	1,188,677	2,969,588	36.17	82,101
2015	5,727,714.08	827,998	1,793,110	5,652,918	35.98	157,113
2016	4,368,246.70	506,542	1,096,966	4,581,755	35.72	128,269
2017	3,760,339.65	326,548	707,171	4,181,271	34.95	119,636
2018	12,006,557.26	664,923	1,439,955	14,168,569	33.71	420,308
2019	13,071,376.24	276,982	599,831	16,392,958	30.17	543,353
	81,320,051.24	28,047,698	47,251,341	58,464,726		1,744,137

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.5 2.14

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PORTLAND GENERAL ELECTRIC

ACCOUNT 369.03 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -30						
1956	144,033.98	174,774	187,244			
1957	74,671.50	89,792	97,073			
1958	101,664.81	121,922	132,164			
1959	176,454.38	209,571	229,391			
1960	247,408.19	292,813	321,631			
1961	304,687.66	356,841	396,094			
1962	382,819.80	446,406	497,666			
1963	593,277.73	688,505	771,261			
1964	965,049.35	1,107,027	1,254,564			
1965	1,003,286.76	1,137,326	1,304,273			
1966	1,263,001.58	1,423,037	1,641,902			
1967	699,647.95	778,386	909,542			
1968	1,170,232.03	1,292,802	1,521,302			
1969	1,446,270.63	1,576,131	1,880,152			
1970	1,476,760.53	1,586,897	1,919,789			
1971	2,178,422.22	2,307,472	2,831,949			
1972	2,760,446.76	2,880,913	3,588,581			
1973	2,829,895.46	2,925,433	3,678,864			
1974	2,629,382.89	2,675,082	3,418,198			
1975	2,598,589.24	2,600,512	3,378,166			
1976	3,280,560.99	3,227,974	4,264,729			
1977	3,946,702.89	3,816,225	5,130,714			
1978	4,957,323.94	4,707,078	6,444,521			
1979	5,326,133.98	4,963,105	6,923,974			
1980	4,490,915.07	4,104,831	5,838,190			
1981	3,523,569.22	3,156,977	4,580,640			
1982	2,567,574.73	2,253,047	3,337,847			
1983	2,439,200.69	2,094,737	3,170,961			
1984	3,295,616.19	2,768,087	4,284,301			
1985	4,151,826.81	3,389,012	5,397,375			
1986	4,111,324.37	3,276,314	5,344,722			
1987	4,163,675.20	3,236,841	5,403,199	9,579	21.85	438
1988	5,050,680.25	3,826,597	6,387,667	178,217	22.55	7,903
1989	9,684,611.12	7,103,275	11,857,365	732,629	23.56	31,096
1990	7,730,778.94	5,514,442	9,205,156	844,857	24.26	34,825
1991	7,516,228.05	5,207,994	8,693,608	1,077,488	24.97	43,151
1992	6,580,599.12	4,398,867	7,342,947	1,211,832	25.98	46,645
1993	6,665,481.51	4,316,966	7,206,231	1,458,895	26.69	54,661
1994	10,252,281.00	6,389,427	10,665,752	2,662,213	27.69	96,143
1995	12,389,479.99	7,457,228	12,448,212	3,658,112	28.41	128,761
1996	13,931,717.25	8,045,009	13,429,384	4,681,848	29.41	159,192
1997	14,638,574.55	8,135,388	13,580,252	5,449,895	30.13	180,879
1998	11,727,147.59	6,227,702	10,395,787	4,849,505	31.13	155,782

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PORTLAND GENERAL ELECTRIC

ACCOUNT 369.03 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -30						
1999	9,921,087.95	5,023,543	8,385,707	4,511,707	32.13	140,420
2000	10,460,510.39	5,064,142	8,453,478	5,145,186	32.86	156,579
2001	11,888,491.89	5,461,811	9,117,300	6,337,739	33.85	187,230
2002	11,043,883.01	4,798,125	8,009,421	6,347,627	34.86	182,089
2003	5,675,174.69	2,325,460	3,881,847	3,495,880	35.85	97,514
2004	17,429,938.17	6,743,294	11,256,456	11,402,464	36.58	311,713
2005	13,757,807.66	4,979,226	8,311,730	9,573,420	37.58	254,748
2006	14,341,451.81	4,832,496	8,066,796	10,577,091	38.58	274,160
2007	16,420,412.22	5,123,169	8,552,011	12,794,525	39.58	323,257
2008	12,422,918.71	3,565,875	5,952,449	10,197,345	40.58	251,290
2009	7,972,444.80	2,089,418	3,487,827	6,876,351	41.58	165,376
2010	7,362,774.44	1,755,433	2,930,312	6,641,295	42.31	156,968
2011	3,298,983.78	703,343	1,174,077	3,114,602	43.32	71,898
2012	2,827,334.10	532,217	888,420	2,787,114	44.31	62,900
2013	8,190,997.44	1,335,296	2,228,985	8,419,312	45.32	185,775
2014	8,289,342.52	1,144,427	1,910,371	8,865,774	46.31	191,444
2015	7,604,463.13	858,088	1,432,390	8,453,412	47.32	178,644
2016	4,883,785.10	429,187	716,434	5,632,487	48.31	116,590
2017	3,026,926.54	189,667	316,608	3,618,397	49.32	73,366
2018	39,075,062.77	1,473,130	2,459,068	48,338,514	50.31	960,813
2019	22,701,716.43	286,269	477,864	29,034,367	51.05	568,744
	414,063,514.45	191,002,381	299,302,891	238,979,678		5,850,994

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.8 1.41

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PORTLAND GENERAL ELECTRIC

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R2						
NET SALVAGE PERCENT.. -5						
1952	187.79	197	197			
1954	2,086.95	2,191	2,191			
1966	2,300.68	2,416	2,416			
1967	17,568.53	18,447	18,447			
1968	22,789.81	23,908	10,944	12,985	0.05	12,985
1969	1,582.69	1,653	757	905	0.26	905
1972	4,188.97	4,304	1,970	2,428	1.04	2,335
1973	7,855.26	8,015	3,669	4,579	1.35	3,392
1974	5,663.38	5,736	2,626	3,321	1.67	1,989
1975	15,086.11	15,156	6,938	8,902	2.01	4,429
1976	4,705.08	4,706	2,154	2,786	2.16	1,290
1978	13,440.49	13,236	6,059	8,054	2.75	2,929
1979	754.86	738	338	455	2.98	153
1984	22,263.86	20,747	9,497	13,880	4.50	3,084
1985	55,481.09	51,253	23,461	34,794	4.71	7,387
1996	141,836.02	107,794	49,343	99,585	8.97	11,102
1997	15,429.33	11,409	5,223	10,978	9.45	1,162
1999	76,382.44	53,109	24,311	55,891	10.46	5,343
2001	31,215.67	20,190	9,242	23,534	11.53	2,041
2004	214,235.74	121,697	55,707	169,241	13.15	12,870
2005	150,939.45	81,589	37,348	121,138	13.67	8,862
2006	87,992.42	44,903	20,555	71,837	14.28	5,031
2007	136,626.76	65,632	30,043	113,415	14.82	7,653
2008	4,304,741.13	1,933,647	885,135	3,634,843	15.38	236,336
2009	3,321.15	1,384	634	2,853	15.96	179
2010	206,536.77	79,329	36,313	180,551	16.47	10,962
2011	73,673.83	25,776	11,799	65,559	17.01	3,854
2012	1,145.01	360	165	1,037	17.56	59
2014	4,400.87	1,054	482	4,139	18.60	223
2015	284,596.57	57,136	26,154	272,672	19.03	14,329
2016	1,800,024.53	288,418	132,025	1,758,001	19.44	90,432
2017	232,560.75	27,471	12,575	231,614	19.72	11,745
2018	791,676.15	58,687	26,864	804,396	19.73	40,770
2019	923,853.55	25,124	11,501	958,545	18.81	50,959
	9,657,143.69	3,177,412	1,467,083	8,672,918		554,790

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 5.74

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PORTLAND GENERAL ELECTRIC

ACCOUNT 370.01 METERS - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-R3						
NET SALVAGE PERCENT.. -5						
2008	1,376,217.34	1,033,629	929,438	515,590	4.58	112,574
2010	94,726,812.66	61,706,940	55,486,794	43,976,359	5.81	7,569,081
2011	1,209,132.45	720,873	648,208	621,381	6.47	96,040
2012	1,458,684.87	783,423	704,453	827,166	7.16	115,526
2013	5,155,500.32	2,445,718	2,199,186	3,214,089	7.89	407,362
2014	9,456,104.09	3,866,317	3,476,587	6,452,322	8.62	748,529
2015	9,100,274.34	3,095,913	2,783,841	6,771,447	9.39	721,134
2016	4,729,975.60	1,272,411	1,144,150	3,822,324	10.16	376,213
2017	4,614,207.82	900,186	809,446	4,035,472	10.96	368,200
2018	16,001,854.21	1,901,980	1,710,257	15,091,690	11.75	1,284,399
2019	20,824,183.89	846,191	760,894	21,104,499	12.42	1,699,235
	168,652,947.59	78,573,581	70,653,254	106,432,341		13,498,293

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 8.00

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PORTLAND GENERAL ELECTRIC

ACCOUNT 370.02 METERS - RETAINED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L0.5						
NET SALVAGE PERCENT.. -5						
1973	1,067.66	1,058	1,037	84	2.76	30
1974	2,775.31	2,744	2,690	224	2.81	80
1975	3,531.30	3,482	3,413	295	2.89	102
1976	356.73	350	343	32	3.01	11
1977	6,746.07	6,593	6,463	620	3.16	196
1978	38,535.52	37,444	36,706	3,756	3.35	1,121
1979	39,727.97	38,519	37,760	3,954	3.36	1,177
1980	47,321.88	45,733	44,832	4,856	3.42	1,420
1981	41,490.92	39,919	39,132	4,433	3.52	1,259
1982	52,929.94	50,641	49,643	5,933	3.65	1,625
1983	26,944.59	25,712	25,205	3,087	3.66	843
1984	33,779.66	31,982	31,352	4,117	3.87	1,064
1985	37,761.88	35,566	34,865	4,785	3.96	1,208
1986	27,592.32	25,817	25,308	3,664	4.09	896
1987	56,694.42	52,814	51,773	7,756	4.13	1,878
1988	56,447.96	52,087	51,060	8,210	4.34	1,892
1989	83,601.04	76,571	75,062	12,719	4.47	2,845
1990	115,572.98	104,896	102,829	18,523	4.63	4,001
1991	143,647.69	129,382	126,832	23,998	4.72	5,084
1992	170,310.62	151,966	148,971	29,855	4.86	6,143
1993	115,176.41	101,586	99,584	21,351	5.05	4,228
1994	133,111.95	116,189	113,899	25,869	5.17	5,004
1995	120,956.82	104,245	102,191	24,814	5.35	4,638
1996	162,618.28	138,034	135,314	35,435	5.57	6,362
1997	224,102.82	187,423	183,729	51,579	5.75	8,970
1998	164,755.63	135,765	133,089	39,904	5.90	6,763
1999	128,022.66	103,883	101,836	32,588	6.03	5,404
2000	428,702.53	341,474	334,744	115,394	6.21	18,582
2001	276,709.07	215,526	211,278	79,267	6.44	12,309
2002	320,992.45	244,760	239,936	97,106	6.60	14,713
2003	155,278.29	115,678	113,398	49,644	6.76	7,344
2004	299,345.00	217,284	213,002	101,310	6.92	14,640
2005	747,879.07	527,232	516,842	268,431	7.10	37,807
2006	691,775.58	471,701	462,405	263,959	7.29	36,208
2007	253,252.94	166,516	163,234	102,682	7.46	13,764
2008	387,718.42	244,833	240,008	167,096	7.62	21,929
2009	339,630.49	205,195	201,151	155,461	7.75	20,059
2010	1,039,809.73	595,359	583,626	508,174	7.92	64,163
	6,976,674.60	5,145,959	5,044,542	2,280,966		335,762

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8 4.81

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PORTLAND GENERAL ELECTRIC

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R4						
NET SALVAGE PERCENT.. 0						
1995	132,386.10	102,493	113,967	18,419	7.15	2,576
1996	14,805.15	11,098	12,340	2,465	7.85	314
1997	517.49	376	418	99	8.46	12
2002	228,424.72	135,113	150,240	78,185	12.09	6,467
2019	1,373,579.67	24,450	27,187	1,346,393	27.67	48,659
	1,749,713.13	273,530	304,152	1,445,561		58,028

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.9 3.32

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PORTLAND GENERAL ELECTRIC

ACCOUNT 373.01 CIRCUITS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-L2.5						
NET SALVAGE PERCENT.. -25						
1936	2.40	3	3			
1937	6.44	8	8			
1938	17.60	21	22			
1939	29.88	35	37			
1940	66.13	78	83			
1941	136.13	159	170			
1942	79.72	93	100			
1943	155.74	180	195			
1944	261.07	303	326			
1945	343.99	397	430			
1946	1,333.08	1,531	1,666			
1947	3,173.32	3,652	3,967			
1948	3,915.87	4,480	4,895			
1949	4,010.81	4,559	5,014			
1950	5,103.25	5,807	6,379			
1951	7,104.26	8,030	8,880			
1952	7,235.93	8,181	9,045			
1953	8,217.19	9,222	10,271			
1954	10,650.78	11,948	13,313			
1955	13,632.45	15,168	17,041			
1956	21,225.46	23,587	26,532			
1957	21,247.74	23,572	26,560			
1958	19,231.25	21,140	24,039			
1959	24,644.69	27,023	30,806			
1960	24,112.95	26,361	30,141			
1961	24,263.86	26,260	30,330			
1962	23,962.78	25,835	29,953			
1963	26,529.37	28,479	33,162			
1964	25,963.44	27,739	32,454			
1965	25,301.62	26,889	31,627			
1966	25,814.18	27,276	32,268			
1967	27,524.42	28,901	34,406			
1968	33,983.25	35,440	42,479			
1969	39,726.50	41,127	49,658			
1970	51,739.06	53,142	64,674			
1971	58,530.62	59,965	73,163			
1972	51,983.31	52,776	64,979			
1973	63,214.05	63,933	79,018			
1974	77,500.20	77,578	96,875			
1975	69,758.51	69,462	87,198			
1976	58,158.66	57,555	72,698			
1977	69,249.24	68,055	86,562			
1978	202,692.03	197,675	253,365			

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PORTLAND GENERAL ELECTRIC

ACCOUNT 373.01 CIRCUITS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-L2.5						
NET SALVAGE PERCENT.. -25						
1979	213,396.81	206,355	266,746			
1980	185,661.36	178,745	232,077			
1981	125,691.16	119,768	157,114			
1982	115,871.79	109,716	144,840			
1983	99,669.50	93,677	124,587			
1984	136,921.07	126,994	169,847	1,304	12.34	106
1985	172,313.60	158,270	211,677	3,715	12.45	298
1986	143,854.45	130,728	174,841	4,977	12.58	396
1987	170,941.18	153,462	205,247	8,429	12.75	661
1988	208,958.56	185,137	247,610	13,588	12.94	1,050
1989	699,200.04	610,402	816,378	57,622	13.17	4,375
1990	553,351.82	475,468	635,911	55,779	13.42	4,156
1991	538,088.39	454,281	607,575	65,035	13.70	4,747
1992	465,952.74	384,411	514,128	68,313	14.17	4,821
1993	472,536.68	381,928	510,807	79,864	14.48	5,515
1994	731,177.30	577,996	773,037	140,935	14.82	9,510
1995	887,412.54	682,198	912,401	196,865	15.34	12,833
1996	998,063.76	747,550	999,805	247,775	15.72	15,762
1997	1,995,975.69	1,448,330	1,937,059	557,911	16.26	34,312
1998	837,070.18	587,205	785,353	260,985	16.81	15,526
1999	708,313.48	479,174	640,868	244,524	17.38	14,069
2000	747,669.56	486,546	650,728	283,859	17.96	15,805
2001	845,023.41	527,611	705,650	350,629	18.54	18,912
2002	782,582.55	467,397	625,117	353,111	19.13	18,458
2003	396,879.67	225,130	301,098	195,002	19.86	9,819
2004	1,239,933.96	667,859	893,223	656,694	20.47	32,081
2005	982,990.64	498,868	667,207	561,531	21.21	26,475
2006	1,027,694.79	489,054	654,082	630,536	21.96	28,713
2007	1,176,762.21	522,188	698,397	772,556	22.71	34,018
2008	918,138.75	377,470	504,845	642,828	23.47	27,389
2009	553,440.46	209,200	279,793	412,008	24.22	17,011
2010	512,619.49	176,533	236,103	404,671	24.98	16,200
2011	133,233.89	41,336	55,284	111,258	25.75	4,321
2012	136,875.09	37,606	50,296	120,798	26.63	4,536
2013	74,231.47	17,797	23,802	68,987	27.40	2,518
2014	168,171.68	34,223	45,771	164,444	28.28	5,815
2015	657,002.34	109,719	146,743	674,510	29.17	23,123
2016	702,057.87	91,531	122,418	755,154	30.06	25,122

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PORTLAND GENERAL ELECTRIC

ACCOUNT 373.01 CIRCUITS - OTHER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-L2.5						
NET SALVAGE PERCENT.. -25						
2017	246,454.56	23,044	30,820	277,248	30.94	8,961
2018	728,945.67	40,821	54,596	856,586	31.95	26,810
2019	1,454,607.27	27,274	36,477	1,781,782	32.83	54,273
	25,077,570.66	14,526,627	19,265,150	12,081,813		528,497
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.9	2.11

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PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 28-L1						
NET SALVAGE PERCENT.. -25						
1923	107.02	134	134			
1924	139.75	175	175			
1931	81.34	102	102			
1932	62.59	78	78			
1933	55.64	70	70			
1934	49.77	62	62			
1935	73.01	91	91			
1936	36.03	45	45			
1937	182.35	226	228			
1938	503.67	621	630			
1939	415.42	510	519			
1940	409.71	501	512			
1941	5,799.79	7,113	7,250			
1942	700.82	855	876			
1943	859.81	1,044	1,075			
1944	4,263.05	5,190	5,329			
1945	1,862.55	2,255	2,328			
1946	1,492.00	1,796	1,865			
1947	2,358.93	2,843	2,949			
1948	6,454.54	7,730	8,068			
1949	7,871.68	9,434	9,840			
1950	7,384.24	8,789	9,230			
1951	8,588.96	10,223	10,736			
1952	10,447.23	12,430	13,059			
1953	9,864.60	11,644	12,331			
1954	13,778.42	16,245	17,223			
1955	29,680.47	34,938	37,101			
1956	66,003.99	77,010	82,505			
1957	61,575.69	71,674	76,970			
1958	10,902.36	12,655	13,628			
1959	12,561.18	14,533	15,701			
1960	11,888.00	13,704	14,860			
1961	6,074.22	6,973	7,593			
1962	3,203.05	3,660	4,004			
1975	25,370.97	26,957	31,714			
1976	23,187.22	24,460	28,984			
1977	34,710.22	36,324	43,388			
1978	98,471.66	102,681	123,090			
1979	133,245.10	137,609	166,556			
1980	130,529.51	133,401	163,162			
1981	251,054.63	254,946	313,818			
1982	209,573.14	210,228	261,966			
1983	133,450.84	132,734	166,814			

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PORTLAND GENERAL ELECTRIC

ACCOUNT 373.02 FIXTURES, ORNAMENTAL POSTS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-L1						
NET SALVAGE PERCENT.. -25						
1984	239,970.99	236,401	299,964			
1985	99,175.27	96,659	123,969			
1986	211,855.31	204,043	264,819			
1987	390,853.50	373,167	488,567			
1988	520,696.09	489,975	650,870			
1989	628,053.46	584,247	785,067			
1990	521,575.24	478,936	651,969			
1991	514,515.61	465,572	643,145			
1992	441,068.76	392,661	551,336			
1993	450,514.19	393,975	563,143			
1994	705,345.34	607,038	881,682			
1995	875,283.66	739,834	1,094,105			
1996	983,209.92	817,293	1,229,012			
1997	1,040,211.22	845,432	1,281,699	18,565	12.10	1,534
1998	826,536.26	657,510	996,804	36,366	12.28	2,961
1999	705,821.68	548,071	830,891	51,386	12.50	4,111
2000	868,320.55	658,187	997,830	87,571	12.66	6,917
2001	520,959.82	384,338	582,668	68,532	12.85	5,333
2003	345,685.19	240,251	364,227	67,879	13.18	5,150
2004	1,215,175.61	816,902	1,238,447	280,523	13.32	21,060
2005	986,289.00	638,129	967,422	265,439	13.51	19,648
2006	1,086,292.38	674,588	1,022,695	335,170	13.67	24,519
2007	1,270,929.29	752,708	1,141,127	447,535	13.88	32,243
2008	824,159.43	463,178	702,191	328,008	14.08	23,296
2009	497,124.69	262,979	398,684	222,722	14.31	15,564
2010	531,601.92	261,947	397,119	267,383	14.60	18,314
2011	580,583.73	264,020	400,262	325,468	14.86	21,902
2012	825,564.72	341,371	517,528	514,428	15.17	33,911
2013	5,676,072.61	2,093,761	3,174,202	3,920,889	15.53	252,472
2014	4,741,595.07	1,522,052	2,307,475	3,619,519	15.91	227,500
2015	17,072,461.17	4,618,101	7,001,175	14,339,401	16.29	880,258
2016	4,899,018.01	1,060,637	1,607,956	4,515,817	16.70	270,408
2017	3,683,219.15	588,394	892,022	3,712,002	17.07	217,458
2018	7,522,422.26	747,541	1,133,294	8,269,734	17.37	476,093
2019	20,057,147.15	707,014	1,071,854	23,999,580	17.23	1,392,895
	83,684,633.42	26,421,605	38,911,879	65,693,913		3,953,547

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.6 4.72

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PORTLAND GENERAL ELECTRIC

ACCOUNT 373.07 SENTINEL LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 30-L0.5						
NET SALVAGE PERCENT.. -25						
1963	9,962.31	10,835	12,453			
1964	11,213.77	12,136	14,017			
1965	13,043.38	14,040	16,304			
1966	16,211.14	17,346	20,264			
1967	15,396.10	16,368	19,245			
1968	19,326.00	20,529	24,158			
1969	25,944.69	27,352	32,431			
1970	30,032.52	31,407	37,541			
1971	31,002.29	32,328	38,753			
1972	26,225.94	27,095	32,782			
1973	37,202.98	38,273	46,504			
1974	42,391.58	43,398	52,989			
1975	55,590.94	56,279	69,489			
1976	57,628.31	57,974	72,035			
1977	67,854.92	67,770	84,819			
1978	94,586.23	93,711	118,233			
1979	111,717.78	109,721	139,647			
1980	125,475.75	122,057	156,845			
1981	179,321.71	173,449	224,152			
1982	190,792.16	182,445	238,490			
1983	70,464.28	66,554	88,080			
1984	112,539.24	105,365	140,674			
1985	118,054.19	109,466	147,568			
1986	92,117.44	84,472	115,147			
1987	165,332.10	149,791	206,665			
1988	219,640.74	196,304	274,551			
1989	197,534.49	173,979	246,918			
1990	181,618.92	158,054	227,024			
1991	184,550.89	157,791	230,689			
1992	161,159.09	135,736	201,449			
1993	167,807.47	138,966	209,759			
1994	264,988.96	215,370	331,236			
1995	322,943.95	258,113	403,680			
1996	379,838.17	297,888	474,798			
1997	379,374.29	291,265	474,218			
1998	322,066.72	241,470	402,583			
1999	284,455.97	208,471	355,570			
2000	297,528.61	212,510	371,911			
2001	333,765.31	232,301	417,207			
2002	310,600.12	209,966	388,250			
2003	150,219.99	98,206	187,775			
2004	468,541.00	295,942	585,676			
2005	374,844.87	228,281	468,556			

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PORTLAND GENERAL ELECTRIC

ACCOUNT 373.07 SENTINEL LIGHTING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-L0.5						
NET SALVAGE PERCENT.. -25						
2006	392,210.18	229,002	490,263			
2007	453,981.33	252,527	567,477			
2008	332,471.73	175,878	415,590			
2009	200,625.53	99,811	250,782			
2010	189,645.87	88,280	222,000	15,057	16.01	940
2011	193,084.51	83,075	208,911	32,445	16.19	2,004
2014	4,399.75	1,371	3,448	2,052	16.57	124
2015	3,694.77	981	2,466	2,152	16.69	129
2016	4.86	1	3	3	16.74	
2017	22.00	4	10	18	16.73	1
2019	0.16					
	8,491,048.00	6,351,704	10,562,085	51,725		3,198

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.2 0.04

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PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. -10						
1910	1,579.45	1,737	1,737			
1932	10.48	12	12			
1941	1,432.36	1,521	1,576			
1946	14,036.03	14,526	15,440			
1947	6,398.18	6,582	7,038			
1949	1,090.67	1,108	1,200			
1951	62,560.61	62,692	67,926	891	6.69	133
1952	288.08	287	311	6	7.13	1
1953	374.79	370	401	11	7.57	1
1955	507,478.85	496,878	538,357	19,870	7.96	2,496
1956	195.23	190	206	9	8.45	1
1957	131.89	127	138	7	8.93	1
1958	4,571.84	4,392	4,759	270	8.92	30
1959	83,644.60	79,606	86,251	5,758	9.43	611
1960	2,470.89	2,329	2,523	195	9.94	20
1961	21.48	20	22	2	9.99	
1962	364,534.62	338,915	367,207	33,781	10.53	3,208
1964	20,954.74	19,189	20,791	2,259	11.17	202
1965	6,367.95	5,765	6,246	759	11.72	65
1966	1,527.67	1,376	1,491	189	11.86	16
1968	4,797.87	4,240	4,594	684	12.60	54
1969	948.62	833	903	140	12.79	11
1970	8,971.68	7,767	8,415	1,454	13.40	109
1971	828.35	711	770	141	13.61	10
1972	7,522.33	6,367	6,899	1,376	14.23	97
1973	82,524.11	69,226	75,005	15,772	14.48	1,089
1974	294,802.93	244,931	265,378	58,905	14.74	3,996
1975	151,443.02	124,541	134,938	31,649	15.02	2,107
1976	147,942.83	120,344	130,390	32,347	15.32	2,111
1977	998,897.63	798,599	865,266	233,521	15.98	14,613
1978	1,082,412.39	854,889	926,255	264,399	16.30	16,221
1979	158,080.29	123,252	133,541	40,347	16.64	2,425
1980	473,980.90	364,548	394,980	126,399	16.99	7,440
1981	2,233,284.49	1,693,098	1,834,437	622,176	17.36	35,840
1982	5,256,894.51	3,925,218	4,252,893	1,529,691	17.75	86,180
1983	55,696.16	40,926	44,342	16,924	18.14	933
1984	45,629.27	32,966	35,718	14,474	18.55	780
1985	141,083.93	100,658	109,061	46,131	18.69	2,468
1986	82,000.64	57,413	62,206	27,995	19.13	1,463
1987	4,161.40	2,856	3,094	1,484	19.58	76
1988	197,379.54	133,354	144,486	72,631	19.78	3,672
1989	138,074.47	91,251	98,869	53,013	20.26	2,617
1990	374,503.68	243,053	263,343	148,611	20.50	7,249

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PORTLAND GENERAL ELECTRIC

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. -10						
1991	135,128.91	85,573	92,717	55,925	21.00	2,663
1992	687,333.53	426,271	461,856	294,211	21.28	13,826
1993	302,513.53	183,420	198,732	134,033	21.58	6,211
1994	423,044.65	250,358	271,258	194,091	21.90	8,863
1995	2,690,622.75	1,551,763	1,681,303	1,278,382	22.23	57,507
1996	205,249.96	115,145	124,757	101,018	22.58	4,474
1997	4,580,515.23	2,494,091	2,702,297	2,336,270	22.95	101,798
1998	5,164,199.40	2,735,786	2,964,168	2,716,451	23.14	117,392
1999	143,720.53	73,576	79,718	78,375	23.55	3,328
2000	667,501.62	330,707	358,314	375,938	23.79	15,802
2001	541,061.26	258,779	280,382	314,785	24.05	13,089
2002	408,450.56	187,895	203,580	245,716	24.34	10,095
2003	689,060.63	305,157	330,631	427,336	24.48	17,457
2004	319,774.73	135,214	146,502	205,250	24.82	8,270
2005	406,657.98	164,078	177,775	269,549	25.03	10,769
2006	185,697.57	71,412	77,373	126,894	25.11	5,054
2007	822,494.91	299,651	324,666	580,078	25.24	22,982
2008	827,214.28	284,628	308,389	601,547	25.26	23,814
2009	618,792.61	199,437	216,086	464,586	25.34	18,334
2010	272,330.74	81,661	88,478	211,086	25.34	8,330
2011	5,154,499.15	1,426,559	1,545,648	4,124,301	25.28	163,145
2012	3,258,949.84	822,722	891,402	2,693,443	25.18	106,968
2013	27,163,048.94	6,155,147	6,668,976	23,210,378	25.05	926,562
2014	9,048,937.37	1,811,597	1,962,828	7,991,003	24.71	323,391
2015	14,712,405.49	2,534,359	2,745,926	13,437,720	24.24	554,361
2016	6,402,526.76	909,927	985,887	6,056,892	23.60	256,648
2017	2,820,036.89	308,653	334,419	2,767,622	22.63	122,299
2018	13,706,206.84	1,004,117	1,087,941	13,988,887	21.02	665,504
2019	5,336,018.82	164,936	178,705	5,690,916	17.29	329,145
	120,715,526.93	35,451,282	38,410,129	94,376,951		4,116,427

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.9 3.41

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PORTLAND GENERAL ELECTRIC

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CSS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1997	1,366.09	976	1,366			
2002	333.00	220	333			
2004	2,781.89	1,760	2,782			
2008	444.93	250	445			
2012	1,783.27	811	1,714	69	9.00	8
2013	9,378.23	3,933	8,311	1,067	9.00	119
	16,087.41	7,950	14,951	1,136		127
EASTPORT						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
2006	52,149.39	48,553	52,149			
2008	1,462.19	1,345	1,462			
2012	5,143.38	4,538	5,143			
	58,754.96	54,436	58,755			
ERC TUALATIN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
1986	93,902.38	74,018	93,902			
1987	83,644.81	65,505	83,645			
1989	12,249.26	9,458	12,249			
1990	2,206.00	1,690	2,206			
1991	512.31	389	512			
1992	2,643.00	1,991	2,643			
1993	15,011.55	11,206	15,012			
1994	38,208.40	28,241	38,208			
1998	7,754.48	5,466	7,754			
1999	895.96	623	896			
2002	1,786.12	1,180	1,786			
2004	1,012.25	640	1,012			
2007	7,469.75	4,343	7,470			

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PORTLAND GENERAL ELECTRIC

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ERC TUALATIN						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. 0						
2008	441.95	248	442			
2009	581.19	313	581			
2013	145,935.91	61,198	120,463	25,473	9.00	2,830
	414,255.32	266,509	388,782	25,473		2,830
HILLSBORO						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
1995	230.42	221	230			
2001	6,873.39	6,521	6,873			
2008	1,462.19	1,345	1,462			
2012	9,650.93	8,515	9,651			
2014	75,119.13	63,562	75,119			
	93,336.06	80,164	93,336			
SALEM						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2020						
NET SALVAGE PERCENT.. 0						
2015	13,580.71	11,111	13,581			
	13,580.71	11,111	13,581			
WILSONVILLE						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. 0						
2001	148,174.74	133,719	148,175			
2002	333.00	299	332	1	2.00	
2004	130.00	115	128	2	2.00	1
2012	6,690.58	5,282	5,859	832	2.00	416
2014	117,013.81	85,810	95,177	21,837	2.00	10,918
	272,342.13	225,225	249,669	22,673		11,335

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PORTLAND GENERAL ELECTRIC

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WTC						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2043						
NET SALVAGE PERCENT.. 0						
1977	19,008.23	12,194	12,375	6,634	23.75	279
1978	552,013.33	351,092	356,294	195,719	23.75	8,241
1979	113,608.62	71,613	72,674	40,935	23.75	1,724
1980	383,547.55	239,529	243,078	140,470	23.75	5,915
1981	211,679.31	130,917	132,857	78,823	23.75	3,319
1982	580,304.81	355,286	360,550	219,755	23.75	9,253
1983	137,791.43	83,475	84,712	53,080	23.75	2,235
1984	123,415.06	73,945	75,041	48,374	23.75	2,037
1985	336,208.28	199,126	202,076	134,132	23.75	5,648
1986	216,187.84	126,502	128,376	87,812	23.75	3,697
1987	53,038.22	30,644	31,098	21,940	23.75	924
1988	64,367.07	36,698	37,242	27,125	23.75	1,142
1989	226,784.39	127,500	129,389	97,395	23.75	4,101
1990	384,938.42	213,252	216,412	168,527	23.75	7,096
1991	345,721.48	188,574	191,368	154,353	23.75	6,499
1992	867,037.68	465,244	472,137	394,900	23.75	16,627
1993	802,212.10	423,055	429,323	372,889	23.75	15,701
1994	242,464.55	125,541	127,401	115,063	23.75	4,845
1995	537,952.01	273,156	277,203	260,749	23.75	10,979
1996	290,918.40	144,688	146,832	144,087	23.75	6,067
1997	178,674.68	86,923	88,211	90,464	23.75	3,809
1998	781,295.57	371,225	376,725	404,570	23.75	17,035
1999	449,463.79	208,228	211,313	238,151	23.75	10,027
2000	495,240.61	223,289	226,597	268,643	23.75	11,311
2001	324,083.00	141,906	144,009	180,074	23.75	7,582
2002	266,120.35	112,899	114,572	151,549	23.75	6,381
2003	1,081,289.98	443,264	449,832	631,458	23.75	26,588
2004	540,504.36	213,445	216,608	323,897	23.75	13,638
2005	71,329.34	27,040	27,441	43,889	23.75	1,848
2006	1,089,097.95	394,711	400,559	688,539	23.75	28,991
2007	869,508.62	299,833	304,276	565,233	23.75	23,799
2008	1,190,238.84	388,304	394,057	796,181	23.75	33,523
2009	820,715.19	251,607	255,335	565,380	23.75	23,805
2010	1,308,812.67	373,941	379,482	929,331	23.75	39,130
2011	1,199,419.44	316,131	320,815	878,604	23.75	36,994
2012	1,503,785.84	360,909	366,256	1,137,529	23.75	47,896

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PORTLAND GENERAL ELECTRIC

ACCOUNT 390.1 STRUCTURES AND IMPROVEMENTS - LEASE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WTC						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2043						
NET SALVAGE PERCENT.. 0						
2013	653,079.16	140,334	142,413	510,666	23.75	21,502
2014	2,759,541.03	518,876	526,564	2,232,977	23.75	94,020
2015	2,432,245.84	387,432	393,172	2,039,073	23.75	85,856
	24,503,645.04	8,932,328	9,064,675	15,438,970		650,064
	25,372,001.63	9,577,723	9,883,749	15,488,252		664,356

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.3 2.62

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PORTLAND GENERAL ELECTRIC

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	1,054,459.67	878,713	989,258	65,202	2.50	26,081
2008	1,325,084.60	1,015,903	1,143,707	181,378	3.50	51,822
2009	855,579.02	598,905	674,249	181,330	4.50	40,296
2010	2,318,623.16	1,468,454	1,653,190	665,433	5.50	120,988
2011	994,963.22	563,816	634,746	360,217	6.50	55,418
2012	1,465,352.04	732,676	824,849	640,503	7.50	85,400
2013	2,604,993.36	1,128,822	1,270,831	1,334,162	8.50	156,960
2014	4,349,934.83	1,594,991	1,795,645	2,554,290	9.50	268,873
2015	3,051,889.38	915,567	1,030,748	2,021,141	10.50	192,490
2016	754,982.36	176,160	198,321	556,661	11.50	48,405
2017	5,621,895.82	937,001	1,054,879	4,567,017	12.50	365,361
2018	1,404,257.67	140,426	158,092	1,246,166	13.50	92,309
2019	1,773,281.71	59,103	66,538	1,706,744	14.50	117,706
	27,575,296.84	10,210,537	11,495,053	16,080,244		1,622,109

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 5.88

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PORTLAND GENERAL ELECTRIC

ACCOUNT 391.20 COMPUTERS AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	57,896.66	57,897	57,897			
2008	166,419.46	166,419	166,419			
2012	31,716.62	31,717	31,717			
2013	168,274.26	168,274	168,274			
2014	6,901,729.11	6,901,729	6,901,729			
2015	15,425,531.04	13,882,978	14,124,681	1,300,850	0.50	1,300,850
2016	41,003,989.74	28,702,793	29,202,510	11,801,480	1.50	7,867,653
2017	23,503,431.02	11,751,716	11,956,314	11,547,117	2.50	4,618,847
2018	21,642,389.66	6,492,717	6,605,755	15,036,635	3.50	4,296,181
2019	24,031,095.02	2,403,110	2,444,948	21,586,147	4.50	4,796,922
	132,932,472.59	70,559,350	71,660,244	61,272,229		22,880,453

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7 17.21

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PORTLAND GENERAL ELECTRIC

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - HEAVY DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S0						
NET SALVAGE PERCENT.. +15						
1980	228,329.35	193,963	194,080			
1984	1,830.00	1,491	1,556			
1986	2,996.86	2,381	2,547			
1991	13,579.78	10,100	11,543			
1994	134,548.82	95,073	114,366			
1995	351,191.09	243,526	298,512			
1996	299,846.50	204,252	254,414	456	5.82	78
1997	483,929.26	322,079	401,177	10,163	6.24	1,629
1998	429,306.76	280,105	348,895	16,016	6.51	2,460
1999	364,840.09	232,027	289,010	21,104	6.90	3,059
2000	598,856.13	371,234	462,404	46,624	7.24	6,440
2001	317,766.91	191,880	239,003	31,099	7.54	4,125
2002	201,511.71	118,101	147,105	24,180	7.88	3,069
2003	234,883.52	133,407	166,170	33,481	8.19	4,088
2004	405,798.92	222,410	277,031	67,898	8.54	7,951
2005	638,887.72	337,020	419,788	123,267	8.86	13,913
2006	77,603.41	39,274	48,919	17,044	9.17	1,859
2007	338,086.25	163,458	203,601	83,772	9.48	8,837
2008	149,414.72	68,645	85,503	41,500	9.78	4,243
2009	869,881.97	377,316	469,980	269,420	10.08	26,728
2010	980,852.27	398,354	496,184	337,540	10.38	32,518
2011	138,154.03	51,998	64,768	52,663	10.69	4,926
2012	527,599.21	182,299	227,069	221,390	10.95	20,218
2015	5,782,652.60	1,364,475	1,699,572	3,215,683	11.71	274,610
2016	6,263,207.54	1,207,421	1,503,948	3,819,778	11.93	320,183
2017	829,371.47	120,690	150,330	554,636	12.10	45,838
2018	1,353,565.37	125,868	156,779	993,752	12.22	81,322
2019	4,015,695.06	134,486	167,514	3,245,827	12.21	265,833
	26,034,187.32	7,193,333	8,901,768	13,227,291		1,133,927

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 4.36

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PORTLAND GENERAL ELECTRIC

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2						
NET SALVAGE PERCENT.. +15						
1995	7,605.18	6,224	6,464			
1997	40,689.95	32,529	34,586			
1998	315,974.24	249,455	268,578			
2001	213,009.36	160,454	181,058			
2002	266,120.41	196,344	226,202			
2003	349,771.90	252,145	297,306			
2004	931,758.87	654,346	791,995			
2005	754,753.86	514,387	641,541			
2006	1,298,664.26	853,950	1,103,865			
2007	449,142.56	283,465	381,771			
2008	528,792.14	317,868	449,473			
2009	1,580,833.36	898,672	1,343,708			
2010	229,566.62	121,977	195,132			
2011	339,998.80	166,810	288,999			
2012	610,243.54	271,543	518,707			
2013	42,915.35	16,955	35,104	1,374	7.49	183
2014	161,680.85	55,178	114,241	23,188	8.20	2,828
2015	2,562,445.32	726,171	1,503,464	674,615	9.00	74,957
2016	3,359,735.94	749,641	1,552,057	1,303,719	9.83	132,627
2017	3,079,136.41	493,355	1,021,442	1,595,824	10.76	148,311
2018	3,419,757.25	330,212	683,671	2,223,123	11.71	189,848
2019	7,441,378.10	239,091	495,014	5,830,157	12.71	458,706
	27,983,974.27	7,590,772	12,134,378	11,652,000		1,007,460

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6 3.60

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PORTLAND GENERAL ELECTRIC

ACCOUNT 392.06 TRANSPORTATION EQUIPMENT - LIGHT DUTY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. +15						
1991	1,728.40	1,403	1,469			
1993	21,792.16	17,427	18,523			
1994	64,641.73	51,418	54,945			
1995	14,535.39	11,473	12,355			
1996	56,432.87	44,073	47,968			
1998	154,529.92	118,045	131,350			
1999	154,961.43	116,912	131,717			
2000	187,099.81	139,251	159,035			
2001	99,289.60	72,758	84,396			
2002	76,501.14	55,077	65,026			
2003	76,735.25	54,241	65,225			
2004	112,334.08	77,848	95,484			
2005	363,703.61	247,009	305,357	3,791	3.65	1,039
2006	296,345.75	197,233	243,823	8,071	3.74	2,158
2007	170,819.95	111,076	137,314	7,883	3.84	2,053
2008	698,632.46	441,162	545,372	48,466	3.98	12,177
2009	530,109.79	323,166	399,503	51,090	4.14	12,341
2010	18,184.00	10,557	13,051	2,405	4.41	545
2011	119,495.11	65,188	80,587	20,984	4.74	4,427
2012	316,447.54	158,967	196,518	72,462	5.19	13,962
2013	109,642.86	49,553	61,258	31,938	5.72	5,584
2014	23,631.12	9,324	11,526	8,560	6.35	1,348
2015	3,938,893.97	1,304,739	1,612,941	1,735,119	7.05	246,116
2016	706,660.88	186,085	230,041	370,621	7.80	47,516
2017	833,258.43	159,715	197,442	510,828	8.59	59,468
2018	1,439,762.82	167,783	207,416	1,016,382	9.44	107,668
2019	2,696,951.83	105,451	130,361	2,162,048	10.36	208,692
	13,283,121.90	4,296,934	5,240,003	6,050,651		725,094

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.3 5.46

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PORTLAND GENERAL ELECTRIC

ACCOUNT 392.08 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0						
NET SALVAGE PERCENT.. +15						
1945	2,128.32	1,809	1,809			
1960	8,027.62	6,821	6,823			
1969	54,182.21	43,024	46,055			
1970	4,925.83	3,896	4,187			
1971	12,233.79	9,582	10,399			
1972	44,938.12	34,836	38,197			
1973	11,049.18	8,516	9,392			
1974	9,702.11	7,392	8,247			
1979	78,278.84	56,863	66,537			
1980	19,603.41	14,085	16,663			
1981	46,144.54	32,767	39,223			
1982	25,593.49	17,947	21,754			
1984	700.00	477	595			
1985	10,376.50	6,999	8,820			
1986	2,900.00	1,924	2,465			
1989	6,182.97	3,911	5,256			
1990	201,879.89	125,541	171,598			
1991	56,001.98	34,321	47,602			
1992	68,125.11	40,928	57,906			
1993	43,900.55	25,807	36,541	774	11.82	65
1995	52,909.94	29,862	42,282	2,691	12.40	217
1996	50,169.00	27,659	39,163	3,481	12.73	273
1997	226,110.08	121,505	172,041	20,153	13.09	1,540
1998	171,059.90	89,712	127,025	18,376	13.34	1,378
1999	373,612.68	190,733	270,062	47,509	13.63	3,486
2000	251,846.09	124,802	176,709	37,360	13.95	2,678
2001	142,660.51	68,416	96,871	24,390	14.29	1,707
2002	36,679.92	16,967	24,024	7,154	14.66	488
2003	322,235.67	143,715	203,488	70,412	14.95	4,710
2004	228,620.29	97,902	138,621	55,706	15.27	3,648
2005	17,460.72	7,166	10,146	4,696	15.53	302
2006	50,653.81	19,823	28,068	14,988	15.82	947
2007	28,748.40	10,691	15,138	9,298	16.07	579
2008	225,234.46	79,030	111,900	79,549	16.36	4,862
2009	390,351.24	128,207	181,530	150,269	16.67	9,014
2010	531,015.34	162,491	230,073	221,290	16.89	13,102
2011	476,614.72	134,298	190,154	214,969	17.14	12,542
2012	74,394.82	19,066	26,996	36,240	17.38	2,085
2013	3,233.53	740	1,048	1,701	17.65	96
2015	892,216.03	151,525	214,546	543,838	18.02	30,180
2016	198,446.31	27,225	38,548	130,131	18.19	7,154

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PORTLAND GENERAL ELECTRIC

ACCOUNT 392.08 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S0						
NET SALVAGE PERCENT.. +15						
2017	652,804.13	66,586	94,281	460,603	18.33	25,128
2018	42,342.56	2,714	3,843	32,148	18.38	1,749
2019	201,233.59	4,550	6,442	164,607	18.26	9,015
	6,347,528.20	2,202,831	3,043,068	2,352,331		136,945

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 2.16

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PORTLAND GENERAL ELECTRIC

ACCOUNT 392.09 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S1.5						
NET SALVAGE PERCENT.. +15						
1996	1,049.20	892	892			
2005	18,664.76	13,665	15,865			
2006	27,295.01	19,452	23,201			
2007	4,851.91	3,345	4,124			
2008	215,185.16	142,613	182,907			
2009	180,921.58	114,645	153,783			
2010	57,679.53	34,604	49,028			
2011	146,608.46	82,297	116,815	7,802	4.37	1,785
2012	34,566.64	17,893	25,398	3,984	4.82	827
2014	34,628.00	14,264	20,247	9,187	5.85	1,570
2015	173,679.53	60,719	86,186	61,442	6.44	9,541
2016	600,236.20	168,570	239,273	270,928	7.09	38,213
2017	92,721.24	19,089	27,095	51,718	7.82	6,614
2018	49,061.79	6,189	8,785	32,918	8.61	3,823
2019	406,449.34	17,309	24,569	320,913	9.48	33,852
	2,043,598.35	715,546	978,168	758,891		96,225

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 4.71

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PORTLAND GENERAL ELECTRIC

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - HELICOPTER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S4						
NET SALVAGE PERCENT.. +15						
2000	212,070.27	157,835	153,501	26,759	2.77	9,660
2009	2,491,005.98	1,147,183	1,115,685	1,001,670	8.88	112,801
2019	61,774.00	1,355	1,318	51,190	18.84	2,717
	2,764,850.25	1,306,373	1,270,504	1,079,619		125,178

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 4.53

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PORTLAND GENERAL ELECTRIC

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	23,783.57	23,784	23,784			
1999	29,946.80	29,947	29,947			
2000	15,734.26	15,341	15,595	139	0.50	139
2002	287,155.86	251,261	255,423	31,733	2.50	12,693
2003	30,918.68	25,508	25,931	4,988	3.50	1,425
2004	87,435.56	67,763	68,885	18,551	4.50	4,122
2005	221,466.89	160,563	163,223	58,244	5.50	10,590
2006	20,549.51	13,871	14,101	6,449	6.50	992
2007	169,425.75	105,891	107,645	61,781	7.50	8,237
2008	272,622.45	156,758	159,355	113,267	8.50	13,326
2009	191,912.20	100,754	102,423	89,489	9.50	9,420
2010	69,034.24	32,791	33,334	35,700	10.50	3,400
2011	260,647.06	110,775	112,610	148,037	11.50	12,873
2012	329,514.51	123,568	125,615	203,900	12.50	16,312
2013	83,838.79	27,248	27,699	56,140	13.50	4,159
2014	3,863.26	1,062	1,080	2,783	14.50	192
2016	879,017.00	153,828	156,376	722,641	16.50	43,796
2017	185,176.94	23,147	23,530	161,647	17.50	9,237
2018	273,715.68	20,529	20,869	252,847	18.50	13,667
2019	442,125.25	11,053	11,236	430,889	19.50	22,097
	3,877,884.26	1,455,442	1,478,661	2,399,223		186,677

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.9 4.81

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PORTLAND GENERAL ELECTRIC

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	186,302.68	172,330	186,303			
2002	364,199.72	318,675	364,200			
2003	303,866.72	250,690	303,867			
2004	495,274.82	383,838	470,656	24,619	4.50	5,471
2005	355,464.32	257,712	316,002	39,462	5.50	7,175
2006	345,131.98	232,964	285,657	59,475	6.50	9,150
2007	433,803.54	271,127	332,452	101,352	7.50	13,514
2008	751,865.14	432,322	530,106	221,759	8.50	26,089
2009	315,908.53	165,852	203,365	112,544	9.50	11,847
2010	381,854.74	181,381	222,407	159,448	10.50	15,186
2011	227,074.51	96,507	118,335	108,740	11.50	9,456
2012	2,468,185.19	925,569	1,134,918	1,333,267	12.50	106,661
2013	1,564,638.05	508,507	623,523	941,115	13.50	69,712
2014	2,270,611.13	624,418	765,652	1,504,959	14.50	103,790
2015	1,455,940.83	327,587	401,682	1,054,259	15.50	68,017
2016	2,302,983.00	403,022	494,179	1,808,804	16.50	109,624
2017	4,061,476.36	507,685	622,515	3,438,961	17.50	196,512
2018	2,181,030.49	163,577	200,576	1,980,454	18.50	107,052
2019	2,627,770.69	65,694	80,553	2,547,218	19.50	130,627
	23,093,382.44	6,289,457	7,656,948	15,436,434		989,883

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6 4.29

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PORTLAND GENERAL ELECTRIC

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	397,367.55	397,368	397,368			
2004	501,371.98	501,372	501,372			
2005	432,226.25	417,820	371,767	60,459	0.50	60,459
2006	520,957.41	468,862	417,183	103,774	1.50	69,183
2007	998,898.66	832,412	740,662	258,237	2.50	103,295
2008	816,240.67	625,787	556,811	259,430	3.50	74,123
2009	1,751,173.59	1,225,822	1,090,709	660,465	4.50	146,770
2010	644,525.41	408,197	363,205	281,320	5.50	51,149
2011	559,578.49	317,096	282,145	277,433	6.50	42,682
2012	134,744.94	67,372	59,946	74,799	7.50	9,973
2013	39,451.27	17,095	15,211	24,240	8.50	2,852
2014	13,310.99	4,881	4,343	8,968	9.50	944
2015	170,728.40	51,219	45,574	125,154	10.50	11,919
2016	471,394.34	109,990	97,867	373,527	11.50	32,481
2017	1,192,428.85	198,742	176,836	1,015,593	12.50	81,247
2018	256,593.38	25,659	22,830	233,763	13.50	17,316
2019	81.43	3	3	78	14.50	5
	8,901,073.61	5,669,697	5,143,832	3,757,242		704,398

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.3 7.91

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PORTLAND GENERAL ELECTRIC

ACCOUNT 396.01 POWER OPERATED EQUIPMENT - MAN LIFT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-S1.5						
NET SALVAGE PERCENT.. +10						
1998	429,462.44	368,118	329,245	57,271	1.07	53,524
2000	239,823.88	199,912	178,802	37,039	1.55	23,896
2002	186,031.00	150,015	134,174	33,254	2.03	16,381
2003	20,003.98	15,804	14,135	3,869	2.30	1,682
2004	76,792.04	59,244	52,988	16,125	2.58	6,250
2005	190,407.36	143,125	128,011	43,356	2.86	15,159
2006	651,496.38	474,941	424,788	161,559	3.17	50,965
2007	2,242,215.21	1,576,457	1,409,985	608,009	3.50	173,717
2008	3,325,173.75	2,243,894	2,006,941	985,715	3.84	256,697
2009	119,642.90	76,883	68,764	38,915	4.21	9,243
2010	2,504,404.29	1,516,016	1,355,927	898,037	4.62	194,380
2011	545,199.53	307,803	275,299	215,381	5.05	42,650
2012	1,732,180.55	897,962	803,138	755,824	5.52	136,925
2013	130,872.25	61,095	54,643	63,142	6.03	10,471
2015	2,546,393.34	879,575	786,693	1,505,061	7.22	208,457
2018	49,018.78	6,053	5,414	38,703	9.43	4,104
2019	14,192,766.75	591,413	528,961	12,244,529	10.30	1,188,789
	29,181,884.43	9,568,310	8,557,908	17,705,788		2,393,290

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.4 8.20

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PORTLAND GENERAL ELECTRIC

ACCOUNT 396.02 POWER OPERATED EQUIPMENT - DIGGER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-S2						
NET SALVAGE PERCENT.. +10						
2003	92,925.22	72,861	60,583	23,050	2.44	9,447
2004	809,910.70	620,311	515,782	213,138	2.71	78,649
2008	565,273.64	374,437	311,341	197,405	4.12	47,914
2009	698,702.21	439,050	365,066	263,766	4.54	58,098
2011	907,062.34	495,447	411,959	404,397	5.51	73,393
2012	439,031.77	218,427	181,620	213,509	6.07	35,174
	3,512,905.88	2,220,533	1,846,351	1,315,264		302,675

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.3 8.62

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PORTLAND GENERAL ELECTRIC

ACCOUNT 396.03 POWER OPERATED EQUIPMENT - CRANE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 23-S2.5						
NET SALVAGE PERCENT.. +10						
1984	27,318.60	23,392	24,587			
1991	189,005.70	152,720	170,105			
1993	19,570.82	15,451	17,614			
1994	465,962.68	362,500	419,366			
2000	56,098.89	38,594	50,489			
2001	548,513.04	366,198	493,662			
2006	349,734.09	188,227	256,501	58,260	9.07	6,423
2007	969,904.75	489,879	667,568	205,346	9.77	21,018
2008	502,794.52	237,299	323,372	129,143	10.43	12,382
2010	474,999.87	189,254	257,901	169,599	11.96	14,181
2011	226,696.22	81,509	111,074	92,953	12.78	7,273
2016	174,606.68	26,338	35,891	121,255	17.38	6,977
2017	877,113.72	94,728	129,088	660,314	18.33	36,024
	4,882,319.58	2,266,089	2,957,218	1,436,870		104,278

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.8 2.14

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PORTLAND GENERAL ELECTRIC

ACCOUNT 396.07 POWER OPERATED EQUIPMENT - CONSTRUCTION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-L2						
NET SALVAGE PERCENT.. +10						
1978	50,469.81	42,602	45,423			
1980	397,355.83	331,943	357,620			
1984	15,963.80	13,005	14,367			
1993	458,835.05	341,428	412,952			
1994	108,945.78	80,010	98,051			
1995	52,793.08	38,296	47,514			
1996	19,549.81	13,976	17,595			
1997	79,518.83	56,037	71,567			
1998	265,866.60	184,676	239,280			
2001	31,241.71	20,548	27,924	194	6.82	28
2002	141,008.94	90,841	123,449	3,459	6.95	498
2003	83,451.71	52,545	71,406	3,701	7.08	523
2004	7,940.00	4,862	6,607	539	7.28	74
2005	245,476.59	146,078	198,513	22,416	7.43	3,017
2006	360,533.34	206,759	280,976	43,504	7.69	5,657
2007	283,214.83	155,791	211,713	43,180	7.95	5,431
2008	440,037.81	230,452	313,173	82,861	8.26	10,032
2009	532,941.20	263,422	357,978	121,669	8.62	14,115
2010	537,040.74	247,468	336,297	147,040	9.05	16,248
2011	25,556.00	10,810	14,690	8,310	9.58	867
2012	300,473.46	114,796	156,003	114,423	10.17	11,251
2013	72,755.27	24,601	33,432	32,048	10.80	2,967
2014	43,756.53	12,779	17,366	22,015	11.45	1,923
2015	1,699,678.79	413,634	562,109	967,602	12.14	79,704
2016	351,765.29	67,813	92,155	224,434	12.84	17,479
2017	90,577.83	12,652	17,193	64,327	13.60	4,730
2018	9,694.18	822	1,117	7,608	14.42	528
2019	347,215.39	9,875	13,420	299,074	15.32	19,522
	7,053,658.20	3,188,521	4,139,890	2,208,402		194,594

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.3 2.76

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PORTLAND GENERAL ELECTRIC

ACCOUNT 397.01 COMMUNICATION EQUIPMENT - LINE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1925	351.95	352	352			
1937	34,485.36	34,485	34,485			
1939	425.12	425	425			
1942	13.93	14	14			
1949	14,014.50	14,014	14,014			
1953	11,644.99	11,645	11,645			
1955	219.89	220	220			
1956	3,331.65	3,332	3,332			
1957	141.09	141	141			
1958	19,566.21	19,566	19,566			
1959	2,350.03	2,350	2,350			
1961	2,975.37	2,975	2,975			
1963	51,271.42	51,271	51,271			
1971	14,178.60	14,179	14,179			
1972	2,434.64	2,435	2,435			
1973	7,001.12	7,001	7,001			
1974	452.06	452	452			
1975	8,650.97	8,651	8,651			
1976	336.36	336	336			
1977	111.84	112	112			
1978	45.42	45	45			
1980	43,363.17	43,363	43,363			
1981	98,485.33	98,485	98,485			
1982	1,255.18	1,255	1,255			
1986	21,779.60	21,780	21,780			
1993	6,430.77	6,431	6,431			
1994	2,093.08	2,093	2,093			
1996	11,271.69	11,272	11,272			
2008	1,146,909.12	879,301	802,534	344,375	3.50	98,393
2009	14,927.29	10,449	9,537	5,390	4.50	1,198
2010	6,523.00	4,131	3,770	2,753	5.50	501
2011	153,440.71	86,950	79,359	74,082	6.50	11,397
2012	303,311.49	151,656	138,416	164,895	7.50	21,986
2013	384,842.86	166,764	152,205	232,638	8.50	27,369
2014	2,107,456.05	772,741	705,277	1,402,179	9.50	147,598
2015	2,456,156.43	736,847	672,517	1,783,639	10.50	169,870
2016	1,882,029.93	439,134	400,795	1,481,235	11.50	128,803

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PORTLAND GENERAL ELECTRIC

ACCOUNT 397.01 COMMUNICATION EQUIPMENT - LINE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2017	2,636,207.76	439,377	401,017	2,235,191	12.50	178,815
2018	5,488,050.37	548,805	500,892	4,987,158	13.50	369,419
2019	4,210,326.66	140,330	128,079	4,082,248	14.50	281,534
	21,148,863.01	4,735,165	4,353,078	16,795,785		1,436,883
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					11.7	6.79

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PORTLAND GENERAL ELECTRIC

ACCOUNT 397.03 COMMUNICATION EQUIPMENT - RADIO, MICROWAVE AND TERMINAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1925	322.57	323	323			
1930	101.00	101	101			
1945	455.01	455	455			
1947	10,054.29	10,054	10,054			
1949	466.27	466	466			
1950	1,618.00	1,618	1,618			
1951	1,097.64	1,098	1,098			
1952	927.00	927	927			
1953	1,571.07	1,571	1,571			
1954	44,600.03	44,600	44,600			
1955	21,364.39	21,364	21,364			
1956	25,233.21	25,233	25,233			
1957	13,207.31	13,207	13,207			
1958	13,096.66	13,097	13,097			
1959	14,087.78	14,088	14,088			
1960	1,551.39	1,551	1,551			
1961	34,121.21	34,121	34,121			
1962	35,818.71	35,819	35,819			
1963	28,760.85	28,761	28,761			
1964	17,642.80	17,643	17,643			
1965	38,365.91	38,366	38,366			
1966	137,847.58	137,848	137,848			
1967	16,775.17	16,775	16,775			
1968	29,806.29	29,806	29,806			
1969	20,977.18	20,977	20,977			
1970	139,724.59	139,725	139,725			
1971	31,039.84	31,040	31,040			
1972	9,382.25	9,382	9,382			
1973	246,109.17	246,109	246,109			
1974	638,301.27	638,301	638,301			
1975	755,897.53	755,898	755,898			
1976	145,916.02	145,916	145,916			
1977	110,713.97	110,714	110,714			
1978	1,075,820.12	1,075,820	1,075,820			
1979	886,094.25	886,094	886,094			
1980	380,817.82	380,818	380,818			
1981	186,803.09	186,803	186,803			
1982	67,830.40	67,830	67,830			
1983	63,218.49	63,218	63,218			
1984	2,338,180.32	2,338,180	2,338,180			
1985	111,579.09	111,579	111,579			

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PORTLAND GENERAL ELECTRIC

ACCOUNT 397.03 COMMUNICATION EQUIPMENT - RADIO, MICROWAVE AND TERMINAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1986	527,528.39	527,528	527,528			
1987	274,369.67	274,370	274,370			
1988	960,611.57	960,612	960,612			
1989	676,110.82	676,111	676,111			
1990	222,903.30	222,903	222,903			
1991	154,430.32	154,430	154,430			
1992	155,165.58	155,166	155,166			
1993	772,271.48	772,271	772,271			
1994	1,053,300.03	1,053,300	1,053,300			
1995	2,857,777.69	2,857,778	2,857,778			
1996	1,588,909.62	1,588,910	1,588,910			
1997	2,377,242.26	2,377,242	2,377,242			
1998	1,341,368.59	1,341,369	1,341,369			
1999	1,337,715.84	1,337,716	1,337,716			
2000	2,938,215.64	2,938,216	2,938,216			
2001	2,100,592.48	2,100,592	2,100,592			
2002	3,202,811.10	3,202,811	3,202,811			
2003	5,558,605.20	5,558,605	5,558,605			
2004	2,104,912.79	2,104,913	2,104,913			
2005	641,576.59	620,193	600,198	41,379	0.50	41,379
2006	1,669,330.82	1,502,398	1,453,962	215,369	1.50	143,579
2007	4,156,203.10	3,463,489	3,351,829	804,374	2.50	321,750
2008	5,896,946.31	4,521,012	4,375,258	1,521,688	3.50	434,768
2009	657,153.29	460,007	445,177	211,976	4.50	47,106
2010	1,998,134.54	1,265,479	1,224,681	773,454	5.50	140,628
2011	9,983,453.44	5,657,324	5,474,936	4,508,517	6.50	693,618
2012	3,531,936.81	1,765,968	1,709,034	1,822,903	7.50	243,054
2013	10,521,397.18	4,559,237	4,412,250	6,109,147	8.50	718,723
2014	11,580,503.94	4,246,223	4,109,328	7,471,176	9.50	786,440
2015	4,058,372.20	1,217,512	1,178,260	2,880,112	10.50	274,296
2016	11,284,097.44	2,632,918	2,548,035	8,736,062	11.50	759,658
2017	36,283,702.41	6,047,405	5,852,441	30,431,261	12.50	2,434,501
2018	2,358,712.40	235,871	228,267	2,130,445	13.50	157,811
2019	11,679,302.21	389,271	376,721	11,302,581	14.50	779,488
	154,202,962.59	76,486,446	75,242,516	78,960,447		7,976,799

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 5.17

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PORTLAND GENERAL ELECTRIC

ACCOUNT 397.06 COMMUNICATION EQUIPMENT - MOBILE RADIO EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	38,066.65	31,722	25,505	12,562	2.50	5,025
2008	10,048.08	7,704	6,194	3,854	3.50	1,101
2009	55.68	39	31	25	4.50	6
2010	1,614.25	1,022	822	792	5.50	144
2011	47.61	27	22	26	6.50	4
2013	15,228.59	6,599	5,306	9,923	8.50	1,167
2014	172,376.35	63,205	50,818	121,558	9.50	12,796
2015	26,478.56	7,944	6,387	20,092	10.50	1,914
2016	2.46	1	1	1	11.50	
2017	2,141,159.76	356,867	286,925	1,854,235	12.50	148,339
2019	582,294.43	19,408	15,604	566,690	14.50	39,082
	2,987,372.42	494,538	397,615	2,589,757		209,578

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.4 7.02

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ACCOUNT 397.07 COMMUNICATION EQUIPMENT - TELEPHONE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	86,127.33	86,127	86,127			
1999	58,095.53	58,096	58,096			
2000	31,333.56	31,334	31,334			
2001	231,236.20	231,236	231,236			
2002	21,585.89	21,586	21,586			
2003	42,825.31	42,825	42,825			
2004	37,984.42	37,984	37,984			
2005	15,005.84	14,506	15,006			
2006	44,834.31	40,351	44,834			
2007	25,619.69	21,350	24,399	1,221	2.50	488
2008	14,329.11	10,986	12,555	1,774	3.50	507
2009	11,416.09	7,991	9,132	2,284	4.50	508
2010	30,032.63	19,021	21,737	8,296	5.50	1,508
2011	31,253.67	17,711	20,240	11,014	6.50	1,694
2012	40,751.83	20,376	23,286	17,466	7.50	2,329
2013	118,920.73	51,532	58,892	60,029	8.50	7,062
2015	48,448.91	14,535	16,611	31,838	10.50	3,032
	889,801.05	727,547	755,880	133,921		17,128

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 1.92

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PORTLAND GENERAL ELECTRIC

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	6,703.78	6,536	6,645	59	0.50	59
2001	4,743.45	4,388	4,461	282	1.50	188
2002	1,457.43	1,275	1,296	161	2.50	64
2003	868.00	716	728	140	3.50	40
2004	415.00	322	327	88	4.50	20
2005	482.68	350	356	127	5.50	23
2006	1,175.17	793	806	369	6.50	57
2007	8,512.86	5,321	5,410	3,103	7.50	414
2008	3,182.99	1,830	1,861	1,322	8.50	156
2009	2,469.00	1,296	1,318	1,151	9.50	121
2010	1,854.11	881	896	958	10.50	91
2011	4,122.32	1,752	1,781	2,341	11.50	204
2012	953.45	358	364	589	12.50	47
2013	11,282.37	3,667	3,728	7,554	13.50	560
2014	74,952.93	20,612	20,956	53,997	14.50	3,724
2015	118,700.34	26,708	27,154	91,546	15.50	5,906
2016	212,797.83	37,240	37,862	174,936	16.50	10,602
2017	387,154.39	48,394	49,203	337,951	17.50	19,311
2018	216,555.95	16,242	16,513	200,043	18.50	10,813
2019	236,897.75	5,922	6,021	230,877	19.50	11,840
	1,295,281.80	184,603	187,686	1,107,596		64,240

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 4.96

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GEORGIA POWER
Book Depreciation Accrual Rate Study
At December 31, 2020

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GEORGIA POWER COMPANY
DEPRECIATION RATE STUDY
EXECUTIVE SUMMARY

Georgia Power Company ("Georgia Power" or "Company") engaged Alliance Consulting Group to conduct a study of the Company's electric utility plant depreciable assets as of December 31, 2020. This study was conducted using the standard industry depreciation study approach. The net salvage analysis in this study paralleled the approach previously used by Georgia Power in Docket No. 42516.

For Steam Production accounts, the lives of generating units were shorter based on the 2022 Integrated Resource Plan ("IRP"). For Nuclear, Other Production, and Hydro, most terminal retirement dates remained the same. Interim retirement curves and interim net salvage changed for some accounts from the Company's prior study. The terminal demolition costs were impacted by an updated dismantlement study for all production facilities. Additional investment in the Company's generating units, shortening of the lives of some units, and updated dismantlement costs resulted in increased depreciation rates for all production functions.

Our analysis found that the lives of many accounts in Transmission, Distribution, and General exhibited few life changes as compared to lives reflected in current depreciation rates. There are four accounts with increasing average service lives, three with decreasing lives, and 23 with no change in life. In the net salvage analysis, Transmission and Distribution accounts have increasing negative net salvage.

This study, which is based on plant balances at December 31, 2020, recommends an overall increase of $396.6 million in annual depreciation expense for all accounts. This consists of an increase of approximately $352.1 million in annual depreciation expense for Production facilities compared to the depreciation rates currently in effect and an increase of approximately $44.5 million in Transmission, Distribution, and General annual depreciation expense compared to the depreciation rates currently in effect. Appendix B demonstrates the changes in depreciation expense for the various accounts.

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GEORGIA POWER
DEPRECIATION RATE STUDY
AT DECEMBER 31, 2020

Table of Contents

PURPOSE 4
STUDY RESULTS 5
GENERAL DISCUSSION 6
Definition 6
Basis of Depreciation Estimates 6
Survivor Curves 8
Life Span Procedure 14
Interim Retirement Curves 15
Actuarial Analysis 16
Simulated Plant Record Procedure 17
Judgment 19
Theoretical Depreciation Reserve 20
DETAILED DISCUSSION 21
Depreciation Study Process 21
Georgia Power Depreciation Study Process 24
Production Depreciation Calculation Process 26
Life Analysis 28
Salvage Analysis 107
APPENDIX A 115
Computation of Depreciation Accrual Rates 116
APPENDIX B 129
Comparison of Approved vs Proposed Accrual Rates 130
APPENDIX C 149
Comparison of Depreciation Parameters 150
APPENDIX D 159
Net Salvage Analysis by Account 160
APPENDIX E 164
Production Composite Net Salvage 165

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PURPOSE

The purpose of this study is to develop depreciation rates for the depreciable property of Georgia Power Company ("Georgia Power" or "Company"). Accounts that are amortized or non-depreciable were excluded from the scope of this study.

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STUDY RESULTS

Recommended depreciation rates for all Georgia Power depreciable property are shown in Appendix A. These rates translate into an annual depreciation accrual (total company) of $866.3 million for Production and of $529.8 million for Transmission, Distribution, and General Property plant. These accruals are based on Georgia Power's depreciable investment as of December 31, 2020, as shown in Appendix B. The annual depreciation expense calculated by the same method using the existing approved Georgia Power depreciation rates was $514.2 million for Production and $485.3 million for Transmission, Distribution, and General Property plant. Overall, depreciation expense is proposed to increase by $396.6 million per year, which may be different as compared to the Company's proposed increase. Appendix B shows the effect of the change in lives and curves on depreciation accrual by account. The proposed lives and curves on which these calculations are based are shown in Appendix C. Appendix D addresses the development of net salvage parameters for all plant accounts. Appendix E shows the development of composite net salvage for each generating unit and plant account.

GEORGIA POWER COMPARISON OF PROPOSED AND EXISTING DEPRECIATION EXPENSE

Function	Plant In Service 12/31/2020	Accrual Amount		
		Existing	Proposed	Difference
	$	$	$	$
Steam Production	6,795,896,271	296,463,818	572,100,012	275,636,194
Nuclear	4,837,178,453	98,160,410	109,525,513	11,365,103
Hydro Plant	797,537,528	20,500,413	24,813,169	4,312,756
Other Production Fossil	2,656,437,910	84,735,447	146,932,077	62,196,630
Other Production Renewables	457,288,806	14,376,248	12,922,219	(1,454,029)
Total Production	15,544,338,968	514,236,337	866,292,990	352,056,654
Transmission Plant	6,580,107,307	147,518,971	167,437,342	19,918,371
Distribution Plant	10,965,231,492	296,554,572	318,912,003	22,357,431
General Plant	1,409,610,952	41,181,416	43,447,796	2,266,380
Total Georgia Power	34,499,288,719	999,491,296	1,396,090,132	396,598,836

Excludes Non-depreciable plant and amortized assets such as software.

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GENERAL DISCUSSION

Definition

The term "depreciation" as used in this study is considered in the accounting sense; that is, a system of accounting that distributes the cost of assets, less net salvage (if any), over the estimated useful life of the assets in a systematic and rational manner. It is a process of allocation, not valuation. This expense is systematically allocated to accounting periods over the life of the properties. The amount allocated to any one accounting period does not necessarily represent the loss or decrease in value that will occur during that particular period. Georgia Power accrues depreciation on the basis of the original cost of all depreciable property included in each functional property group. At retirement, the full cost of depreciable property, less the net salvage value, is charged to the depreciation reserve.

Basis of Depreciation Estimates

Annual and accrued depreciation rates were calculated in this study by the straight-line, broad group, remaining-life depreciation system. In this system, the annual depreciation expense for each group is computed by dividing the original cost of the asset group, less allocated depreciation reserve, less estimated net salvage, by its respective average remaining life. The resulting annual accrual amounts of all depreciable property within a function were accumulated and the total was divided by the original cost of all functional depreciable property to determine the depreciation rate. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group and were computed in a direct weighting by multiplying each vintage or account balance times its remaining life and dividing by the plant investment in service as of December 31, 2020. The computations of the annual functional depreciation rates and the weighted remaining life calculations are shown in Appendix A.

A variety of life estimation approaches were incorporated into analyses of Company data. Both Simulated Plant Record (“SPR”) analysis and Actuarial Analysis are commonly used mortality analysis techniques for electric utility property. Historically, Georgia Power

has used SPR analysis to evaluate lives of most asset groups. Where vintaged information is available, actuarial analysis was performed. Transmission, Distribution structures and improvements, Distribution substations, and General Property accounts were analyzed in this study using actuarial analysis. Certain Transmission accounts (354-356) and Mass Distribution accounts (Accounts 364–373) were analyzed using SPR analysis. For the accounts using actuarial analysis (*i.e.*, Accounts 310-346, 350-353, 357-362, and 389-398), experience bands varied depending on the amount of data. Georgia Power has maintained a long history for its property. In analyzing actuarial accounts, some accounts had history going as far back as 1932, whereas others (such as Accounts 320-325) have history beginning with the first nuclear unit in service. Judgment was used on all accounts. Each approach used in this study is more fully described in a later section.

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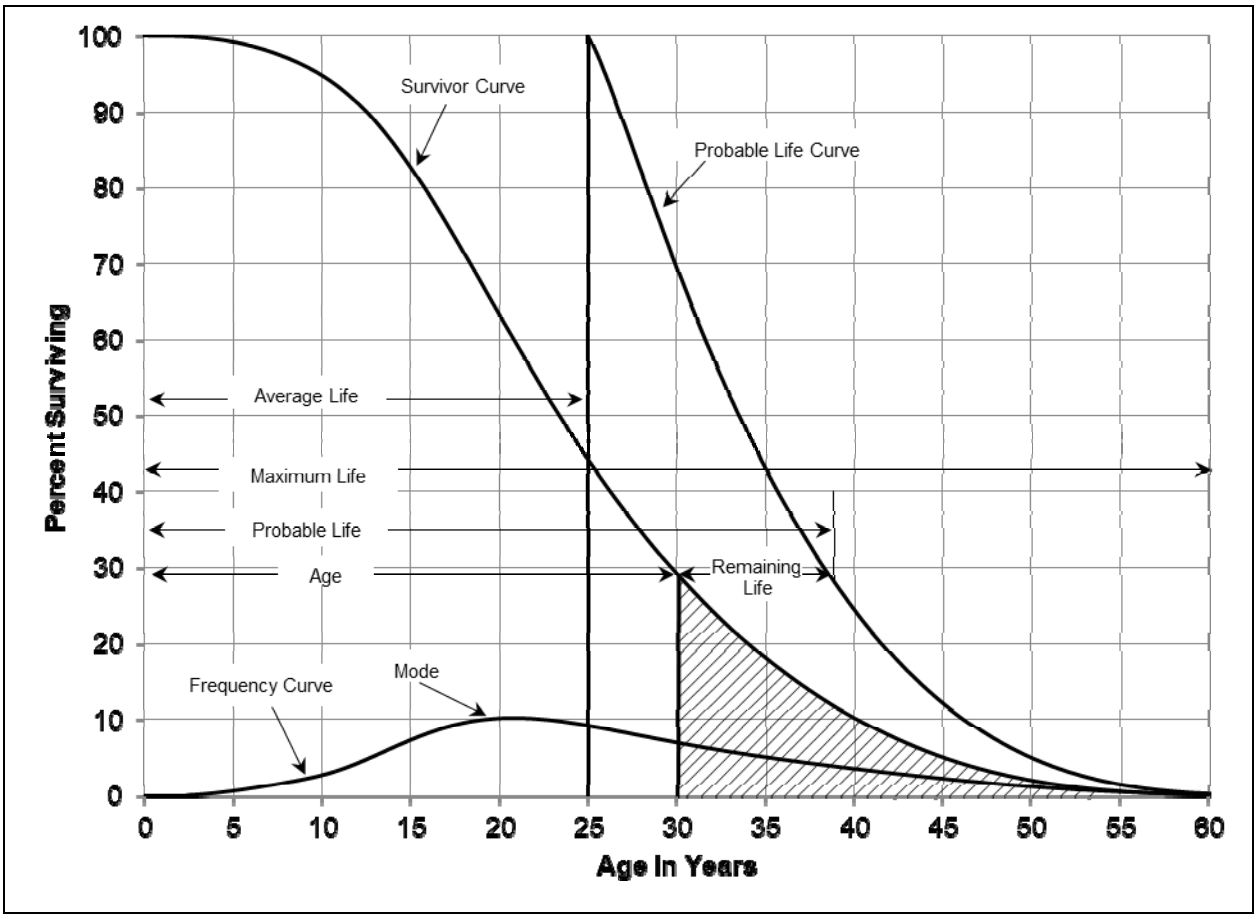
Survivor Curves

To fully understand depreciation projections in a regulated utility setting, there must be a basic understanding of survivor curves. Individual property units within a group do not normally have identical lives or investment amounts. The average life of a group can be determined by first constructing a survivor curve which is plotted as a percentage of the units surviving at each age. A survivor curve represents the percentage of property remaining in service at various age intervals. The chart below shows a typical generalized survivor curve as well as some of the life characteristics that can be derived from the survivor curve.

GENERALIZED SURVIVOR CURVE



The Iowa Curves are the result of an extensive investigation of life characteristics of physical property made at Iowa State College Engineering Experiment Station in the first

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half of the prior century. Through common usage, revalidation and regulatory acceptance, these curves have become the descriptive standard for the life characteristics of industrial property.

There are four families in the Iowa Curves that are distinguished by the relation of the age at the retirement mode (largest annual retirement frequency) and the average life. For distributions with the mode age greater than the average life, an "R" designation (i.e., Right modal) is used. The family of “R” moded curves is shown below.

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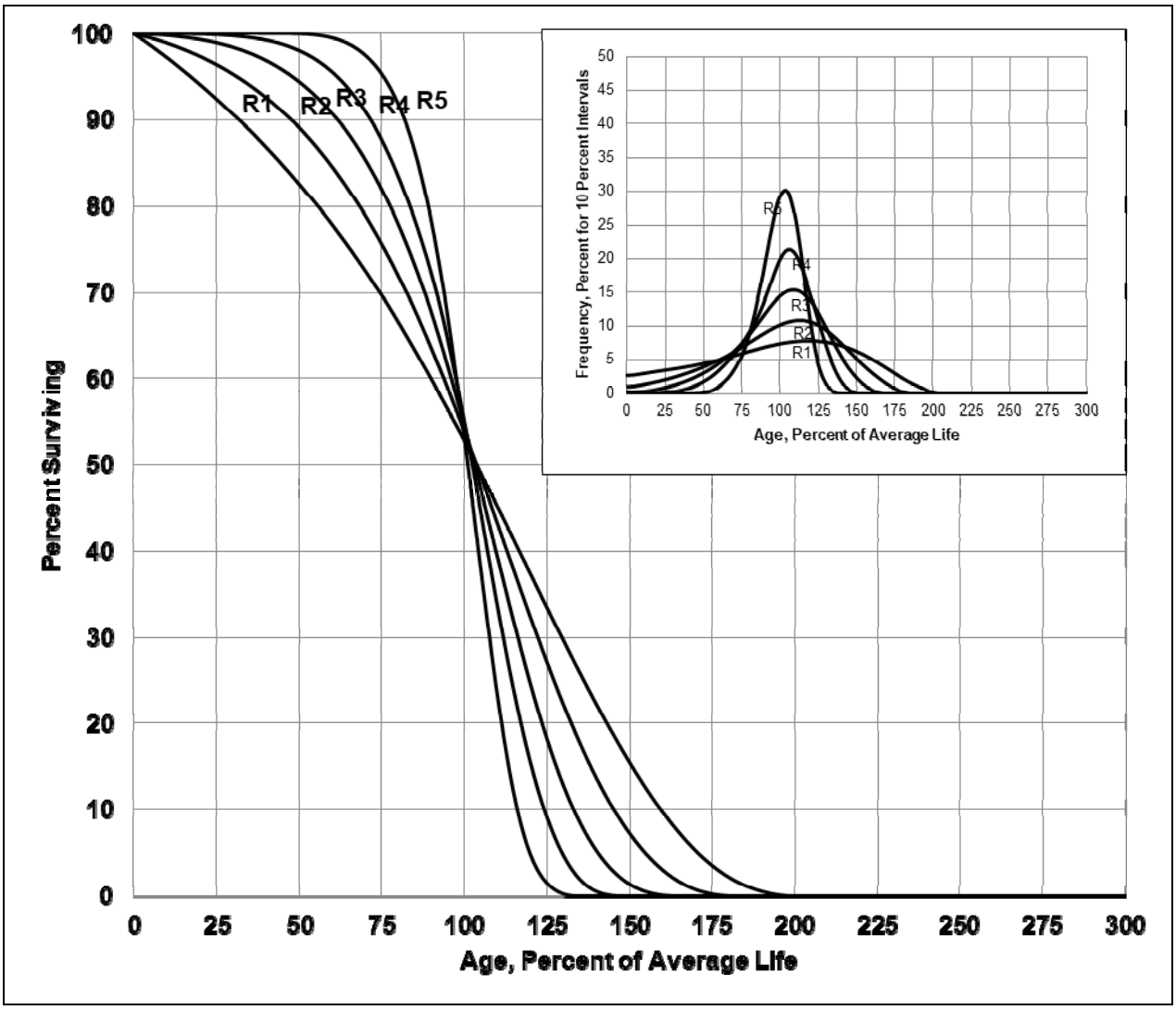
R-TYPE IOWA SURVIVOR CURVES



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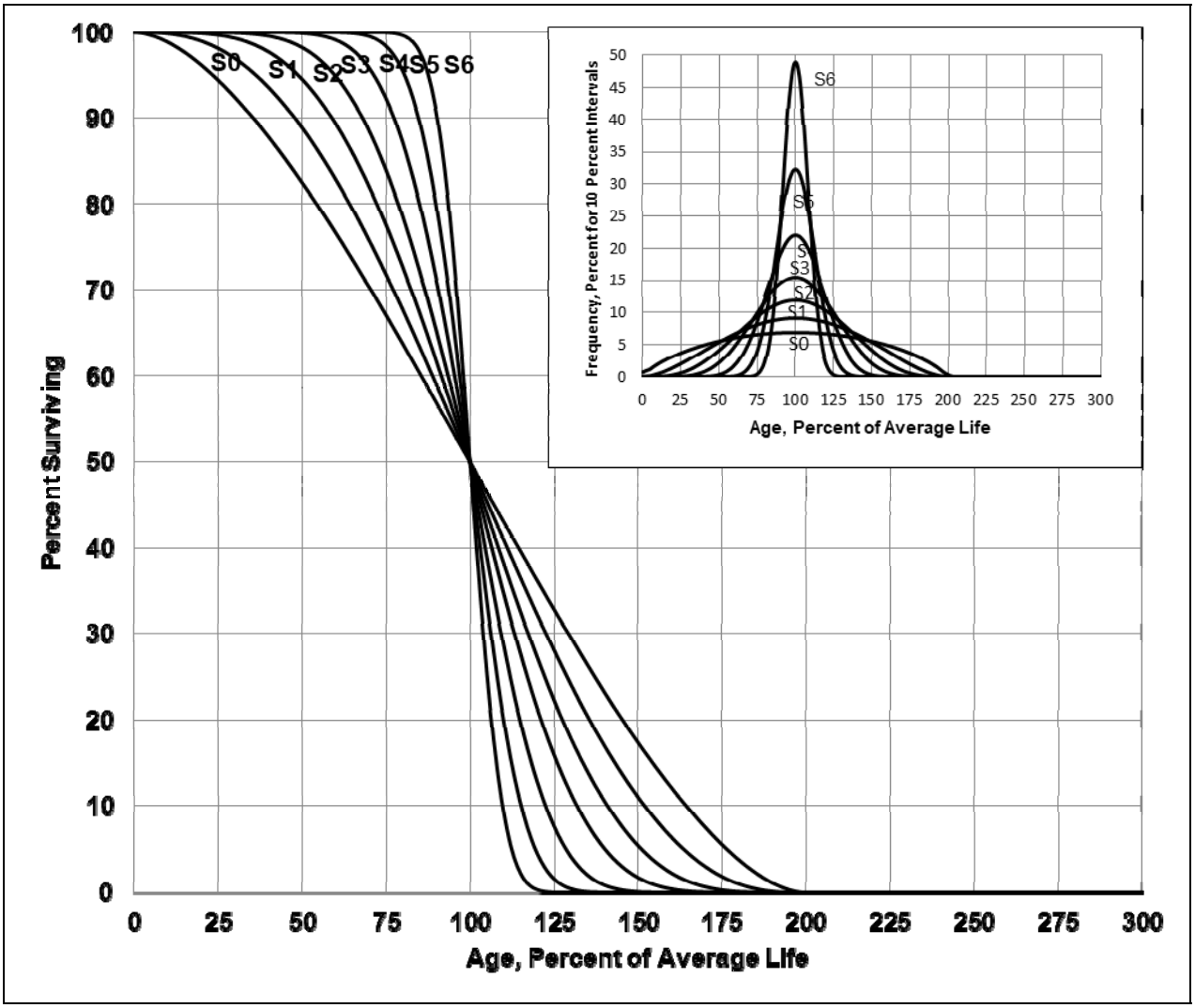
Similarly, an "S" designation (i.e., Symmetric modal) is used for the family whose mode age is symmetric about the average life. The higher the number of the curve, the greater the peak. A graph showing the S curves is shown below.

S-TYPE IOWA SURVIVOR CURVES



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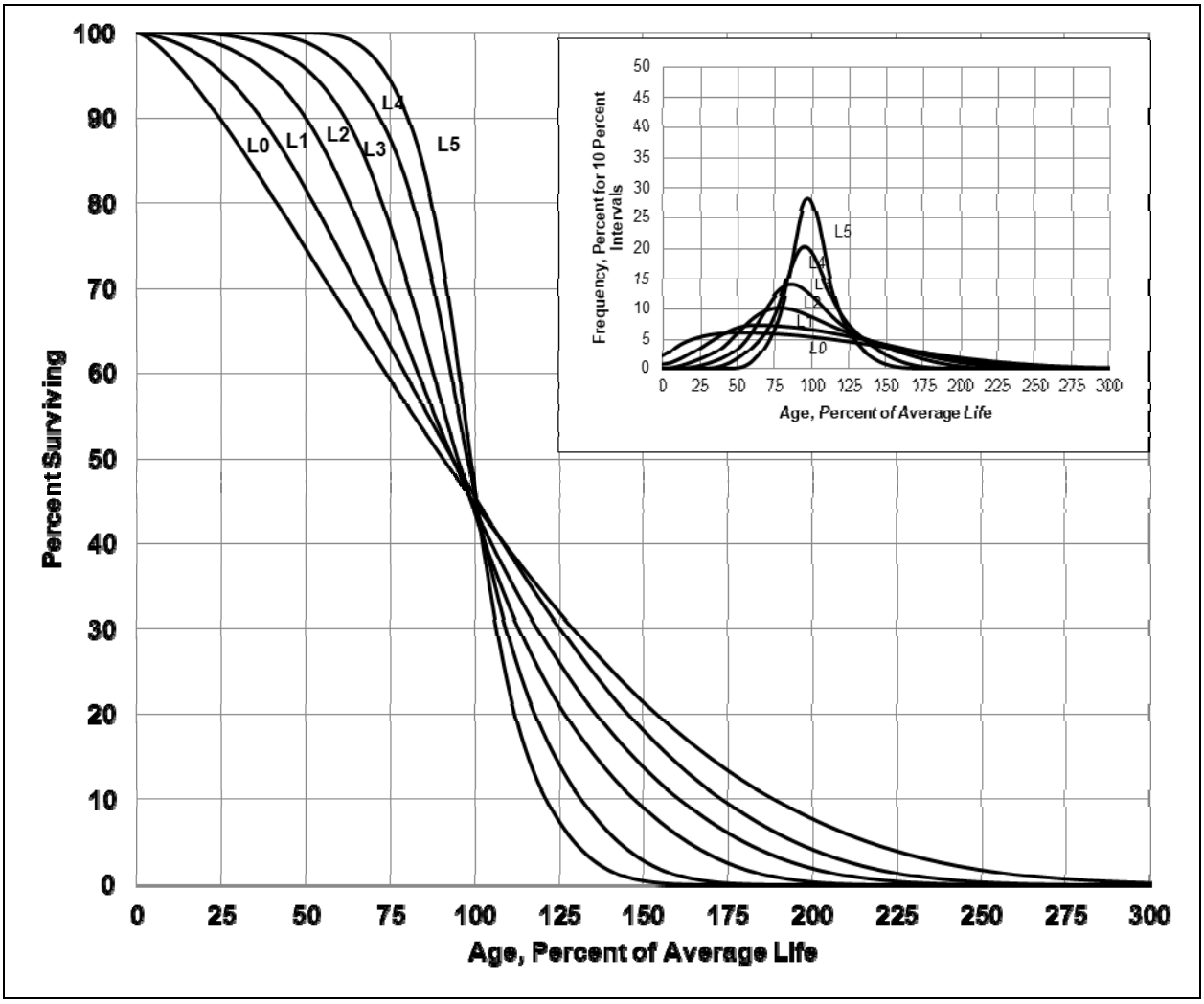
For distributions with the mode age less than the average life, a "L" designation (i.e., Left modal) is used. The family of “L” moded curves is shown below.

L-TYPE IOWA SURVIVOR CURVES



A special case of left modal dispersion is the "O" or origin modal curve family which was

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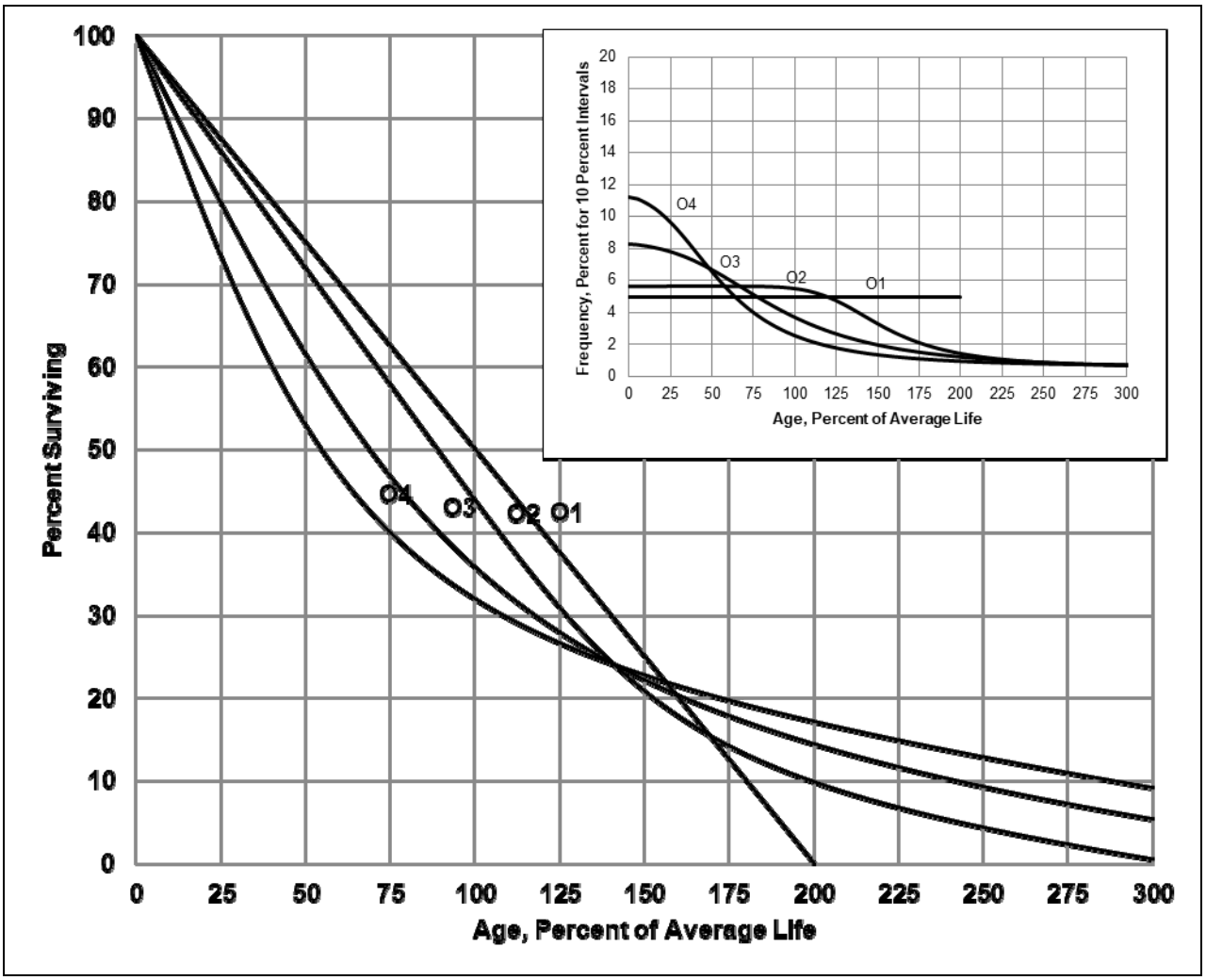
developed in the 1950s.

O-TYPE IOWA SURVIVOR CURVES



Given how long the O curves live, the O curves are seldom used in analyzing utility property in Alliance Consulting Group's experience. The O curves have been used for intellectual property.

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Within each curve family, numerical designations are used to describe the relative magnitude of the retirement frequencies at the mode. A "6" indicates that the retirements are not greatly dispersed from the mode (i.e., high mode frequency), while a "1" indicates a large dispersion about the mode (i.e., low mode frequency). For example, a curve with an average life of 30 years and an "L3" dispersion is a moderately dispersed, left modal curve that can be designated as a 30 L3 Curve. An SQ, or square, survivor curve occurs where no dispersion is present (i.e., units of common age retire simultaneously).

Most property groups can be closely fitted to one Iowa Curve with a unique average service life. The blending of judgment concerning current conditions and future trends along with the matching of historical data permits the depreciation analyst to make an informed selection of an account's average life and retirement dispersion pattern.

.

Life Span Procedure

The life span procedure was used for production facilities for which most components are expected to have a retirement date concurrent with the planned retirement date of the generating unit. The terminal retirement date refers to the year that each unit is expected to cease operations. The estimated terminal retirement dates for the various generating units were provided by the Company based on determinations made by Company management, financial, and engineering staff.

An example of a life span and interim retirement application is shown below.

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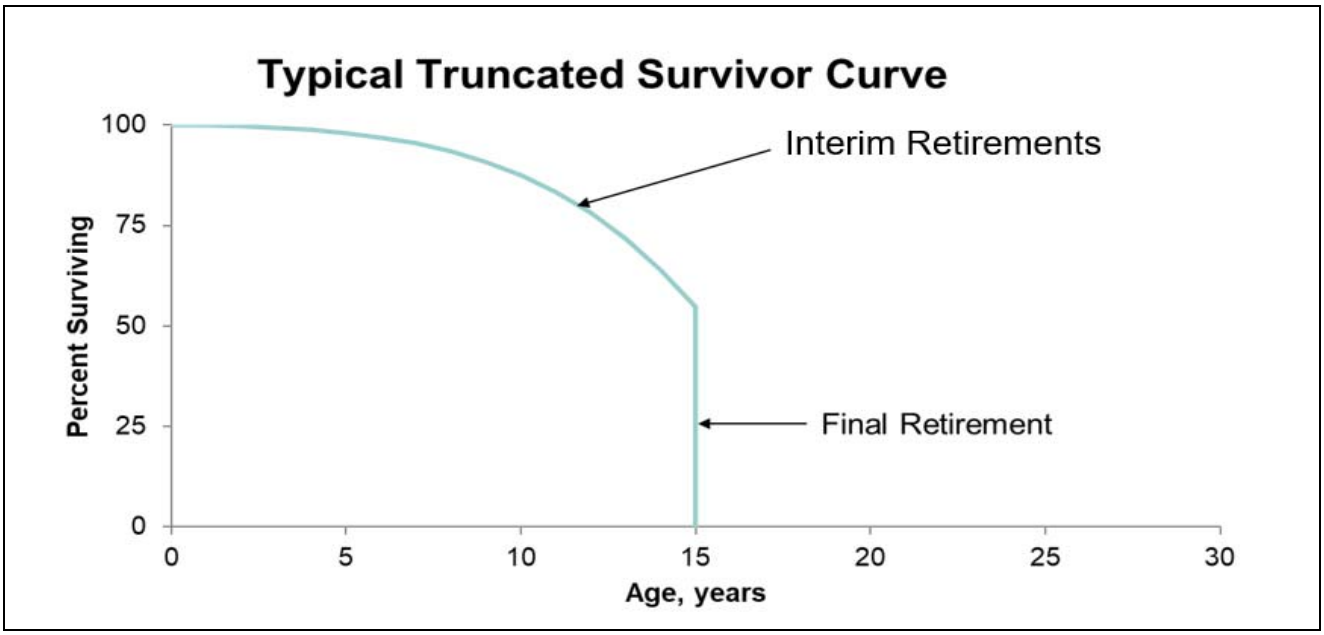

Interim Retirement Curves

Interim retirement curves were used to model the retirement of individual assets within primary plant accounts for each steam and other production generating unit prior to the terminal retirement of the facility. The life span procedure assumes that all assets are depreciated (straight-line) for the same number of periods and retire at the same time (the terminal retirement date). Adding interim retirement curves to the procedure reflects the fact that some of the assets at a power plant will not survive to the end of the life of the facility and should be depreciated (straight-line) more quickly and retired earlier than the terminal life of the facility. The goal of interim retirement curves is to project how many of the assets that are currently in service will retire each year in the future using historical analysis and judgment. These curves were chosen based primarily on an analysis of the historical retirement pattern of the Steam and Other Production assets and consultation with Company personnel. Interim retirements for each plant account were modeled using Iowa Curves as discussed above. By applying interim retirements, recognition is given to the obvious fact that generating units will have retirements of depreciable property before the end of their lives.

Although interim retirements have been recognized in the study, interim additions (*i.e.*, future additions) have been excluded from the study. The estimated amount of future additions might or might not occur. There is a level of certainty that interim retirements

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occur. The assets that are being modeled for retirement are already in rate base. Steam, Nuclear, Hydro, and Other Production depreciation rates using interim retirements are estimated in the same way that setting depreciation rates for Transmission and Distribution property using Iowa Curves are estimated. There is no depreciable asset that is expected to live forever: all assets at a power plant will retire at some point. Interim retirements simply model when those retirements will occur in the same way that is done for transmission or distribution assets. The depreciation rates adopted in Docket No. 42516 incorporated an interim retirement component for all functions of Production Plant.

Actuarial Analysis

Actuarial analysis (retirement rate method) was used in evaluating historical asset retirement experience where vintage data were available and sufficient retirement activity was present. In actuarial analysis, interval exposures (total property subject to retirement at the beginning of the age interval, regardless of vintage) and age interval retirements are calculated. The complement of the ratio of interval retirements to interval exposures establishes a survivor ratio. The survivor ratio is the fraction of property surviving to the end of the selected age interval, given that it has survived to the beginning of that age interval. Survivor ratios for all of the available age intervals were chained by successive multiplications to establish a series of survivor factors, collectively known as an observed life table. The observed life table shows the experienced mortality characteristic of the account and may be compared to standard mortality curves such as the Iowa Curves. Many accounts were analyzed using this method. Placement bands were used to illustrate the composite history over a specific era, and experience bands were used to focus on retirement history for all vintages during a set period. Matching data in observed life tables for each experience and placement band to an Iowa Curve requires visual examination. As stated in Depreciation Systems by Wolf and Fitch, “the analyst must decide which points or sections of the curve should be given the most weight. Points at the end of the curve are often based on fewer exposures and may be given less weight than those points based on larger samples” (page 46). Some analysts choose to use mathematical fitting as a tool to narrow the population of curves using a least squares technique. Use of the least squares

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approach does not imply statistical validity, however, because the underlying data does not meet criteria for independence between vintages and the same average price for property units through time. Thus, Depreciation Systems cautions, "… the results of mathematical fitting should be checked visually and the final determination of best fit made by the analyst" (page 48). This study uses the visual matching approach to match Iowa Curves, since mathematical fitting produces theoretically possible curve matches. Visual examination and experienced judgment allow the depreciation professional to make the final determination as to the best curve type. Detailed information for each account is shown later in this study and in workpapers.

Simulated Plant Record Procedure

The SPR - Balances approach is one of the commonly accepted approaches used to analyze mortality characteristics of utility property. SPR was applied to Transmission Accounts 354-356 and Distribution Accounts 364-373 due to the unavailability of vintaged transactional data. In this method, an Iowa Curve and average service life are selected as a starting point of the analysis, and its survivor factors are applied to the actual annual additions to give a sequence of annual balance totals. These simulated balances are compared with the actual balances by using both graphical and statistical analysis. Through multiple comparisons, the mortality characteristics (as defined by an average life and Iowa Curve) that are the best match to the property in the account can be found.

The Conformance Index ("CI") is one measure used to evaluate various SPR analyses. CIs are also used to evaluate the "goodness of fit" between the actual data and the Iowa Curve being referenced. The sum of squares difference ("SSD") is a summation of the difference between the calculated balances and the actual balances for the band or study year being analyzed. This difference is squared and then summed to arrive at the SSD.

$$SSD = \Sigma_1^n (Calculated\ Balance_i - Observed\ Balance_i)^2$$

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Where *n* is the number of years in the test band.

This calculation can then be used to develop other calculations, which the analyst feels might give a better indication for the "goodness of fit" for the representative curve under consideration. The residual measure ("RM") is the square root of the average squared differences as developed above. The RM is calculated as follows:

$$RM = \sqrt{(\frac{SSD}{n})}$$

The CI is developed from the residual measure and the average observed plant balances for the band or study year being analyzed. The calculation of conformance index is shown below:

$$CI = \frac{\sum_1^n Balances_i / n}{RM}$$

The retirement experience index ("REI") gives an indication of the maturity of the account and is the percent of the property retired from the oldest vintage in the band at the end of the study year. Retirement indices range from zero percent to 100 percent and an REI of 100 percent indicates that a complete curve was used. An REI of less than 100 percent indicates that the survivor curve was truncated at that point. The originator of the SPR method, Alex Bauhan, suggests ranges of value for the CI and REI. The relationship for CI proposed by Bauhan is shown below[1]:

CI	Value
Over 75	Excellent
50 to 75	Good
25 to 50	Fair
Under 25	Poor

The relationship for REI proposed by Bauhan[2] is shown below:

REI	Value

[1] National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices* at 96 (1996).
[2] National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices* at 97 (1996).

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Over 75	Excellent
50 to 75	Good
33 to 50	Fair
17 to 33	Poor
Under 17	Valueless

Despite the fact there has not been empirical research to validate Bauhan's conclusions, depreciation analysts have used these measures in analyzing SPR results for nearly 70 years, since the SPR method was developed. Each of these statistics provides the analyst with a different perspective of the comparison between a band of simulated or calculated balances and the observed or actual balances in the account being studied. Although one statistic is not necessarily superior to the others, the conformance index is the one many analysts use in depreciation studies. The depreciation analyst should carefully weigh the data from REIs to ensure that a mature curve is being used to estimate life.

Statistics are useful in analyzing mortality characteristics of accounts as well as determining a range of service lives to be analyzed using the detailed graphical method. However, these statistics boil all the information down to one, or at most, a few numbers for comparison. Visual matching through comparison between actual and calculated balances expands the analysis by permitting the analyst to view many points of data at a time. The goodness of fit should be visually compared to plots of other Iowa Curve dispersions and average lives for the selection of the appropriate curve and life. Detailed information for each account is shown later in this study and in workpapers.

Judgment

Any depreciation study requires informed judgment by the analyst conducting the study. A knowledge of the property being studied, company policies and procedures, general trends in technology and industry practice, and a sound understanding of depreciation theory are needed to apply this informed judgment. In this depreciation study, judgment was used in areas such as survivor curve modeling and selection, depreciation method selection, SPR method analysis, and actuarial analysis.

Where there are multiple factors, activities, actions, property characteristics,

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statistical inconsistencies, property mix in accounts, or a multitude of other considerations that affect the analysis (potentially in various directions), judgment is used to take all of these considerations and synthesize them into a general direction or understanding of the characteristics of the property. Individually, no one consideration in these cases may have a substantial impact on the analysis, but overall, the collective effect of these considerations may shed light on the use and characteristics of assets. Judgment may also be defined as deduction, inference, wisdom, common sense, or the ability to make sensible decisions. There is no single correct result from statistical analysis; hence, there is no answer absent judgment.

Theoretical Depreciation Reserve

The book accumulated provision for depreciation within each function was allocated among Production, Transmission, Distribution, and General Property Plant accounts through the use of the theoretical depreciation reserve model. This study used a reserve model that relied on a prospective concept relating future retirement and accrual patterns for property, given current life and salvage estimates.

The theoretical reserve of a property group is developed from the estimated remaining life of the group, the total life of the group, and estimated net salvage. The theoretical reserve represents the portion of the group cost that would have been accrued if current forecasts were used throughout the life of the group for future depreciation accruals. The computation involves multiplying the vintage balances within the group by the theoretical reserve ratio for each vintage. The straight-line remaining-life theoretical reserve ratio ("RR") at any given age is calculated as:

$$RR = 1 - \frac{(Average\ Remaining\ Life)}{(Average\ Service\ Life)} * (1 - Net\ Salvage\ Ratio)$$

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DETAILED DISCUSSION

Depreciation Study Process

This depreciation study encompassed four distinct phases. The first phase involved data collection and field interviews. The second phase was where the initial data analysis occurred. The third phase was where the information and analysis was evaluated. The fourth phase involved the calculation of deprecation rates and documentation of the corresponding recommendations.

During Phase 1 historical data was compiled from continuing property records and general ledger systems. Data was validated for accuracy by extracting and comparing to multiple financial system sources: Projects System (Construction ledger), Fixed Asset System (continuing property ledger), General Ledger, and interfaces from other operating systems. Audit of this data was validated against historical data from prior periods, historical general ledger sources, and field personnel discussions. This data was reviewed extensively so that it could be put in the proper format for a depreciation study. Further discussion on data review and adjustment is found in the Salvage Consideration section of this study. Also, as part of the Phase 1 data collection process, numerous discussions were conducted with engineers and field operations personnel to obtain information that would be helpful in formulating life and salvage recommendations in this study. One of the most important elements in performing a proper depreciation study is the understanding of how a company utilizes assets and the environment of those assets. Understanding industry and geographical norms for mortality characteristics are important factors in selecting life and salvage recommendations; however, care must be used not to apply them rigorously to any company since no two companies would have the same exact forces of retirement acting upon their assets. Interviews with engineering and operations personnel are important steps to allow the analyst to obtain information that is helpful when evaluating the output from the life and net salvage programs in relation to a company's actual asset utilization and environment. Information that was gleaned in these discussions with Company personnel for this study is found both in the Detailed Discussion portions of the Life Analysis and Salvage Analysis sections and in workpapers. In addition, Alliance

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personnel possess a significant understanding of the types of electric utility property, the forces of retirement due to years of day-to-day exposures, and operations of electric utility property.

Phase 2 is where the SPR and actuarial analysis are performed. Phase 2 and Phase 3 (to be discussed in the next paragraph) overlap to a significant degree. The detailed property records information is used in Phase 2 to develop observed life tables for life analysis and SPR graphs and statistics. It is possible that an analyst would cycle back to this phase based on the evaluation process performed in Phase 3. Net salvage analysis consists of compiling historical salvage and removal data by functional group and account to determine values and trends in gross salvage and removal cost. This information is then carried forward into Phase 3 for the evaluation process.

Phase 3 is the evaluation process, which synthesizes analysis, interviews, and operational characteristics into a final selection of asset lives and net salvage parameters. The historical analysis from Phase 2 is further enhanced by the incorporation of recent or future changes in the characteristics or operations of assets that were revealed in Phase 1. The preliminary results are then reviewed by the depreciation analyst and discussed with accounting and operations personnel. Phases 2 and 3 allow a depreciation analyst to validate the asset characteristics as seen in the accounting transactions with actual company operational experience.

Finally, Phase 4 involves calculating accrual rates, making recommendations and documenting the conclusions in a final report. The calculation of accrual rates for this study is found in Appendix A. Recommendations for the various accounts are contained within the Detailed Discussion of this report. The depreciation study flow diagram shown as Figure 1[1] documents the steps used in conducting this study. Depreciation Systems[2] documents the same basic processes in performing a depreciation study, namely statistical analysis, evaluation of statistical analysis, discussions with management, forecast assumptions, and document recommendations.

[1] American Gas Association and Edison Electric Institute, *Introduction to Depreciation for Public Utilities and Other Industries* (2013).

[2] W. C. Fitch and F. K. Wolf, *Depreciation Systems* at 289 (Iowa State Press 1994).

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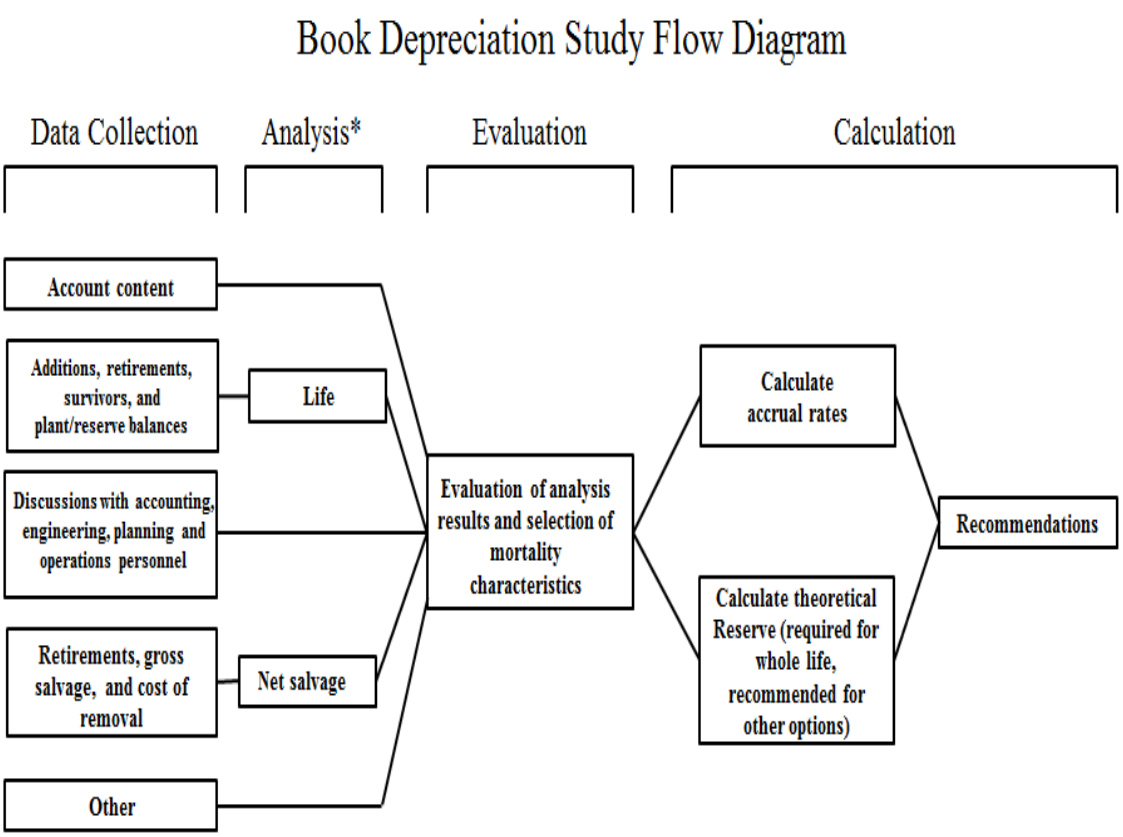
Georgia Power Depreciation Study Process



Source: Introduction to Depreciation for Public Utilities and Other Industries, AGA EEI , 2013.

*Although not specifically noted, the mathematical analysis may need some level of input from other sources (for example, to determine analysis bands for life and adjustments to data used in all analysis).

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Production Depreciation Calculation Process

Annual depreciation expense amounts for the Steam Production, Nuclear, Hydro, and Other Production accounts were calculated by the straight line, remaining life procedure. In a whole life representation, the annual accrual rate is computed by the following equation,

$$\textit{Annual Accrual Rate} = \frac{\textit{(100\% - Net Salvage Percent)}}{\textit{Average Service Life}}$$

In the case of steam production facilities with a terminal life and interim retirement curve, each vintage within the group has a unique average service life and remaining life determined by computing the area under the truncated Iowa Curve coupled with the group's terminal life. Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of the group. For Production assets, the remaining life for each account is derived from the remaining life of the generating unit, as approved by the Public Service Commission in the Company's Integrated Resource Plan filing. With the straight line, remaining life, average life group system, composite remaining lives were calculated by computing a direct weighted average of each remaining life by vintage within the group. Within each group, for each plant account and generating unit, the difference between the surviving investment, adjusted for estimated future net salvage, and the allocated book depreciation reserve, was divided by the composite remaining life to yield the annual depreciation expense as noted in this equation.

$$\textit{Annual Depreciation Expense} = \frac{\textit{Original Cost – Book Reserve – (Original Cost * Net Salvage \%)}}{\textit{Remaining Life}}$$

Within a group, the sum of the group annual depreciation expense amounts, as a percentage of the depreciable original cost investment summed, gives the annual depreciation rate as shown below:

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$$\textit{Annual Depreciation Rate} = \frac{\sum \textit{Annual Depreciation Expense}}{\sum \textit{Original Cost}}$$

For assets solely within the Steam Function, at the direction of the Company, the depreciation rates have been adjusted to account for the typical 2-year difference in timing between the balances used to calculate the new rates December 31, 2020 and when the new rates are implemented January 1, 2023. In the Company's 2022 IRP, specific decertification, retirement and/or unavailability dates have been requested for Plant Bowen Units 1-2 and Scherer Units 1-3 and Common. Because there is a two-year lag between the balances used to calculate the new depreciation rates and when those rates become effective, without this adjustment, the remaining lives will be two-year longer than the time period the depreciation rates will be applied to the assets in those units and a lower depreciation rate will be applied to those assets over the interim two-year period. This will create an undepreciated balance upon the retirement of the asset. To reduce the amount of this undepreciated balance projected at retirement, the depreciation rates for Steam Production units were adjusted to address the two-year lag. Specifically, this study calculation models the assets in the Steam Production function as if the plant balances were as of 12/31/2022 as compared to 12/31/2020. Accumulated depreciation was calculated at year end 2022 assuming no additions, retirements, gross salvage, and cost of removal using currently authorized depreciation rates. The remaining life was decremented by the same two years. This adjustment ensures that the two-year lag in 2021 and 2022 while the case is being adjudicated would be incorporated into the depreciation rate calculations and assures a more adequate recovery of the remaining investment over the time the new depreciation rates will be in effect.

The calculations of depreciation rates are shown in Appendix A. The calculations of the theoretical depreciation reserve values and the corresponding remaining life calculations are shown in the workpapers. Book depreciation reserves are maintained on a plant account and generating unit level basis. Computations for production assets mirror those shown above.

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Transmission, Distribution and General Calculation Process

Annual depreciation expense amounts for all Transmission, Distribution, and General Property Accounts were calculated by the straight line, average life group, remaining life procedure**.**

In a whole life representation, the annual accrual rate is computed by the following equation,

$$\textit{Annual Accrual Rate} = \frac{\textit{(100\% - Net Salvage Percent)}}{\textit{Average Service Life}}$$

Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of the group. With the straight line, remaining life, average life group system using Iowa Curves, composite remaining lives were calculated according to standard broad group expectancy techniques, noted in the formula below:

$$\textit{Composite Remaining Life} = \frac{\textit{(}\sum\textit{Original Cost - Theoretical Reserve)}}{\sum\textit{Whole Life Annual Accrual}}$$

For each plant account, the difference between the surviving investment, adjusted for estimated future net salvage, and the allocated book depreciation reserve, was divided by the composite remaining life to yield the annual depreciation expense as noted in this equation.

$$\textit{Annual Depreciation Expense} = \frac{\textit{Original Cost - Book Reserve - (Original Cost * Net Salvage \%)}}{\textit{Composite Remaining Life}}$$

Within a group, the sum of the group annual depreciation expense amounts, as a percentage of the depreciable original cost investment summed, gives the annual depreciation rate as shown below:

$$\textit{Annual Depreciation Rate} = \frac{\sum \textit{Annual Depreciation Expense}}{\sum \textit{Original Cost}}$$

These calculations are shown in Appendix A. The calculations of the theoretical depreciation reserve values and the corresponding remaining life calculations are shown in the workpapers for this study. In Production, book depreciation reserves are maintained on a generating unit level basis. In Transmission and Distribution functions, book depreciation reserves are maintained on a functional level basis. In General plant, book depreciation reserves are maintained on a plant account level basis.

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LIFE ANALYSIS

Terminal Retirement Date

The terminal retirement date refers to the year in which a generating unit is projected to be retired from service. The retirement can be for a number of reasons, such as the physical end of the generating unit, but will generally be driven by economic retirement of the unit. Georgia Power personnel provided their estimated retirement date for each generating unit. These dates are based on the current plans and investment in the generating units. As new investment is committed to these units or decisions made that units are not economically viable, these retirement dates may change. These retirement dates are the best estimate of the current lives remaining in the generating assets.

Interim Retirement Curve

Historical data used to develop interim retirement curves represent an aggregate of many property units in a group. Some of those assets may be long lived, and others may have a short life. The average of those is represented by an interim retirement curve for the group. A group can be a plant account or a functional group. The interim retirement curve is "truncated" (*i.e.*, cut off) at the age the unit will retire. In other words, if one finds through the analysis that 10 percent of the property in an account will be retired and replaced prior to the end of the life of the unit, the interim retirement curve will model those retirements across the rest of the life of the unit. If a pump is only going to last 10 years but the unit is projected to last 20 years, the shorter life of the pump should affect the depreciation expense charged over the next 10 years. When analyzing a large pool of assets like power plant accounts, shorter lived items can be accurately modeled together statistically. Thus, given that interim retirements will occur, this statistical analysis enables one to measure the interim retirement curves applicable to property groups.

Georgia Power has vintaged retirement history for its generating assets from about 1970 forward. Since the goal of the life analysis was to model retirement activity for non-terminal events, units that were retired were excluded from life analysis. A further discussion of the selection of interim retirement curves for the electric Production Accounts 311-346 follows in the Detailed Discussion section.

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Interim Retirement Curve Life Analysis

Historical data for all units was combined by account in Accounts 311-346 to analyze historical activity and develop proposed interim retirement curves. This combined experience across various generating units was used as a representation of Georgia Power's retirement history for all production functions to model future retirement activity. Proposed interim retirement lives and dispersion curves to reflect the recognition that some assets at each plant will retire prior to the end of the life of the unit were analyzed at an account level for all generating assets within each account.

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Production

Georgia Power owns a network of generating plants and hydroelectric dams spread across the state, providing low-cost, reliable electricity to customers. Georgia Power has four functional groups within production: Steam Production, Nuclear Production, Hydro Production, and Other Production.

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Steam Production, FERC Accounts 310-316

The Company uses coal and natural gas to generate power. Many fossil units are impacted by additional environmental spending (additions and replacements) on items such as bag replacement and catalyst replacements on a five-year cycle. Plant Wansley was removed from the scope of this depreciation study and will be handled separately due to its projected retirement in 2022. Excluding Wansley, the Company is operating Bowen, Scherer, and Yates power stations. Bowen and Scherer are coal plants and Yates operates using natural gas after its conversion from coal.

The economic analysis completed by the Company in the 2022 IRP demonstrate that the Company's coal resources does not support long-term continued operation. The combination of low-cost replacement generation, modest load growth, continued environmental risk and costs, as well as the combination of limited flexibility of the coal units and substantial renewable penetration, creates economic challenges for these plants. The timing of the retirements of existing units largely are aimed at avoiding large capital investment and at remaining in compliance with Effluent Limitation Guidelines ("ELG"). The projected dates for retirement of these assets are contained in the Company's IRP.

There should be a shift in capital spend for the retiring units. Bowen 1 and 2 were placed under capital spending caps in the last IRP filing ($57 million together over 3 years), with a $3M to $7M baseline for Bowen 1 and 2. Outage cycles have also changed. There is also a lot of additional environmental spending (additions and replacements), such as baghouse replacement and catalyst (5-year cycle) replacement. There are many control upgrades in recent years that have occurred in Account 315. Bowen has a large capital increase planned over the next 5 years, largely focused on Units 3 & 4, much of which is in the boiler plant.

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FERC Account 310.0 Easements (80 SQ)

This account consists of easements around the power plants. The current balance in this account is $2 thousand. The approved life is 80 SQ. This study recommends retaining an 80 SQ dispersion curve for interim retirements. No graph is shown for this account.

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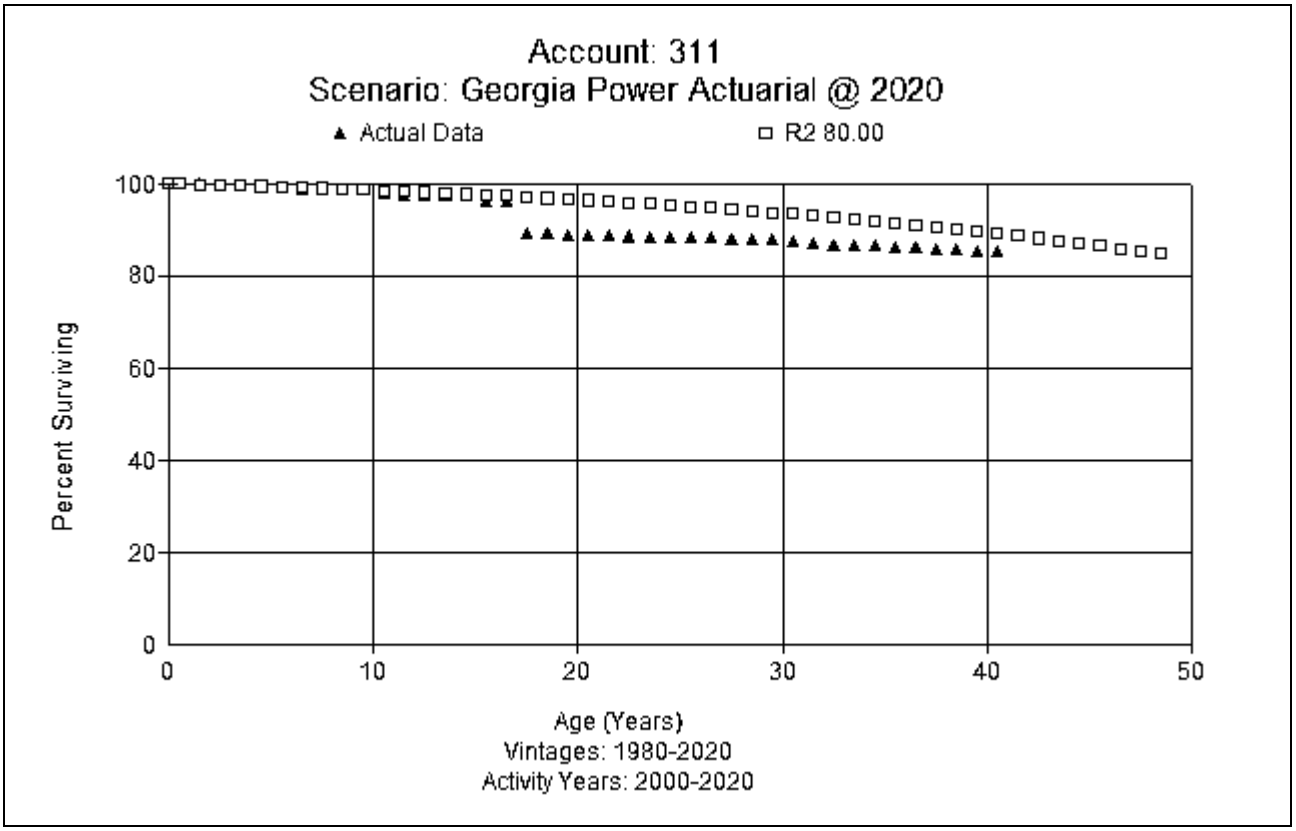
FERC Account 311.0 Structures and Improvements (80 R2)

This account consists of buildings, structures, fences, lighting systems, and other related assets at each power plant. The current balance in this account is $809.7 million. The approved interim retirement curve for this account is 80 R2. This study recommends retaining an 80 R2 dispersion curve for interim retirements. A graph of the observed data versus proposed interim retirement curve is shown below.



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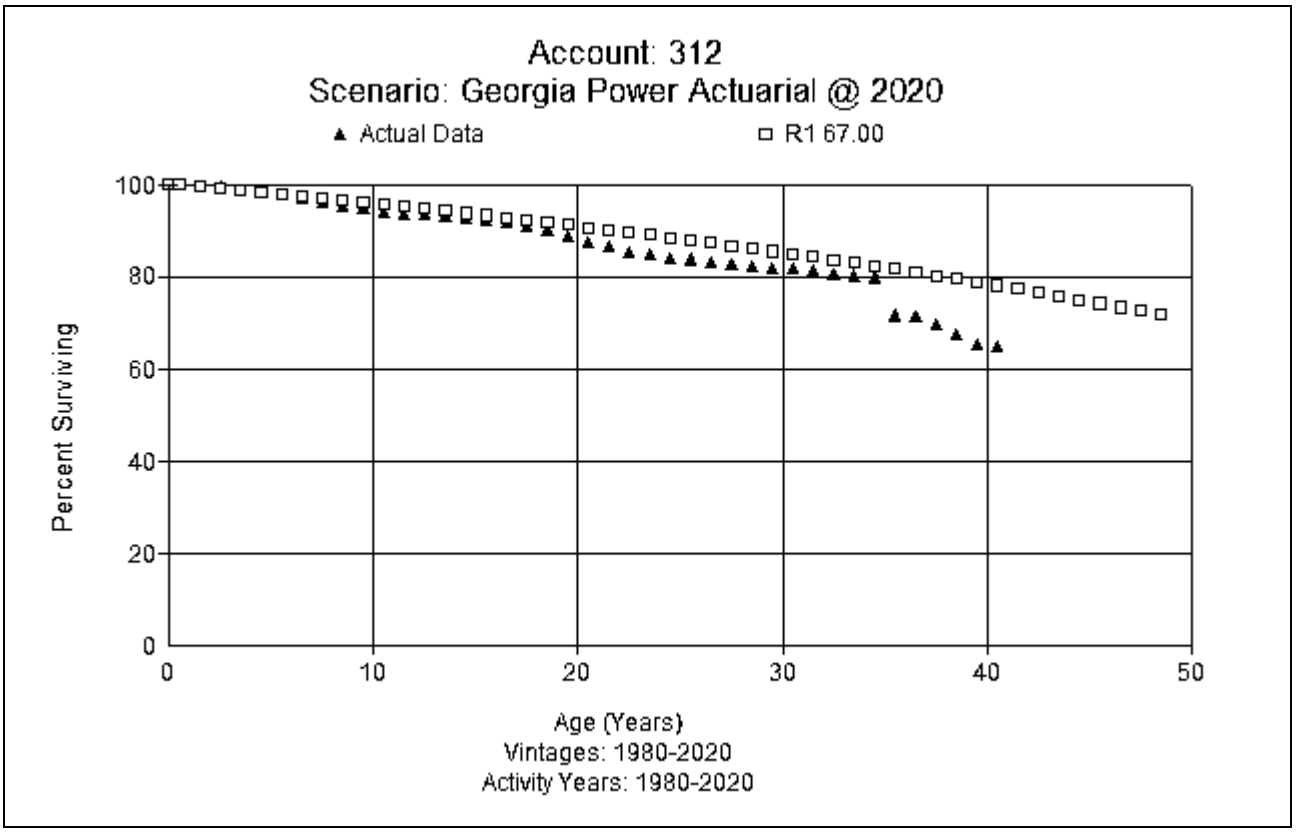
FERC Account 312.0 Boiler Plant Equipment (67 R1)

This account consists of boiler plant equipment, bag houses, preheaters, and other related equipment. The current balance in this account is $5.2 billion. The approved interim retirement curve for this account is 67 R1 for this account. Company subject matter experts ("SMEs") report that there are many replacements of boiler plant equipment over the life, particularly due to environmental compliance. How the Company runs the plant can change the life of individual components. Overall, Company SMEs feel that the operational life of this account is less than that of Account 311, Structures and Improvements. This study recommends retaining a 67 R1 dispersion curve for interim retirements. A graph of the observed data versus proposed interim retirement curve is shown below.



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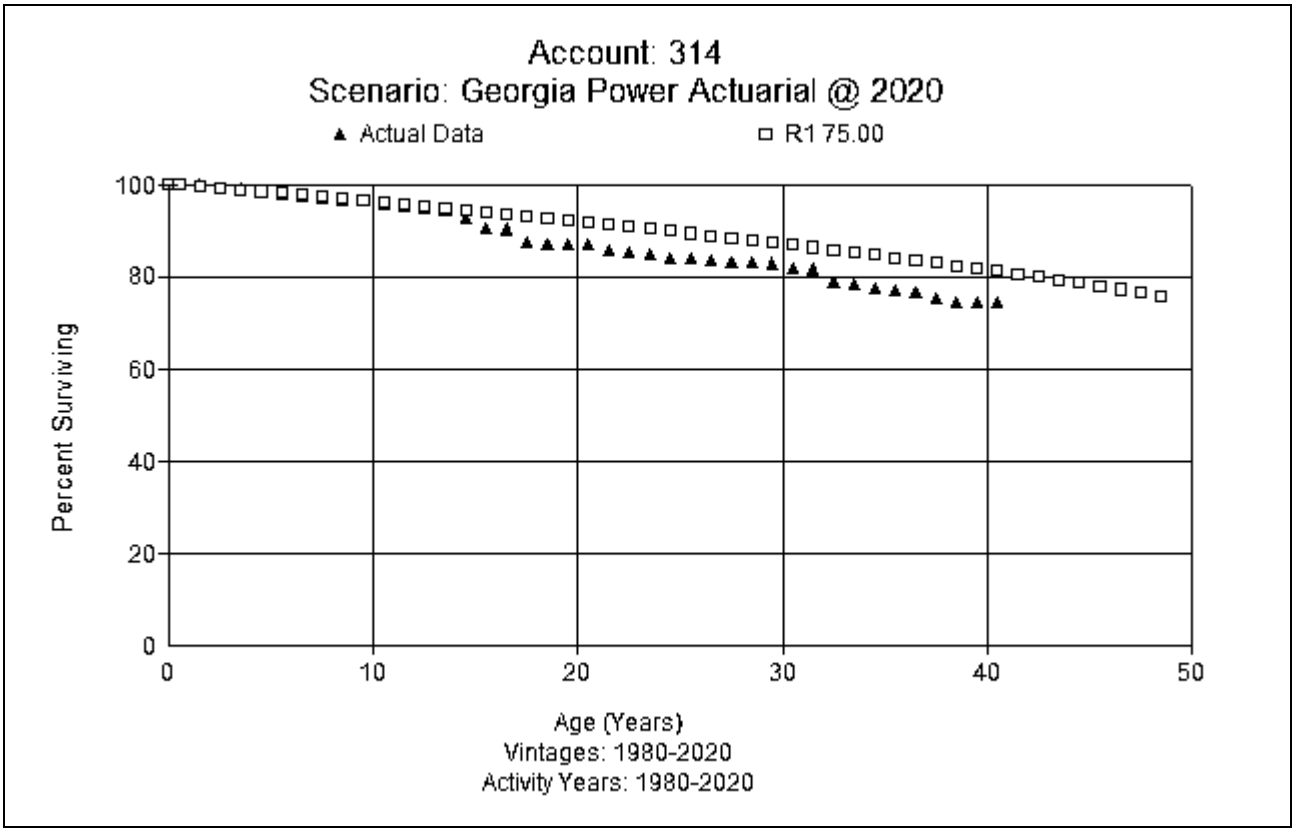
FERC Account 314.0 Turbogenerator Equipment (75 R1)

This account consists of turbogenerator equipment, stationary blades, turbine control systems, and other related assets at each power plant. The current balance in this account is $525.0 million. The approved interim retirement curve is 75 R1 for this account. Company SMEs report that they have gotten better at protection of internal components (e.g., steam quality, etc.) by various actions, such as adding screens and chemical cleans. From an operations perspective, the Company believes that there is no material reason that the life is moving out past 75 years. Based on input from Company experts and the limited indications from the actuarial analysis, this study recommends retaining a 75 R1 dispersion curve. A graph of the observed data versus proposed interim retirement curve is shown below.



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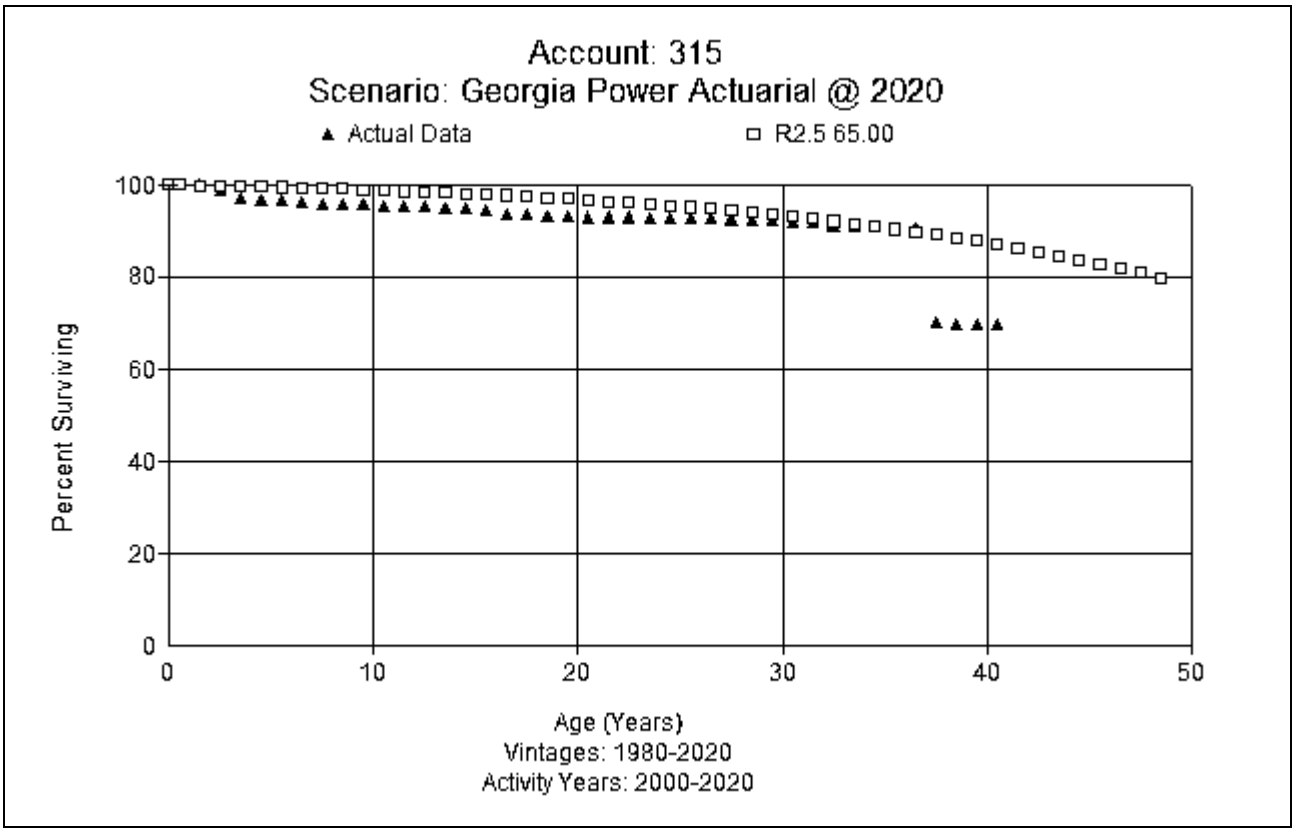
FERC Account 315.0 Accessory Electric Equipment (65 R2.5)

This account consists of power transformer, regulators, and related assets at each power plant. The current balance in this account is $176.0 million. The approved interim retirement curve for this account is 65 R2.5. Company personnel report that the life cycle for transformers would be less than in the past, as they have had some issues over the last few years. From an operations perspective, there are no reasons to extend the life of this account. Based on input from Company SMEs and the limited actuarial analysis indications, this study recommends retaining a 65 R2.5 dispersion curve. A graph of the observed data versus proposed interim retirement curve is shown below.



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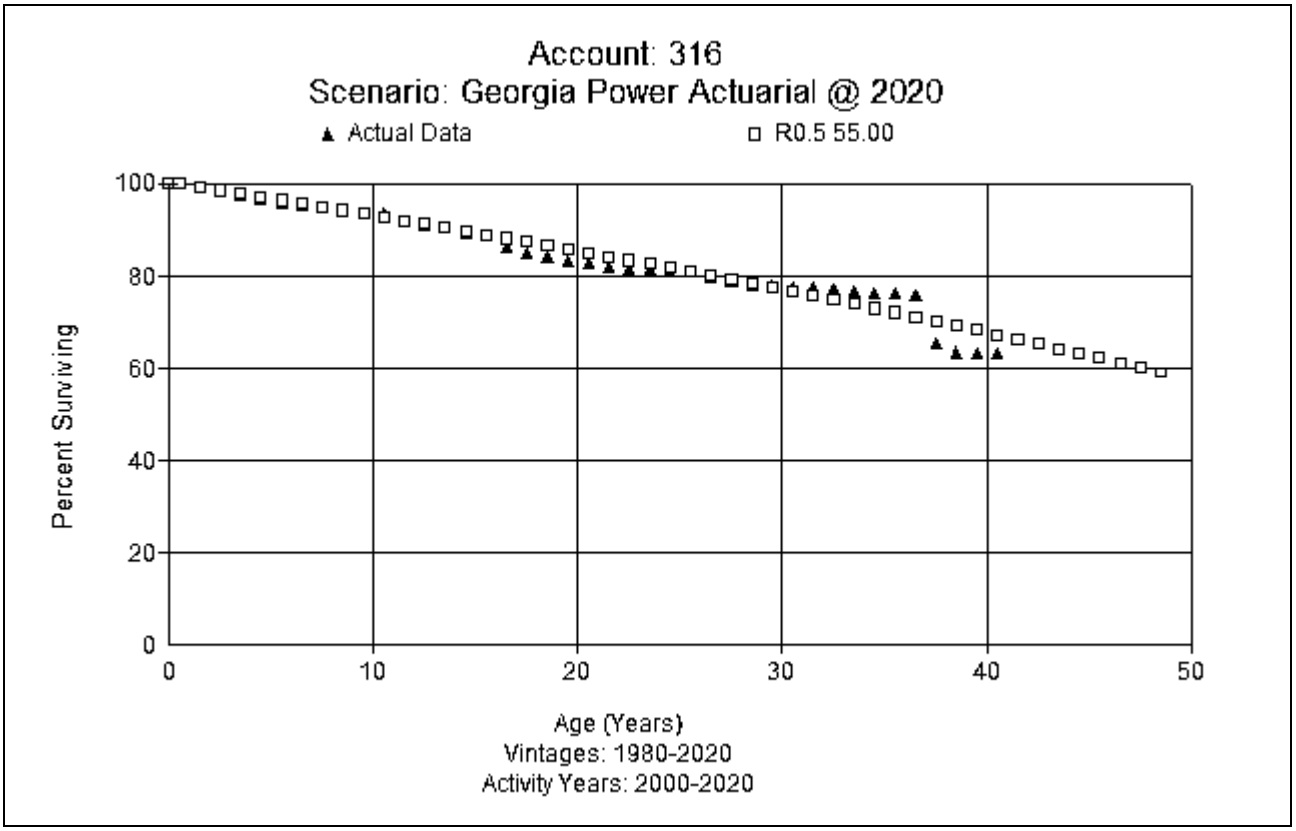
FERC Accounts 316.0 Miscellaneous Power Plant Equipment (55 R0.5)

This account consists of tanks, pumps, work equipment, and other related assets at each power plant. The current balance in this account is $58.1 million. The approved interim retirement curve is 55 R1 for this account. This study recommends retaining the 55-year life while moving to an R0.5 dispersion curve. A graph of the observed data versus proposed interim retirement curve is shown below.



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Nuclear Production, FERC Accounts 321-325

Georgia Power owns two nuclear facilities, Hatch and Vogtle. Plant Hatch is jointly owned by Georgia Power (50.1%), Oglethorpe Power Corporation (30%), the Municipal Electric Authority of Georgia (17.7%), and Dalton Utilities (2.2%). Plant Vogtle is jointly owned by Georgia Power (45.7%), Oglethorpe Power Corporation (30%), the Municipal Electric Authority of Georgia (22.7%), and Dalton Utilities (1.6%). Plant values given in this study are for Georgia Power's ownership amount only. Georgia Power has slightly increased their capital budget for nuclear assets compared to the past and current plans are to maintain a similar level of spending. Company SMEs report that there are periodic replacements, such as a turbine.

Both Hatch and Vogtle 1 and 2 have had a life extension to from the original operating license of 40 years to 60 years as authorized by the Nuclear Regulatory Commission. The Company is evaluating an extension of the operating license for Plant Hatch Units 1 and 2 through the Subsequent License Renewal ("SLR") process at the Nuclear Regulatory Commission ("NRC"). If a SLR materializes, it will enable the Company to preserve the option of continued operation of these units beyond their current 60-year licenses. Vogtle 3 and 4 are not in the scope of this depreciation study. Depreciation rates for those facilities are being proposed in Docket 43838.

FERC Account 320.0 Easements (80 SQ)

This account consists of easements at each power plant. All assets are assumed to retire at each plant's retirement date, so no interim retirement curve was used for this account. This account has a balance of $0. The approved interim retirement curve for this account is 80 SQ. This study recommends retention of the current life, an 80 SQ. No graph is shown.

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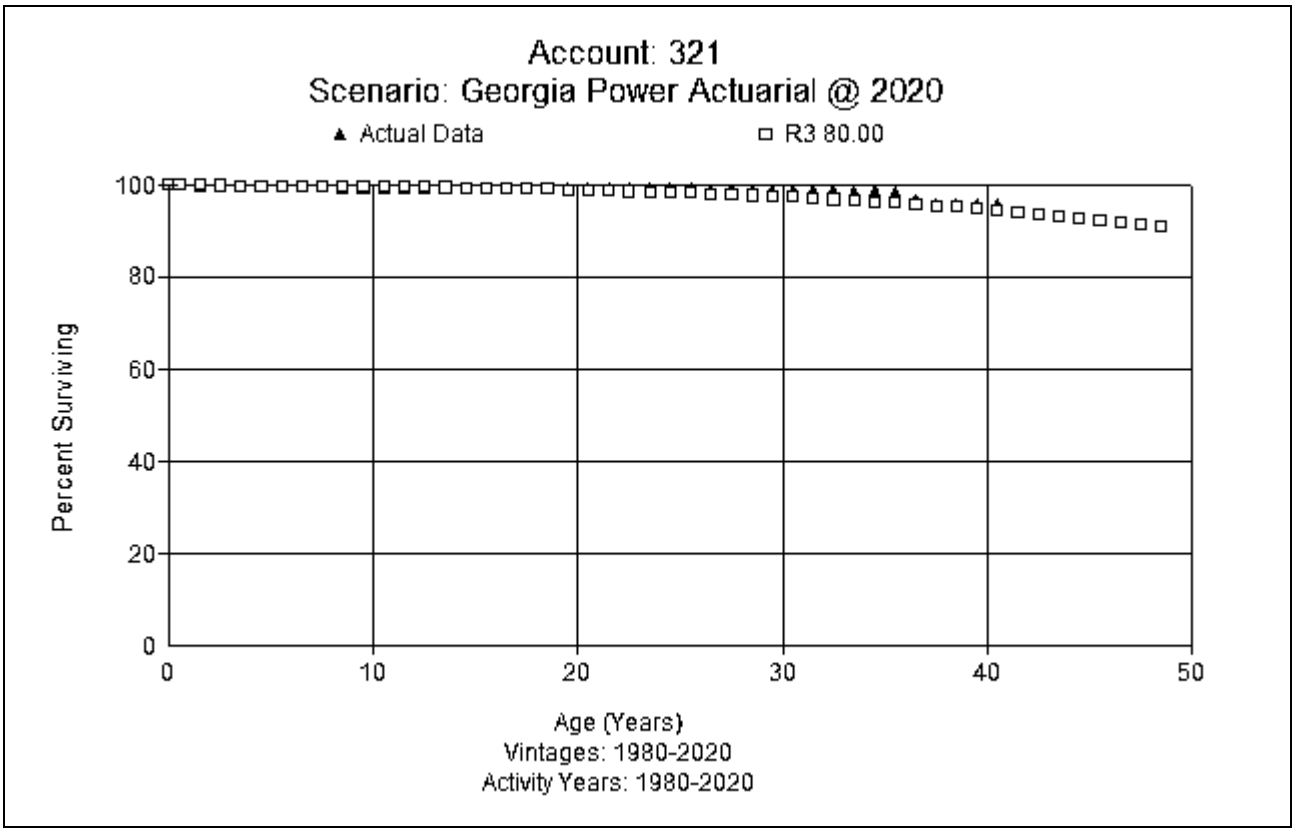
FERC Account 321.0 Structures and Improvements (80 R3)

This account consists of buildings, structures, fences, lighting systems, and other related assets. The account balance is $1.4 billion. The current approved interim retirement curve is 80 with a dispersion curve of R3. Company SMEs report that they have replaced fill in the cooling towers in this account. Many of the large structures will not be replaced but things like air conditioning, lighting, roofs, etc. will be replaced. The Company just replaced the potable water system. Company SMEs believe that an interim retirement life of 80 years seems reasonable from an operations perspective. This study recommends retaining the 80-year life and R3 curve for interim retirements, which is shown below.



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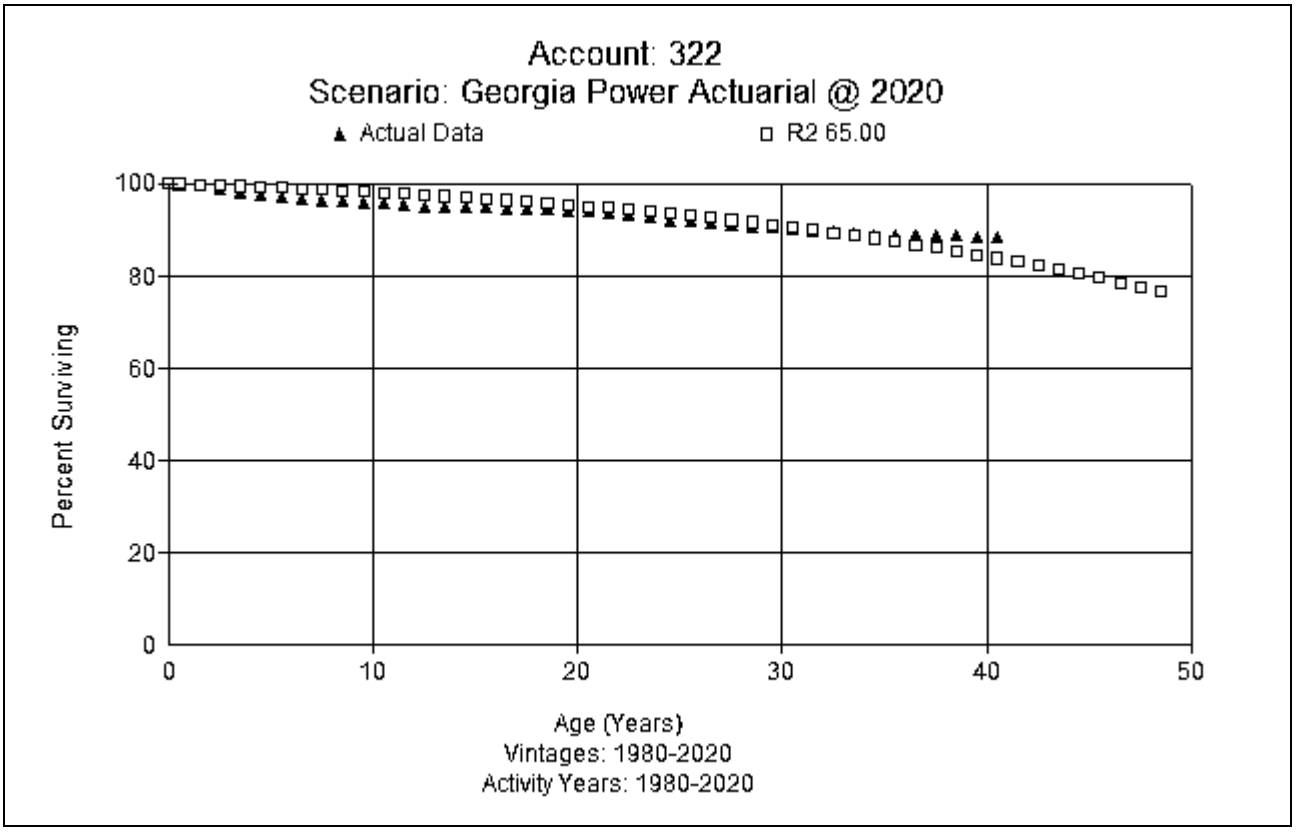
FERC Account 322.0 Reactor Plant Equipment (65 R2)

This account consists of reactor plant equipment and other related assets. The account balance is $2.1 billion. The current approved interim retirement curve is 60 with a dispersion curve of R2. Company SMEs expect a similar life but slightly fewer retirements than would be seen in Account 323, Turbogenerator units. As with Account 321, there is a mixture of components in this account, some of which will last longer than the interim life, and some will retire earlier than the interim life. Vessels and piping would be among the longer-lived items, and pumps and electronic assets would be among the short-lived assets. Based on information from Company SMEs and actuarial analysis, this study recommends moving to a 65 R2 dispersion curve for interim retirements, which is shown below.



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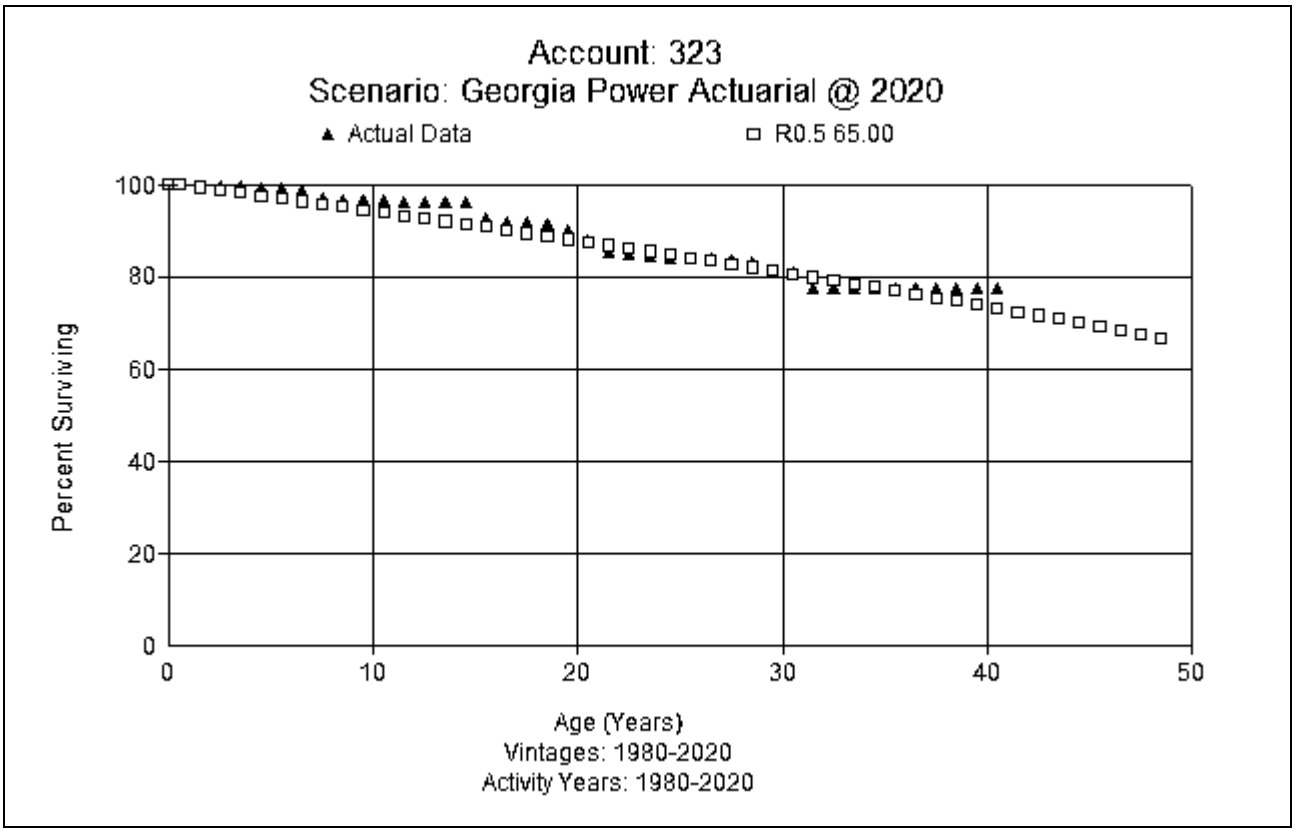
FERC Account 323.0 Turbogenerator Units (65 R0.5)

This account consists of turbines and generator equipment. The account balance is $611.6 million. The current approved interim retirement curve is 65 with a dispersion curve of R0.5. Company personnel state that there are several major replacements planned in the next few years. From an operations perspective, this account is estimated to have a life similar to Account 322, Reactor Equipment. Based on information from Company SMEs and actuarial analysis, this study recommends retention of the 65 R0.5 dispersion curve for interim retirements, which is shown below.



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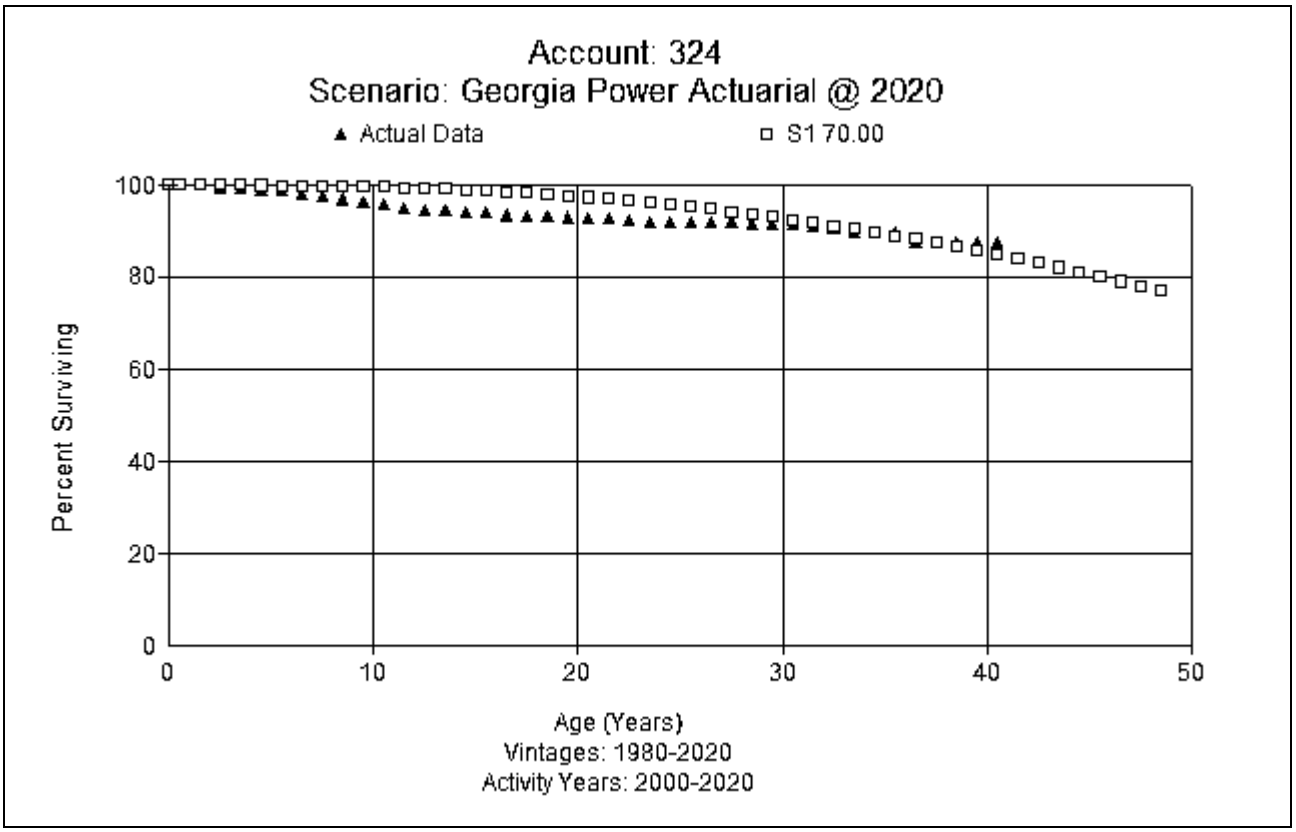
FERC Account 324.0 Accessory Electric Equipment (70 S1)

This account consists of accessory equipment. The account balance is $524.4 million. The current approved interim retirement curve is 70 with a dispersion curve of S1. Company SMEs state that transformers have a life expectation of 30 to 40 years, depending on the loading and use. Cable trays and support structures would have a longer life. From an operations perspective, Company SMEs are comfortable with a slightly longer life than Reactor or Turbo accounts, Accounts 322 or 323 respectively. This study recommends retaining the 70-year life and retaining the S1 dispersion curve for interim retirements, which is shown below.



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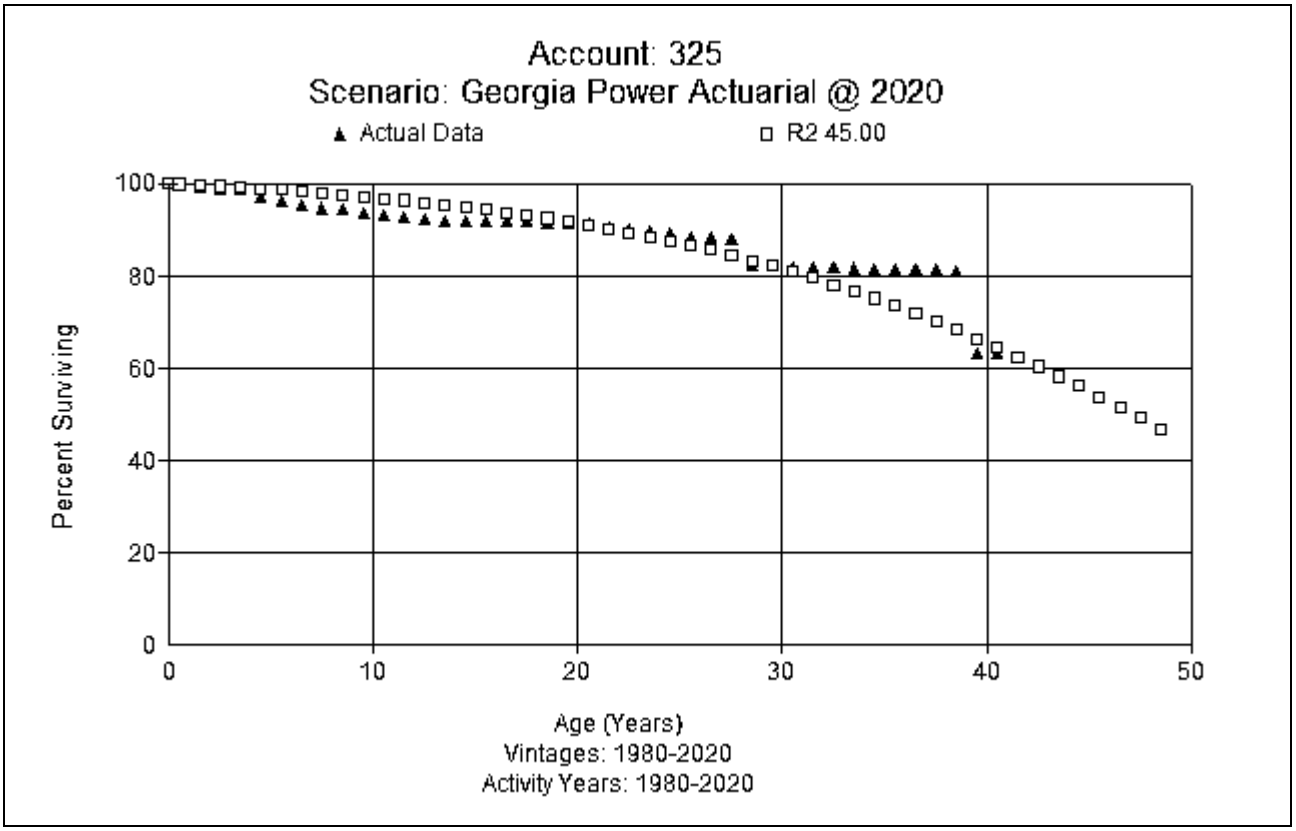
FERC Account 325.0 Miscellaneous Power Plant Equipment (45 R2)

This account consists of miscellaneous power equipment. The account balance is $208.3 million. The current approved interim retirement curve is 60 years with a dispersion curve of R1.5. After discussing this account with Company SMEs, they expect the operational life of equipment in this account will be less than the current life, partly because of the electronics used for assets in this account. This study recommends moving to a 45-year life with an R2 dispersion curve for interim retirements, which is shown below.



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Hydro Production, FERC Accounts 330-336

Hydroelectric power was once the principal source of power in the United States. These facilities played a significant role in spurring Georgia's industrial development and continue to produce power today. The Company has a large modernization effort going forward in this function. The retirement dates of various units are based on the FERC license renewal date.

FERC Account 330.0 Easements (100 SQ)

This account consists of rights and easements at each hydro power plant. All assets are projected to retire with the termination of each hydro plant. The current balance in this account is $2.7 million. The currently approved interim retirement curve is 100 SQ. This study recommends retention of the 100-year life and SQ dispersion pattern.

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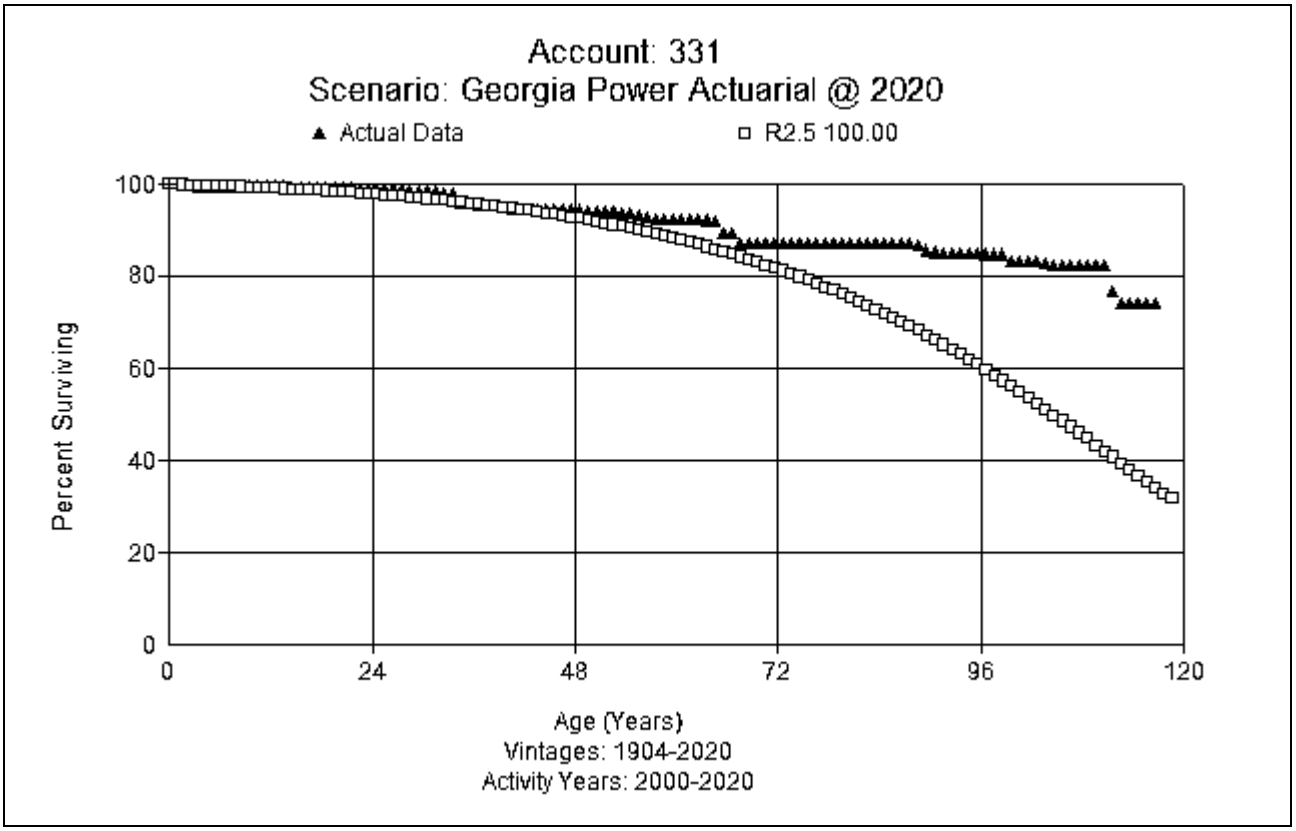
FERC Account 331.0 Structures and Improvements (100 R2.5)

This account consists of buildings, structures, fences, lighting systems, and other related assets at each plant. The balance in this account is $126.1 million. The approved interim retirement curve for this account is 100 R2.5. The current depreciation study recommends retention of the 100 R2.5 dispersion curve, which is shown below.



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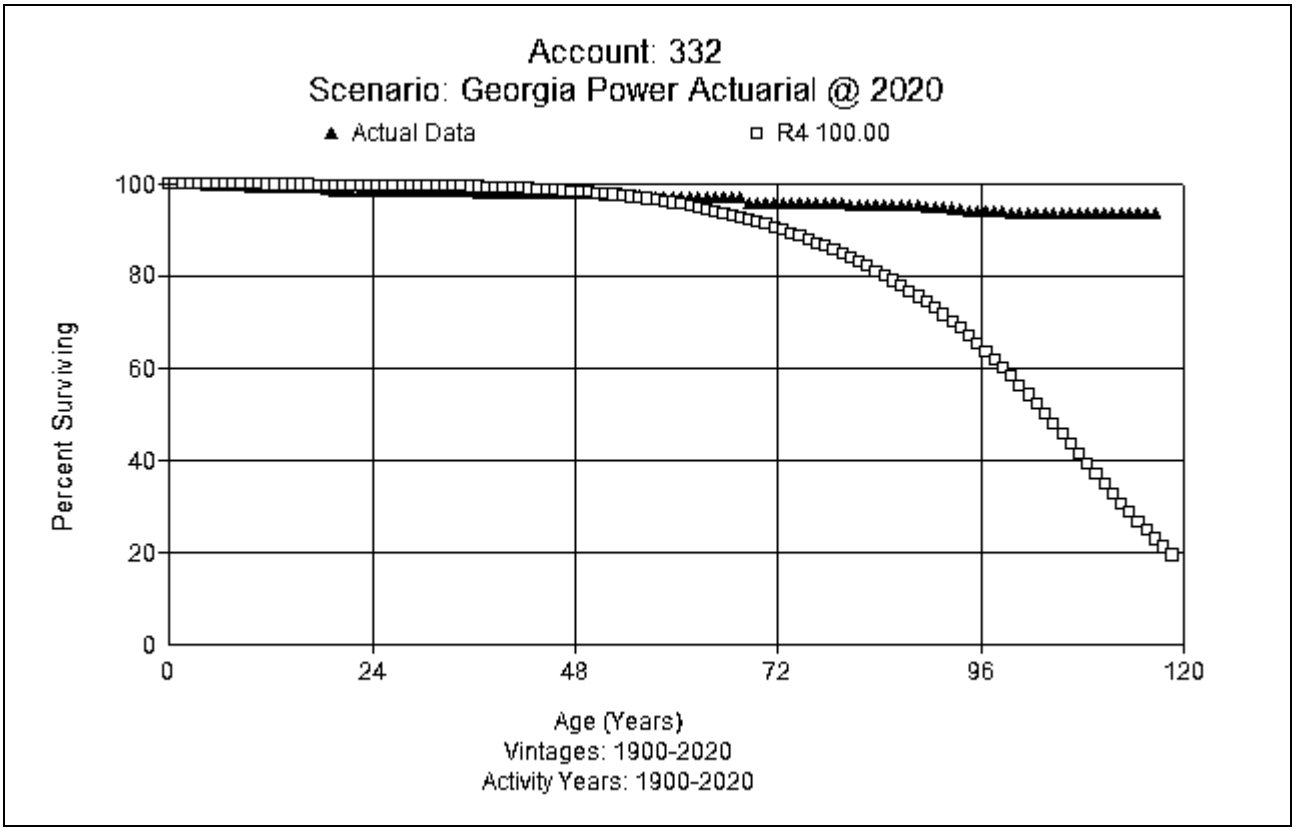
FERC Account 332.0 Reservoirs, Dams, and Waterways (100 R4)

This account consists of reservoirs, dams, waterways, and other related assets at each power plant. The account balance is $328.1 million. The approved interim retirement curve for this account is 100 R4. The current depreciation study recommends retaining the 100-year life with an R4 dispersion curve, which is shown below.



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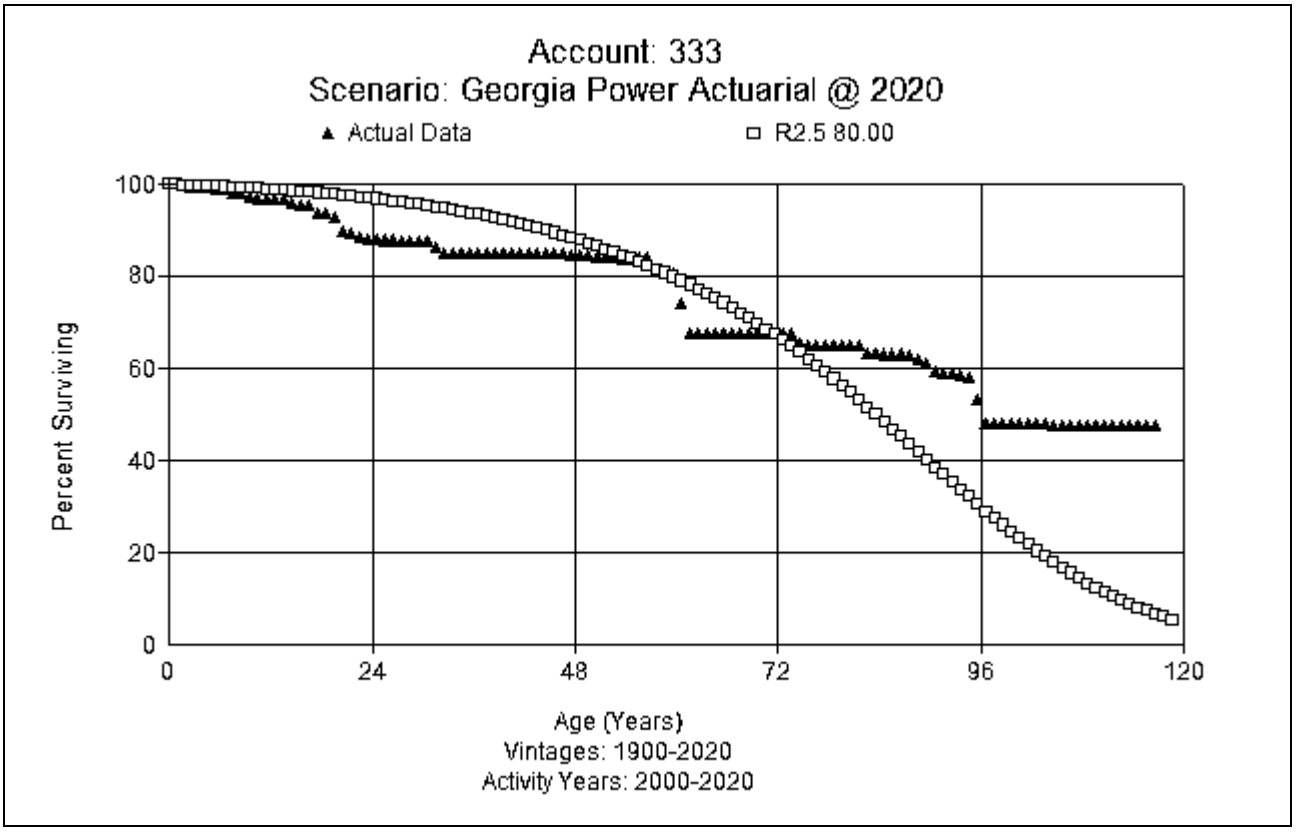
FERC Account 333.0 Water Wheels, Turbines, and Generators (80 R2.5)

This account consists of water wheels, turbines, and other related assets at each power plant. The account balance is $260.9 million. The approved interim retirement curve for this account is 80 R2.5. Company personnel report that assets in this account, such as generator rewinds, turbine upgrades, and controls, are a major focus from the modernization effort. Some of the modernization effort may also require some structure modernization. Over $600 million is projected to be spent. Approximately ¾ of that capital is generator rewinds and turbine upgrades. Tentatively, they plan to spend more in the following 5 years (subject to future IRPs). Based on input from Company personnel and judgment, the current depreciation study recommends retaining an 80-year life with an R2.5 dispersion curve, which is shown below.



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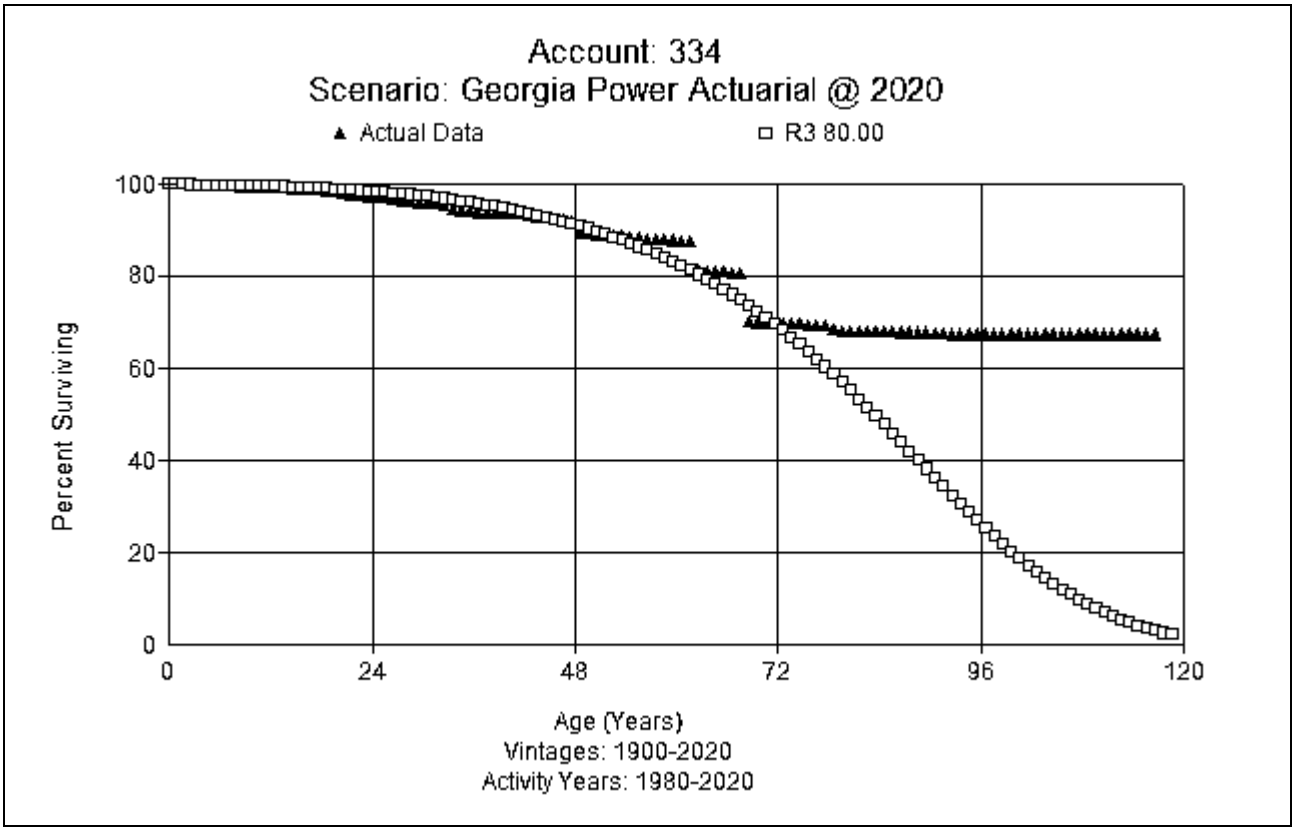
FERC Account 334.0 Accessory Electric Equipment (80 R3)

This account consists of generator controls, bus equipment, and other related assets at each power plant. The account balance is $46.5 million. The approved interim retirement curve for this account is 80 R2.5. Placement and experience bands show a steeper dispersion with the same life. The current depreciation study recommends an 80 R3 dispersion curve.



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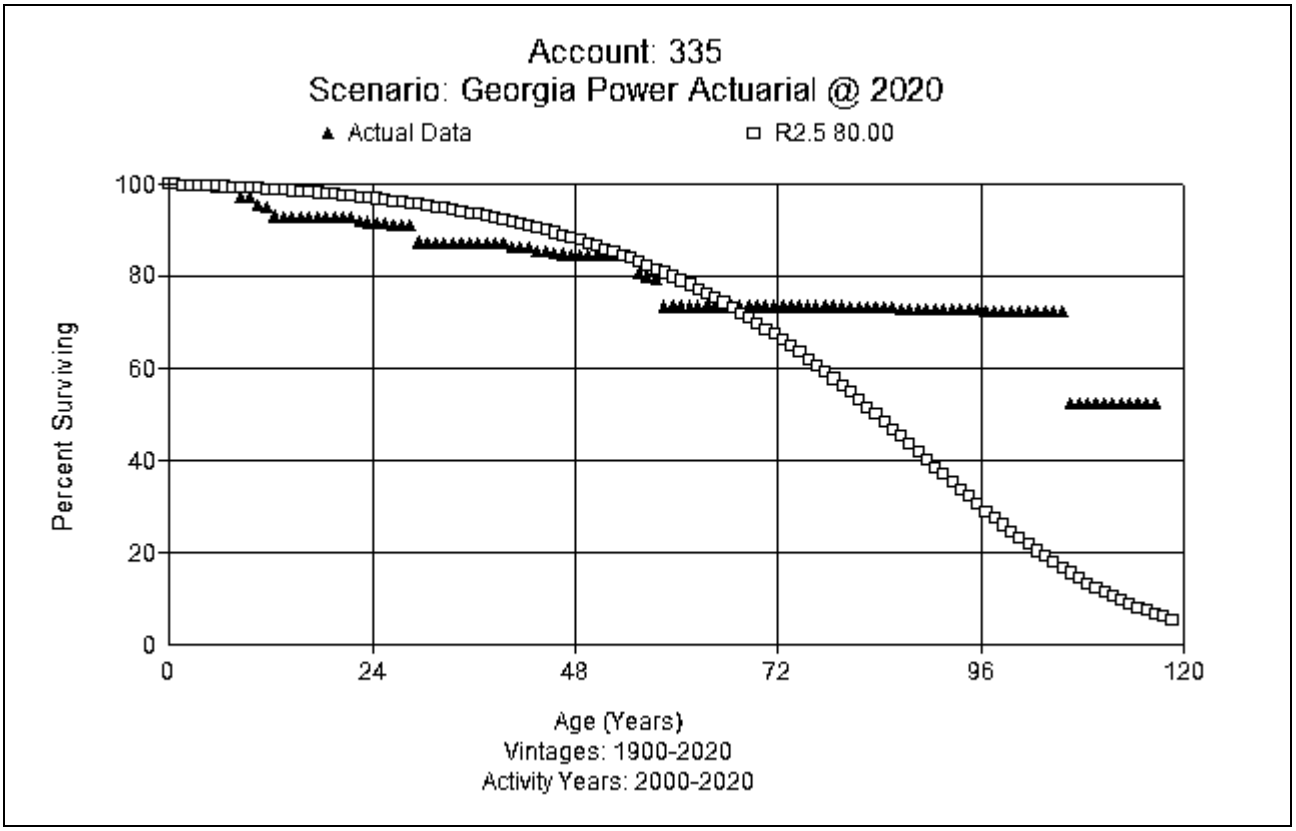
FERC Account 335.0 Miscellaneous Power Plant Equipment (80 R2.5)

This account consists of storage tanks, boats, test equipment, and other related assets at each power plant. The account balance is $27.5 million. The approved interim retirement curve for this account is 80 R2.5. Placement and experience bands continue to support the currently approved life. An 80 R2.5 dispersion curve is recommended for retention in this account.



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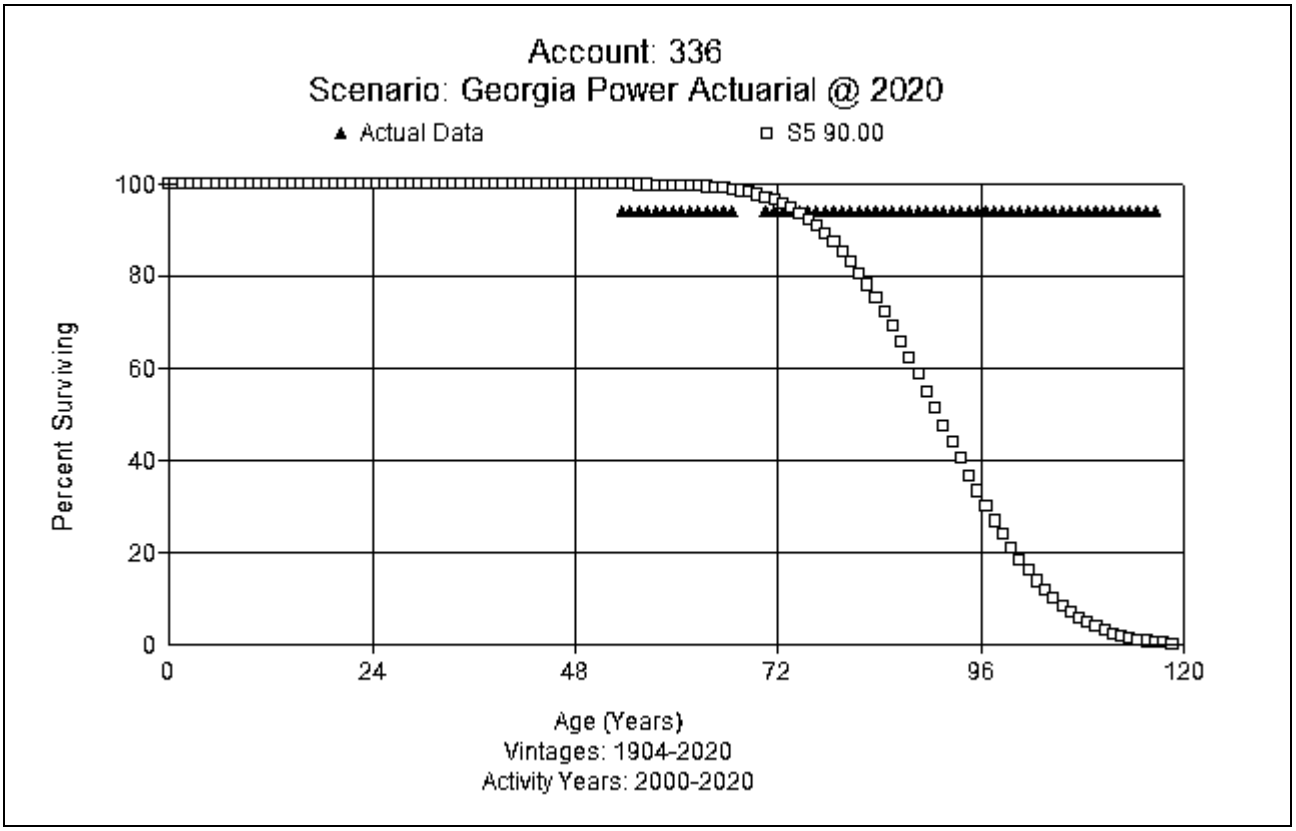
FERC Account 336.0 Roads, Railroads, and Bridges (90 S5)

This account consists of roads, bridges, and other related assets at each power plant. The account balance is $5.6 million. The approved interim retirement curve for this account is 90 S5. This study recommends retaining the 90 S5 interim retirement curve for this account.



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Other Production, FERC Accounts 340-346

In this function, Georgia Power has both fossil fuels and renewable resources. Georgia Power has a large number of generating units that are combustion turbines or combined cycle power plants. Historical data for all units was combined by account in Accounts 340-346 to analyze historic activity and develop proposed interim retirement curves. Company personnel state that there are long-term service agreements ("LTSAs") at all combined cycle combustion turbines. LTSA accounting will retire and recapitalize replacement parts at specified intervals. This combined experience across various generating units was used as a representation of Company retirement history for Other Production Fossil Fuel to model future retirement activity.

Beginning in 2011, the Company began adding renewable generation in the form of solar projects and, most recently, battery storage. Since these assets are demonstrating differences in life and net salvage than the rest of other production assets, this study is segregating this function into two groups. Renewables will be discussed in a later area of the report.

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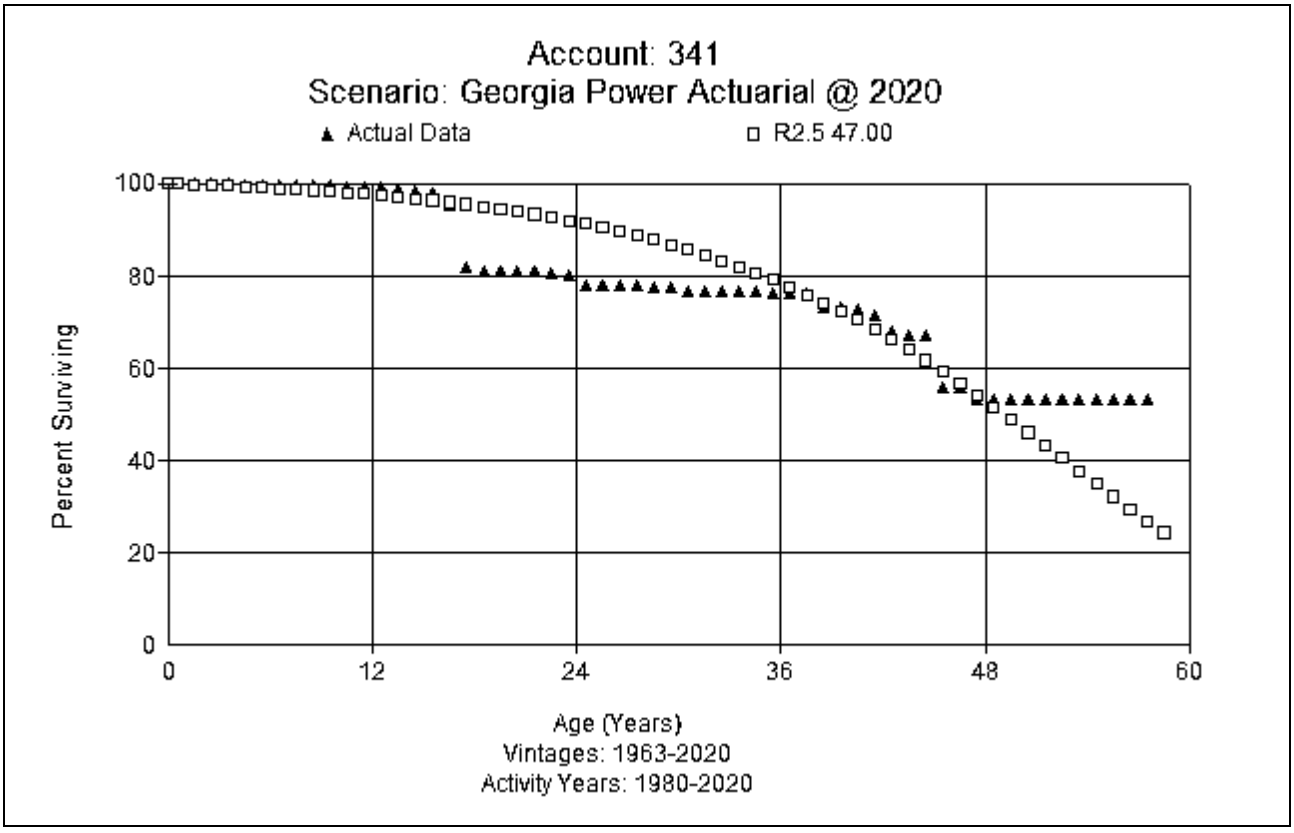
Other Production Fossil Fuel

FERC Account 340.0 Easements (50 SQ)

This account consists of easements around other production. The account balance is $0. The approved interim retirement curve for this account is 50 SQ. This study recommends retaining a 50 SQ interim retirement curve for this account.

FERC Account 341.0 Structures and Improvements (47 R2.5)

This account consists of buildings, structures, fences, lighting systems, and other related assets at each power plant. The current balance in this account is $156.0 million. The currently approved dispersion curve is 50 R2.5. This study recommends moving to a 47-year life while retaining the R2.5 dispersion curve. A graph of the observed life data vs the proposed interim retirement curve is shown below.



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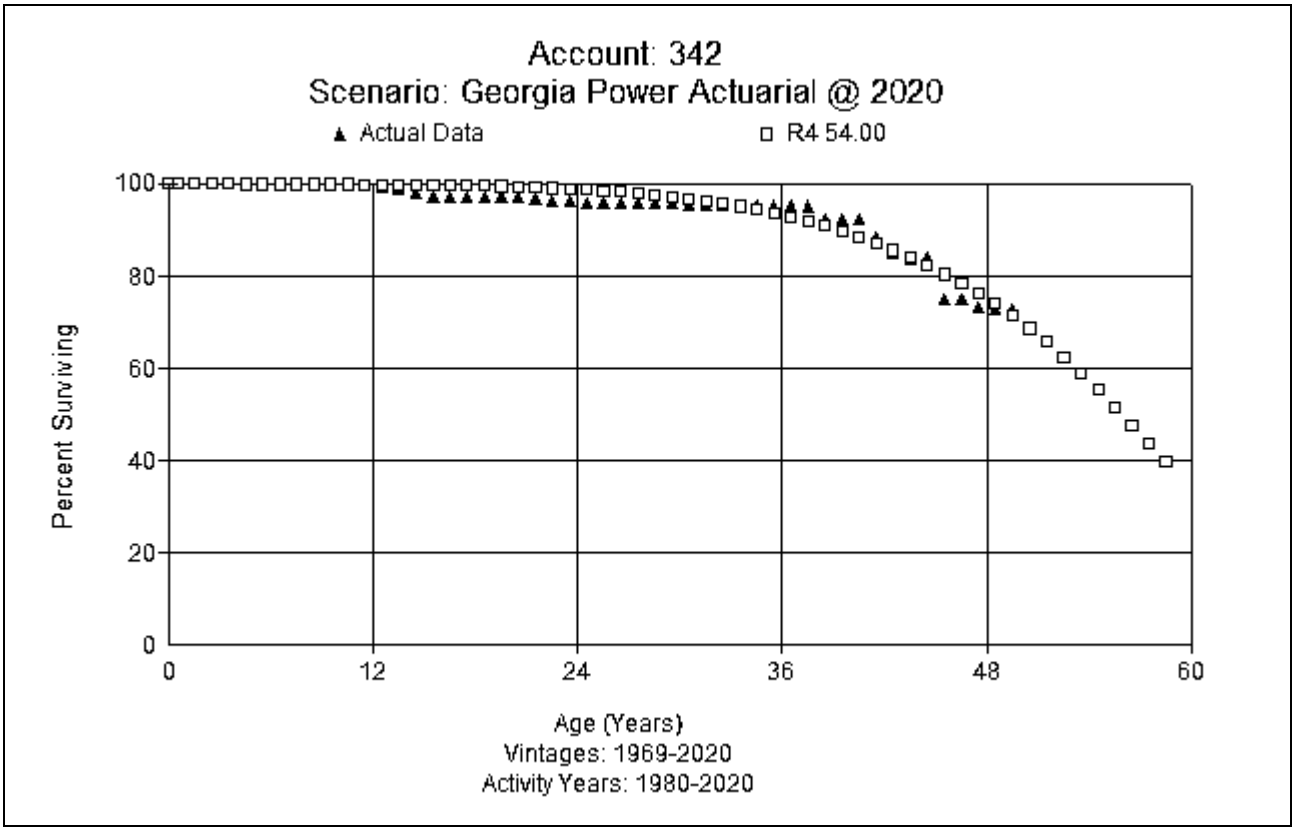
FERC Account 342.0 Fuel Holders and Accessory Equipment (54 R4)

This account consists of pumps, storage tanks, natural gas/fuel oil piping, and other related assets at each power plant. The current balance in this account is $83.2 million. The currently approved dispersion curve is 50 R5. This study recommends moving to a 54 R4 dispersion curve. A graph of the observed life data vs the proposed interim retirement curve is shown below.



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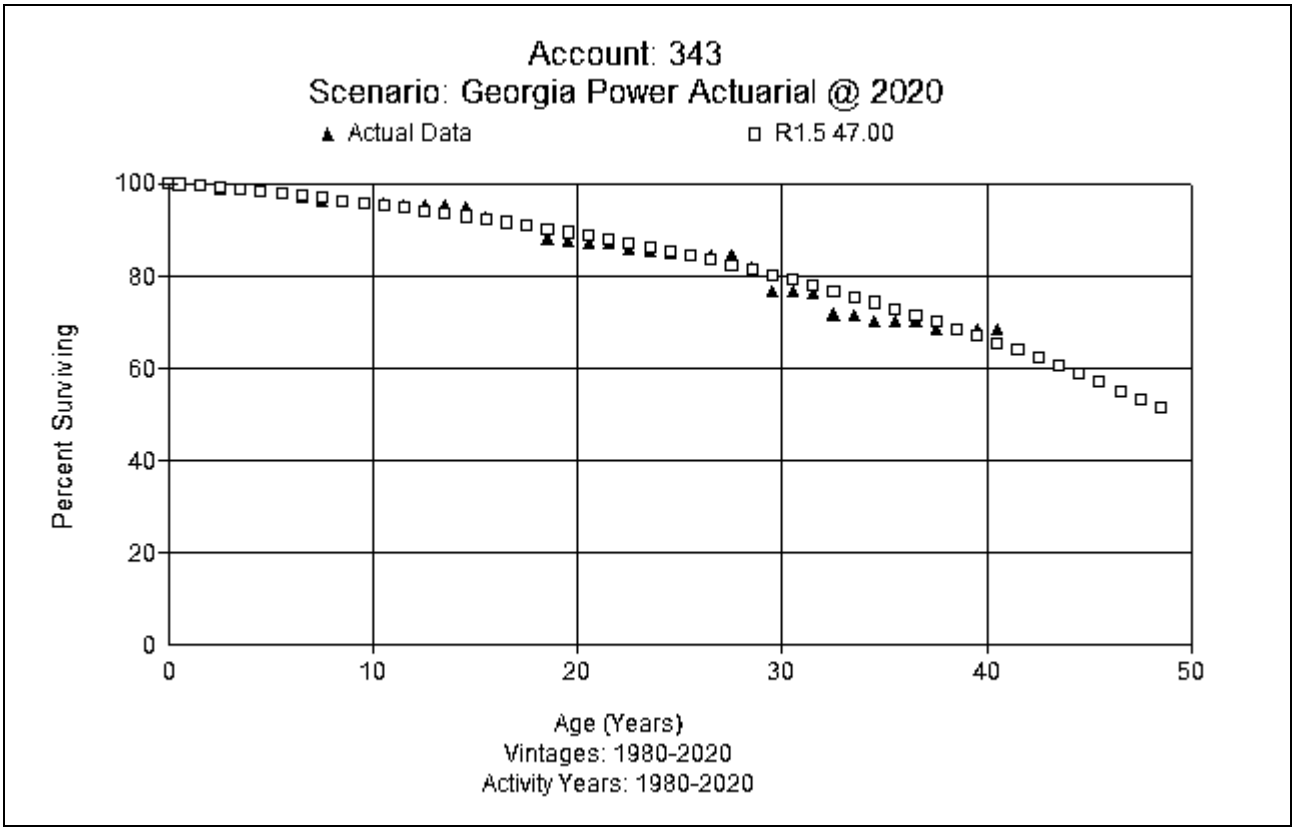
FERC Account 343.0 Prime Movers Excluding LTSA (47 R1.5)

This account consists of foundations, chimneys, demineralizers, fire protection systems, and other related assets at each power plant. The current balance in this account is $1.4 billion. The currently approved dispersion curve for this account is 45 R0.5. This study recommends a 47 R1.5 dispersion curve. A graph of the observed life data vs the proposed interim retirement curve is shown below.



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FERC Account 343.0 Prime Movers LTSA (3 SQ)

In the LTSAs, certain assets are replaced frequently and salvaged after replacement. The current balance in this account is $223 million. The currently approved dispersion curve for this account is 45 R0.5. In past studies, Account 343 has not segregated these assets from the rest of the account. However, these assets have different characteristics and are being modeled separately in this study.

The CC fleet have been running at peak capacity. LTSAs will retire and capitalize replacement parts. Company personnel report they do not expect to see a change in the LTSA cycle, which is governed by the number of start/stops and operating hours. McIntosh just updated its LTSA and McDonough has years left and should reup. McDonough 4, 5, and 6 are different than other plants. Over a one-and-a-half-year interval, assets were replaced, retired, and salvaged. They will retire the last tranche of outage capitalized cost. A standing agreement shows that all parts they refurbish or replace new will have a three-year life. The Company plans to replace the rotor in McDonough Unit 4 in 2022. At McIntosh, they are moving to a 3-year cycle for Hot Gas Path overhauls.

Based on the discussion with operations experts, this study recommends modeling the LTSA assets separately and developing a net salvage parameter for this account as seen in the historical activity. Actuarial analysis for these assets shows a mortality curve that confirms the 3-year life discussions in interviews with SMEs. Based on operations of the LTSAs, this study recommends a 3 SQ dispersion curve. A graph of the observed life data vs the proposed interim retirement curve is shown below.

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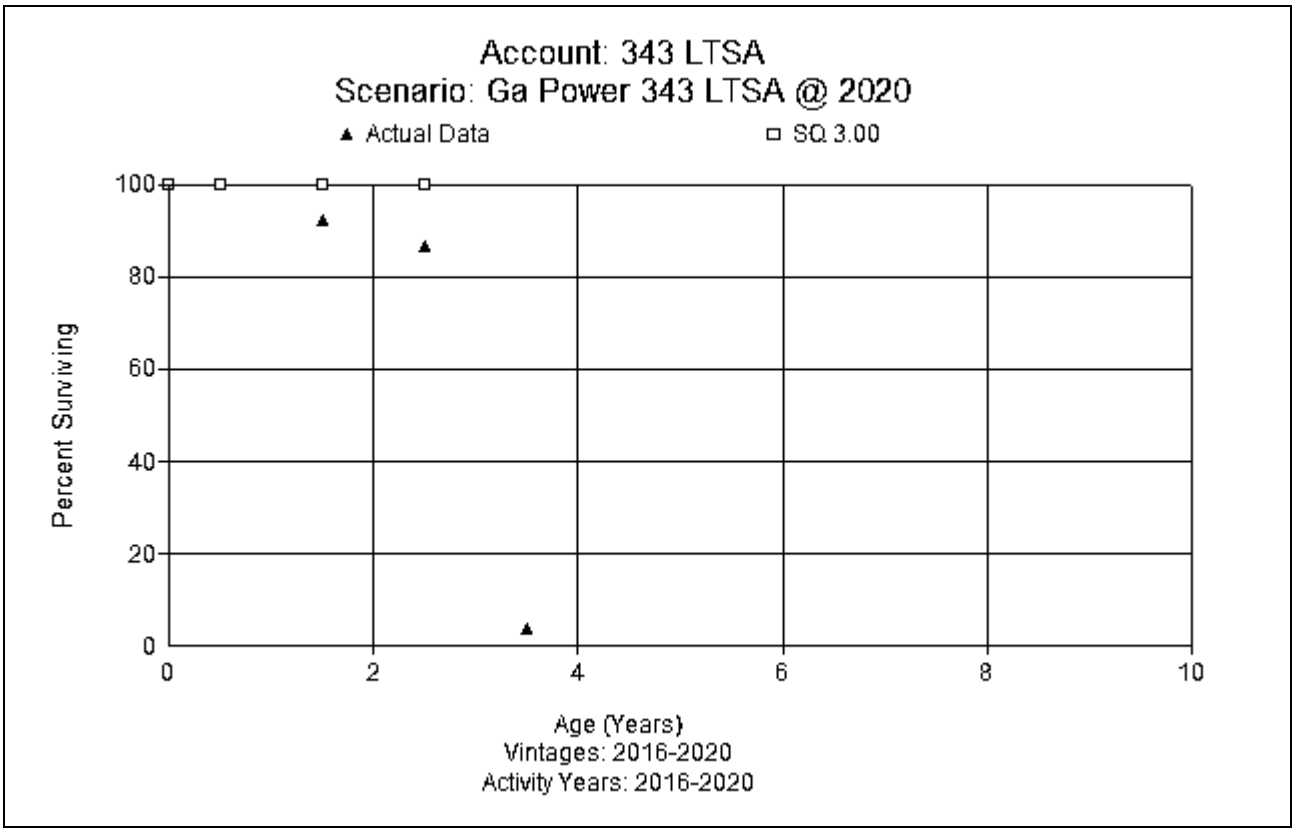

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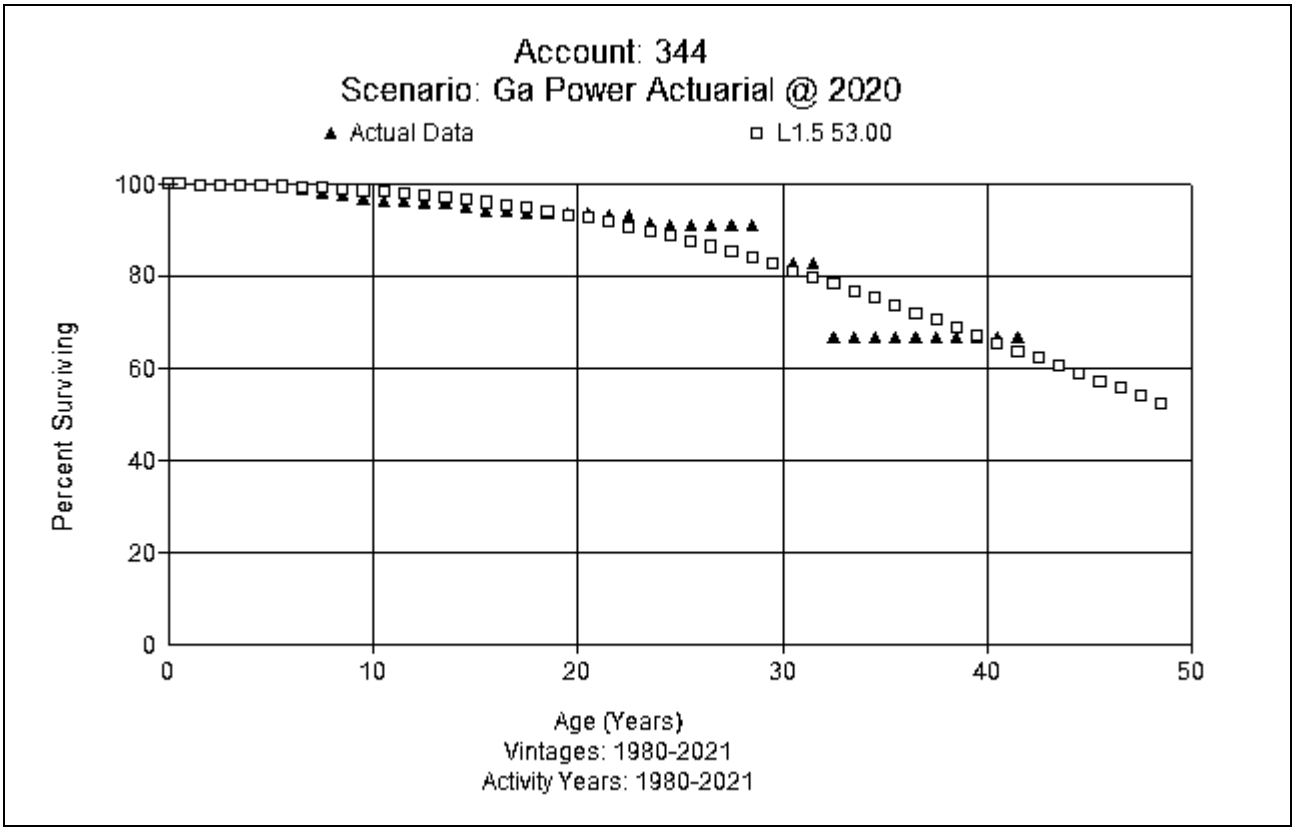
FERC Account 344.0 Generators (53 L1.5)

This account consists of generators and other related assets at each power plant. The current balance in this account is $601.0 million. The currently approved dispersion curve is 55 R2.5. This study recommends moving to a 53-year life with an L1.5 dispersion curve. A graph of the observed life data vs the proposed interim retirement curve is shown below.



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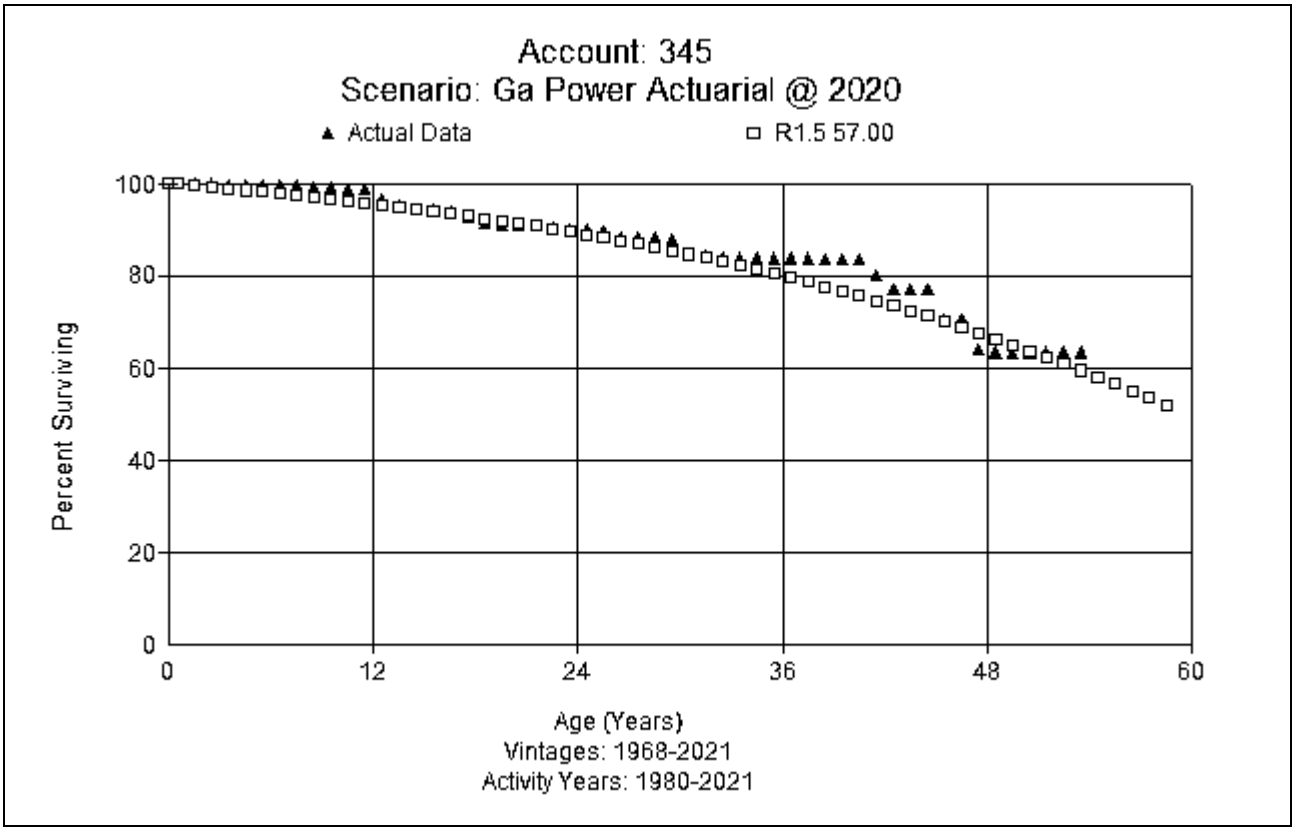
FERC Account 345.0 Accessory Electric Equipment (57 R1.5)

This account consists of power transformer, regulators, and related assets at each power plant. The current balance in this account is $131.0 million. The currently approved dispersion curve for this account is 50 S3. This study recommends moving to a 57-year life with an R1.5 dispersion curve. A graph of the observed life data vs the proposed interim retirement curve is shown below.



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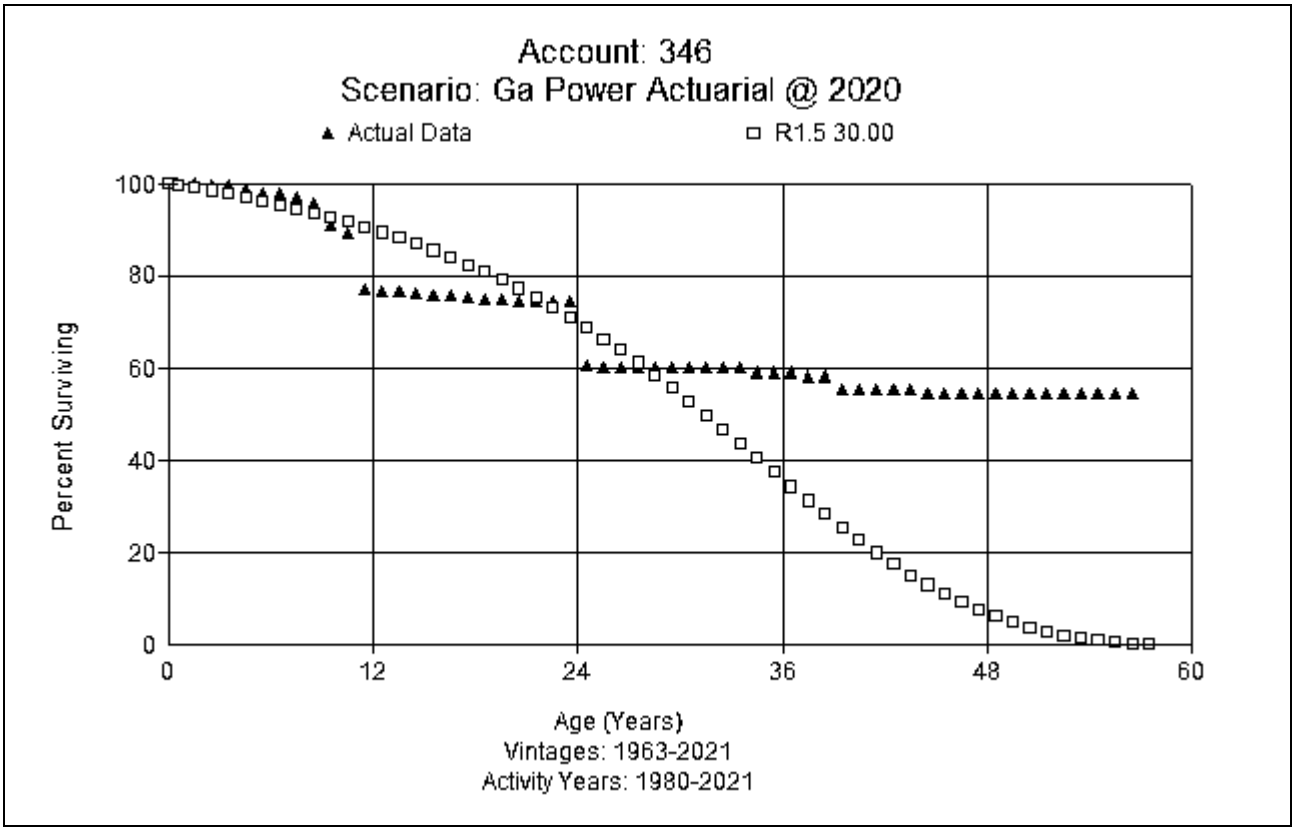
FERC Accounts 346.0 Miscellaneous Power Plant Equipment (30 R1.5)

This account consists of work equipment, test equipment, pumps, fire protection systems, and other related assets at each power plant. The current balance in this account is $34.2 million. The currently approved dispersion curve for this account is 40 R0.5. This study recommends moving to a 30 life but changing to an R1.5 dispersion curve. A graph of the observed life data vs the proposed interim retirement curve is shown below.



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Renewable Generation

Since 2011, Georgia Power has been adding renewable generation. From the first solar facility at Dalton, there are now 16 generating sites as of year-end 2020. Given the nation's concern for climate change and carbon reduction, other facilities will be added in the future. In prior depreciation studies, these assets were modeled with other production fossil plant. After reviewing solar activity only, these assets have a different life and net salvage characteristic. Based on experience thus far, the Company is projecting a 35-year life for solar. There are warranties that will protect the assets from early degradation. There is currently not an active recycling industry for solar assets. There has been one disposal at King's Bay. There is one rooftop facility at Falcons, but all of the rest are utility scale.

FERC Account 344.0 Generators (Life of Plant)

This account consists of generators and other related assets at each solar facility. The current balance in this account is $436.8 million. The currently approved dispersion curve is 55 R2.5. After examining the history of solar assets, separate from other production, minimal retirement activity has occurred. Based on judgment, this study recommends no interim retirement curve (meaning that no assets will retire before the facility's terminal retirement date).

FERC Account 345.0 Accessory Electric Equipment (Life of Plant)

This account consists of power transformer, regulators, and related assets at each solar facility. The current balance in this account is $17.0 million. The currently approved dispersion curve is 50 S3. After examining the history of solar assets, separate from other production, minimal retirement activity has occurred. Based on judgment, this study recommends no interim retirement curve (meaning that no assets will retire before the facility's terminal retirement date).

FERC Accounts 346.0 Miscellaneous Power Plant Equipment (Life of Plant)

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This account consists of work equipment, test equipment, pumps, fire protection systems, and other related assets at each solar facility. The current balance in this account is $1.9 million. The currently approved dispersion curve is 40 R0.5. After examining the history of solar assets, separate from other production, minimal retirement activity has occurred. Based on judgment, this study recommends no interim retirement curve (meaning that no assets will retire before the facility's terminal retirement date).

FERC Accounts 348.0 Battery Storage System (20 SQ)

This account consists of work equipment, test equipment, pumps, fire protection systems, and other related assets at each facility. The current balance in this account is $1.6 million. Currently, there are few batteries on the system. At year-end 2020, there are batteries at two facilities, UGA and Microgrid. The Company commenced development of a battery energy storage system ("BESS") portfolio of approximately 80 megawatts ("MW") beginning with the 65 MW Mossy Branch Battery Facility. The remaining battery energy storage capacity includes plans to co-locate a 13MW, 4-hour BESS with an existing Company-owned solar facility and plans to utilize a 2 MW small standalone distribution interconnected storage facility. Company personnel report that they expect batteries to last 20 years, depending on usage. Batteries degrade over time as well as degrading due to charging and discharging (with the speed of discharging being an additional factor). Batteries would be considered at the end of their useful life when they reach 65-75% of the beginning of life capacity. Based on manufacturer's warranties, information from Company personnel, and judgment, this study recommends a 20-year life with an SQ dispersion curve for this account.

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Transmission Accounts, FERC Accounts 350-359

Georgia Power's transmission facilities operate at voltages from 46 Kilovolt ("kV") to 500kV. These facilities include easements, substations, overhead transmission lines, towers and conductors, underground conductor and conduit, and roads and trails. Each is discussed below. Through the Grid Investment Plan, the Company is making targeted investment to enhance service and reliability across the system. The Grid Investment Plan is a 12-year program that focuses on improving reliability for customers and replacing aging transmission line and substation assets that are approaching or have exceeded the end of their expected life. The first three years of the plan were approved by the Commission in the 2019 base rate case.

With respect to substation investment packages, the Company examined transformer, breaker, and relay ages to ensure that the appropriate scope of work continues to be considered for investment. Substation investment packages include targeted equipment replacements, partial rebuild of substations, and full rebuild of substations. For transmission lines, the age of line conductor and structures were examined for consideration of investment. Transmission line investment packages include partial reconductor or rebuild of a line, full reconductor of a line, and full rebuild of a line.

There are 72 lines that will get some form of full/partial rebuild or reconductoring. The Company will replace around 1000 miles of transmission line under the program. The Company plans to touch 331 substations in some way (equipment replacements, partial rebuild, or full rebuild) based on the age of the assets as well as focusing on the age of conductor. Georgia Power is beginning to replace "self-damping" conductor, which is no longer supported by industry. There are about 146 miles of self-damping conductor. For other lines, the Company is replacing guys and anchors, as well as shield wire. Sites are identified and ranked by R1 to R5 (with R5 being the most critical) to prioritize the replacement activity.

Some of the recent replacement projects and others which will be done in the near term are:

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- North Americas-Perry 115kV line – current rebuild project (deteriorating conductor, etc.). The Company completed this effort in spring 2020. The replaced assets were 62 a little over 65 years old. After noticing signs of shield wire deteriorating, the line was completely reconductored. After inspecting the poles, assessment determined that the poles were in critical need of replacement and that has been done as the scope of the project expanded.
- Graniteville-South Augusta project – 5-6 miles of new line and rebuilding 5-6 miles of existing line. The plan has been completed.
- Colonel Island-Jekyll Island – 46kV line that is being rebuilt. Maybe 70 years old now. Design completed and construction began in 2019.
- Claxton-Ludowici 115kV line – This project began with OH ground wire replacement, but further assessment changed it to a complete rebuild. The Company began the 25 mile rebuild in 2019 and completed the project before 2021.

FERC Account 350.0 Transmission Easements (85 SQ)

This account consists of land rights and easements associated with Transmission lines or Transmission substations. The account balance for this account at December 31, 2020 is $185.0 million. The currently approved dispersion curve for this account is 85 SQ. Since the longest life in this functional group is 85 years, this study recommends retaining an 85-year life and SQ dispersion for this account.

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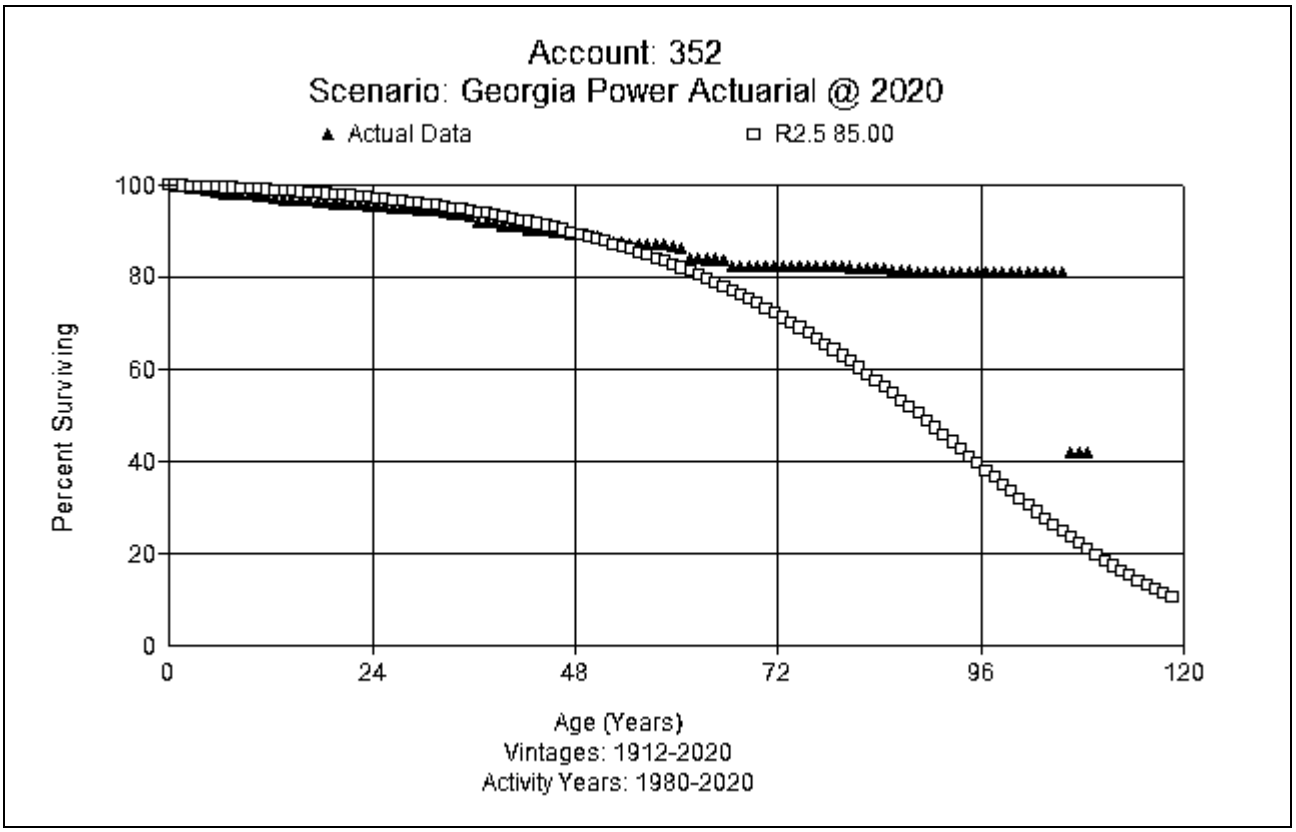
FERC Account 352.0 Transmission Substation Structures and Improvements (85 R2.5)

This account includes buildings, fencing, and other structures found in a transmission substation. The account balance for this account at December 31, 2020 is $226.1 million. The currently approved dispersion curve for this account is 85 R2.5. The Grid Investment Program could affect the life of structures. If an asset is a "brownfield" replacement, the Company would replace the control house but would not replace all structures. If the station is a greenfield site, all structures would be replaced. The program will trigger a number of substation retirements and the life should not be increased. An 85-year life may be reasonable but there are a few systems (such as drainage systems) that may not have as long a life. Some assets (such as control houses) are more robust than in the past. Based on information from Company personnel and judgment, this study recommends retention of an 85-year life and R2.5 dispersion for this account. A graph of the actual data versus the proposed curve is shown below.



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FERC Account 353.0 Transmission Substation Equipment (49 R0.5)

This account contains a wide variety of transmission substation equipment, from circuit breakers to switchgear and transformers. The account balance for this account at December 31, 2020 is $2.6 billion. The currently approved dispersion curve for this account is 52 R0.5. Company personnel compare assets in this account with Distribution Account 362, Distribution Substation equipment. Company experts offer the analogy that assets in this transmission function are interstate highways and distribution assets are rural roads. There are several assets that have a reduced life compared to the past, such as relays and controls, which have gone from a 40-year life for electromechanical to a 20-year life for solid state. There has been an effort to replace oil circuit breakers ("OCBs") with SF6 breakers, and the Company is no longer buying OCBs. Company personnel expect a little shorter life for SF6 breakers. Transformer life is generally less than it was in the past as new equipment is operated with closer tolerances.

Company SMEs report that they are more proactive in replacing equipment than in the past. They have an oil breaker replacement program. The Grid Investment program will also reduce the life of the station equipment. Trending the life shorter for this account is reasonable and appropriate given the asset characteristics in the account. Although the expectations are for a larger decrease as the Grid plan Investment program develops, a smaller movement is appropriate until the effects of the plan are better known. Based on input from Company personnel and results from actuarial analysis, this study recommends moving to a 49-year life while retaining the R0.5 dispersion for this account. A graph of the actual data versus the proposed curve is shown below.

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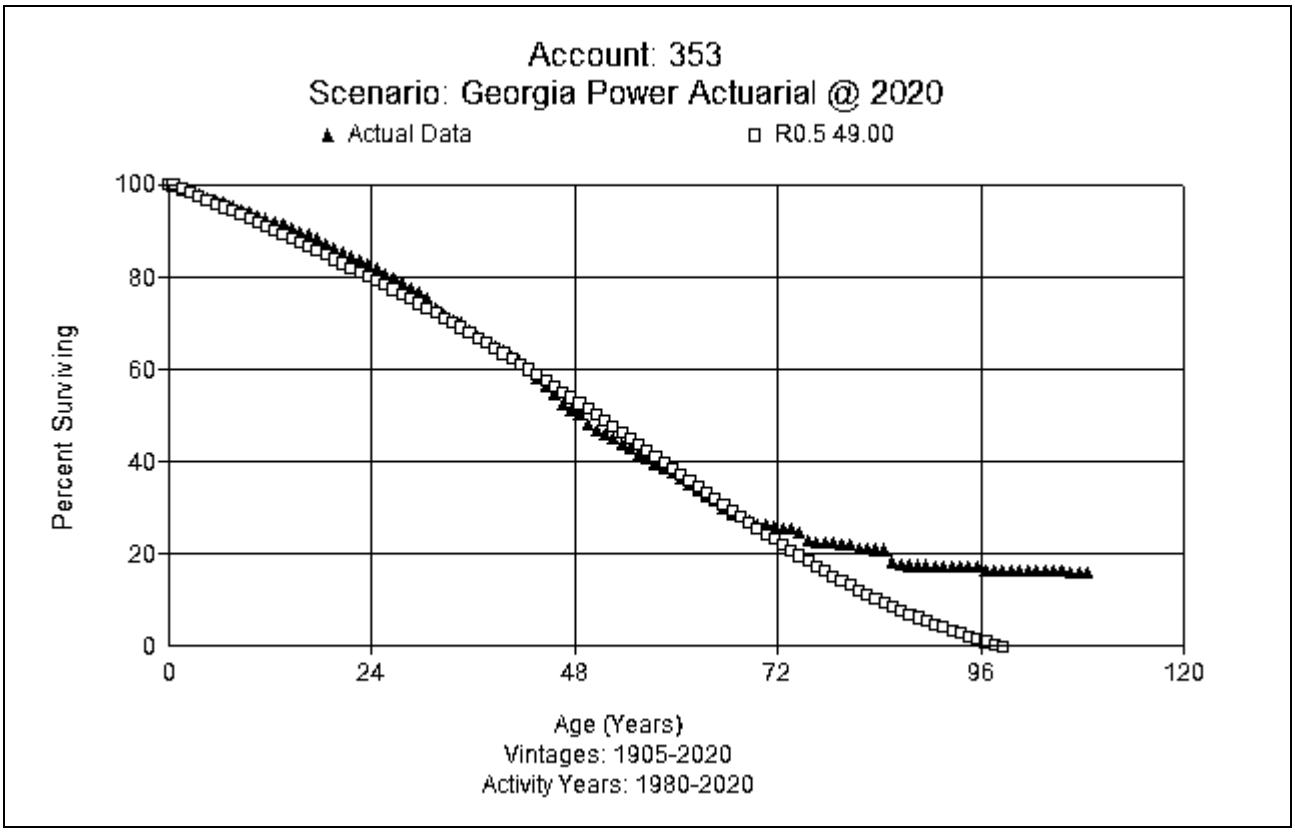

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FERC Account 354.0 Transmission Towers and Fixtures (68 R2)

This account consists of transmission towers, which are used to transmit electricity at a voltage of 46kV and above. The account balance for this account at December 31, 2020 is $1.1 billion. The currently approved dispersion curve for this account is 65 R2. The Company is beginning to collect aged data for this account, so at some point in the future it will be possible to run actuarial analysis. For the time being, this study will continue to use SPR analysis to determine the historical characteristics of this account.

The system is getting older and after 50 years, replacement should begin. Many current projects are reliability projects (*e.g.*, replacing shield wire). Coastal portions of Georgia Power's service area are subject to more forces of retirement such as inclement weather, salt, and the humid climate. Capital spending in the coastal area has been greater than planned. Assets that are frequently replaced include corona rings and insulator strings. It is necessary to use helicopters for some projects. Company personnel report seeing foundation erosion and the need to replace some guy wires and anchors. The towers themselves are holding up well, except for the coastal areas, which are experiencing shorter lives due primarily to salt water and hurricanes. Some towers have better quality steel than others. Some towers may possibly last for 75 years, but many towers will need to be replaced much sooner. Company personnel report that at a certain point, the deterioration starts accelerating. Much of the steel built in mid 1960s and 1970s will require replacement. Towers installed in this timeframe typically serve higher voltages (some 230kV and 500kV). The Company starts looking more closely at towers at the 50-year mark. They will paint/rustproof towers, when possible, which may allow an increase in life. From an operations perspective, a life somewhere around a 65 to 68-year life is reasonable. The Grid Investment program used a 70-year life in its evaluations for replacement. There would be a full rebuild if 75% of the line is over the age of 70 years. Based on life analysis results and input from Company personnel, this study recommends a life of 68 years and R2 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.

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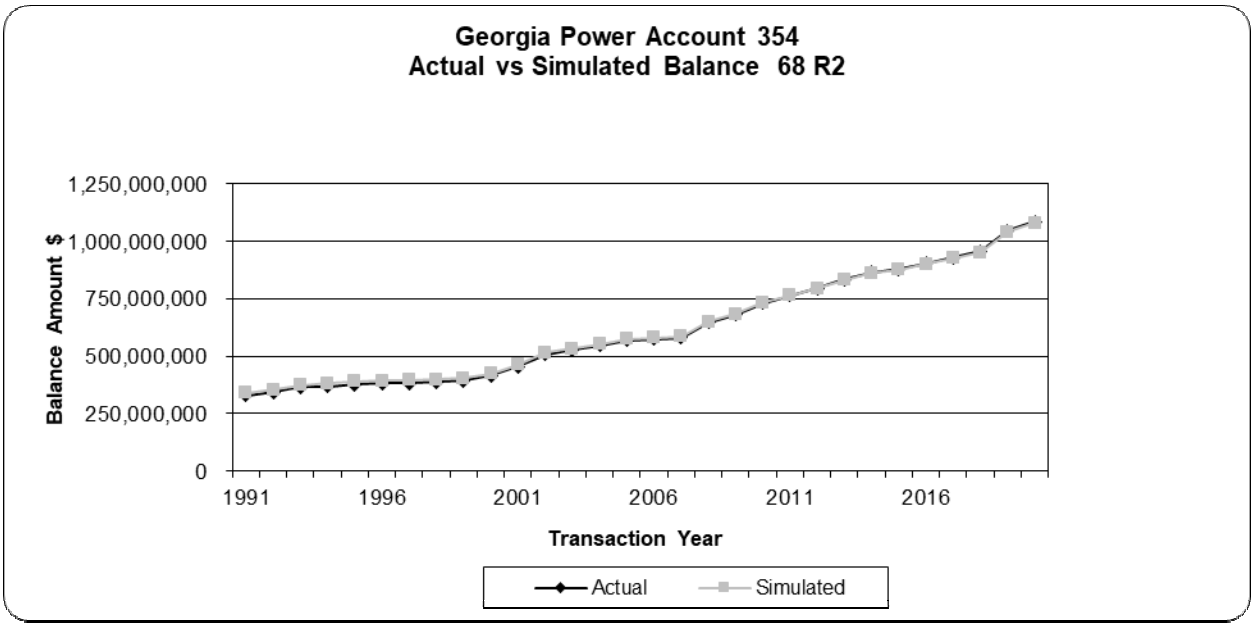

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FERC Account 355.0 Transmission Poles and Fixtures (54 R0.5)

This account consists of transmission poles and fixtures, which are used to transmit electricity at a voltage of 46kV and above. The account balance for this account at December 31, 2020 is $836.7 million. The currently approved dispersion curve for this account is 50 R0.5. The Company is beginning to collect aged data for this account, so at some point in the future it will be possible to run actuarial analysis. For the time being, this study will continue to use SPR analysis to determine the historical characteristics of this account.

Georgia Power has transmission poles that are wood, steel, concrete, and composite. Company personnel estimate the proportions by material type to be 50% wood, 20% concrete, and 30% steel. The 46kV system is basically a wood system. Higher voltages use more steel and concrete. Issues that might reduce the life of a wood pole can be birds, woodpeckers, weathering at top of poles, knots, and twisting, all of which can cause cracking. Typically, for 115kV and above, the Company will use concrete poles, and has done so since the 1990s. Wood pole quality has declined due to the change from old growth trees to newer fast growth trees, which do not last as long. The Company started to use more lightweight steel in the late 1990s, but they still lean toward concrete when in a remote location, as these require less maintenance. Company experts report that wood may last up to 50 years, and steel may last 60 years or longer. Concrete has few failure modes (although wet or corrosive areas reduce the life) and will last even longer. The Company historically used wood crossarms but has shifted to fiberglass or steel (which will last longer than wood, but not necessarily as long as the poles).

For wood poles, Company SMEs use an expected 60-year life maximum life. They do a lot of wood pole replacements prior to the 60-year life based on the specific condition of poles as found in inspections. If a wood pole lasts until 60 years old, they will target it for replacement. For steel and concrete, a longer life is expected. Most steel would be targeted for replacement at 70 years, although some types of steel would still be 50 years. As the Grid Investment program goes forward, Company SMEs expect over time that this account will have a life in the mid-50s due to the maximum life being 60 years, but there is a lot of attrition of poles prior to 60 years.

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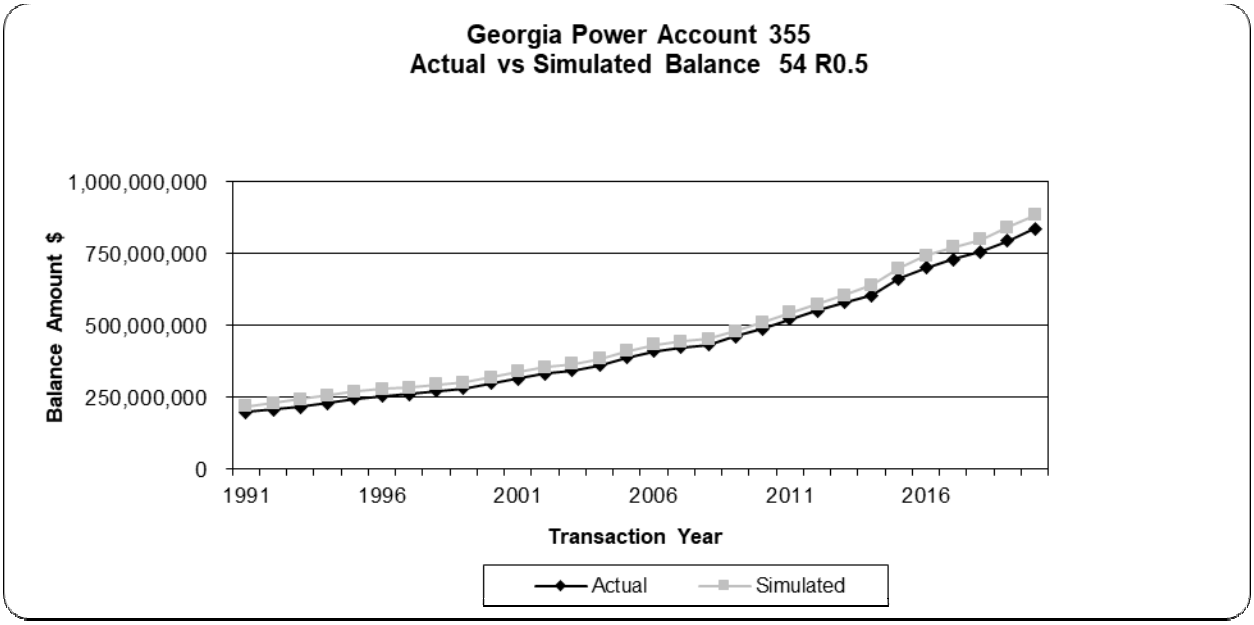
Based on life analysis and input from Company personnel, this study recommends a life of 54 years and R0.5 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.



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FERC Account 356.0 Transmission Overhead Conductor (50 R3)

This account consists of transmission overhead conductors, which are used to transmit electricity at voltages of 46kV and above. The account balance for this account at December 31, 2020 is $1.6 billion. The currently approved dispersion curve for this account is 50 R3. The Company is beginning to collect aged data for this account, so at some point in the future it will be possible to run actuarial analysis. For the time being, this study will continue to use SPR analysis to determine the historical characteristics of this account.

The Company is experiencing shield wire issues and has been replacing shield wire for a number of years. Shield wire is identified by stage 3 and replaced by stage 4, using a ranking system from stage 1-5. Some conductor is starting to anneal. Company personnel report that they are seeing a longer life out of conductor than originally thought. 46kV conductor is beginning to be replaced but will last a long time since they are not as heavily loaded as the higher voltage conductor. Company personnel report that they have added a lot of higher voltage conductor over the last 30 years. They have found pockets of insulators (porcelain) that have gone bad and have been/are being replaced (some are around 40 years old). Georgia Power mainly uses porcelain on the system. The replacement of shield wire is likely driving the life seen in the SPR analysis down even though the shield wire is only a small portion of the total conductor account.

Company SMEs believe that poles in Account 355 and conductor in this account should have a relatively similar life. From a conductor perspective, replacements under the Grid Investment program are based on the type of conductor and age. For example, Norcross 115kV shield wire was approximately 50 years old at replacement. They would expect around the same life for conductor as poles (with some exceptions where the specific conductor would have a shorter life, such as self-dampening conductor). With lower voltages, there is a narrower right of way and the Company would see more tree damage and a shorter expected life. Based on input from Company personnel and life analysis, this study recommends retention of a 50-year life and an R3 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.

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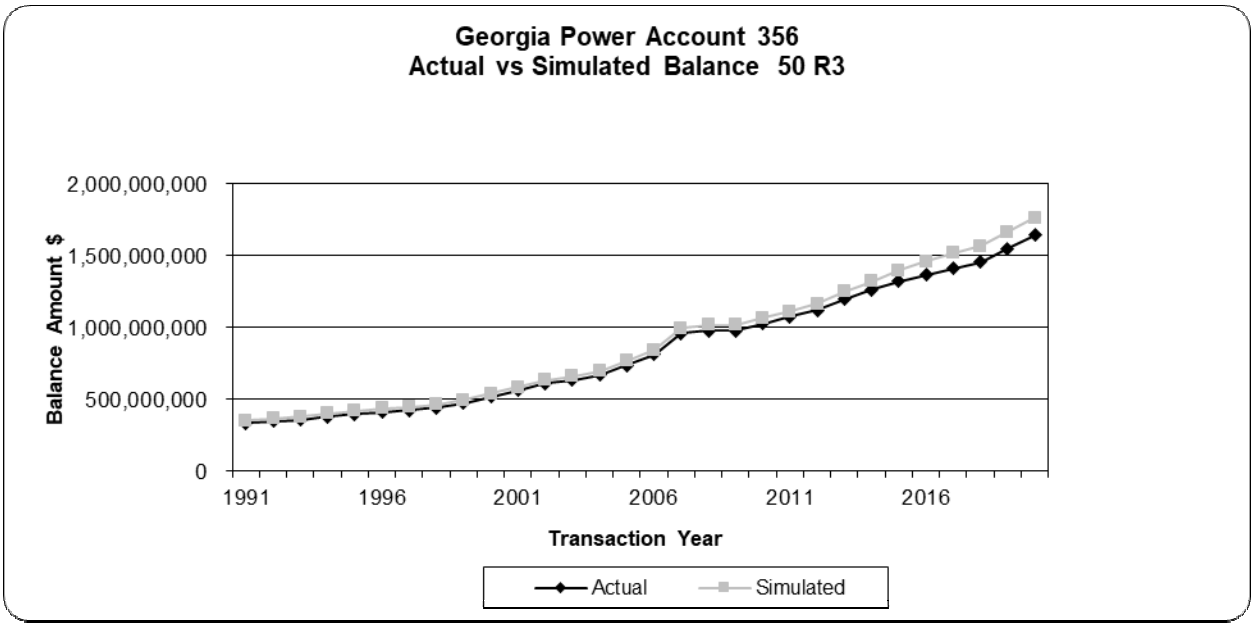

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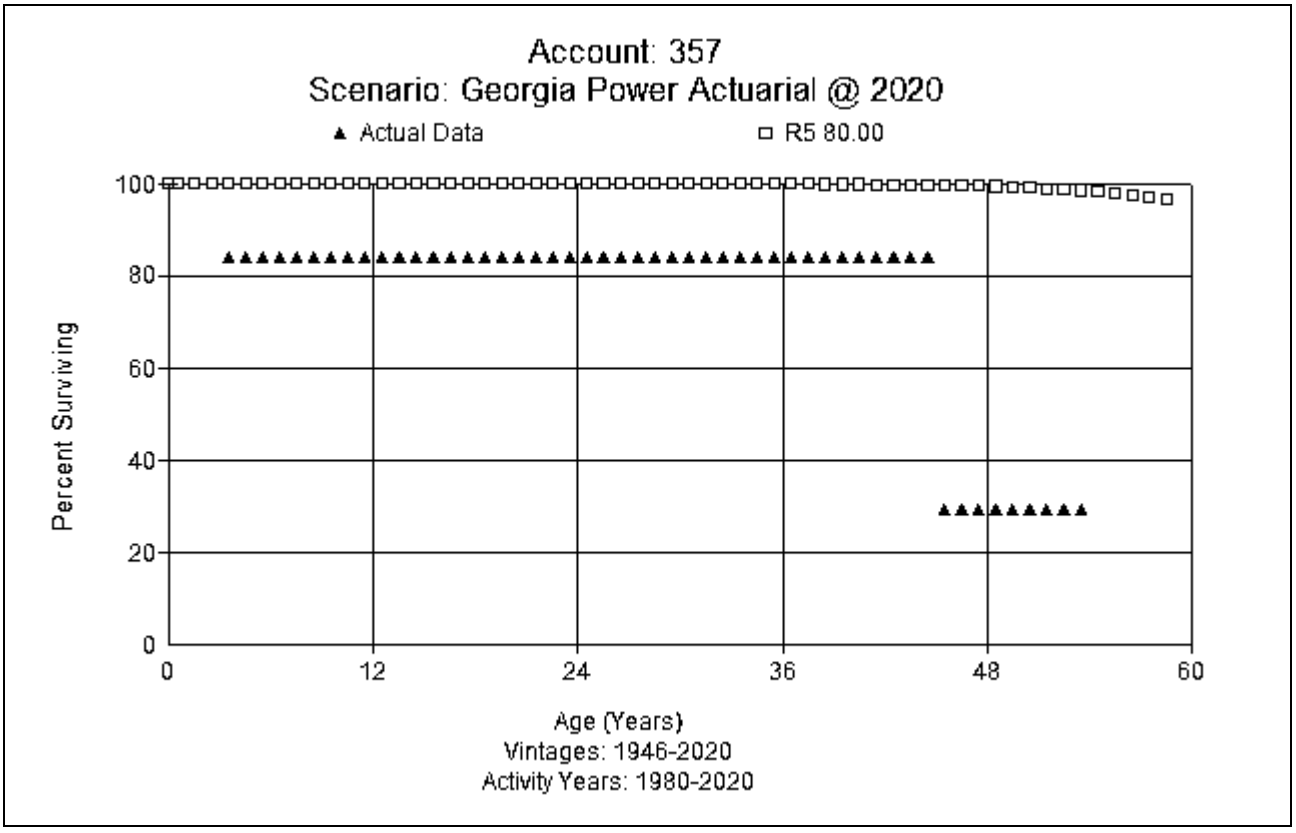
FERC Account 357.0 Transmission Underground Conduit (80 R5)

This account consists of underground conduit used with underground transmission lines. The account balance for this account at December 31, 2020 is $11.9 million. The currently approved dispersion curve for this account is 80 R5. Company personnel state that they will install a spare when they run conduit. There have been some conduit problems, but not many, and the systems are quite old. Older systems are oil-filled but some newer are just in conduit. They will reuse conduit when they can, but they cannot always do so. Company SMEs do not expect a different life for oil filled conduit and non-oil filled conductor. They believe that a life of 80 years is still reasonable from an operations perspective. Based on input from Company personnel, this study recommends retention of the 80 R5 dispersion curve. A graph of the actual data versus the proposed curve is shown below.



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FERC Account 358.0 Transmission Underground Conductor (55 R2)

This account consists of underground conductor used in underground transmission lines. The account balance for this account at December 31, 2020 is $25.9 million. The currently approved dispersion curve for this account is 55 R2. There is not a great deal of transmission underground conductor. Actuarial analytics show a shorter life than is currently approved. The Company has had to replace some conductor, which may be driving the life indications. There is oil filled and non-oil filled. The predominant material is XLPE conductor, which has been used for two decades or so. Company SMEs expect XLPE to have a shorter life than oil filled due in part to the high level of maintenance done on the oil filled. The last oil filled cable was installed in the 1960s. All conductor installations would be in conduit in a duct bank. New construction would pull a spare conductor. In 2013, Georgia Power moved some underground conductor for the Atlanta Streetcar project. Company personnel feel that a shorter life is not representative of the future, and from an operations perspective the current life seems more reasonable. Based on information from Company personnel and judgment, this study recommends retention of a life of 55 years and R2 dispersion. A graph of the actual data versus the proposed curve is shown below.

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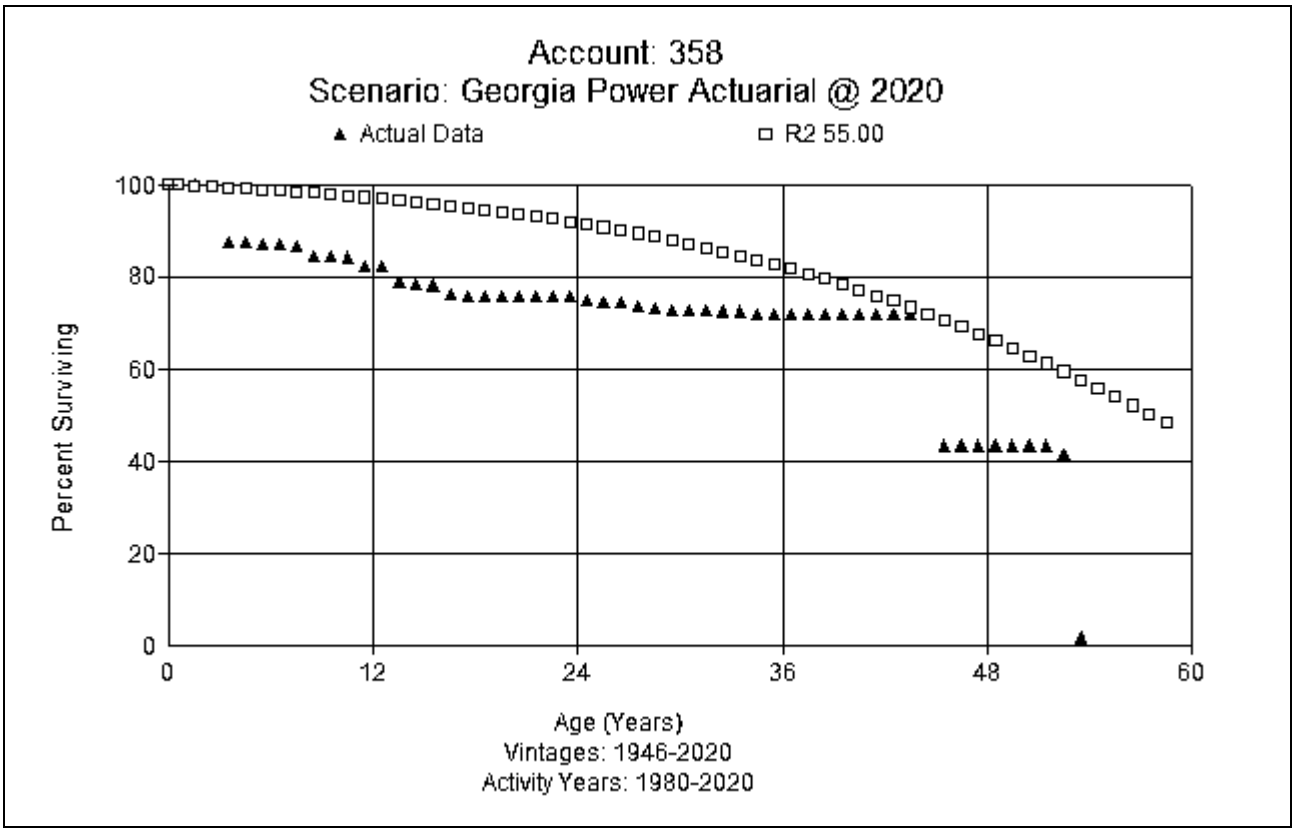

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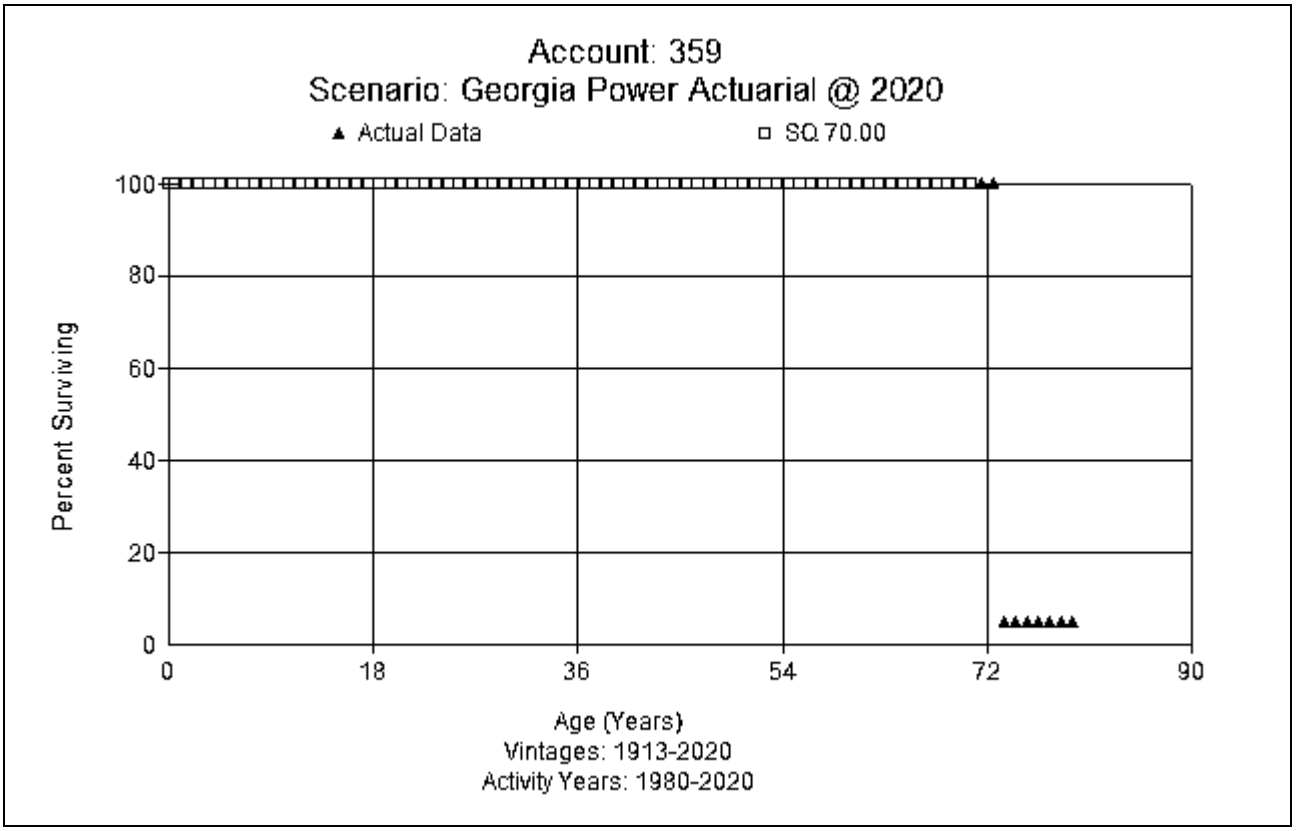
FERC Account 359.0 Transmission Roads and Trails (70 SQ)

This account consists of roads and trails around transmission stations. The account balance for this account at December 31, 2020 is $9.3 million. The currently approved dispersion curve for this account is 70 SQ. Company personnel state that they have to rebuild these facilities on a periodic basis. From an operations perspective, a 70-year life for this account is reasonable. Based on judgment and input from Company personnel, this study recommends retention of the 70 years and SQ dispersion.



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Distribution Property, FERC Accounts 360-373

There are significant distribution assets in substation equipment, poles, overhead conductor, services, line transformers, meters, and street lighting. Substations are banks of electrical equipment that convert the transmission line voltage to lower levels that are appropriate for use in local communities. Substations also control the flow of electricity and protect the lines and equipment from damage. Aged data was available to model the substation accounts. For mass distribution accounts, FERC Accounts 364 through 373, only unaged data is available. Distribution power lines, which can be installed above ground or underground, carry electricity to customers.

The Grid Investment Plan will continue to impact distribution assets in the coming years. The distribution portion of the Grid Investment Plan will spend ~$4.7B over 11 years to improve reliability for customers on ~1,000 distribution feeders with investments such as feeder hardening, undergrounding overhead lines, adding or strengthening ties, adding sectionalizing devices, and relocating feeders where needed. As such, through the Grid Investment Plan, the Company will add / replace sectionalizing devices, improve or replace overhead lines, improve or replace damaged or old poles that no longer meet GPC specification, and underground overhead lines based on the most efficient investment for a given circuit.

FERC Account 360.0 Distribution Easements (70 SQ)

This account consists of land rights and easements associated with Distribution property or Distribution substations. The plant balance for this account is $55.6 million. The currently approved dispersion curve for this account is 70 SQ. Based on lives for many assets in this function, this study recommends retention of a 70-year life and the SQ dispersion.

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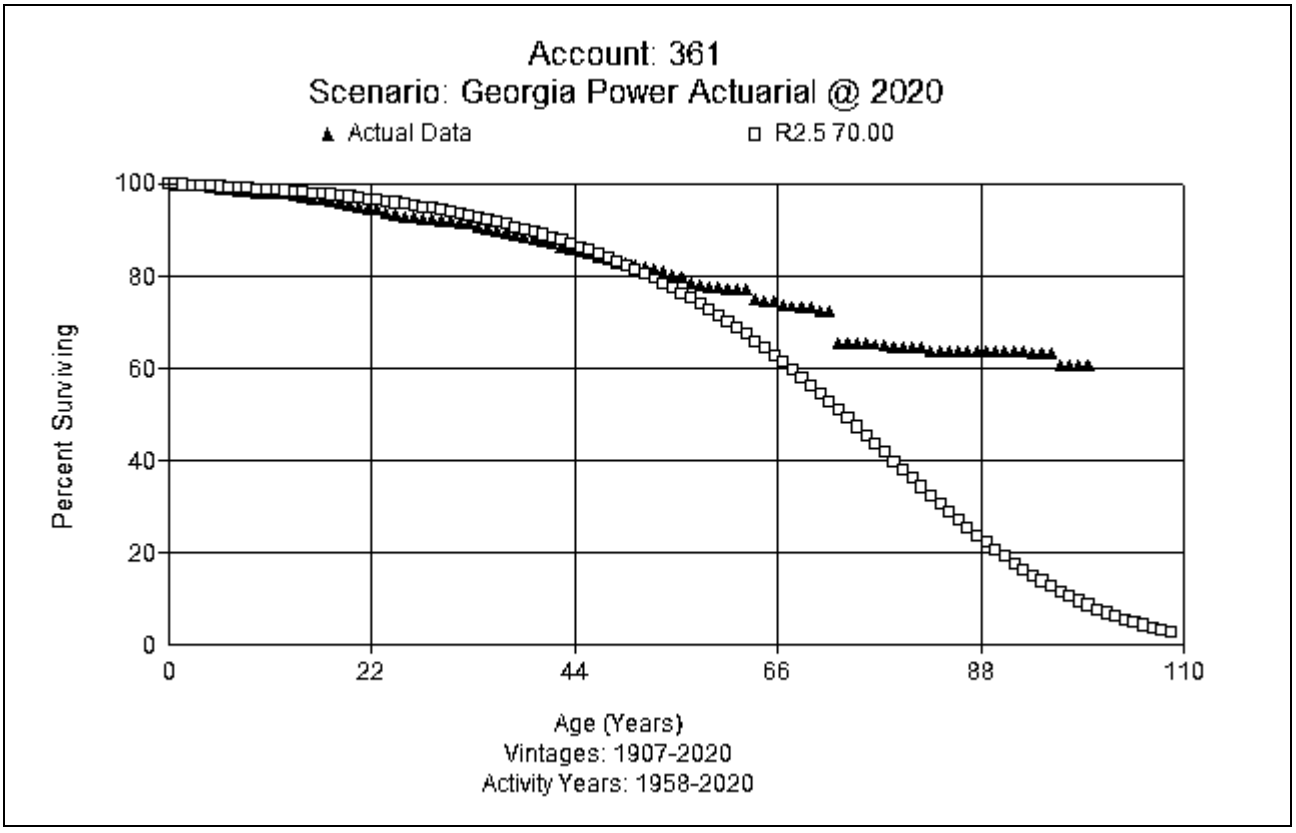
FERC Account 361.0 Distribution Structures and Improvements (70 R2.5)

This grouping contains fencing and other structures at a distribution substation. The plant balance for this account is $245.7 million. The currently approved dispersion curve for this account is 70 R2.5. Transmission substations are generally built on larger tracts of land. Distribution substations are likely smaller footprints. In general, Company SMEs feel that distribution stations would have a shorter life than transmission stations operationally. For the same reasons discussed in Account 352 Transmission Structures and Improvements, they recommend that the life of this account should not increase. Based on input from Company personnel and actuarial analysis, this study recommends retention of a 70-year life and R2.5 dispersion. A graph of the actual data versus the proposed curve is shown below.



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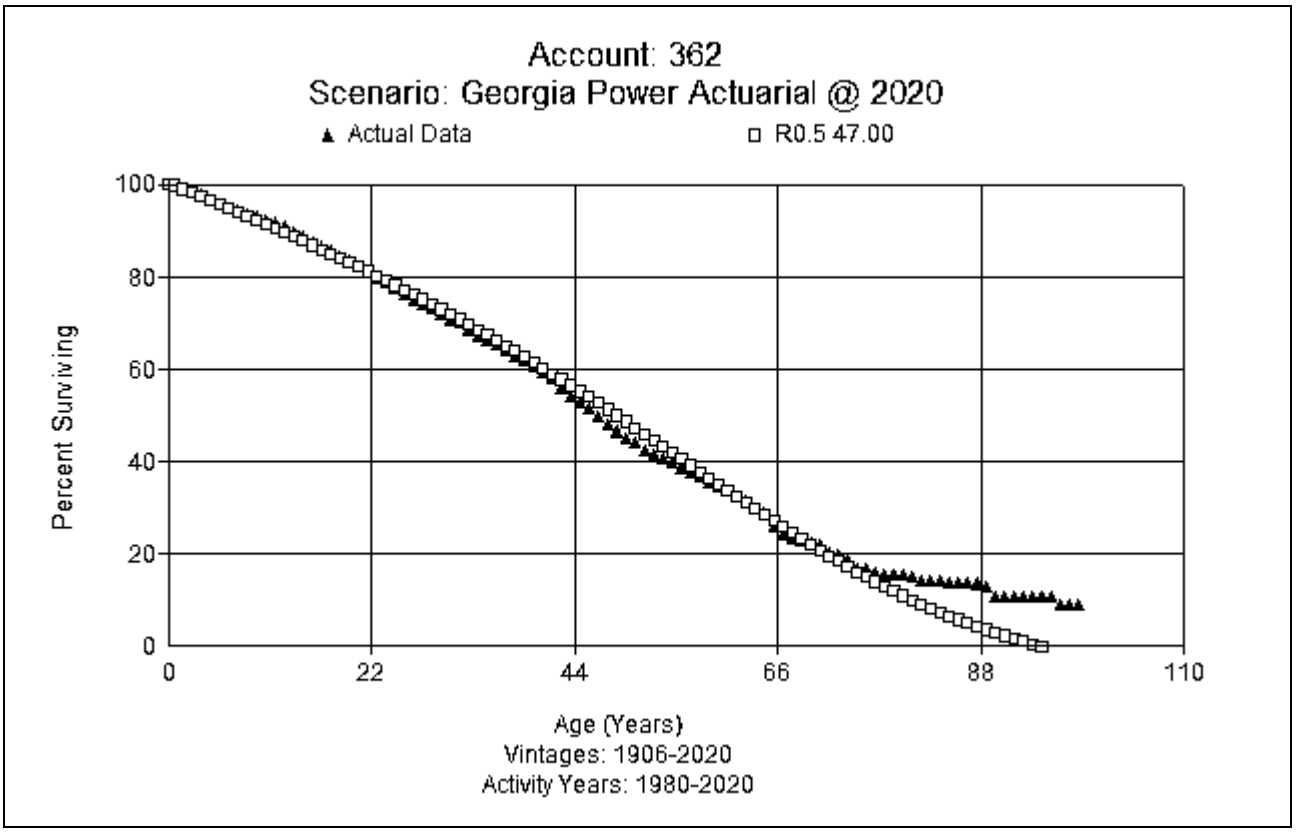
FERC Account 362.0 Distribution Substations (47 R0.5)

This grouping contains a wide variety of distribution substation equipment, from circuit breakers to switchgear and transformers. The plant balance for this account is $1.7 billion. The currently approved dispersion curve for this account is 47 R0.5. Distribution stations have more faults and have more “stops and starts”, more swings in load, etc. Transmission is designed not to have faults and is more stable. Materials for distribution usage are less robust than transmission material. Company SMEs believe that operationally this account will have a shorter life than Account 353 Transmission Substations. The Company has a robust maintenance program which allows the life to be supported. Although Company SMEs expect a decrease in life for this account as the Grid Investment program develops, they recommend holding the life similar to the currently approved life until the effects of the plan are better known. Based on life analysis and input from Company personnel, this study recommends retaining the current life parameter of 47 years with an R0.5 dispersion curve. A graph of the actual data versus the proposed curve is shown below.



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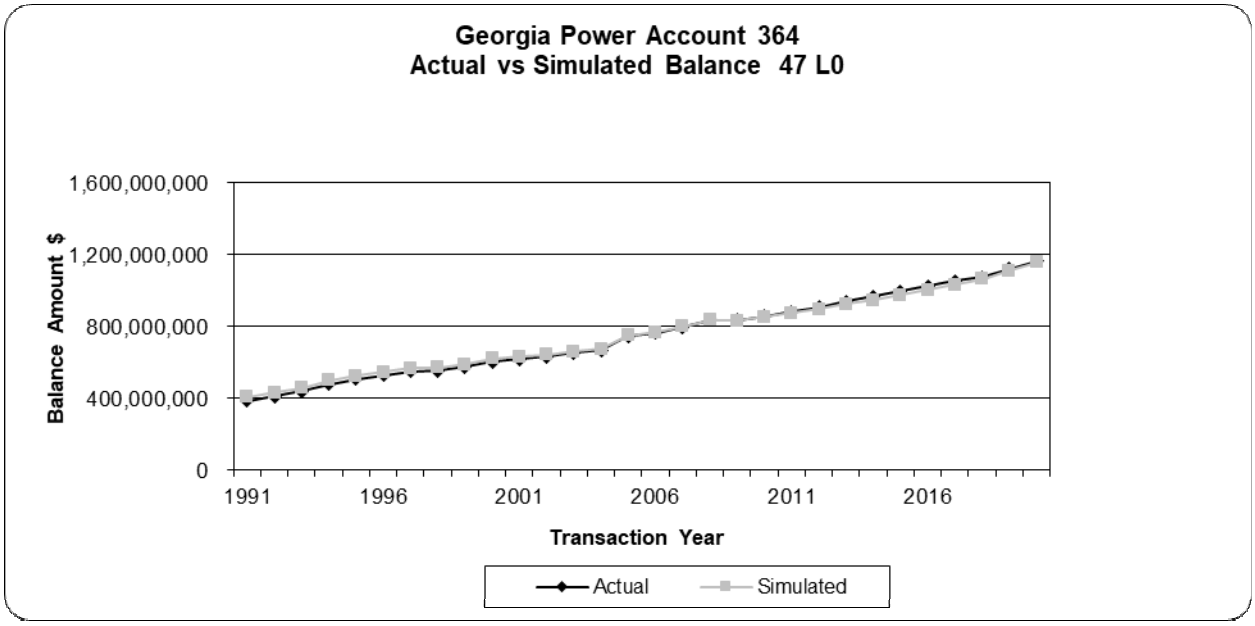
FERC Account 364.0 Distribution Poles, Towers, and Fixtures (47 L0)

This account contains poles and towers of various material types: wood, concrete, and steel. The plant balance for this account is $1.2 billion. The currently approved dispersion curve for this account is 47 L0. The Company owns poles treated during manufacture with one of two chemical preservatives, creosote or CCA. Creosote is an older treatment with a longer life, and CCA is the newer treatment, which has been used over the past 30 years. The average age of creosote poles is 42 years, and the Company inspects 30-60 thousand per year out of a total of 600 thousand creosote poles. The Company owns about 800 thousand CCA poles, which are also inspected on a 10-year cycle. Whether creosote or CCA, the Company can treat, mechanically reinforce, or replace poles in response to inspection findings. The treatment adds around 10 years to the life and 15 by reinforcement. They inspect 10% of the total pole population per year and perhaps 1,400 are reinforced.

Many relocations have occurred on the system in recent years. In 2009, the Company began to reconductor and replace poles at a significantly higher level. That activity has slowed, and the Company is more consistent with inspections. The Company is examining crossarms and hardware when inspecting poles. There is a little concrete on the distribution system although not much (maybe 10%). Overhead to underground conversions are starting to happen but not in great numbers yet. They are getting close to the end of the first cycle of inspection and treatment (groundline) of poles, which started in 2016.

The Company began installing pole caps on tops of poles around 3 years ago. Many of the older creosote poles have pole caps originally installed, and the top of the poles are generally still healthy. If other poles are too far gone to put a cap (they reject around 10%), they will replace the pole. This program is still new, and the long-term impact cannot be assessed. In the course of doing other work, Company personnel are finding more poles that need to be replaced than in the past, which is partially related to a higher number of poles touched by the Grid Investment program. From an operations perspective, the current 47-year life is reasonable, given the efforts for both life extensions and replacements. Based on input from Company personnel and SPR analysis, this study

recommends retaining the 47-year life and L0 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.



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FERC Account 365.0 Distribution Overhead Conductors & Devices (40 L0)

This account consists of overhead conductor of various thickness, as well as various switches and reclosers. The plant balance for this account is $1.4 billion. The currently approved dispersion curve for this account is 40 L0. The Company has reconductored a significant amount of conductor in the last several years, and that activity is slowing down. Company personnel expect that aluminum conductor would not last as long as poles. Copper may last longer, but only approximately 5% or less of the Company's current assets are made of copper. Underground wire will last 40 years or more. Georgia Power moved to polymer arrestors and dead ends in the 1990s, which have a shorter life of 20 years. Georgia Power is moving away from oil reclosers to solid dielectric, which have a shorter life. Automated switch controls may only have a 10-year life while the switch itself will last much longer (at least 20 years). The Company has been adding automated devices for the last 20 years, with around 4,100 devices on the system and expectation that this will double in next 10 years. There are a number of capacitors on the system. Their life expectancy is 30 years, but their controls will only have a 10-year life. From an operational perceptive, Company SMEs state that a 40-year average life is still reasonable given the mix of assets in the account.

Based on input from Company personnel and SPR analysis, this study recommends retention of a 40-year life and L0 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.

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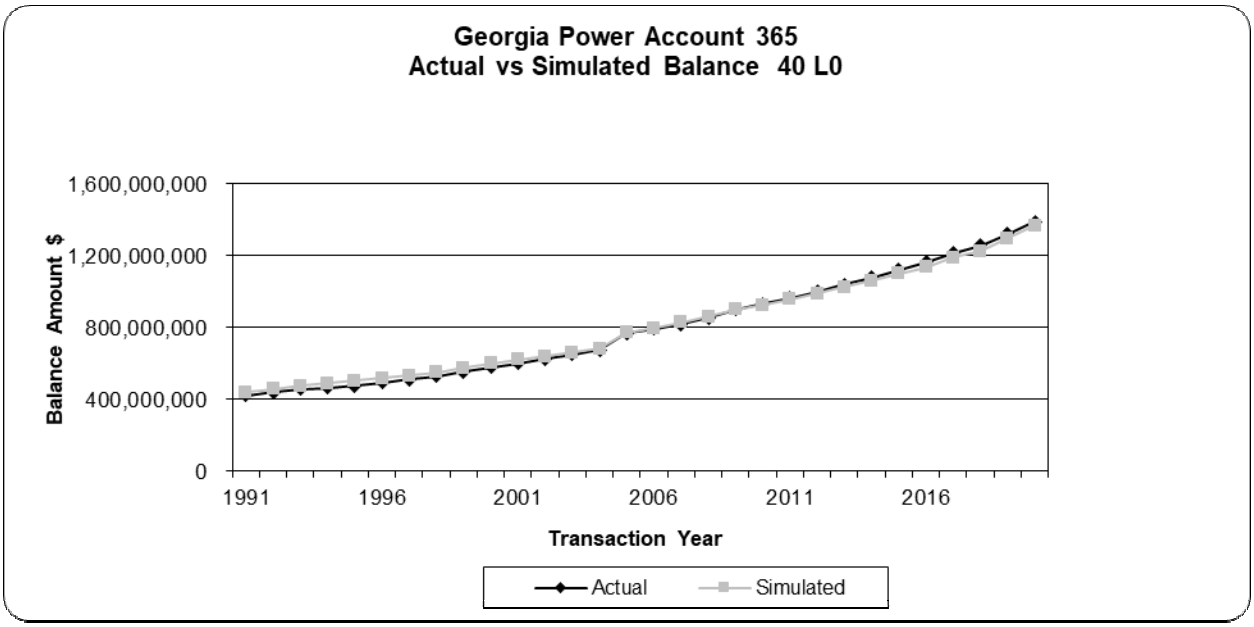

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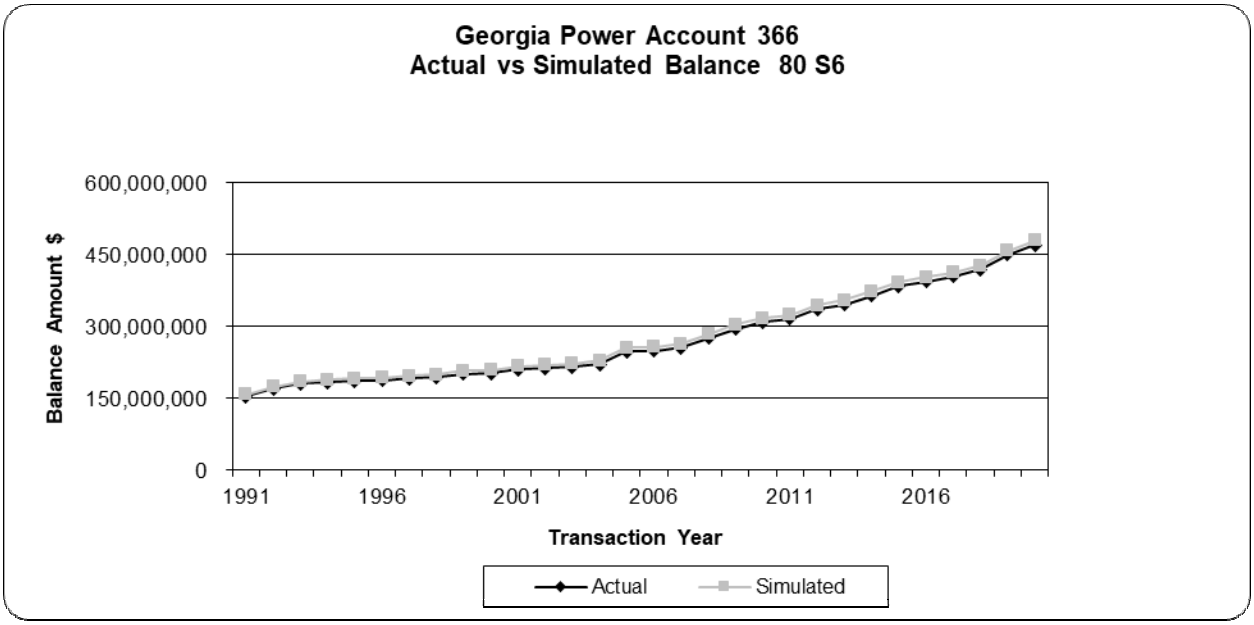
FERC Account 366.0 Distribution Underground Conduit (80 S6)

This account consists of distribution conduit, duct banks, vaults, manholes, and ventilating system equipment. The plant balance for this account is $470.8 million. The currently approved dispersion curve for this account is 80 S6. Network assets are in conduit, but this is a very small percent of total underground assets. Company SMEs are aware of only one type of conduit (fiber duct) on the network that has had failures. Fiber duct conduit will collapse in some cases. The Company will run spares in some projects. The Company moved to high density polyethylene material for conduit in the 1980s or 1990s, and there was a recent $25M project to upgrade vaults. Company SMEs support the continued use of the current 80-year life. Based on life analysis and input from Company personnel, this study recommends retention of an 80-year life and S6 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.



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FERC Account 367.0 Distribution Underground Conductor (51 R0.5)

This account consists of distribution conductor, switches, and switchgear. The plant balance for this account is $2.0 billion. The currently approved dispersion curve for this account is 49 R0.5. There are three different eras in conductor material: unjacketed concentric neutral (nearly all of these have been replaced), which started around 1965; jacketed, non-strand filled (1978-1986 vintages); and jacketed, strand-filled Cross-linked Polyethylene ("XLP"). Company personnel believe the XLP conductor will have a longer life than the others. There is very little conductor in conduit except for duct lines, which line a couple of downtown areas. Most of the cable in conduit is Triple Cross-linked Polyethylene ("TRXLP"). The Company began conducting Very Low Frequency testing on distribution UG conductor a couple years ago. This may eventually have the effect of extending the life somewhat; as it lets Company employees find and repair the bad splices and terminations before full failure. Company SMEs support an operational life of 50 years or longer as reasonable for the XLP, much shorter (maybe 35-40 years) for the earlier generations, acknowledging that the life can be somewhat extended with treatment or splicing. Georgia Power replaces around 300k feet of early vintage cable per year. Company personnel are seeing indications that the newest generation has a longer life than the older generations, but it is premature to make a large move for this account. Company SMEs feel that an operational life of about 50 years is still reasonable.

Based on input from Company personnel and life analysis, this study recommends a 51-year life and R0.5 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.

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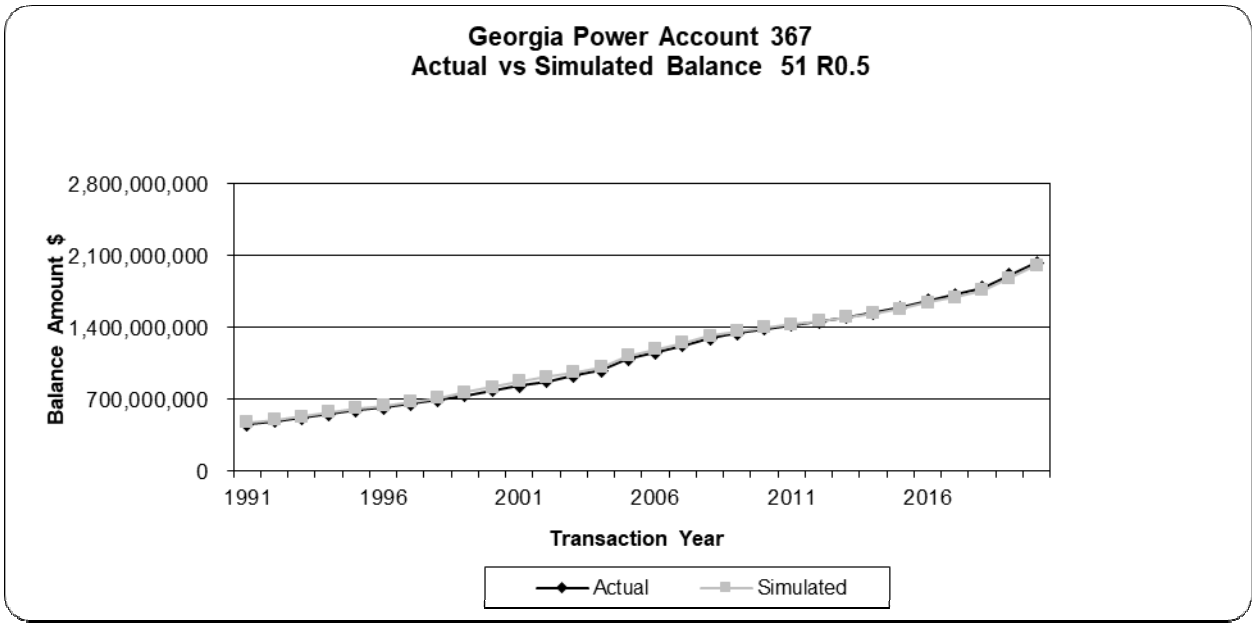

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FERC Account 368.0 Distribution Line Transformer (38 R0.5)

This account consists of line transformers, regulators, and capacitors. The plant balance for this account is $1.8 billion. The currently approved dispersion curve for this account is 38 R0.5. The manufacturers have tighter margins than in the past and less material and space. The newer transformers will not last as long as older transformers. The design standard is 22.5 years at 100% loading. The company does not load at 100% so they would expect a longer life. Pad mounts will rust. In coastal environments, the Company just started to use stainless steel. The Company sends transformers to its repair shop and will refurbish the asset if it is less than 25 years of age. Transformers less than five years old will be sent back to inventory. 100kVA transformers may be refurbished at 30 years, but a 5kVA transformer might be cut off at 25 years. At 5 years to 25 years old, the Company will refurbish a transformer. Odd voltage units may be kept if there is a need. Single Phase Pad mounts will not last as long as overhead transformers (17 years up to maybe 20 years). 3-Phase Pad mounts will be refurbished up to 30 years old. Georgia Power has 700 thousand transformers: 175 thousand underground (150 thousand of which are single phase and 25 thousand of which are 3-phase) and 500 thousand overhead. Company SMEs expect an operational life of 40+ years life for overhead and a shorter life for pad mounts. Overall, a life of 38 years is reasonable operationally. Based on input from company personnel and life analysis, this study recommends retention of a 38-year life and R0.5 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.

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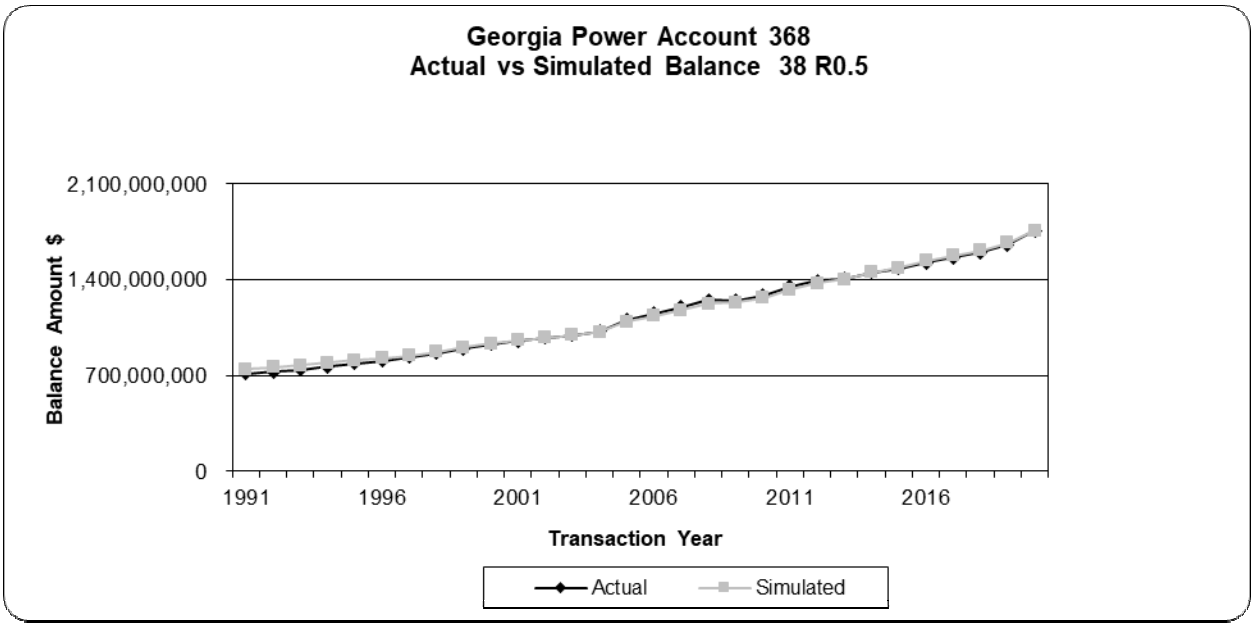

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FERC Account 369.0 Distribution Services (51 R1)

This account includes all distribution services, both overhead and underground. The plant balance for this account is $1.2 billion. The currently approved dispersion curve for this account is 51 R1. Overhead was more prevalent in the past. The system is approaching a 50/50 ratio between overhead/underground services. New overhead triplex may last longer than new underground, although not so for older open-wire overhead services. Older generation underground services mostly fail at ages less than 40 years old. Water in underground cable will destroy the cable, and nicks and splices are problems. Overhead services can fail based mostly on tree contact. If a storm knocks down an open wire overhead service, it will be replaced with an overhead triplex service. Early underground services were not expected to last for as long as overhead services. Newer underground services are expected to last almost as long as overhead services. New services will generally be underground.

The Company has started a program to identify failing older underground services and replace before failure. The material similarities between overhead and underground services would lead one to conclude the lives would be similar. However, Company SMEs point out that there are more variables in installation of underground assets (e.g. a rock in the trench, etc.) Underground assets will have more splices than overhead. The Company may put services in conduit for multifamily services (the percentage is small). Company SMEs see no operational reason for the life to move from the current life. Somewhere around 50 years for services is reasonable. This study recommends retention of a 51-year life and R1 dispersion based on input from Company personnel and life analysis results. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.

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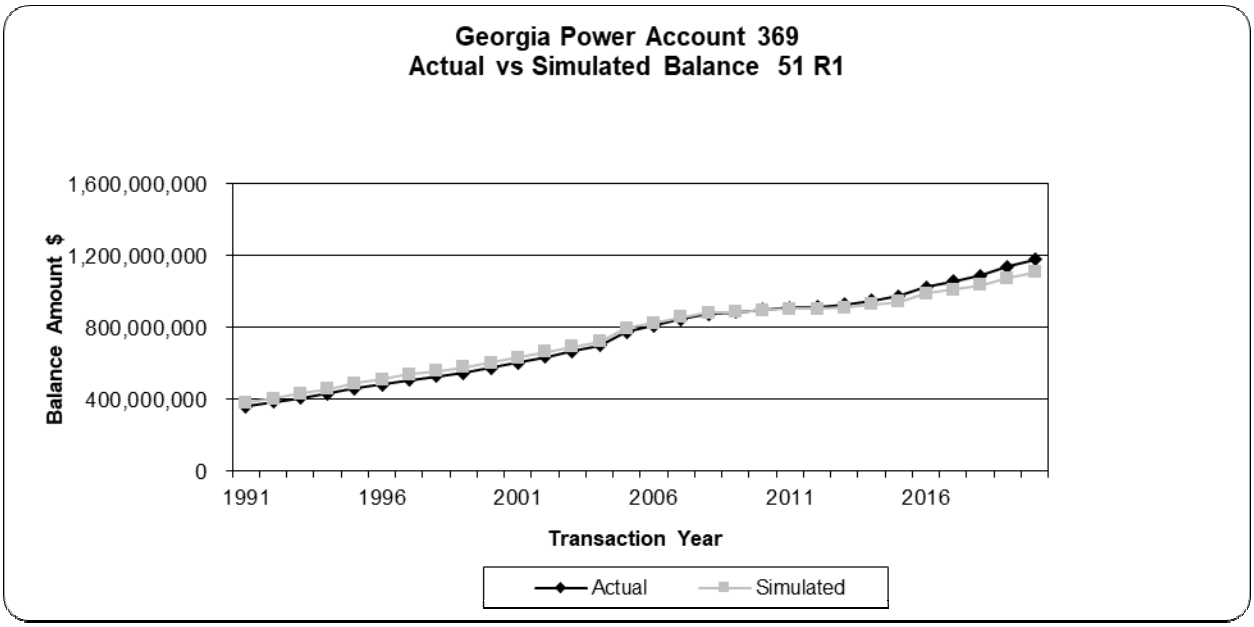

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FERC Account 370.0 Distribution Meters (18 R0.5)

This account includes all distribution meters. The plant balance for this account is $536.7 million. The currently approved dispersion curve for this account is 18 R0.5. Technology is moving quickly, forcing the Company to continually upgrade meters. Georgia Power began using electronic meters in 1992. These meters did not fail but were replaced for functionality improvements. In 2006, the Company started using Advanced Metering Infrastructure ("AMI" or "Smart Meters") and moved to the current type of meter (Sensus) in 2008. Current meters are essentially computers with a communication device. The failure rates are within the industry standard. There are not a lot of failures now, but the meters are still in the early part of their expected life. There were more failures when AMI was first installed, but that has since decreased. Those installed in 2008-2009 are being remediated (replaced) because of their lack of functionality. Since 2012, Remote Connect/Disconnect ("RCDC") meters have been replacing earlier AMI meters. The communications function of meters is the weakest link. Theoretically, the life of meters according to the manufacturer is up to 20 years.

Company SMEs are seeing a shorter life when factoring in technology change. They have had to replace around 600 thousand meters in recent years due to technology change out of 2.5 million meters on the system. There are no plans to do a mass change-out of meters in the next few years. Southern Company has a network called SouthernLINC (LTE network) and Georgia Power is doing a pilot project to use SouthernLINC as the communication network for meters. There are only a few electromechanical meters still in the field (around 600 in total). Company SMEs report a concern that some of their equipment is approaching the end of life. Obsolescence and a large amount of the population failing are issues. Solid state parts will fail completely. Georgia Power has retired a significantly higher level of meters since the last study. Meter manufacturers are not supporting (through firmware upgrades, etc.) older technology. They have not seen a complete failure of a population, but they have had to make changes due to customer demand and obsolescence. If a meter comes into the meter shop that is more than 10 years old, they will generally retire the meter.

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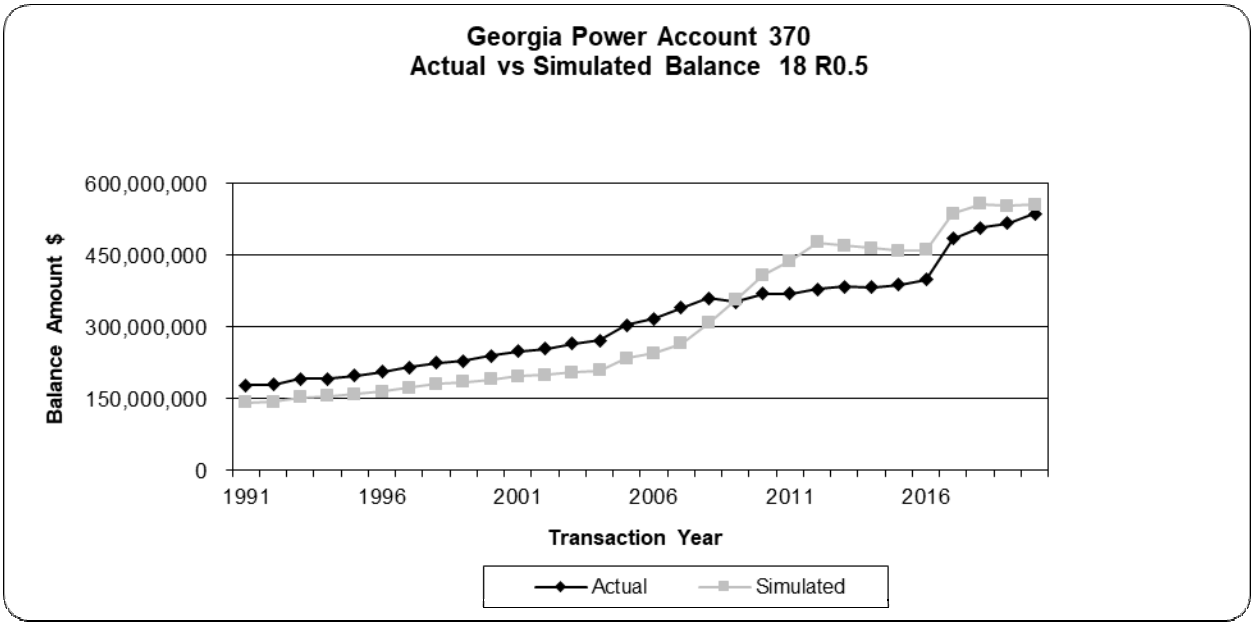
Slight adjustments have been made due to supply chain constraints. Older meters are not being retired as frequently when they come into the meter shop since no new meters have been available. Once the supply chain issues alleviate, there will be a return to the previously described processes.

An 18-year life (as seen in the longer SPR runs) is reasonable. Based on input from Company personnel and SPR analysis, this study recommends retention of an 18-year life and R0.5 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.



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FERC Account 371.0 Installations on Customers' Premises (10 SQ)

This account includes vehicle charging stations and the behind-the-meter ("BTM") infrastructure required to serve customer-owned electric transportation ("ET") technology charging equipment. The account balance for this account at December 31, 2020 is $2.1 million. This is a new account with plant added in transaction year 2017. The currently approved dispersion curve for this account is 10 SQ.

Since these are new assets, it is not possible to perform any historical analysis. Information from Company SMEs is used in this study to determine the proposed service life.

Currently these assets are split into two categories: BTM distribution-level infrastructure to serve charging equipment and electric vehicle public chargers. The BTM infrastructure is designated to serve customer-owned charging equipment that powers various types of ET technologies. It includes the panels, meters, conduit, breakers, and other equipment required to serve the customer-owned charging equipment. Depending on the need at the customer's site, the service can be for Level 2 (240V) and/or Direct Current ("DC") Fast Charger (480V; 50kQ minimum).

For electric vehicle public chargers, approximately $1.6 million is invested in fast chargers and $460 thousand in slow chargers. The life of the assets has generally been thought to be 10 years. The technology continues to change. There is a 5-year warranty (1 year plus initial and the Company buys an additional 4 year extension). Operationally, Company SMEs believe they may be able to get 10 years from the chargers before replacement, absent technology change. They use 10 years in their business cases for these assets and the manufacturer also suggests a 10-year life. Currently there are three levels of charging offered: Level 1 – slow charge (110V), none on system; Level 2; and DC Fast Charger. There are higher kW fast chargers on the market but not installed yet by the Company. Both types of company owned chargers would have approximately the same life. Based on input from Company personnel, this study recommends retention of the existing 10-year life with an SQ dispersion. No graph is shown.

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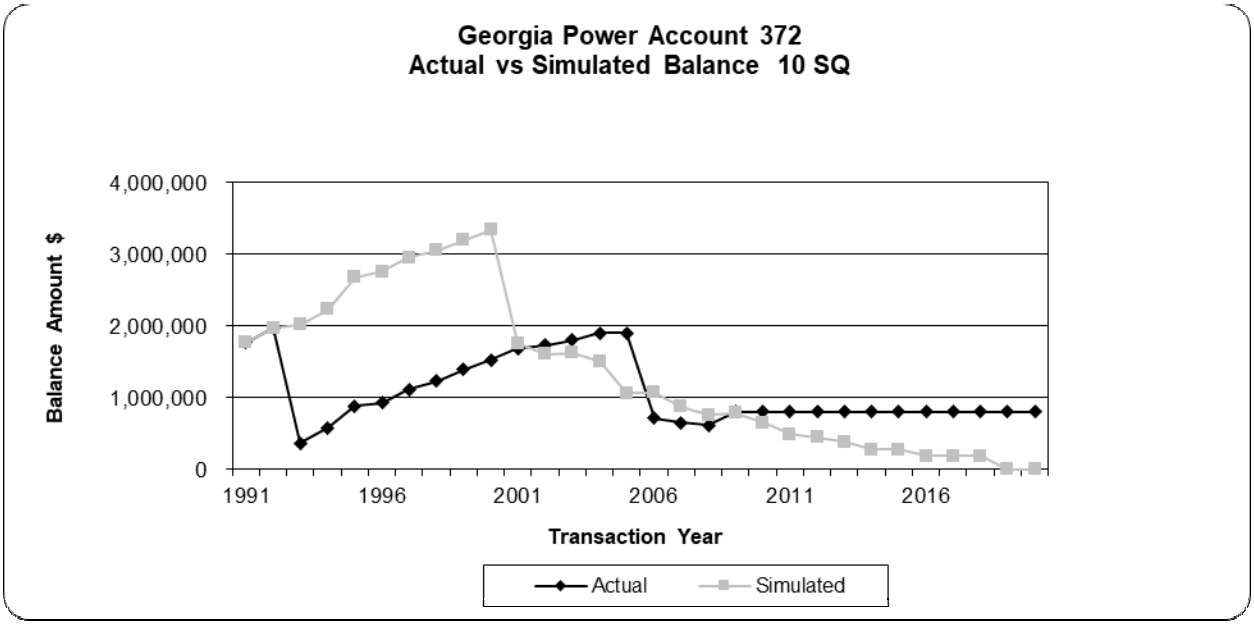
FERC Account 372.0 Leased Customer Premises (10 SQ)

This account consists of leased equipment on customer premises. The plant balance for this account is $798 thousand. The currently approved dispersion curve for this account is 10 SQ. Most of the assets in this account are a light with cable. There may also be a decorative pole or relay. There have been no additions in this account since 2009. This study recommends retention of a 10-year life and SQ dispersion. Currently this account is fully accrued. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.



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FERC Account 373.0 Distribution Outdoor Lighting (23 R0.5)

This account includes all Distribution conductor, conduit, luminaire, and standards. The plant balance for this account is $426.9 million. The currently approved dispersion curve for this account is 26 R0.5. Almost everything currently being installed is unregulated, and the Company is taking down regulated equipment. Mercury lamps and other technologies are phased out as the Company is moving to light emitting diode ("LED"). The Company has approximately 400 thousand LED roadway luminaires on the system. Company SMEs report they are planning to replace another 50 thousand older high intensity discharge (HID) luminaires that are difficult to maintain and becoming obsolete. The LED fixture useful life is 23 years according to Company SMEs.

Some poles have a long life but can require replacement due to damage and other factors. The quantity (and cost) of luminaires will dwarf the quantity and cost of poles. Networked Lighting Controllers ("NLC") have a 23-year life as well. The 23 years is based on 100k hours operating life divided by 4,320 (360 hours x 12 months). There are some LEDs in the Company's asset base with a 60k hour rating. They are also planning a 7-year wash cycle, meaning a wash at 7, 14, and 21 years. They are piloting the first 7 year wash this year. If the wash cycle does not occur, the life would be shorter than 21 years. The likelihood is that the LED would be replaced at the 21-year wash cycle. Moving to 23 years seems reasonable based on the facts related to the LEDs and wash programs. Based on information from Company personnel and SPR analysis, this study recommends moving to a 23-year life and R0.5 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.

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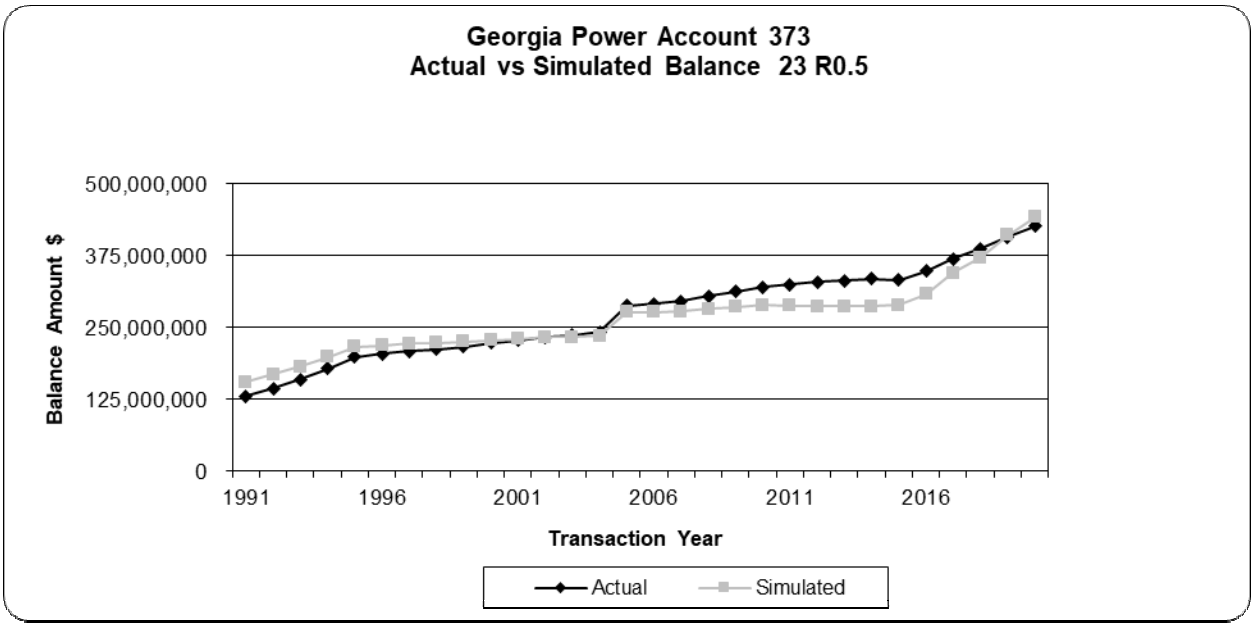

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General Property, FERC Accounts 389-397

General plant includes such as buildings, transportation equipment, power operated equipment, and communication equipment. All accounts were analyzed using actuarial models.

FERC Account 389.0 General Plant Easements (60 SQ)

This account consists of land rights and easements associated with general property or general structures and improvements. The plant balance for this account is $8.9 million. The currently approved dispersion curve for this account is 60 SQ. Since most of the assets in this account have retained the existing life, this study recommends retention of the existing 60-year life with an SQ dispersion.

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FERC Account 390.0 General Structures and Improvements (55 R1)

This account consists of general structures and improvements for buildings, including roofing, plumbing, and air conditioning systems. The plant balance for this account is $527.2 million. The currently approved dispersion curve for this account is 55 R1. There are a lot of changes in facilities, and there are many offices/facilities that have been sold since 2016. 760 S McGill is probably the largest asset, sold in 2017. North Cobb is the next in line, sold in 2021. A majority of owned assets are operating centers: Augusta, Savanah, Macon, Columbus, Forest Park, etc. Most of the operating centers are over 30 years old. The Georgia Control Center ("GCC") was capitalized in 2020 at a cost of $120 million. The Company has renovated some service centers in 2020, as well as doing some total rebuilds. The Transmission Maintenance Center was new in 2019. Company SMEs caution that many components in the account will not live to 55 years except for the structure itself. The structures themselves would be in the 60 to 80-year range. Company SMEs give lives for various building components: roofs 30 years, LED lighting 20 years, generators 30 years, fuel islands 30 to 35-year range, security systems 10 years, HVAC equipment 15 years, and gates/electronics 15 years. Switchgear would last less than 55 years. Prior to the last few years, the Company was in more of a "run to failure" mode but have since shifted to a more proactive replacement practice. Based on information from Company SMEs and actuarial analysis, this study recommends retaining the 55-year life and R1 dispersion. A graph of the actual data versus the proposed curve is shown below.

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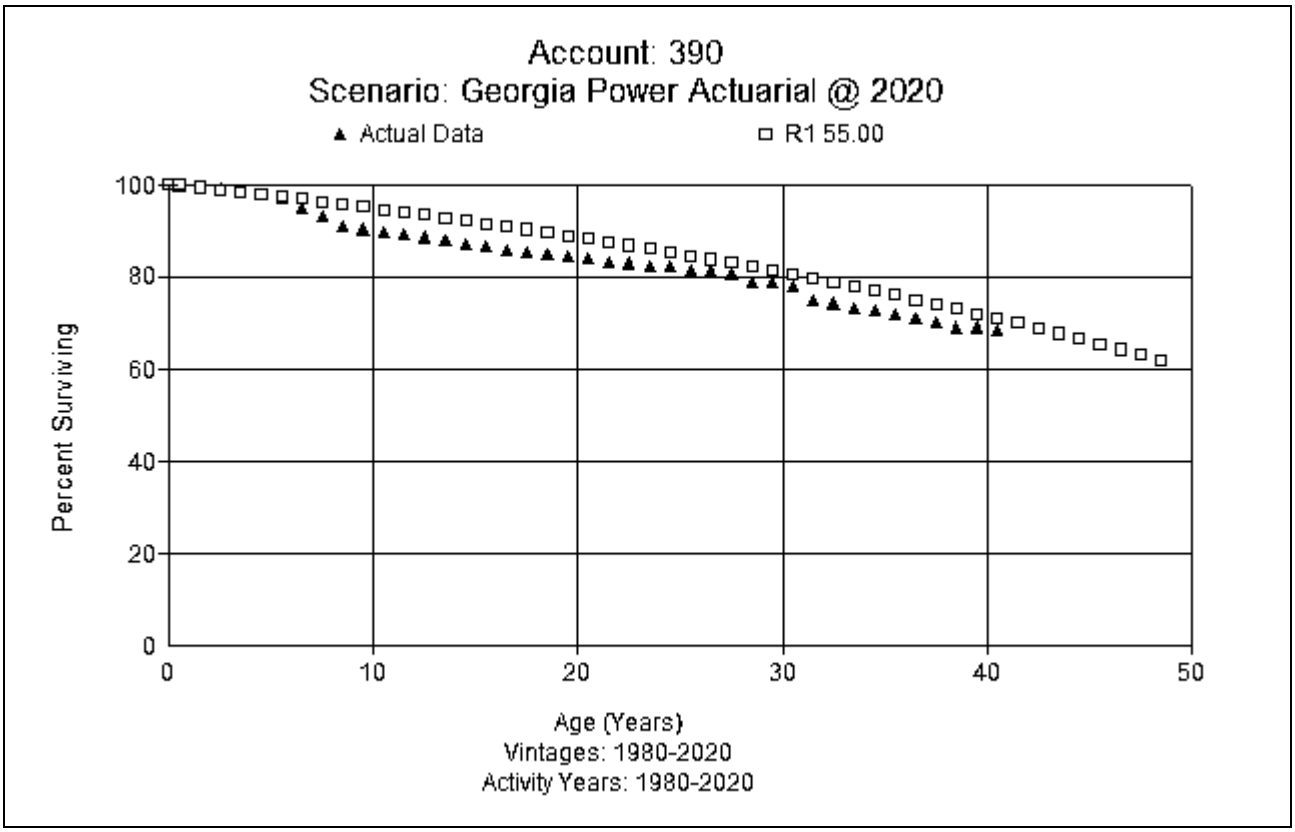

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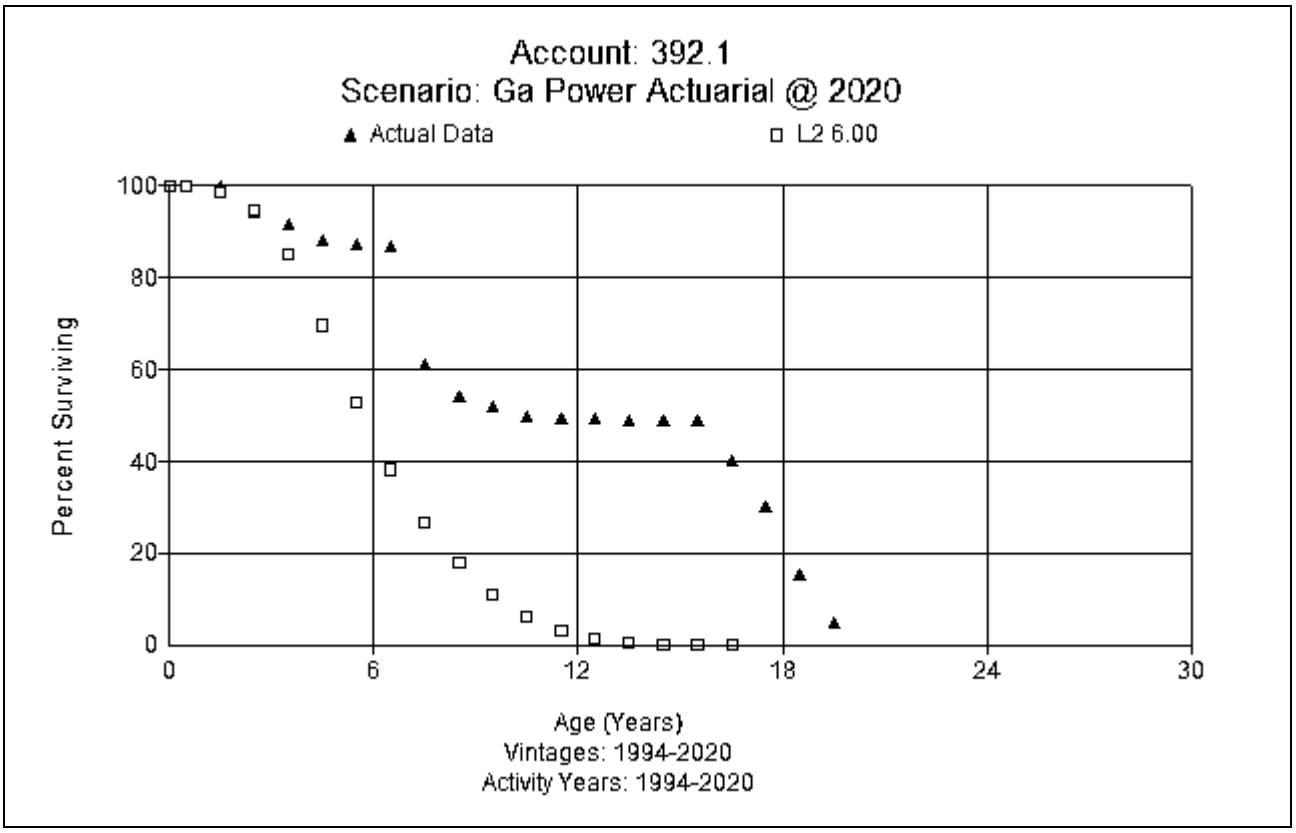
FERC Account 392.1 Automobiles (6 L2)

This account consists of automobiles. The plant balance for this account is $13.8 million and this account is fully accrued. Since these assets are estimated to have positive salvage, it is not necessary to collect 100% of the plant investment. The currently approved dispersion curve for this account is 6 L2. Company personnel report that there are few cars in this account. The Company has moved to more SUVs in this account in recent years. Company personnel report that the Company guideline for retiring autos is 6 years. If the vehicle has low miles at the 6-year point, the Company may delay its retirement. The average age of investment in this account is 6.7 years, in excess of the current approved life. There may be some delays in reporting retirements, which may create an anomaly in the analysis. There may have been retirement delays in 2020 due to the COVID-19 pandemic. After reviewing that information Company SMEs recommend retention of the existing life. Based on judgment and information gathered from Company personnel, this study recommends retention of the existing 6-year life and L2 dispersion. A graph of the actual data versus the proposed curve is shown below.



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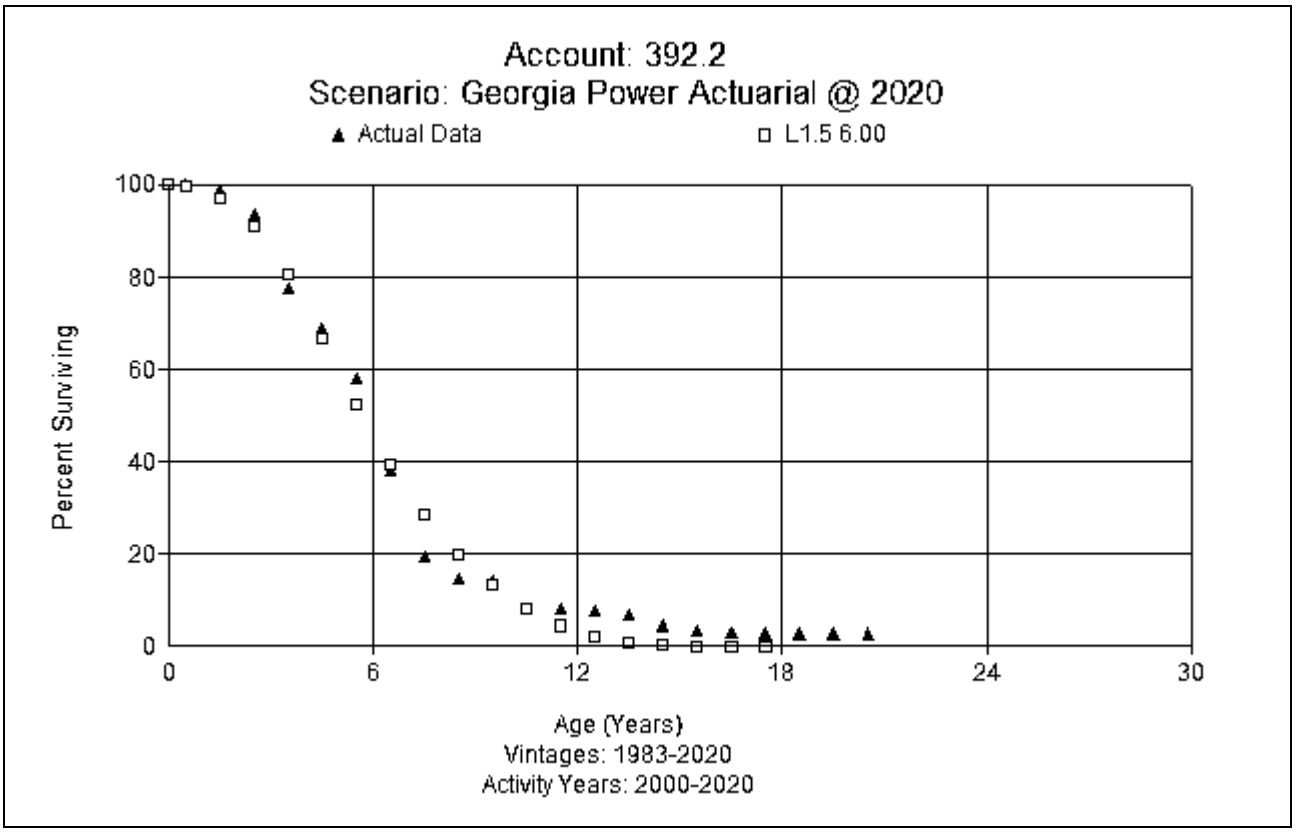
FERC Account 392.21 Light Trucks (6 L1.5)

This account consists of light trucks. The plant balance for this account is $81.7 million. The currently approved dispersion curve for this account is 6 L1.5. At times, light trucks are retired earlier than 6 years based on mileage. Company SMEs feel that the current 6-year life is appropriate based on Company policy and operations. Based on actuarial analysis and information gathered from Company personnel, this study recommends retaining a 6-year life with an L1.5 dispersion. A graph of the actual data versus the proposed curve is shown below.



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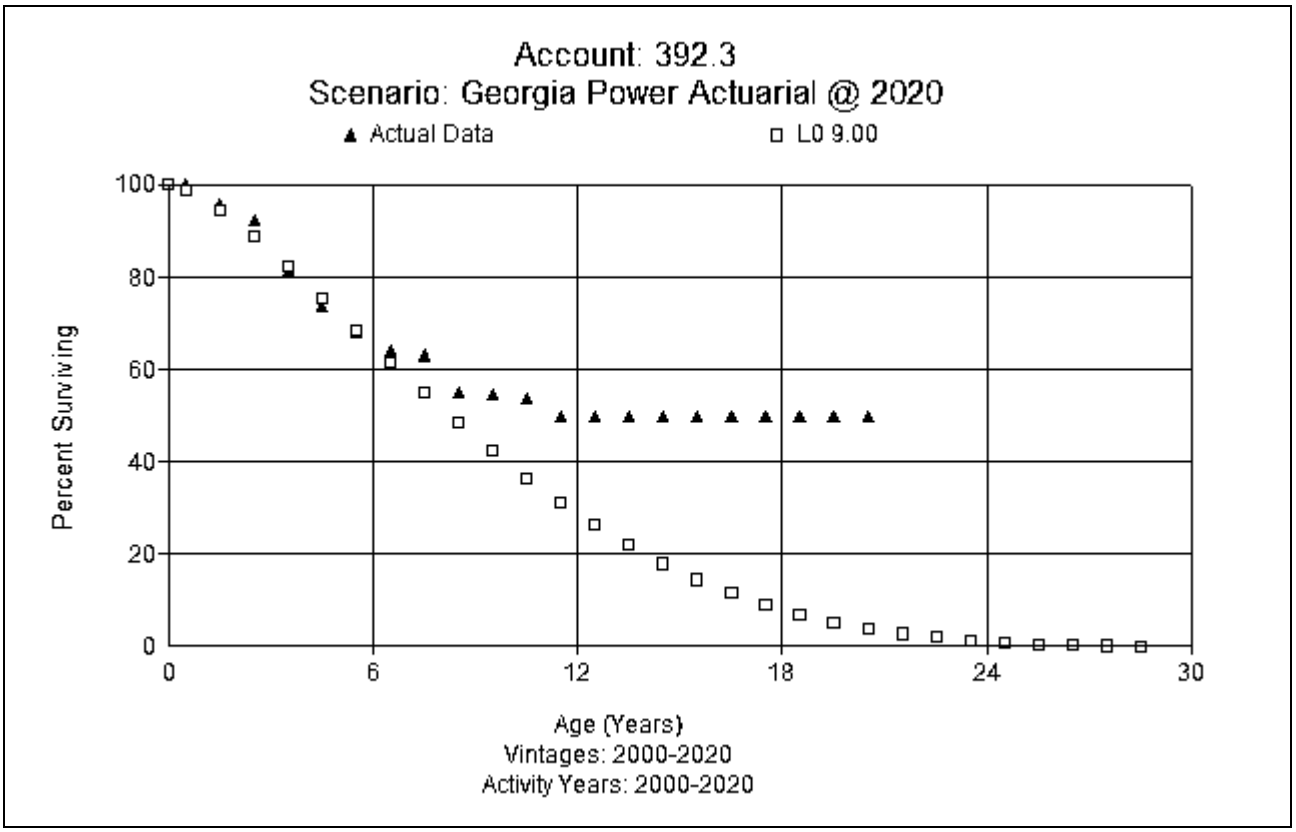
FERC Account 392.3 Heavy Trucks (9 L0)

This account consists of heavy trucks. The plant balance for this account is $259.5 million. The currently approved dispersion curve for this account is 9 L0.5. Company personnel report that the two largest categories of heavy trucks are bucket trucks (Aerial Devices 41' and above) and digger derricks/cranes. Company personnel report that trouble trucks are now being used in double shifts, and thus those have more miles per year than other types of heavy trucks. Company personnel report that most heavy trucks are retired at 10 years (a small group at 12 years), but trouble trucks are retired much earlier (between 6 and 7 years). Based on actuarial analysis and information gathered from Company personnel, this study recommends retention of a 9-year life and moving to an L0 dispersion. A graph of the actual data versus the proposed curve is shown below.



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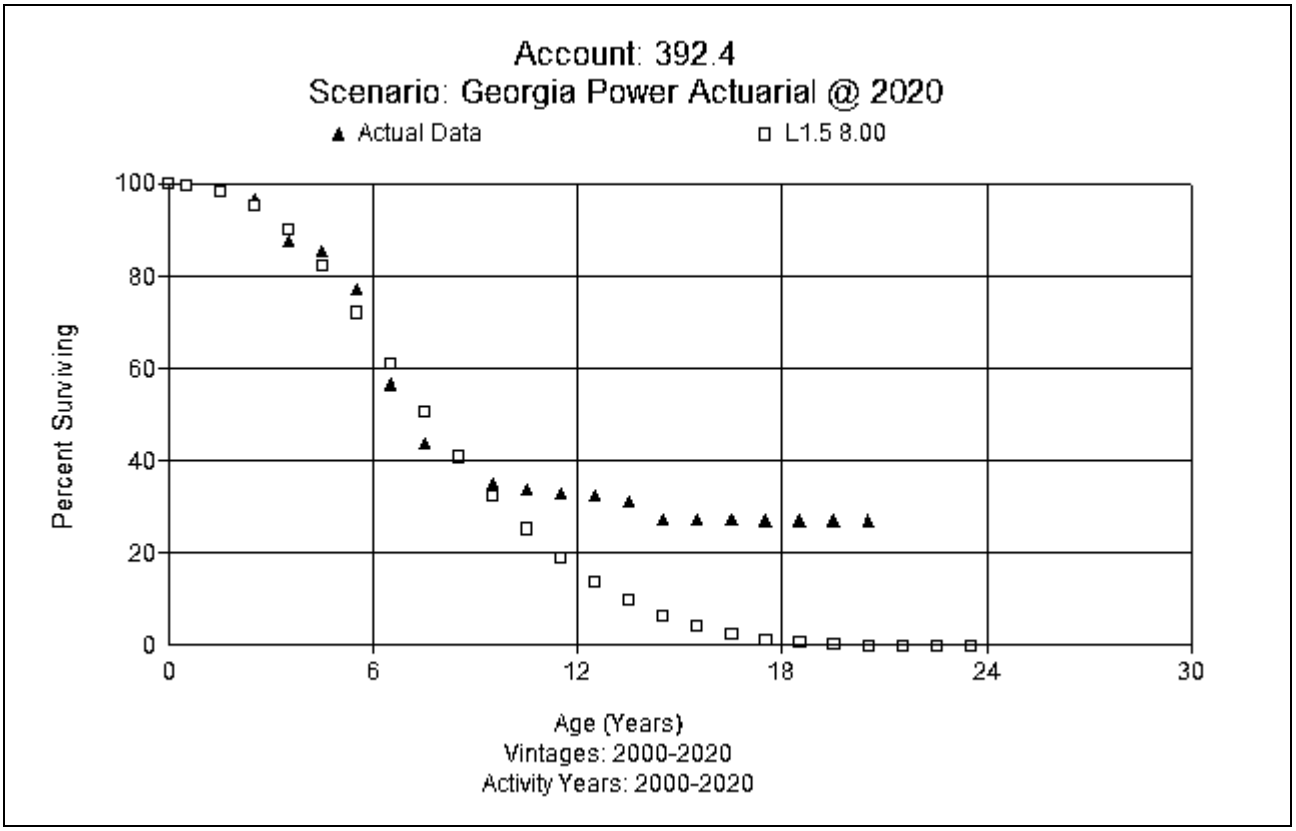
FERC Account 392.4 Other (Trailers, misc.) (8 L1.5)

This account consists of other transportation equipment such as trailers and miscellaneous equipment. The plant balance for this account is $29.5 million. The currently approved dispersion curve for this account is 9 L1.5. There is a large mix of assets in this account. All-terrain vehicles ("ATV") would have a 4 to 8 year life. Electric vehicles may last as little as 6 years, and boats are estimated to have a 10 year life. Company personnel estimate that trailers may last 15 years. EVs will likely be moved to the auto subaccount in the future. Based on the variety of assets in the account and actuarial analysis, this study recommends moving to an 8 year life and L1.5 dispersion. A graph of the actual data versus the proposed curve is shown below.



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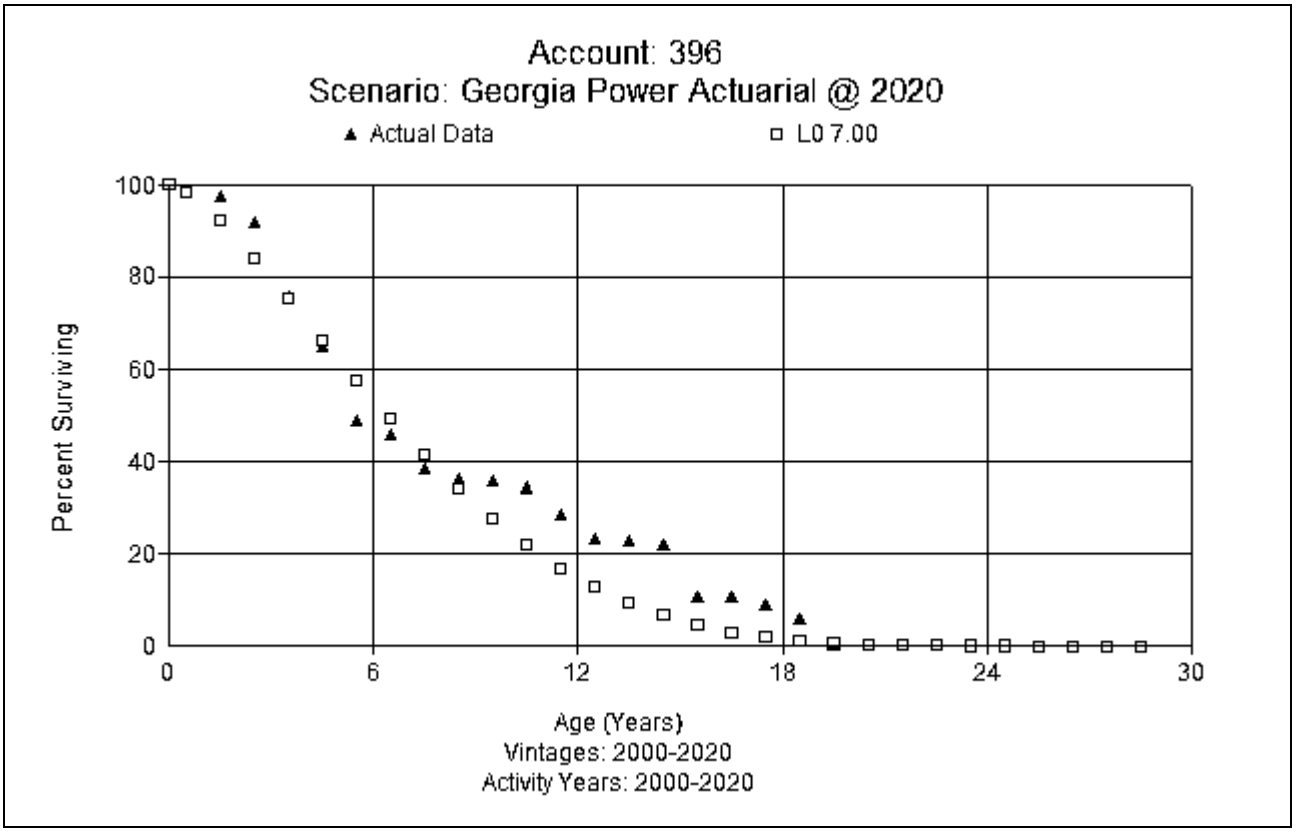
FERC Account 396.0 Power Operated Equipment (7 L0)

This account consists of power-operated equipment such as bulldozers, forklifts, pile drivers, and tractors. The plant balance for this account is $30.1 million. The currently approved dispersion curve for this account is 7 L0. Company personnel report that trenchers have been replaced with mini-excavators in about 2017, around the time of the last depreciation study. Company personnel opine that the recent life indications for this account may be caused by the early retirement of trenchers and replacement with mini-excavators. One of the largest categories in this account is ATVs. Company personnel estimate the life of Polaris models are 5 to 6 years. Company personnel feel that a 7 year life seems reasonable from an operations perspective, given the mix of assets in the account. Based on information from Company personnel and actuarial analysis, this study recommends retaining a 7 year life and L0 dispersion. A graph of the actual data versus the proposed curve is shown below.



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FERC Account 397.0 Communication Equipment (20 L0)

This account consists of miscellaneous communication equipment used in general utility service. The plant balance for this account is $459.0 million. The currently approved dispersion curve for this account is 18 L0. Company personnel expect that the life of technology-driven assets will get shorter over time. Capacity and obsolescence are forces that trigger replacements/retirements of technology assets. There will be significant additional investment in fiber, around $200 million over 10 years. They are in year 3 of the project. Currently, most fiber (currently 90% overhead and 10% underground) is Optical Ground Wire ("OPGW") on mostly transmission lines. The Company plans to move fiber underground over the next 10 years, which will change the split to 10% overhead and 90% underground at end of project. The underground cable will be 144 strand (versus mostly 36 strand on OPGW). The fiber being replaced will be 35-40 years old at retirement.

Microwave will have some long-life assets and some shorter-life assets. Microwave radios would last around 10 years, while the rest of the microwave equipment will last much longer (e.g., towers would have a 40 year life). Excluding long-lived assets (such as fiber, microwave, towers, antenna, etc.), 50% of the remaining investment will have a life of 10 years (Network equipment, etc.) while the other 50% will have a life of 8 years (SCADA equipment). Many replacements are driven by the need for more capacity. The life cycles are continuing to decrease for the technology assets in this account. The increasing security requirements can cause increased "traffic" that will require additional capacity. Around 50% of the capacity is taken by "watchers" in the security realm.

Even though technology equipment lives are decreasing, the mix of assets is shifting to more fiber in the account, which will drive the average life upwards in balance. The Company is in the process of building a significant amount of underground fiber. The overhead OPGW will remain in service for use as shield/ground wire. The expectation is that the life will increase over time as the mix of assets change to a higher percentage of fiber. Based on input from Company personnel and life analysis results, this study recommends moving to a 20 year life with an L0 dispersion. A graph of the actual data versus the proposed curve is shown below.

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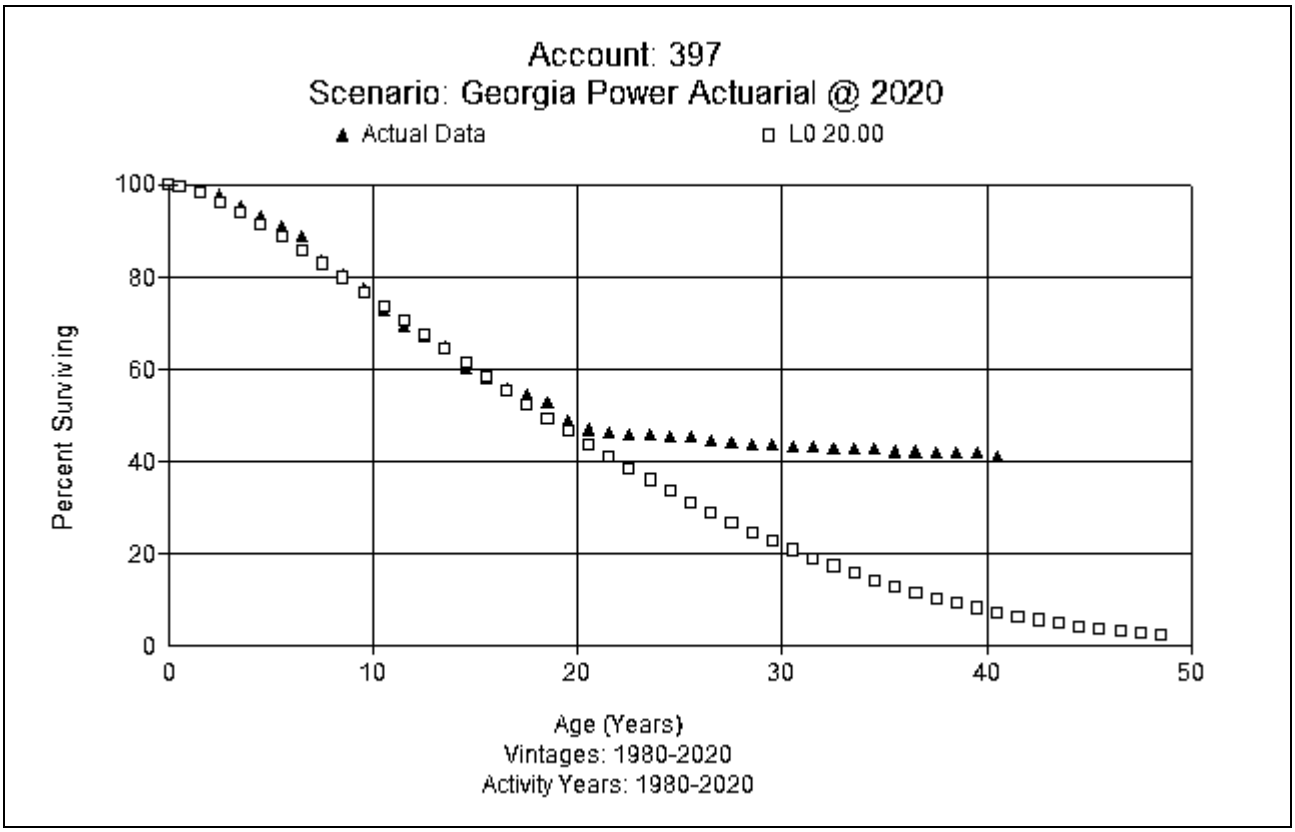

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SALVAGE ANALYSIS

When a capital asset is retired, physically removed from service, and finally disposed of, terminal retirement is said to have occurred. The residual value of a terminal retirement is called gross salvage. Net salvage is the difference between the gross salvage (what the asset was sold for) and the removal cost (cost to remove and dispose of the asset).

Gross salvage and cost of removal related to retirements are recorded to the general ledger in the accumulated provision for depreciation at the time retirements occur within the system.

Net salvage data by plant account for Transmission, Distribution, and General Property plant is shown in Appendix D. Removal cost percentages are calculated by dividing the current cost of removal by the original installed cost of the asset. Some plant assets can experience significant negative removal cost percentages due to the timing of the addition versus the retirement. For example, a Transmission asset in FERC Account 355 with a current installed cost of $500 (2020) would have had an installed cost of $56.36[5] in 1967. A removal cost of $50 for the asset calculated (incorrectly) on current installed cost would only have a negative 10 percent removal cost ($50/$500). However, a correct removal cost calculation would show a negative 89 percent removal cost for that asset ($50/$56.36). Inflation from the time of installation of the asset until the time of its removal must be taken into account in the calculation of the removal cost percentage because the depreciation rate, which includes the removal cost percentage, will be applied to the original installed cost of assets.

[5] Using the Handy-Whitman Bulletin No. 188, E-2, line 36, $56.36 = $500 x 62/550.

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Net Salvage – Steam, Production, Hydro, and Other Production Property

The concept behind the net salvage cost component of depreciation rates for power plants is different from that of Transmission or Distribution assets. Power plants are discrete units that will need to be dismantled after the end of their useful lives. Because of this, instead of statistically analyzing the historical cost for salvaging and removing assets with rolling and shrinking bands, engineering studies are conducted to determine the cost to dismantle the individual units or plants.

The current net salvage rates, established in Docket No. 42516, incorporate dismantling costs for Georgia Power facilities from a previous Dismantling Study performed internally by Southern Company Services. This depreciation study updates the projected dismantling costs with results from the Production Plant Dismantling Cost Study for Georgia Power that was completed in 2021 by Southern Company Services. The dismantling Cost results are stated in current 2021 dollars. The proposed net salvage rates in total are more negative than the net salvage percent used in the approved depreciation rates established in Docket No. 42516. The removal cost was divided by the depreciable investment at that plant unit and FERC Account to create a net salvage percentage for that particular plant unit and FERC Account. The demolition cost for each plant was combined with the interim removal cost based on each interim survivor curve for Accounts 311-346 to model total Steam Production, Nuclear, Hydro, and Other Production removal cost is allocated in detail based on Gross investment in each power plant and shown in Appendix A. The interim net salvage history for each plant account is shown in Appendix D. The Composite net salvage for each power plant and plant account, using interim removal cost and dismantling cost is shown in Appendix E.

Steam Production Interim Net Salvage, FERC Accounts 310-316

All interim retirement data is available only on a functional level. As shown in Appendix D for Steam Production, the 10-year, 20-year, 30-year, and overall net salvage percentages are: negative 21.71, negative 26.28, negative 26.56, and negative 25.40 percent respectively. With the exception of Account 310.0 (where a 0 percent net salvage

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is recommended), the Steam Production interim net salvage rate used to set deprecation rates in this study is retained at negative 20 percent.

Nuclear Production Interim Net Salvage, FERC Accounts 321-325

All interim retirement data is available only on a functional level. As shown in Appendix D for Nuclear Production, the 10-year, 20-year, and 30-year net salvage percentages are: negative 26.73, negative 24.65, and negative 25.19 percent respectively. With the exception of Account 320.0 Easements (where a 0 percent net salvage is recommended), the Nuclear Production interim net salvage rate used to set deprecation rates in this study has been retained at negative 25 percent.

Hydro Production Interim Net Salvage, FERC Accounts 330-336

All interim retirement data is available only on a functional level. As shown in Appendix D for Hydro Production, the 10-year, 20-year, and 30-year net salvage percentages are: negative 62.44, negative 65.28, and negative 61.91 percent respectively. With the exception of Account 330.0 Easements (where a 0 percent net salvage is recommended), the Hydro Production interim net salvage rate used to set depreciation rates in this study has been adjusted from negative 20 percent to a negative 30 percent.

Other Production Interim Net Salvage, FERC Accounts 340-346

All interim retirement data is available only on a functional level. Net salvage parameters for this function are re-examined in this study. Currently negative 2 percent is used for all assets except Account 340 Easement. This study has created three additional items to consider: splitting Other Production into fossil and renewables, breaking out net salvage for the LTSA activity in Account 343, Prime Movers, and estimating a net salvage parameter for Account 348, Energy Storage Equipment. For Other Production Fossil, as shown in Appendix D for Other Production, the 10-year, 20-year, and 30-year net salvage percentages are: 3.55, 4.22, and 4.48 percent respectively. However, the 2016 and 2020 years contain abnormally large amounts of gross salvage, which are not projected to recur in the future. When using 2015 as the end-point for examining net salvage, the 10-year,

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20-year, and 30-year net salvage percentages are: negative 3.42, negative 3.41, and negative 3.58 percent respectively. Based on judgment and data, an adjustment from a negative 2 percent interim net salvage rate to a negative 4 percent interim net salvage rate is recommended for Accounts 341-346, Other Production Fossil. Account 340 will remain at 0 percent net salvage.

For Solar assets, there has been a very small amount of retirement compared to the total asset base. Thus far, retirements make up 0.01 percent of the total solar plant in service. Given the minimal activity, this study recommends a change from negative 2 percent to 0 percent interim net salvage rate is recommended for Accounts 341-346, Other Production Solar.

As discussed in the life section, the unique contract circumstances at McDonough and McIntosh combined cycle plants create a different net salvage scenario than most of other production fossil. This situation only applies to Account 343 LTSA at the plants mentioned above. Currently those assets are set at the existing functional composite of negative 2 percent salvage. As shown in Appendix D for Account 343 LTSA, the overall net percentage is positive 16.20 percent. Based on history and future expectation, this study recommends positive 20 percent net salvage for this account.

Account 348, Energy Storage Equipment, consists of batteries used at some of the renewable sites. Since this a new account, some utilities classify these items as generation assets, and some classify these batteries as distribution assets in Account 363. Currently Georgia Power categorizes this account as generation, and it uses the functional overall net salvage rate of negative 2 percent. At this time, Company experts report that there is an active recycling market for lead-acid batteries. They expect there will be an active Li-Ion after-market at some point in the future. Absent that being developed, the batteries would have to be disposed of. They assume that there will be some cost related to removing and transporting the batteries to recycle at minimum. BESS Standard Analysis Model (“SAM”) used 20 years with removal cost (removal and transportation but no recycling cost). A large part of the RC is on-site (40%) removal and packaging. Since there is no current history, Alliance examined parameters for this account in other cases. In a recent Consumers Energy case, Docket U-20874, the settlement agreement selected negative 6 percent for

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Account 363. Based on judgment, this study proposes to use negative 5 percent salvage for this account.

Net Salvage - Transmission Property, FERC Accounts 350-359

Increasing levels of removal cost are experienced in nearly all accounts in this function. Moving averages, which smooth out yearly fluctuations between retirements and net salvage, are used to examine data over the 1981 to 2020 period (or newer depending on the account) and determine net salvage estimates for each account. Detailed analysis and results by account are shown in Appendix D and individual account/functional results are discussed below.

Company personnel report that environmental cost and access costs are increasing. Cost of disposing and removing poles have gone up. Environmental rules require more paperwork/documentation if leaving poles with customers or Company would have to dispose of properly. The Company cannot cut off poles in many places (like marshes) and leave stub. In some areas it is necessary to use mats to get to a site. Metro Atlanta will have a lot of additional costs due to narrow ROW, higher permitting costs, congestion, etc. The Company is safety conscious and expenditures may increase to remove assets. The Company will also have to mitigate any activity in wetlands at extra cost. The Company is also more focused on accurately estimating the removal cost as it compares to the construction cost. Transmission uses TEAMS system (Work Order Management System) to estimate removal cost (and project cost) for transmission lines and substations.

All retirement data is available only on a functional level. As shown in Appendix D for Transmission, the 10-year, 20-year, and 30-year net salvage percentages are: negative 64.21, negative 61.91, and negative 56.39 percent respectively. With the exception of Account 350.0 Transmission Easements (where a 0 percent net salvage is recommended), the Transmission net salvage rate used to set deprecation rates in this study has been adjusted from a negative 25 percent to a negative 30 percent.

Net Salvage – Distribution Property, FERC Accounts 360-373

Increasing levels of removal cost are experienced in most accounts in this function.

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The salvage received for retired assets has decreased over that time while the removal cost of assets has increased dramatically. Detailed analysis and results by account are shown in Appendix D and individual account/functional results are discussed below.

The Company uses the JETS estimating system, a time and labor (construction unit type system). Labor cost is updated annually. Annually the Company runs an estimate to determine how close the estimates are to the actual expenditures. Data review shows that the removal cost entries are very accurate. All retirement data is available only on a functional level. As shown in Appendix D for Distribution, the 10-year, 20-year, and 30-year net salvage percentages are: negative 31.03, negative 28.99, and negative 25.80 percent respectively. For Accounts 361-370 and 373, the Distribution net salvage rate used to set deprecation rates in this study has been adjusted from a negative 20 percent to a negative 25 percent.

Since the Company aggregates data at the functional level, one item we considered was whether certain accounts should be given a different net salvage parameter than the other accounts within the function. Company SMEs were interviewed on that topic. In considering underground assets, three accounts were discussed, Account 366 Underground Conductor, Account 367 Underground Conduit, and Account 369 Services. Operations personnel stated that there are costs related to removing underground assets, but the magnitude of the removal cost is much lower than overhead. Network underground assets in Accounts 366 and 367 would have material amounts of removal cost due to vaults and other assets in that account. Account 369 Services would have a high removal cost since that account also includes overhead assets.

Currently two accounts use a different net salvage percentage: 372 Leased Customer Premises and 360 Distribution Easements use 0 percent net salvage. Account 372 is being phased out, and Company experts recommend retention of 0 percent net salvage for those assets instead of a composite distribution net salvage. Account 360.0 Distribution Easements currently uses and retains 0 percent net salvage. All easement accounts in each function are recommended to have 0 percent net salvage, which is recommended for this account.

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Account 371, Electric Vehicle Charging Stations, is a new account with plant added in transaction year 2020. Company experts report that when four sites were moved it cost around $25 thousand to move including installation at a new site, and only a small amount was removal cost. Company experts state that the chargers would have to be removed at retirement. From current information, Company experts believe that removal cost and residual value will basically net each other. Based on input from Company personnel, this study recommends 0 percent net salvage for Account 371.

Net Salvage – General Property, FERC Accounts 389-397

Account 389 and 390 both have a 0 percent net salvage value. Other accounts, Accounts 392 and 396, have positive 15 percent net salvage value. Detailed analysis and results by account are shown in Appendix D.

As shown in Appendix D for Accounts 392/396 combined, the 10-year, 20-year, and 30-year net salvage percentages are: positive 20.87, 20.68, and 19.94 percent respectively. Company personnel report that with fleet assets in Accounts 392 and 396, salvage values vary depending on the type of asset. Company personnel report that sales fees are netted with the sales proceeds prior to recording to the depreciation reserve. In the next few years, some equipment will be cycled sooner than otherwise expected. Fleet personnel state that 2016 and 2020 were “catch-up” years and are somewhat of an anomaly. Reviewing data in years prior to 2015 show that the net salvage ranges are close to 20 percent. Fleet personnel indicate that previous years are more representative of future expectations. Chip shortages due to the COVID-19 pandemic that impacted the resale value of vehicles may distort net salvage in recent periods. Based on historic data and expectations from company experts, 20 percent salvage is recommended for the Accounts 392 and 396. For Accounts 389 and 390, this study recommends retention of 0 percent net salvage.

At the Company’s request, we also examined Account 397, Communication Equipment. Currently net salvage is at 0 percent in current rates. For general plant assets, accounting will sometimes create a separate retirement General Work Order (“GWO”), which will generate removal costs. In other cases, all costs will go to the new assets.

Company experts expect small amounts of removal costs depending on the type of asset. As shown in Appendix D, the 10-year and 20-year net salvage percentages are positive 3.39 and negative 1.97 percent respectively. Based on account specific activity and judgment, this study recommends 0 percent net salvage.

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APPENDIX A

Computation of Depreciation Accrual Rates

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Retirement Year	Description	Plant In Service 12/31/2020	Theoretical Reserve	Allocated Depreciation 12/31/2020	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Deprecation Amount	Accrual Rate
		STEAM PRODUCTION									
1030		**Bowen Common**									
311	2035	Structures and Improvements	482,372,703	146,907,261	106,908,328	-4.55%	(21,934,972)	397,399,347	12.35	32,173,062	6.670%
312	2035	Boiler Plant Equipment	537,243,080	205,904,662	149,842,309	-5.56%	(29,877,869)	417,278,640	12.07	34,567,953	6.434%
314	2035	Turbogenerator Units	10,515,912	6,734,118	4,900,597	-5.47%	(575,659)	6,190,974	12.03	514,568	4.893%
315	2035	Accessory Electric Equipment	27,421,811	19,846,752	14,443,011	-5.94%	(1,627,957)	14,606,757	11.84	1,233,970	4.500%
316	2035	Misc. Power Plant Equipment	27,310,771	11,913,339	8,669,654	-6.09%	(1,663,394)	20,304,511	11.67	1,739,264	6.368%
		Subtotal	1,084,864,277	391,306,132	284,763,900		(55,679,851)	855,780,229		70,228,818	6.474%
1031		**Bowen Unit 1**									
311	2027	Structures and Improvements	15,419,176	13,306,030	8,350,614	-2.02%	(311,941)	7,380,503	4.43	1,665,512	10.802%
312	2027	Boiler Plant Equipment	664,811,041	464,334,213	291,407,403	-2.19%	(14,555,349)	387,958,987	4.44	87,295,210	13.131%
314	2027	Turbogenerator Units	99,089,829	69,537,712	43,640,558	-2.05%	(2,026,838)	57,476,109	4.45	12,930,432	13.049%
315	2027	Accessory Electric Equipment	14,243,336	10,815,306	6,787,482	-2.07%	(295,336)	7,751,190	4.42	1,754,139	12.316%
316	2027	Misc. Power Plant Equipment	1,676,070	832,116	522,220	-2.15%	(35,988)	1,189,837	4.43	268,883	16.042%
		Subtotal	795,239,451	558,825,376	350,708,277		(17,225,452)	461,756,627		103,914,176	13.067%
1032		**Bowen Unit 2**									
311	2027	Structures and Improvements	10,228,017	8,894,814	5,829,089	-2.11%	(216,081)	4,615,009	4.43	1,041,572	10.184%
312	2027	Boiler Plant Equipment	667,162,990	487,921,935	319,752,649	-2.28%	(15,194,075)	362,604,416	4.44	81,590,113	12.229%
314	2027	Turbogenerator Units	61,109,793	44,547,134	29,193,326	-2.16%	(1,318,988)	33,235,454	4.44	7,485,573	12.249%
315	2027	Accessory Electric Equipment	15,405,495	11,282,067	7,393,541	-2.05%	(315,692)	8,327,645	4.44	1,876,317	12.180%
316	2027	Misc. Power Plant Equipment	951,742	276,967	181,507	-2.23%	(21,257)	791,492	6.35	124,738	13.106%
		Subtotal	754,858,037	552,922,918	362,350,113		(17,066,093)	409,574,017		92,118,313	12.203%
1033		**Bowen Unit 3**									
311	2035	Structures and Improvements	22,936,773	15,450,708	13,084,264	-2.18%	(499,137)	10,351,646	12.02	861,153	3.754%
312	2035	Boiler Plant Equipment	1,191,851,354	559,431,445	473,748,452	-2.40%	(28,649,358)	746,752,260	12.05	61,949,024	5.198%
314	2035	Turbogenerator Units	62,471,363	39,884,167	33,775,474	-2.45%	(1,530,844)	30,226,732	11.92	2,535,058	4.058%
315	2035	Accessory Electric Equipment	28,478,503	17,430,761	14,761,051	-2.30%	(654,636)	14,372,088	11.97	1,200,494	4.215%
316	2035	Misc. Power Plant Equipment	1,574,011	401,882	340,330	-2.66%	(41,852)	1,275,533	11.90	107,162	6.808%
		Subtotal	1,307,312,004	632,598,963	535,709,571		(31,375,827)	802,978,260		66,652,891	5.098%
1034		**Bowen Unit 4**									
311	2035	Structures and Improvements	21,222,400	14,753,405	10,768,782	-2.60%	(550,804)	11,004,422	11.99	918,108	4.326%
312	2035	Boiler Plant Equipment	839,586,981	377,045,979	275,212,812	-2.73%	(22,933,581)	587,307,751	12.05	48,734,456	5.805%
314	2035	Turbogenerator Units	71,238,125	41,477,462	30,275,164	-2.71%	(1,927,851)	42,890,812	11.96	3,586,386	5.034%
315	2035	Accessory Electric Equipment	15,974,037	9,331,038	6,810,897	-2.88%	(460,155)	9,623,295	11.87	810,928	5.077%
316	2035	Misc. Power Plant Equipment	1,643,552	593,111	432,923	-3.03%	(49,759)	1,260,388	11.88	106,131	6.457%
		Subtotal	949,665,096	443,200,995	323,500,578		(25,922,151)	652,086,669		54,156,009	5.703%
		Total Plant Bowen	**4,891,938,865**	**2,578,854,385**	**1,857,032,438**		**(147,269,374)**	**3,182,175,802**		**387,070,205**	**7.912%**
1090		**Scherer Common**									
311	2028	Structures and Improvements	105,308,839	57,879,692	30,897,230	-4.44%	(4,672,849)	79,084,457	5.46	14,496,232	13.765%
312	2028	Boiler Plant Equipment	134,635,648	87,453,120	46,684,063	-4.91%	(6,605,591)	94,557,176	5.41	17,465,274	12.972%
314	2028	Turbogenerator Units	4,460,533	4,070,030	2,172,656	-4.92%	(219,312)	2,507,189	5.38	465,905	10.445%
315	2028	Accessory Electric Equipment	2,581,693	1,930,549	1,030,562	-4.66%	(120,251)	1,671,382	5.41	308,707	11.958%
316	2028	Misc. Power Plant Equipment	11,983,466	9,385,215	5,009,998	-5.07%	(607,437)	7,580,904	5.32	1,426,066	11.900%
		Subtotal	258,970,178	160,718,606	85,794,509		(12,225,439)	185,401,108		34,162,185	13.192%
1091		**Scherer Unit 1**									
311	2028	Structures and Improvements	6,504,037	5,435,474	3,136,424	-1.59%	(103,477)	3,471,090	5.94	584,825	8.992%
312	2028	Boiler Plant Equipment	90,142,299	62,240,998	35,914,833	-1.88%	(1,695,878)	55,923,345	5.41	10,332,655	11.463%
314	2028	Turbogenerator Units	9,572,825	7,209,928	4,160,335	-1.77%	(169,768)	5,582,259	5.40	1,033,410	10.795%
315	2028	Accessory Electric Equipment	5,039,414	3,666,364	2,115,597	-1.55%	(78,149)	3,001,967	5.58	537,860	10.673%
316	2028	Misc. Power Plant Equipment	563,948	414,859	239,386	-1.99%	(11,211)	335,773	5.33	63,005	11.172%
		Subtotal	111,822,524	78,967,624	45,566,574		(2,058,483)	68,314,434		12,551,755	11.225%
1093		**Scherer Unit 2**									

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GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Retirement Year	Description	Plant In Service 12/31/2020	Theoretical Reserve	Allocated Depreciation 12/31/2020	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Deprecation Amount	Accrual Rate
311	2028	Structures and Improvements	17,716,512	12,822,044	7,223,277	-1.43%	(252,566)	10,745,801	5.45	1,971,104	11.126%
312	2028	Boiler Plant Equipment	74,659,307	52,686,912	29,681,084	-1.91%	(1,427,476)	46,405,699	5.41	8,581,384	11.494%
314	2028	Turbogenerator Units	11,367,993	8,847,008	4,983,947	-1.84%	(209,264)	6,593,310	5.40	1,220,289	10.734%
315	2028	Accessory Electric Equipment	6,135,112	4,655,887	2,622,886	-1.59%	(97,537)	3,609,764	5.42	665,798	10.852%
316	2028	Misc. Power Plant Equipment	849,949	631,312	355,648	-1.99%	(16,873)	511,174	5.34	95,786	11.270%
		Subtotal	110,728,874	79,643,161	44,866,842		(2,003,717)	67,865,748		12,534,361	11.320%
1095		**Scherer Unit 3**									
311	2028	Structures and Improvements	79,093,819	64,225,666	39,562,663	-1.43%	(1,128,113)	40,659,269	5.44	7,478,229	9.455%
312	2028	Boiler Plant Equipment	809,622,493	589,309,409	363,011,409	-1.84%	(14,859,985)	461,471,069	5.41	85,349,884	10.542%
314	2028	Turbogenerator Units	128,419,828	98,526,092	60,691,540	-1.68%	(2,151,287)	69,879,575	5.41	12,922,307	10.063%
315	2028	Accessory Electric Equipment	48,003,924	36,476,019	22,469,030	-1.44%	(692,491)	26,227,384	5.43	4,826,545	10.054%
316	2028	Misc. Power Plant Equipment	4,508,300	3,511,482	2,163,054	-1.94%	(87,262)	2,432,508	5.32	456,947	10.136%
		Subtotal	1,069,648,364	792,048,669	487,897,697		(18,919,138)	600,669,805		111,033,912	10.380%
		Total Plant Scherer	**1,551,169,940**	**1,111,378,061**	**664,125,621**		**(35,206,777)**	**922,251,095**		**170,282,213**	**10.978%**
1119		**Yates Common 6-7**									
311	2034	Structures and Improvements	32,244,241	12,827,185	10,717,535	-11.24%	(3,624,621)	25,151,327	11.32	2,221,216	6.889%
312	2034	Boiler Plant Equipment	47,429,062	33,309,113	27,830,859	-12.51%	(5,934,524)	25,532,727	10.95	2,332,116	4.917%
314	2034	Turbogenerator Units	1,319,712	974,251	814,018	-12.09%	(159,608)	665,303	11.04	60,282	4.568%
315	2034	Accessory Electric Equipment	2,625,680	1,533,571	1,281,349	-11.30%	(296,715)	1,641,046	11.31	145,052	5.524%
316	2034	Misc. Power Plant Equipment	6,772,342	4,181,693	3,493,942	-12.64%	(855,709)	4,134,109	10.73	385,360	5.690%
		Subtotal	90,391,037	52,825,812	44,137,703		(10,871,178)	57,124,511		5,144,026	5.691%
1116		**Yates Unit 6**									
311	2034	Structures and Improvements	6,174,859	5,161,026	4,921,412	-5.06%	(312,206)	1,565,653	10.95	142,918	2.315%
312	2034	Boiler Plant Equipment	87,239,240	56,185,125	53,576,585	-5.34%	(4,657,533)	38,320,188	10.94	3,503,600	4.016%
314	2034	Turbogenerator Units	29,744,795	21,045,606	20,068,510	-5.00%	(1,486,350)	11,162,636	10.99	1,016,032	3.416%
315	2034	Accessory Electric Equipment	4,171,565	3,132,531	2,987,095	-5.67%	(236,361)	1,420,831	10.71	132,648	3.180%
316	2034	Misc. Power Plant Equipment	169,705	42,608	40,629	-5.11%	(8,676)	137,751	11.00	12,520	7.378%
		Subtotal	127,500,164	85,566,895	81,594,231		(6,701,127)	52,607,059		4,807,719	3.771%
1117		**Yates Unit 7**									
311	2034	Structures and Improvements	10,474,705	8,756,165	8,496,212	-4.73%	(495,023)	2,473,516	10.95	225,879	2.156%
312	2034	Boiler Plant Equipment	82,745,050	53,350,953	51,767,068	-5.02%	(4,153,256)	35,131,238	10.93	3,215,024	3.885%
314	2034	Turbogenerator Units	35,674,877	25,011,019	24,268,490	-4.66%	(1,660,715)	13,067,102	10.99	1,189,314	3.334%
315	2034	Accessory Electric Equipment	5,889,251	4,691,656	4,552,370	-5.64%	(332,031)	1,668,912	10.59	157,575	2.676%
316	2034	Misc. Power Plant Equipment	110,324	27,770	26,946	-4.77%	(5,265)	88,643	11.00	8,057	7.303%
		Subtotal	134,894,207	91,837,563	89,111,086		(6,646,289)	52,429,411		4,795,849	3.555%
		Total Plant Yates	**352,785,408**	**230,230,270**	**214,843,020**		**(24,218,594)**	**162,160,982**		**14,747,594**	**4.180%**
310		Easements	2,058	553	126,160	0.00%	-	(124,102)	58.50	-	0.000%
		Total Steam Production	**6,795,896,271**	**3,920,463,268**	**2,736,127,239**		**(206,694,745)**	**4,266,463,777**		**572,100,012**	**8.418%**
		Results for Steam Reflect no lag of two years									
		NUCLEAR PLANT									
1217		**Hatch Common**									
321	2038	Structures and Improvements	88,681,309	45,988,127	43,955,670	-1.31%	(1,161,399)	45,887,037	17.04	2,693,439	3.037%
322	2038	Reactor Plant Equipment	76,878,289	43,254,104	41,342,478	-2.87%	(2,207,974)	37,743,785	16.47	2,292,130	2.982%
323	2038	Turbogenerator Units	375,903	203,579	194,582	-3.22%	(12,089)	193,411	16.08	12,030	3.200%
324	2038	Accessory Electric Equipment	47,166,453	28,704,493	27,435,891	-2.88%	(1,359,107)	21,089,670	16.21	1,300,755	2.758%
325	2038	Misc. Power Plant Equipment	77,071,509	25,655,759	24,521,897	-3.66%	(2,822,626)	55,372,238	16.04	3,451,562	4.478%
		Subtotal	290,173,463	143,806,061	137,450,517		(7,563,194)	160,286,140		9,749,916	3.360%

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Retirement Year	Description	Plant In Service 12/31/2020	Theoretical Reserve	Allocated Depreciation 12/31/2020	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Deprecation Amount	Accrual Rate
1218		**Hatch Unit 1**									
321	2034	Structures and Improvements	50,211,647	38,289,641	33,523,894	-1.90%	(951,919)	17,639,672	12.95	1,361,844	2.712%
322	2034	Reactor Plant Equipment	249,749,720	135,243,969	118,410,732	-2.08%	(5,193,094)	136,532,082	12.84	10,632,184	4.257%
323	2034	Turbogenerator Units	115,235,675	62,021,642	54,302,075	-2.31%	(2,657,885)	63,591,485	12.74	4,993,426	4.333%
324	2034	Accessory Electric Equipment	61,354,135	22,363,437	19,579,956	-1.34%	(821,393)	42,595,572	13.07	3,257,979	5.310%
325	2034	Misc. Power Plant Equipment	16,779,898	9,404,557	8,234,012	-4.23%	(710,358)	9,256,244	11.66	793,542	4.729%
		Subtotal	493,331,075	267,323,245	234,050,668		(10,334,649)	269,615,056		21,038,974	4.265%
1219		**Hatch Unit 2**									
321	2038	Structures and Improvements	58,446,905	39,921,902	35,666,876	-2.33%	(1,362,620)	24,142,649	16.68	1,447,635	2.477%
322	2038	Reactor Plant Equipment	275,942,658	143,868,304	128,534,281	-2.18%	(6,006,047)	153,414,424	16.30	9,414,152	3.412%
323	2038	Turbogenerator Units	92,407,348	46,327,135	41,389,416	-3.15%	(2,907,120)	53,925,053	16.13	3,343,493	3.618%
324	2038	Accessory Electric Equipment	75,357,375	24,618,775	21,994,814	-1.72%	(1,293,843)	54,656,405	16.85	3,243,143	4.304%
325	2038	Misc. Power Plant Equipment	13,825,230	9,287,191	8,297,327	-7.52%	(1,040,292)	6,568,194	13.20	497,568	3.599%
		Subtotal	515,979,516	264,023,308	235,882,714		(12,609,922)	292,706,724		17,945,991	3.478%
		Total Plant Hatch	**1,299,484,054**	**675,152,614**	**607,383,900**		**(30,507,765)**	**722,607,920**		**48,734,880**	**3.750%**
1222		**Vogtle Common 1 & 2**									
321	2049	Structures and Improvements	675,194,862	360,661,846	364,535,873	-3.53%	(23,845,464)	334,504,452	26.73	12,512,416	1.853%
322	2049	Reactor Plant Equipment	65,094,361	19,468,453	19,677,572	-3.97%	(2,586,796)	48,003,585	26.34	1,822,582	2.800%
323	2049	Turbogenerator Units	11,378,709	5,782,296	5,844,406	-5.71%	(649,165)	6,183,468	24.44	252,993	2.223%
324	2049	Accessory Electric Equipment	13,257,713	4,114,627	4,158,824	-3.80%	(504,374)	9,603,262	26.42	363,525	2.742%
325	2049	Misc. Power Plant Equipment	81,455,494	29,322,908	29,637,879	-8.96%	(7,294,961)	59,112,577	22.99	2,571,041	3.156%
		Subtotal	846,381,139	419,350,130	423,854,554		(34,880,759)	457,407,344		17,522,557	2.070%
1220		**Vogtle Unit 1**									
321	2047	Structures and Improvements	253,468,595	143,818,272	195,837,124	-3.20%	(8,113,773)	65,745,244	24.94	2,635,655	1.040%
322	2047	Reactor Plant Equipment	912,548,000	512,864,388	698,366,662	-6.02%	(54,917,430)	269,098,768	23.22	11,591,383	1.270%
323	2047	Turbogenerator Units	247,660,590	120,758,388	164,436,514	-5.14%	(12,733,127)	95,957,203	23.14	4,146,602	1.674%
324	2047	Accessory Electric Equipment	198,209,457	101,429,800	138,116,805	-5.57%	(11,047,276)	71,139,927	23.44	3,035,625	1.532%
325	2047	Misc. Power Plant Equipment	1,397,093	131,457	179,005	-6.95%	(97,109)	1,315,196	24.75	53,130	3.803%
		Subtotal	1,613,283,735	879,002,304	1,196,936,111		(86,908,714)	503,256,338		21,462,394	1.330%
1211 1223		**Vogtle Recreational and Training Facilities**									
321	2049	Structures and Improvements	5,642,313	3,154,851	3,181,225	-4.16%	(234,918)	2,696,005	26.37	102,243	1.812%
322	2049	Reactor Plant Equipment	20,525	1,677	1,691	-2.23%	(458)	19,292	27.40	704	3.430%
325	2049	Misc. Power Plant Equipment	7,078,344	5,072,268	5,114,671	-14.57%	(1,031,637)	2,995,310	16.50	181,511	2.564%
		Subtotal	12,741,182	8,228,796	8,297,588		(1,267,013)	5,710,607		284,457	2.233%
		Total Plant Vogtle Unit 1 and Common	**2,472,406,056**	**1,306,581,231**	**1,629,088,253**		**(123,056,486)**	**966,374,289**		**39,269,409**	**1.588%**
1221		**Vogtle Unit 2**									
321	2049	Structures and Improvements	234,335,438	126,113,438	135,533,239	-3.36%	(7,866,322)	106,668,521	26.84	3,974,904	1.696%
322	2049	Reactor Plant Equipment	535,344,006	276,180,929	296,809,732	-6.16%	(32,978,268)	271,512,542	24.99	10,863,591	2.029%
323	2049	Turbogenerator Units	144,493,632	59,587,473	64,038,245	-5.38%	(7,768,261)	88,223,649	24.87	3,547,478	2.455%
324	2049	Accessory Electric Equipment	129,102,875	64,757,033	69,593,935	-6.02%	(7,777,254)	67,286,194	25.04	2,687,343	2.082%
325	2049	Misc. Power Plant Equipment	10,702,098	6,461,814	6,944,466	-13.50%	(1,444,462)	5,202,094	19.27	269,899	2.522%
		Subtotal	1,053,978,049	533,100,687	572,919,617		(57,834,569)	538,893,001		21,343,215	2.025%
122A & 122B		**Vogtle Units 3 & 4 Common**									
321	2083	Structures and Improvements	2,903,965	402,281	493,900	-7.11%	(206,530)	2,616,594	57.21	45,736	1.575%
324	2083	Accessory Electric Equipment	-	-	-	0.00%	-	-	0.00	-	0.000%
325	2083	Misc. Power Plant Equipment	-	-	-	0.00%	-	-	0.00	-	0.000%
		Subtotal	2,903,965	402,281	493,900		(206,530)	2,616,594		45,736	1.575%

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Retirement Year	Description	Plant In Service 12/31/2020	Theoretical Reserve	Allocated Depreciation 12/31/2020	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Deprecation Amount	Accrual Rate
122F		**Vogtle Units 3 & 4 Training Facility**									
321	2083	Structures and Improvements	8,406,329	1,164,514	1,436,823	-7.11%	(597,858)	7,567,364	57.21	132,273	1.573%
324	2083	Accessory Electric Equipment	-	-	-	0.00%	-	-	50.90	-	0.000%
325	2083	Misc. Power Plant Equipment	-	-	-	0.00%	-	-	40.64	-	0.000%
		Subtotal	8,406,329	1,164,514	1,436,823		(597,858)	7,567,364		132,273	1.573%
		Total Plant Vogtle Units 3 & 4	**11,310,294**	**1,566,795**	**1,930,724**		**(804,388)**	**10,183,958**		**178,009**	**1.574%**
320		Easements	-	-	47,893	0.00%	-	(47,893)	0.00	-	0.000%
		Total Nuclear	**4,837,178,453**	**2,516,401,327**	**2,811,370,387**	**-4.39%**	**(212,203,208)**	**2,238,011,274**		**109,525,513**	**2.264%**
		HYDRAULIC PLANT									
1226		**Bartlett's Ferry Units 1-4**									
331	2044	Structures and Improvements	3,504,046	1,468,614	1,277,305	-4.94%	(173,259)	2,400,000	22.00	109,081	3.113%
332	2044	Reservoirs, Dams, and Waterways	36,944,586	13,768,077	11,974,577	-4.31%	(1,592,882)	26,562,890	22.37	1,187,586	3.215%
333	2044	Water Turbines and Generators	2,257,805	1,745,736	1,518,328	-9.72%	(219,431)	958,908	18.19	52,712	2.335%
334	2044	Accessory Electric Equipment	2,139,523	717,837	624,328	-3.92%	(83,908)	1,599,103	22.39	71,430	3.339%
335	2044	Misc. Power Plant Equipment	1,561,777	465,241	404,636	-4.12%	(64,405)	1,221,546	22.62	54,001	3.458%
336	2044	Roads, Trails, and Bridges	172,973	111,816	97,250	-3.67%	(6,348)	82,071	21.91	3,746	2.166%
		Subtotal	46,580,709	18,277,321	15,896,424		(2,140,233)	32,824,518		1,478,556	3.174%
1252		**Bartlett's Ferry Units 5-6**									
331	2044	Structures and Improvements	20,766,856	12,754,162	10,779,683	-4.26%	(884,549)	10,871,722	22.70	479,029	2.307%
332	2044	Reservoirs, Dams, and Waterways	22,440,330	13,971,466	11,808,536	-3.10%	(695,967)	11,327,760	23.19	488,373	2.176%
333	2044	Water Turbines and Generators	33,189,489	18,829,072	15,914,133	-5.61%	(1,860,448)	19,135,804	22.18	862,892	2.600%
334	2044	Accessory Electric Equipment	5,873,630	3,672,653	3,104,087	-5.59%	(328,371)	3,097,914	22.25	139,232	2.370%
335	2044	Misc. Power Plant Equipment	4,541,614	2,847,747	2,406,886	-5.93%	(269,370)	2,404,098	22.05	109,042	2.401%
336	2044	Roads, Trails, and Bridges	137,626	84,176	71,144	-2.16%	(2,977)	69,458	23.50	2,956	2.148%
		Subtotal	86,949,545	52,159,275	44,084,471		(4,041,681)	46,906,755		2,081,524	2.394%
1228		**Burton**									
331	2036	Structures and Improvements	640,836	391,382	340,229	-9.62%	(61,639)	362,246	14.73	24,591	3.837%
332	2036	Reservoirs, Dams, and Waterways	8,804,509	6,802,609	5,913,520	-9.78%	(860,805)	3,751,794	14.69	255,403	2.901%
333	2036	Water Turbines and Generators	3,041,681	1,193,314	1,037,350	-8.46%	(257,428)	2,261,759	15.17	149,135	4.903%
334	2036	Accessory Electric Equipment	187,694	107,324	93,297	-10.07%	(18,904)	113,301	13.75	8,237	4.389%
335	2036	Misc. Power Plant Equipment	324,249	103,224	89,733	-8.77%	(28,442)	262,958	14.97	17,562	5.416%
336	2036	Roads, Trails, and Bridges	30,814	7,460	6,485	-7.60%	(2,342)	26,671	15.50	1,721	5.584%
		Subtotal	13,029,783	8,605,314	7,480,615		(1,229,560)	6,778,729		456,650	3.505%
1230		**Central Georgia**									
331	2041	Structures and Improvements	188,659	127,210	132,719	-2.10%	(3,970)	59,910	19.77	3,030	1.606%
1233		**Flint River**									
331	2039	Structures and Improvements	2,877,072	1,204,630	654,759	-6.48%	(186,396)	2,408,709	17.71	136,011	4.727%
332	2039	Reservoirs, Dams, and Waterways	5,341,968	2,655,317	1,443,260	-5.89%	(314,429)	4,213,137	17.97	234,426	4.388%
333	2039	Water Turbines and Generators	13,999,467	1,692,146	919,742	-5.43%	(760,814)	13,840,539	18.32	755,649	5.398%
334	2039	Accessory Electric Equipment	753,673	364,636	198,193	-5.96%	(44,916)	600,397	18.17	33,052	4.385%
335	2039	Misc. Power Plant Equipment	793,224	273,437	148,623	-5.85%	(46,397)	690,998	18.09	38,199	4.816%
336	2039	Roads, Trails, and Bridges	154,339	120,728	65,620	-5.77%	(8,912)	97,631	16.65	5,863	3.799%
		Subtotal	23,919,743	6,310,894	3,430,196		(1,361,864)	21,851,411		1,203,200	5.030%

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Retirement Year	Description	Plant In Service 12/31/2020	Theoretical Reserve	Allocated Depreciation 12/31/2020	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Deprecation Amount	Accrual Rate
1234		**Goat Rock Units 1-6**									
331	2034	Structures and Improvements	2,358,691	1,337,696	1,329,895	-7.60%	(179,285)	1,208,082	13.29	90,874	3.853%
332	2034	Reservoirs, Dams, and Waterways	10,153,562	7,055,626	7,014,481	-8.36%	(848,548)	3,987,629	12.64	315,430	3.107%
333	2034	Water Turbines and Generators	19,619,592	10,004,566	9,946,224	-7.76%	(1,522,194)	11,195,562	13.29	842,392	4.294%
334	2034	Accessory Electric Equipment	1,211,984	652,960	649,152	-7.85%	(95,196)	658,028	13.11	50,180	4.140%
335	2034	Misc. Power Plant Equipment	260,902	90,241	89,715	-7.72%	(20,143)	191,330	13.20	14,500	5.558%
336	2034	Roads, Trails, and Bridges	52,308	39,579	39,348	-8.78%	(4,591)	17,551	13.14	1,336	2.554%
		Subtotal	33,657,039	19,180,668	19,068,815		(2,669,958)	17,258,182		1,314,713	3.906%
1237		**Lloyd Shoals**									
331	2063	Structures and Improvements	2,687,761	951,899	1,761,276	-12.17%	(326,993)	1,253,479	40.03	31,312	1.165%
332	2063	Reservoirs, Dams, and Waterways	12,847,017	5,158,829	9,545,253	-11.07%	(1,421,607)	4,723,371	38.67	122,161	0.951%
333	2063	Water Turbines and Generators	9,984,832	3,807,963	7,045,780	-15.01%	(1,499,178)	4,438,230	38.36	115,703	1.159%
334	2063	Accessory Electric Equipment	1,650,378	903,023	1,670,841	-18.47%	(304,903)	284,441	36.14	7,870	0.477%
335	2063	Misc. Power Plant Equipment	532,931	133,097	246,266	-13.77%	(73,410)	360,075	39.06	9,218	1.730%
336	2063	Roads, Trails, and Bridges	48,818	34,632	64,079	-23.91%	(11,671)	(3,590)	37.16	(97)	-0.198%
		Subtotal	27,751,738	10,989,443	20,333,495		(3,637,762)	11,056,005		286,167	1.031%
1238		**Morgan Falls**									
331	2039	Structures and Improvements	843,655	498,357	533,467	-17.85%	(150,615)	460,802	18.07	25,496	3.022%
332	2039	Reservoirs, Dams, and Waterways	5,024,802	2,954,087	3,162,208	-18.05%	(907,115)	2,769,709	17.53	157,965	3.144%
333	2039	Water Turbines and Generators	8,605,114	2,219,163	2,375,508	-17.96%	(1,545,344)	7,774,950	18.11	429,313	4.989%
334	2039	Accessory Electric Equipment	310,208	216,120	231,346	-20.37%	(63,189)	142,052	17.14	8,287	2.672%
335	2039	Misc. Power Plant Equipment	550,598	244,198	261,402	-18.51%	(101,919)	391,114	17.89	21,863	3.971%
336	2039	Roads, Trails, and Bridges	62,689	28,220	30,209	-17.30%	(10,848)	43,328	17.17	2,524	4.026%
		Subtotal	15,397,065	6,160,145	6,594,140		(2,779,029)	11,581,955		645,449	4.192%
1239		**Nacoochee**									
331	2036	Structures and Improvements	871,244	436,216	346,134	-14.21%	(123,771)	648,880	14.88	43,597	5.004%
332	2036	Reservoirs, Dams, and Waterways	4,048,004	3,103,829	2,462,868	-14.28%	(578,054)	2,163,190	14.90	145,205	3.587%
333	2036	Water Turbines and Generators	2,403,907	782,071	620,568	-13.51%	(324,714)	2,108,053	15.15	139,150	5.788%
334	2036	Accessory Electric Equipment	132,846	94,296	74,823	-15.46%	(20,534)	78,557	13.43	5,851	4.405%
335	2036	Misc. Power Plant Equipment	318,011	74,429	59,059	-13.50%	(42,922)	301,875	15.10	19,986	6.285%
336	2036	Roads, Trails, and Bridges	34,497	9,789	7,768	-13.09%	(4,516)	31,245	15.18	2,058	5.966%
		Subtotal	7,808,509	4,500,629	3,571,220		(1,094,510)	5,331,799		355,848	4.557%
1240		**North Highlands**									
331	2034	Structures and Improvements	2,478,519	1,915,729	1,583,361	-14.09%	(349,100)	1,244,259	13.09	95,072	3.836%
332	2034	Reservoirs, Dams, and Waterways	6,795,453	3,446,080	2,848,205	-12.94%	(878,992)	4,826,240	13.23	364,834	5.369%
333	2034	Water Turbines and Generators	3,467,561	3,197,699	2,642,916	-16.25%	(563,456)	1,388,101	12.44	111,543	3.217%
334	2034	Accessory Electric Equipment	704,676	521,568	431,079	-14.24%	(100,368)	373,965	13.05	28,661	4.067%
335	2034	Misc. Power Plant Equipment	631,583	284,640	235,256	-14.00%	(88,405)	484,731	13.09	37,036	5.864%
336	2034	Roads, Trails, and Bridges	37,614	34,559	28,563	-13.23%	(4,978)	14,028	13.37	1,050	2.790%
		Subtotal	14,115,406	9,400,275	7,769,380		(1,985,299)	8,331,324		638,195	4.521%
1241		**Oliver**									
331	2034	Structures and Improvements	2,629,073	2,064,180	1,843,891	-11.35%	(298,351)	1,083,533	13.08	82,870	3.152%
332	2034	Reservoirs, Dams, and Waterways	6,798,099	6,107,493	5,455,704	-11.61%	(789,227)	2,131,622	13.06	163,228	2.401%
333	2034	Water Turbines and Generators	7,044,304	4,239,145	3,786,745	-12.08%	(851,006)	4,108,564	12.82	320,379	4.548%
334	2034	Accessory Electric Equipment	2,135,714	827,507	739,196	-10.83%	(231,305)	1,627,823	13.21	123,261	5.771%
335	2034	Misc. Power Plant Equipment	684,837	296,250	264,634	-11.17%	(76,492)	496,695	13.10	37,916	5.537%
336	2034	Roads, Trails, and Bridges	349,257	213,002	190,270	-10.35%	(36,144)	195,130	13.38	14,581	4.175%
		Subtotal	19,641,284	13,747,576	12,280,441		(2,282,525)	9,643,368		742,234	3.779%

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Retirement Year	Description	Plant In Service 12/31/2020	Theoretical Reserve	Allocated Depreciation 12/31/2020	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Deprecation Amount	Accrual Rate
1243		**Rocky Mountain Common and Units 1-3**									
331	2026	Structures and Improvements	39,812,122	32,373,591	32,394,487	-0.53%	(211,825)	7,629,460	5.48	1,393,262	3.500%
332	2026	Reservoirs, Dams, and Waterways	73,728,092	60,815,414	60,854,669	-0.33%	(246,673)	13,120,096	5.50	2,387,008	3.238%
333	2026	Water Turbines and Generators	46,290,533	33,125,071	33,146,452	-0.59%	(271,807)	13,415,887	5.47	2,452,611	5.298%
334	2026	Accessory Electric Equipment	13,314,704	10,598,423	10,605,264	-0.55%	(73,201)	2,782,641	5.47	508,333	3.818%
335	2026	Misc. Power Plant Equipment	4,228,595	3,400,659	3,402,854	-0.66%	(28,084)	853,826	5.46	156,328	3.697%
336	2026	Roads, Trails, and Bridges	3,116,744	2,571,474	2,573,134	-0.30%	(9,361)	552,972	5.50	100,540	3.226%
		Subtotal	180,490,791	142,884,631	142,976,860		(840,951)	38,354,882		6,998,082	3.877%
1244		**Sinclair Dam**									
331	2036	Structures and Improvements	3,102,277	1,601,717	1,342,130	-7.32%	(227,168)	1,987,314	15.02	132,312	4.265%
332	2036	Reservoirs, Dams, and Waterways	9,954,454	8,312,293	6,965,138	-9.05%	(900,559)	3,889,875	14.57	266,911	2.681%
333	2036	Water Turbines and Generators	5,469,127	2,168,659	1,817,189	-7.07%	(386,523)	4,038,462	15.08	267,794	4.896%
334	2036	Accessory Electric Equipment	2,191,921	1,089,002	912,510	-7.10%	(155,585)	1,434,996	15.11	94,967	4.333%
335	2036	Misc. Power Plant Equipment	526,572	259,020	217,041	-7.42%	(39,096)	348,627	15.02	23,206	4.407%
336	2036	Roads, Trails, and Bridges	41,522	38,391	32,169	-11.89%	(4,937)	14,290	14.15	1,010	2.432%
		Subtotal	21,285,873	13,469,082	11,286,177		(1,713,868)	11,713,563		786,200	3.694%
1245		**Tallulah Falls**									
331	2036	Structures and Improvements	3,542,706	1,678,920	1,460,607	-9.14%	(323,704)	2,405,804	14.88	161,712	4.565%
332	2036	Reservoirs, Dams, and Waterways	9,117,845	5,493,002	4,778,735	-9.92%	(904,152)	5,243,262	14.11	371,567	4.075%
333	2036	Water Turbines and Generators	14,883,022	6,413,939	5,579,920	-8.62%	(1,283,282)	10,586,384	14.99	706,165	4.745%
334	2036	Accessory Electric Equipment	1,812,153	1,150,706	1,001,077	-9.12%	(165,237)	976,313	14.98	65,180	3.597%
335	2036	Misc. Power Plant Equipment	831,654	353,243	307,310	-8.85%	(73,608)	597,953	15.04	39,749	4.780%
336	2036	Roads, Trails, and Bridges	665,082	455,755	396,492	-7.73%	(51,444)	320,033	15.50	20,647	3.104%
		Subtotal	30,852,463	15,545,566	13,524,141		(2,801,427)	20,129,750		1,365,020	4.424%
1246		**Terrora**									
331	2036	Structures and Improvements	1,525,854	975,211	539,060	-4.36%	(66,595)	1,053,389	14.78	71,282	4.672%
332	2036	Reservoirs, Dams, and Waterways	14,897,937	8,183,710	4,523,647	-4.07%	(606,106)	10,980,396	14.87	738,309	4.956%
333	2036	Water Turbines and Generators	17,500,171	836,658	462,473	-2.98%	(522,050)	17,559,748	15.30	1,147,984	6.560%
334	2036	Accessory Electric Equipment	4,422,735	429,171	237,230	-2.84%	(125,749)	4,311,254	15.35	280,875	6.351%
335	2036	Misc. Power Plant Equipment	1,905,443	241,858	133,690	-3.06%	(58,294)	1,830,047	15.28	119,775	6.286%
336	2036	Roads, Trails, and Bridges	64,625	34,731	19,198	-3.03%	(1,955)	47,382	15.10	3,137	4.854%
		Subtotal	40,316,764	10,701,340	5,915,297		(1,380,749)	35,782,216		2,361,361	5.857%
1247		**Tugalo**									
331	2036	Structures and Improvements	3,882,239	1,929,007	1,497,742	-9.16%	(355,634)	2,740,131	15.02	182,423	4.699%
332	2036	Reservoirs, Dams, and Waterways	11,186,192	7,523,984	5,841,858	-10.32%	(1,154,704)	6,499,037	14.49	448,651	4.011%
333	2036	Water Turbines and Generators	4,605,684	1,601,095	1,243,141	-9.60%	(442,060)	3,804,603	14.06	270,639	5.876%
334	2036	Accessory Electric Equipment	858,300	639,045	496,174	-10.31%	(88,523)	450,649	14.41	31,266	3.643%
335	2036	Misc. Power Plant Equipment	1,777,561	890,881	691,708	-9.32%	(165,644)	1,251,497	14.91	83,931	4.722%
336	2036	Roads, Trails, and Bridges	23,283	14,029	10,893	-7.87%	(1,833)	14,224	15.50	918	3.941%
		Subtotal	22,333,260	12,598,041	9,781,516		(2,208,398)	14,760,142		1,017,827	4.557%
1248		**Wallace Dam (Conv and Pump)**									
331	2060	Structures and Improvements	33,211,810	16,719,191	18,946,978	-6.60%	(2,193,004)	16,457,835	36.41	452,069	1.361%
332	2060	Reservoirs, Dams, and Waterways	83,595,601	45,482,407	51,542,815	-5.76%	(4,812,291)	36,865,077	37.44	984,580	1.178%
333	2060	Water Turbines and Generators	66,706,596	37,069,632	42,009,060	-11.50%	(7,670,508)	32,368,045	33.39	969,502	1.453%
334	2060	Accessory Electric Equipment	8,168,824	3,904,750	4,425,047	-10.32%	(843,426)	4,587,203	34.54	132,825	1.626%
335	2060	Misc. Power Plant Equipment	7,770,251	3,578,013	4,054,774	-9.81%	(761,921)	4,477,399	34.49	129,815	1.671%
336	2060	Roads, Trails, and Bridges	573,645	310,025	351,334	-5.73%	(32,860)	255,170	38.47	6,632	1.156%
		Subtotal	200,026,726	107,064,018	121,330,008		(16,314,011)	95,010,728		2,675,423	1.338%

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Retirement Year	Description	Plant In Service 12/31/2020	Theoretical Reserve	Allocated Depreciation 12/31/2020	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Deprecation Amount	Accrual Rate
1250		**Yonah**									
331	2036	Structures and Improvements	1,214,615	819,633	743,387	-15.59%	(189,339)	660,567	14.14	46,721	3.847%
332	2036	Reservoirs, Dams, and Waterways	6,463,884	4,531,043	4,109,546	-15.25%	(985,883)	3,340,221	14.35	232,760	3.601%
333	2036	Water Turbines and Generators	1,869,563	1,108,145	1,005,060	-15.08%	(282,023)	1,146,525	13.28	86,321	4.617%
334	2036	Accessory Electric Equipment	623,593	479,890	435,249	-14.58%	(90,924)	279,268	14.75	18,940	3.037%
335	2036	Misc. Power Plant Equipment	309,039	124,583	112,993	-13.89%	(42,933)	238,978	14.53	16,449	5.323%
336	2036	Roads, Trails, and Bridges	43,277	10,944	9,926	-12.39%	(5,363)	38,715	15.50	2,498	5.771%
		Subtotal	10,523,971	7,074,238	6,416,161		(1,596,465)	5,704,274		403,688	3.836%
		Total Hydraulic Excluding Easements	**794,869,330**	**458,795,665**	**451,872,077**		**(50,082,259)**	**393,079,512**		**24,813,169**	**3.122%**
330		Easements	2,668,198	2,668,198	3,865,084	0.00%	-	(1,196,886)	57.15	-	0.000%
		Total Hydraulic	**797,537,528**	**461,463,864**	**455,737,161**	**-6.28%**	**(50,082,259)**	**391,882,626**		**24,813,169**	**3.111%**
		OTHER PRODUCTION									
1328		**McDonough CT Units**									
341	2030	Structures and Improvements	788,855	588,890	556,784	-5.54%	(43,691)	275,762	8.05	34,277	4.345%
342	2030	Fuel Holders	1,073,497	769,149	727,215	-5.59%	(59,956)	406,238	8.40	48,348	4.504%
343	2030	Prime Movers	6,937,416	4,066,751	3,845,035	-5.45%	(377,928)	3,470,309	8.29	418,598	6.034%
344	2030	Generators	1,004,850	868,919	821,546	-5.46%	(54,890)	238,193	8.20	29,057	2.892%
345	2030	Accessory Electric Equipment	11,383,959	2,105,197	1,990,424	-4.97%	(566,119)	9,959,653	9.29	1,071,884	9.416%
346	2030	Misc. Power Plant Equipment	460,728	271,624	256,815	-5.11%	(23,558)	227,471	8.74	26,022	5.648%
		Subtotal	21,649,304	8,670,530	8,197,820		(1,126,141)	14,577,625		1,628,186	7.521%
1336		**McIntosh CT Common**									
341	2040	Structures and Improvements	33,486,178	4,649,814	2,692,485	-3.12%	(1,045,347)	31,839,041	18.75	1,698,129	5.071%
342	2040	Fuel Holders	10,619,588	5,836,738	3,379,776	-3.37%	(357,637)	7,597,448	18.25	416,194	3.919%
343	2040	Prime Movers	9,896,223	2,242,489	1,298,518	-3.28%	(324,927)	8,922,632	18.32	486,948	4.921%
344	2040	Generators	732,776	92,486	53,554	-3.11%	(22,761)	701,982	18.87	37,194	5.076%
345	2040	Accessory Electric Equipment	2,389,971	649,776	376,254	-3.19%	(76,144)	2,089,861	18.53	112,756	4.718%
346	2040	Misc. Power Plant Equipment	2,607,150	519,610	300,881	-3.90%	(101,618)	2,407,886	16.58	145,185	5.569%
		Subtotal	59,731,886	13,990,913	8,101,468		(1,928,433)	53,558,851		2,896,407	4.849%
1337		**McIntosh CT Unit 1**									
341	2040	Structures and Improvements	1,435,461	697,716	580,289	-2.20%	(31,566)	886,738	17.26	51,367	3.578%
343	2040	Prime Movers	14,109,204	7,413,551	6,165,840	-2.20%	(310,840)	8,254,204	16.97	486,369	3.447%
344	2040	Generators	4,272,912	2,364,272	1,966,362	-2.35%	(100,351)	2,406,901	16.54	145,537	3.406%
345	2040	Accessory Electric Equipment	1,799,970	991,788	824,869	-1.94%	(34,859)	1,009,960	17.75	56,902	3.161%
346	2040	Misc. Power Plant Equipment	42,252	5,069	4,216	-2.17%	(917)	38,952	17.51	2,225	5.266%
		Subtotal	21,659,799	11,472,396	9,541,576		(478,533)	12,596,755		742,399	3.428%
1338		**McIntosh CT Unit 2**									
341	2040	Structures and Improvements	1,429,800	698,075	601,302	-2.27%	(32,438)	860,936	17.75	48,504	3.392%
343	2040	Prime Movers	13,527,759	7,149,521	6,158,401	-2.28%	(308,276)	7,677,634	16.94	453,178	3.350%
344	2040	Generators	3,904,693	2,249,412	1,937,582	-2.46%	(95,869)	2,062,981	16.42	125,673	3.219%
345	2040	Accessory Electric Equipment	1,678,858	925,516	797,214	-2.00%	(33,639)	915,283	17.75	51,566	3.071%
346	2040	Misc. Power Plant Equipment	35,874	4,307	3,710	-2.24%	(802)	32,967	17.51	1,883	5.249%
		Subtotal	20,576,985	11,026,831	9,498,209		(471,025)	11,549,801		680,803	3.309%
1340		**McIntosh CT Unit 3**									
341	2039	Structures and Improvements	588,431	203,971	182,382	-1.67%	(9,840)	415,889	17.09	24,329	4.135%
343	2039	Prime Movers	18,653,926	9,397,162	8,402,560	-1.91%	(356,525)	10,607,892	16.27	652,166	3.496%
344	2039	Generators	4,742,893	2,819,353	2,520,950	-2.13%	(101,079)	2,323,022	15.62	148,716	3.136%
345	2039	Accessory Electric Equipment	2,027,422	1,165,004	1,041,699	-1.70%	(34,429)	1,020,153	16.87	60,464	2.982%
346	2039	Misc. Power Plant Equipment	41,157	5,114	4,573	-1.88%	(773)	37,358	16.75	2,231	5.420%
		Subtotal	26,053,830	13,590,603	12,152,164		(502,646)	14,404,312		887,905	3.408%
1341		**McIntosh CT Unit 4**									

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Retirement Year	Description	Plant In Service 12/31/2020	Theoretical Reserve	Allocated Depreciation 12/31/2020	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Deprecation Amount	Accrual Rate
341	2039	Structures and Improvements	587,219	203,034	194,283	-1.67%	(9,814)	402,750	17.09	23,572	4.014%
342	2039	Fuel Holders	14,678	3,891	3,724	-1.10%	(162)	11,116	18.43	603	4.109%
343	2039	Prime Movers	18,690,994	10,041,116	9,608,303	-1.94%	(363,241)	9,445,932	16.16	584,520	3.127%
344	2039	Generators	4,698,939	2,786,332	2,666,230	-2.12%	(99,763)	2,132,472	15.63	136,401	2.903%
345	2039	Accessory Electric Equipment	2,089,325	1,179,798	1,128,944	-1.69%	(35,260)	995,641	16.89	58,945	2.821%
346	2039	Misc. Power Plant Equipment	70,152	11,531	11,034	-1.92%	(1,349)	60,467	16.63	3,636	5.183%
		Subtotal	26,151,308	14,225,702	13,612,517		(509,589)	13,048,379		807,678	3.088%
1282, 1287, & 1288		**McIntosh CT Units 5-6**									
341	2039	Structures and Improvements	4,333,155	2,324,630	2,191,025	-1.45%	(62,732)	2,204,862	16.25	135,666	3.131%
342	2039	Fuel Holders	7,473,402	4,542,787	4,281,697	-1.15%	(85,766)	3,277,471	17.31	189,361	2.534%
343	2039	Prime Movers	28,587,654	15,532,146	14,639,459	-1.39%	(398,458)	14,346,654	16.15	888,611	3.108%
344	2039	Generators	10,051,692	5,738,037	5,408,251	-1.52%	(152,485)	4,795,926	15.82	303,138	3.016%
345	2039	Accessory Electric Equipment	4,186,182	2,217,485	2,090,038	-1.09%	(45,835)	2,141,979	17.00	125,966	3.009%
346	2039	Misc. Power Plant Equipment	389,213	208,058	196,100	-2.27%	(8,843)	201,955	12.50	16,155	4.151%
		Subtotal	55,021,299	30,563,142	28,806,571		(754,120)	26,968,848		1,658,898	3.015%
1348		**McIntosh CT Unit 7**									
341	2039	Structures and Improvements	654,205	210,914	173,811	-1.76%	(11,543)	491,937	17.19	28,616	4.374%
342	2039	Fuel Holders	281,928	56,269	46,371	-1.22%	(3,451)	239,009	18.45	12,952	4.594%
343	2039	Prime Movers	15,129,418	8,285,597	6,828,048	-2.10%	(317,234)	8,618,604	16.10	535,194	3.537%
344	2039	Generators	4,797,186	2,837,457	2,338,310	-2.26%	(108,212)	2,567,088	15.64	164,106	3.421%
345	2039	Accessory Electric Equipment	2,285,568	1,158,294	954,534	-1.78%	(40,793)	1,371,827	17.00	80,693	3.531%
346	2039	Misc. Power Plant Equipment	28,865	3,590	2,958	-2.01%	(580)	26,487	16.75	1,582	5.479%
		Subtotal	23,177,170	12,552,121	10,344,032		(481,814)	13,314,952		823,144	3.552%
1349		**McIntosh CT Unit 8**									
341	2039	Structures and Improvements	607,162	207,456	178,664	-1.44%	(8,727)	437,224	17.11	25,558	4.209%
343	2039	Prime Movers	15,046,160	8,382,871	7,219,453	-2.13%	(320,369)	8,147,075	16.08	506,814	3.368%
344	2039	Generators	4,933,102	2,925,491	2,519,476	-2.28%	(112,678)	2,526,304	15.62	161,697	3.278%
345	2039	Accessory Electric Equipment	2,136,479	1,224,249	1,054,341	-1.85%	(39,601)	1,121,738	16.87	66,504	3.113%
346	2039	Misc. Power Plant Equipment	34,007	4,240	3,652	-2.03%	(691)	31,046	16.75	1,854	5.452%
		Subtotal	22,756,909	12,744,307	10,975,587		(482,066)	12,263,388		762,428	3.350%
		Total McIntosh CT	**255,129,186**	**120,166,014**	**103,032,124**		**(5,608,225)**	**157,705,286**		**9,259,662**	**3.629%**
1330		**McManus CT**									
341	2025	Structures and Improvements	3,448,188	2,090,739	2,417,780	-3.91%	(134,748)	1,165,155	4.40	265,086	7.688%
342	2025	Fuel Holders	3,396,816	2,952,008	3,413,772	-4.16%	(141,219)	124,263	4.19	29,624	0.872%
343	2025	Prime Movers	32,306,425	26,345,127	30,466,132	-4.01%	(1,295,316)	3,135,610	4.28	732,331	2.267%
344	2025	Generators	14,932,404	13,645,909	15,780,453	-4.04%	(603,149)	(244,900)	4.23	(57,958)	-0.388%
345	2025	Accessory Electric Equipment	6,325,899	5,445,328	6,297,107	-3.98%	(251,927)	280,720	4.34	64,696	1.023%
346	2025	Misc. Power Plant Equipment	1,173,184	664,976	768,994	-3.98%	(46,684)	450,874	4.24	106,342	9.064%
		Subtotal	61,582,916	51,144,087	59,144,238		(2,473,043)	4,911,721		1,140,120	1.851%
1345		**Warner Robins CT Common**									
341	2040	Structures and Improvements	1,716,644	950,770	842,357	-9.99%	(171,545)	1,045,832	17.20	60,821	3.543%
342	2040	Fuel Holders	2,772,842	1,718,230	1,522,307	-9.74%	(270,209)	1,520,743	18.32	82,992	2.993%
343	2040	Prime Movers	1,329,690	807,516	715,438	-10.03%	(133,347)	747,598	16.78	44,551	3.351%
344	2040	Generators	24,073	14,568	12,907	-10.11%	(2,433)	13,599	16.70	814	3.382%
345	2040	Accessory Electric Equipment	604,335	312,146	276,553	-9.63%	(58,187)	385,970	17.97	21,473	3.553%
346	2040	Misc. Power Plant Equipment	365,846	100,850	89,350	-10.22%	(37,388)	313,884	16.46	19,072	5.213%
		Subtotal	6,813,429	3,904,079	3,458,913		(673,109)	4,027,626		229,724	3.372%

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Retirement Year	Description	Plant In Service 12/31/2020	Theoretical Reserve	Allocated Depreciation 12/31/2020	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Deprecation Amount	Accrual Rate
1346		**Warner Robins CT Unit 1**									
341	2040	Structures and Improvements	340,120	187,911	184,162	-3.32%	(11,303)	167,261	16.96	9,859	2.899%
343	2040	Prime Movers	14,493,309	8,250,572	8,085,954	-3.28%	(475,324)	6,882,678	16.75	410,985	2.836%
344	2040	Generators	3,486,339	2,029,194	1,988,707	-3.39%	(118,343)	1,615,975	16.42	98,424	2.823%
345	2040	Accessory Electric Equipment	657,762	328,189	321,641	-2.90%	(19,103)	355,224	17.87	19,883	3.023%
		Subtotal	18,977,530	10,795,866	10,580,464		(624,072)	9,021,139		539,151	2.841%
1347		**Warner Robins CT Unit 2**									
341	2040	Structures and Improvements	345,428	191,144	187,371	-3.35%	(11,571)	169,628	16.96	10,001	2.895%
343	2040	Prime Movers	14,277,999	8,224,249	8,061,905	-3.31%	(472,965)	6,689,058	16.72	400,007	2.802%
344	2040	Generators	3,499,952	2,031,274	1,991,177	-3.42%	(119,572)	1,628,347	16.43	99,119	2.832%
345	2040	Accessory Electric Equipment	648,478	331,856	325,305	-2.94%	(19,057)	342,229	17.84	19,186	2.959%
		Subtotal	18,771,857	10,778,523	10,565,759		(623,165)	8,829,263		528,313	2.814%
		Total Warner Robins CT	**44,562,816**	**25,478,467**	**24,605,135**		**(1,920,346)**	**21,878,027**		**1,297,188**	**2.911%**
1333		**Wilson CT**									
341	2025	Structures and Improvements	1,358,416	1,025,675	1,301,531	-4.05%	(54,977)	111,862	4.24	26,379	1.942%
342	2025	Fuel Holders	2,796,607	2,661,483	3,377,290	-4.20%	(117,357)	(463,326)	4.17	(111,120)	-3.973%
343	2025	Prime Movers	26,674,306	22,285,068	28,278,653	-4.04%	(1,076,859)	(527,489)	4.25	(124,124)	-0.465%
344	2025	Generators	5,184,965	4,309,479	5,468,517	-4.05%	(209,992)	(73,560)	8.28	(8,887)	-0.171%
345	2025	Accessory Electric Equipment	2,818,219	2,467,711	3,131,404	-3.97%	(111,764)	(201,421)	4.37	(46,136)	-1.637%
346	2025	Misc. Power Plant Equipment	788,445	534,058	677,693	-4.02%	(31,657)	142,409	4.18	34,103	4.325%
		Subtotal	39,620,958	33,283,474	42,235,089		(1,602,606)	(1,011,525)		(229,784)	-0.580%
1300		**McDonough CC Common**									
341	2057	Structures and Improvements	45,744,280	10,029,633	8,081,307	-6.11%	(2,794,292)	40,457,265	31.06	1,302,761	2.848%
342	2057	Fuel Holders	10,949,385	2,247,927	1,811,251	-5.39%	(590,186)	9,728,320	34.86	279,107	2.549%
343	2057	Prime Movers	9,618,127	1,478,865	1,191,586	-6.07%	(583,598)	9,010,140	31.12	289,501	3.010%
344	2057	Generators	62,689,611	17,152,784	13,820,736	-5.95%	(3,729,178)	52,598,053	29.70	1,770,829	2.825%
345	2057	Accessory Electric Equipment	8,219,521	1,569,609	1,264,702	-5.71%	(469,523)	7,424,343	32.39	229,215	2.789%
346	2057	Misc. Power Plant Equipment	14,350,679	3,436,858	2,769,225	-7.63%	(1,094,383)	12,675,837	22.81	555,784	3.873%
		Subtotal	151,571,604	35,915,677	28,938,806		(9,261,160)	131,893,958		4,427,197	2.921%
1301		**McDonough CC Unit 4**									
341	2057	Structures and Improvements	9,582,113	2,183,620	(2,209,740)	-1.86%	(178,308)	11,970,160	31.45	380,616	3.972%
342	2057	Fuel Holders	12,651,101	2,760,250	(2,793,268)	-1.09%	(138,412)	15,582,781	34.71	448,968	3.549%
343	2057	Prime Movers	283,114,987	59,685,758	(60,399,698)	-1.86%	(5,257,232)	348,771,916	30.44	11,458,884	4.047%
343 LTSA	2057	Prime Movers LTSA	54,247,941	7,233,059	7,233,059	20.00%	10,849,588	36,165,294	2.5	14,466,118	26.667%
344	2057	Generators	138,822,056	32,437,717	(32,825,726)	-1.97%	(2,729,179)	174,376,961	30.32	5,750,499	4.142%
345	2057	Accessory Electric Equipment	21,792,118	4,509,194	(4,563,131)	-1.40%	(304,571)	26,659,820	32.22	827,456	3.797%
346	2057	Misc. Power Plant Equipment	3,561,520	198,555	(200,930)	-2.99%	(106,506)	3,868,956	26.92	143,702	4.035%
		Subtotal	523,771,835	109,008,154	(95,759,433)		2,135,380	617,395,887		33,476,242	6.391%
1302		**McDonough CC Unit 5**									
341	2057	Structures and Improvements	8,279,803	1,669,531	(1,165,891)	-1.78%	(147,563)	9,593,257	31.86	301,078	3.636%
342	2057	Fuel Holders	11,217,096	2,108,985	(1,472,777)	-1.03%	(115,062)	12,804,934	34.98	366,084	3.264%
343	2057	Prime Movers	295,346,862	56,498,071	(39,454,542)	-1.84%	(5,436,468)	340,237,872	30.69	11,085,672	3.753%
343 LTSA	2057	Prime Movers LTSA	47,765,479	8,791,553	8,791,553	20.00%	9,553,096	29,420,830	2.31	12,737,461	26.667%
344	2057	Generators	96,812,985	20,289,913	(14,169,143)	-1.93%	(1,869,627)	112,851,755	30.71	3,674,707	3.796%
345	2057	Accessory Electric Equipment	19,538,189	3,431,129	(2,396,075)	-1.38%	(269,104)	22,203,368	32.45	684,244	3.502%
346	2057	Misc. Power Plant Equipment	1,556,923	95,788	(66,892)	-3.04%	(47,317)	1,671,132	26.81	62,330	4.003%
		Subtotal	480,517,337	92,884,970	(49,933,766)		1,667,955	528,783,148		28,911,574	6.017%

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Retirement Year	Description	Plant In Service 12/31/2020	Theoretical Reserve	Allocated Depreciation 12/31/2020	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Deprecation Amount	Accrual Rate
1303		**McDonough CC Unit 6**									
341	2057	Structures and Improvements	8,946,653	1,857,367	(735,007)	-1.80%	(161,142)	9,842,803	31.78	309,738	3.462%
342	2057	Fuel Holders	9,794,444	1,952,320	(772,583)	-1.05%	(102,855)	10,669,882	34.90	305,689	3.121%
343	2057	Prime Movers	289,395,337	55,913,056	(22,126,216)	-1.84%	(5,327,981)	316,849,535	30.67	10,329,948	3.569%
343 LTSA	2057	Prime Movers LTSA	32,995,789	21,997,193	21,997,193	20.00%	6,599,158	4,399,439	0.5	4,399,439	13.333%
344	2057	Generators	104,220,104	21,794,015	(8,624,445)	-1.93%	(2,007,750)	114,852,300	30.71	3,739,511	3.588%
345	2057	Accessory Electric Equipment	20,364,610	3,841,608	(1,520,222)	-1.39%	(283,490)	22,168,323	32.37	684,932	3.363%
346	2057	Misc. Power Plant Equipment	4,473,265	293,260	(116,051)	-3.05%	(136,331)	4,725,646	26.73	176,809	3.953%
		Subtotal	470,190,204	107,648,819	(11,897,331)		(1,420,391)	483,507,926		19,946,067	4.242%
		Total McDonough CC	**1,626,050,979**	**345,457,620**	**(128,651,724)**		**(6,878,216)**	**1,761,580,920**		**86,761,080**	**5.336%**
1278		**McIntosh CC Common**									
341	2050	Structures and Improvements	28,417,109	12,139,730	10,348,822	-11.13%	(3,163,390)	21,231,677	23.99	885,127	3.115%
342	2050	Fuel Holders	1,121,987	60,637	51,691	-9.81%	(110,013)	1,180,309	29.29	40,304	3.592%
343	2050	Prime Movers	7,930,342	2,564,742	2,186,380	-10.87%	(861,765)	6,605,727	25.31	260,975	3.291%
344	2050	Generators	362,076	96,008	81,844	-10.28%	(37,233)	317,465	26.07	12,179	3.364%
345	2050	Accessory Electric Equipment	979,554	268,947	229,270	-10.53%	(103,152)	853,436	25.69	33,222	3.392%
346	2050	Misc. Power Plant Equipment	3,618,166	814,723	694,532	-11.91%	(430,758)	3,354,392	21.71	154,493	4.270%
		Subtotal	42,429,234	15,944,786	13,592,539		(4,706,311)	33,543,006		1,386,300	3.267%
1279		**McIntosh CC Unit 10**									
341	2050	Structures and Improvements	2,078,833	352,644	(177,496)	-1.80%	(37,337)	2,293,667	27.18	84,381	4.059%
342	2050	Fuel Holders	4,503,103	1,356,266	(682,650)	-1.54%	(69,474)	5,255,227	28.25	186,015	4.131%
343	2050	Prime Movers	148,752,507	49,476,875	(24,903,212)	-2.27%	(3,369,687)	177,025,407	25.03	7,072,075	4.754%
343 LTSA	2050	Prime Movers LTSA	48,974,102	19,589,641	19,589,641	20.00%	9,794,820	19,589,641	1.5	13,059,761	26.667%
344	2050	Generators	65,453,710	22,956,736	(11,554,822)	-2.39%	(1,563,198)	78,571,730	24.75	3,175,185	4.851%
345	2050	Accessory Electric Equipment	10,186,366	3,138,380	(1,579,642)	-1.85%	(188,536)	11,954,544	26.48	451,498	4.432%
346	2050	Misc. Power Plant Equipment	294,336	46,508	(23,409)	-3.09%	(9,088)	326,832	22.86	14,296	4.857%
		Subtotal	280,242,958	96,917,048	(19,331,589)		4,557,500	295,017,047		24,043,211	8.579%
1280		**McIntosh CC Unit 11**									
341	2050	Structures and Improvements	1,820,129	388,309	(156,972)	-1.82%	(33,155)	2,010,256	26.91	74,695	4.104%
342	2050	Fuel Holders	4,569,129	1,431,610	(578,720)	-1.51%	(69,022)	5,216,872	28.18	185,107	4.051%
343	2050	Prime Movers	164,316,559	50,816,766	(20,542,397)	-2.17%	(3,567,075)	188,426,030	25.15	7,491,439	4.559%
343 LTSA	2050	Prime Movers LTSA	38,951,368	5,193,516	5,193,516	20.00%	7,790,274	25,967,578	2.5	10,387,031	26.667%
344	2050	Generators	66,350,980	22,812,422	(9,221,795)	-2.32%	(1,536,497)	77,109,273	24.79	3,110,618	4.688%
345	2050	Accessory Electric Equipment	8,845,145	2,752,116	(1,112,528)	-1.79%	(158,606)	10,116,278	26.47	382,230	4.321%
346	2050	Misc. Power Plant Equipment	316,251	47,065	(19,026)	-3.00%	(9,479)	344,756	23.00	14,993	4.741%
		Subtotal	285,169,560	83,441,803	(26,437,922)		2,416,439	309,191,043		21,646,113	7.591%
		Total McIntosh CC	**607,841,751**	**196,303,638**	**(32,176,973)**		**2,267,628**	**637,751,096**		**47,075,625**	**7.745%**
1334		**Dalton Solar**									
344	2046	Generators	11,347,119	2,399,832	2,334,571	0.00%	-	9,012,548	26.00	346,636	3.055%
345	2046	Accessory Electric Equipment	716,640	157,503	153,220	0.00%	-	563,420	26.00	21,670	3.024%
346	2046	Misc. Power Plant Equipment	517,059	123,253	119,901	0.00%	-	397,158	26.00	15,275	2.954%
		Subtotal	12,580,818	2,680,588	2,607,692		-	9,973,126		383,582	3.049%
1313, 1314, & 1315		**Falcon Solar**									
344	2052	Generators	3,090,199	150,959	486,048	0.00%	-	2,604,151	32.00	81,380	2.633%
345	2052	Accessory Electric Equipment	288,071	17,654	56,842	0.00%	-	231,229	32.00	7,226	2.508%
		Subtotal	3,378,270	168,613	542,889		-	2,835,381		88,606	2.623%

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Retirement Year	Description	Plant In Service 12/31/2020	Theoretical Reserve	Allocated Depreciation 12/31/2020	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Deprecation Amount	Accrual Rate
1306		**Fort Benning Solar**									
344	2050	Generators	67,026,636	6,907,597	10,019,208	0.00%	-	57,007,428	30.00	1,900,248	2.835%
345	2050	Accessory Electric Equipment	33,437	2,382	3,455	0.00%	-	29,982	30.00	999	2.989%
346	2050	Misc. Power Plant Equipment	5	1	1	0.00%	-	4	30.00	0	2.584%
		Subtotal	67,060,079	6,909,980	10,022,665		-	57,037,414		1,901,247	2.835%
1304		**Fort Gordon Solar**									
344	2051	Generators	58,862,620	7,456,797	7,414,816	0.00%	-	51,447,804	31.00	1,659,607	2.819%
345	2051	Accessory Electric Equipment	5,857,522	740,010	735,844	0.00%	-	5,121,679	31.00	165,215	2.821%
346	2051	Misc. Power Plant Equipment	3	0	0	0.00%	-	2	31.00	0	2.819%
		Subtotal	64,720,145	8,196,808	8,150,660	0.00%	-	56,569,485		1,824,822	2.820%
1305		**Fort Stewart Solar**									
344	2051	Generators	66,731,528	8,458,587	8,416,447	0.00%	-	58,315,081	31.00	1,881,132	2.819%
345	2051	Accessory Electric Equipment	36,801	2,473	2,460	0.00%	-	34,341	31.00	1,108	3.010%
		Subtotal	66,768,329	8,461,060	8,418,908	0.00%	-	58,349,422	62.00	1,882,239	2.819%
1307		**Kings Bay Navy Base Solar**									
344	2051	Generators	61,674,566	7,817,615	7,507,080	0.00%	-	54,167,486	31.00	1,747,338	2.833%
345	2051	Accessory Electric Equipment	3,965,650	499,899	480,041		-	3,485,609	31.00	112,439	2.835%
346	2051	Misc. Power Plant Equipment	1,360,494	172,457	165,607	0.00%	-	1,194,887	31.00	38,545	2.833%
		Subtotal	67,000,710	8,489,971	8,152,728	0.00%	-	58,847,982		1,898,322	2.833%
1316		**Tri-County Solar**									
344	2051	Generators	1,537,184	194,435	223,969	0.00%	-	1,313,214	31.00	42,362	2.756%
345	2051	Accessory Electric Equipment	267,114	33,860	39,003	0.00%	-	228,111	31.00	7,358	2.755%
		Subtotal	1,804,298	228,295	262,972		-	1,541,326		49,720	2.756%
1308		**UGA Solar**									
344	2051	Generators	4,451,634	564,292	473,318	0.00%	-	3,978,316	31.00	128,333	2.883%
348	2051	Energy Storage Equipment Prod	264,065	326,406	273,784	-5.00%	(13,203)	3,484	15.50	225	0.085%
		Subtotal	4,715,699	890,698	747,102		(13,203)	3,981,800		128,558	2.726%
		Community Solar Savannah									
344	2054	Generators	6,527,213	275,798	255,822	0.00%	-	6,271,391	34.00	184,453	2.826%
		Community Solar-Comer									
344	2053	Generators	3,054,436	215,101	257,272	0.00%	-	2,797,164	33.00	84,763	2.775%
345	2053	Accessory Electric Equipment	122,568	7,820	9,353	0.00%	-	113,214	33.00	3,431	2.799%
		Subtotal	3,177,004	222,921	266,626		-	2,910,378		88,193	2.776%
		MicroGrid									
345	2055	Accessory Electric Equipment	4,673,785	65,828	19,005	0.00%	-	4,654,780	35.00	132,994	2.846%
348	2055	Energy Storage Equipment Prod	1,359,193	35,679	10,301	-5.00%	(67,960)	1,416,852	19.50	72,659	5.346%
		Subtotal	6,032,978	101,507	29,306		(67,960)	6,071,632	54.50	205,653	3.409%
		Community Solar Vogtle									
344	2054	Generators	4,009,687	169,423	175,465	0.00%	-	3,834,222	34.00	112,771	2.812%
		Moody AFB									
344	2055	Generators	77,013,323	1,084,695	1,152,017	0.00%	-	75,861,306	35.00	2,167,466	2.814%
345	2055	Accessory Electric Equipment	435,214	6,130	6,510	0.00%	-	428,704	35.00	12,249	2.814%
		Subtotal	77,448,537	1,090,824	1,158,527	0.00%	-	76,290,010		2,179,715	2.814%
		Marine Corps- Albany Solar									
344	2053	Generators	69,134,810	4,868,649	6,014,727	0.00%	-	63,120,083	33.00	1,912,730	2.767%
345	2053	Accessory Electric Equipment	2,947	44	55	0.00%	-	2,893	33.00	88	2.974%
		Subtotal	69,137,757	4,868,693	6,014,782	0.00%	-	63,122,976		1,912,817	2.767%
		ROW Solar									

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Retirement Year	Description	Plant In Service 12/31/2020	Theoretical Reserve	Allocated Depreciation 12/31/2020	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Deprecation Amount	Accrual Rate
344	2055	Generators	2,289,209	32,242	58,493	0.00%	-	2,230,717	35.00	63,735	2.784%
345	2055	Accessory Electric Equipment	622,289	8,765	15,900	0.00%	-	606,389	35.00	17,325	2.784%
		Subtotal	2,911,499	41,007	74,393	0.00%		2,837,105		81,060	2.784%
		Solar Ash									
344	2054	Generators	15,784	229	103	0.00%	-	15,681	34.00	461	2.922%
		Composite Solar	457,288,806	42,796,415	46,880,639		(81,163)	410,489,329		12,922,219	2.826%
		Other Production Excl Easements	3,113,726,716	823,300,245	123,266,348	-0.56%	(17,422,111)	3,007,882,479		159,854,296	5.134%
		Easements	-	-	-	0.00%	-	-	0.00	-	0.000%
340											
		Total Other Production Plant	**3,113,726,716**	**823,300,245**	**123,266,348**	**-0.56%**	**(17,422,111)**	**3,007,882,479**		**159,854,296**	**5.134%**
		TRANSMISSION PLANT									
352		Structures and Improvements	226,137,196	41,961,466	31,661,326	-30.00%	(67,841,159)	262,317,028	72.87	3,599,923	1.592%
353		Station Equipment	2,570,763,883	539,275,331	406,901,236	-30.00%	(771,229,165)	2,935,091,812	41.09	71,425,254	2.778%
354		Towers and Fixtures	1,069,422,496	309,946,766	233,865,179	-30.00%	(320,826,749)	1,156,384,066	52.84	21,884,694	2.046%
355		Poles and Fixtures	836,665,702	181,546,924	136,983,213	-30.00%	(250,999,711)	950,682,199	44.99	21,132,551	2.526%
356		Overhead Conductors and Devices	1,644,953,525	610,718,081	460,807,175	-30.00%	(493,486,058)	1,677,632,408	35.72	46,965,570	2.855%
357		Underground Conduit	11,856,181	3,219,898	2,429,520	-30.00%	(3,556,854)	12,983,515	63.29	205,152	1.730%
358		Underground Conductors	25,932,805	5,683,778	4,288,601	-30.00%	(7,779,841)	29,424,046	45.73	643,468	2.481%
359		Roads and Trails	9,345,753	699,985	528,162	-30.00%	(2,803,726)	11,621,317	65.97	176,169	1.885%
		Subtotal	6,395,077,541	1,693,052,229	1,277,464,412		(1,918,523,262)	7,036,136,391		166,032,781	2.596%
350		Easements	185,029,766	17,591,260	76,992,556	0.00%	-	108,037,211	76.92	1,404,561	0.759%
		Total Transmission	**6,580,107,307**	**1,710,643,489**	**1,354,456,968**	**-29.16%**	**(1,918,523,262)**	**7,144,173,602**		**167,437,342**	2.545%
		DISTRIBUTION PLANT									
361		Structures and Improvements	245,743,825	49,591,495	55,048,707	-25.00%	(61,435,956)	252,131,074	58.70	4,295,313	1.748%
362		Station Equipment	1,701,846,073	344,831,487	382,777,889	-25.00%	(425,461,518)	1,744,529,703	39.38	44,298,302	2.603%
364		Poles, Towers, and Fixtures	1,165,187,250	278,453,125	309,095,032	-25.00%	(291,296,813)	1,147,389,031	38.01	30,182,963	2.590%
365		Overhead Conductors and Devices	1,390,511,298	329,632,723	365,906,602	-25.00%	(347,627,824)	1,372,232,520	32.41	42,334,402	3.045%
366		Underground Conduit	470,827,354	141,723,097	157,318,777	-25.00%	(117,706,839)	431,215,416	60.74	7,099,897	1.508%
367		Underground Conductors	2,033,075,650	469,491,144	521,155,508	-25.00%	(508,268,912)	2,020,189,055	41.58	48,587,702	2.390%
368		Line Transformers	1,758,262,385	569,074,280	631,697,103	-25.00%	(439,565,596)	1,566,130,878	28.16	55,613,821	3.163%
369		Services	1,177,633,017	394,136,004	437,508,038	-25.00%	(294,408,254)	1,034,533,233	37.34	27,702,162	2.352%
370		Meters	536,672,917	202,793,193	225,109,229	-25.00%	(134,168,229)	445,731,916	12.56	35,492,008	6.613%
371		Installations on Customer Premises	2,145,538	508,964	564,972	0.00%	-	1,580,565	7.63	207,211	9.658%
372		Leased Customer Premises	798,128	798,128	798,128	-25.00%	(199,532)	199,532	0.00	-	0.000%
373		Street Lighting	426,929,527	141,377,731	156,935,406	-25.00%	(106,732,382)	376,726,503	16.91	22,282,492	5.219%
		Subtotal	10,909,632,960	2,922,411,370	3,243,915,390		(2,726,871,856)	10,392,589,426		318,096,274	2.916%
360		Easements	55,598,532	4,773,881	3,400,430	0.00%	-	52,198,101	63.99	815,728	1.467%
		Total Distribution	**10,965,231,492**	**2,927,185,251**	**3,247,315,820**	**-24.87%**	**(2,726,871,856)**	**10,444,787,527**		**318,912,003**	**2.908%**

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GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Retirement Year	Description	Plant In Service 12/31/2020	Theoretical Reserve	Allocated Depreciation 12/31/2020	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Deprecation Amount	Accrual Rate
		GENERAL PLANT									
389		Easements	8,855,812	2,110,040	114,355	0.00%	-	8,741,457	45.70	191,262	2.160%
390		Structures and Improvements	527,222,572	63,788,340	151,804,879	0.00%	-	375,417,694	48.35	7,765,295	1.473%
392.1		Automobiles	13,775,115	5,889,070	11,020,092	20.00%	2,755,023	-	2.79	-	0.000%
392.2		Light Trucks	81,672,818	23,390,623	44,511,723	20.00%	16,334,564	20,826,531	3.85	5,406,619	6.620%
392.3		Heavy Trucks	259,489,587	77,610,086	147,689,894	20.00%	51,897,917	59,901,776	5.64	10,629,805	4.096%
392.4		Other (trailers, misc.)	29,532,188	10,212,190	19,433,521	20.00%	5,906,438	4,192,229	4.54	922,989	3.125%
		Total 392	384,469,709	117,101,969	222,655,231		76,893,942	84,920,536		16,959,413	4.411%
396		Power Operated Equipment	30,095,257	6,153,347	11,501,338	20.00%	6,019,051	12,574,868	5.21	2,413,160	8.018%
397		Communications Equipment	458,967,602	78,556,880	206,012,442	0.00%	-	252,955,161	15.69	16,118,666	3.512%
		Total General	**1,409,610,952**	**267,710,576**	**592,088,244**	**5.88%**	**82,912,993**	**734,609,715**		**43,447,796**	3.082%
		Total Georgia Power Depreciable	**34,499,288,719**	**12,627,168,020**	**11,320,362,167**	**-14.63%**	**(5,048,884,449)**	**28,227,811,000**		**1,396,090,132**	**4.047%**

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APPENDIX B

Comparison of Approved vs Proposed Accrual Rates

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
	STEAM PRODUCTION						
1030	**Bowen Common**						
311	Structures and Improvements	482,372,703	4.879%	22,864,140	6.670%	32,173,062	9,308,923
312	Boiler Plant Equipment	537,243,080	4.846%	25,464,958	6.434%	34,567,953	9,102,995
314	Turbogenerator Units	10,515,912	3.778%	498,447	4.893%	514,568	16,121
315	Accessory Electric Equipment	27,421,811	3.466%	1,299,775	4.500%	1,233,970	(65,805)
316	Misc. Power Plant Equipment	27,310,771	4.499%	1,294,512	6.368%	1,739,264	444,752
	Subtotal	1,084,864,277	4.740%	51,421,832	6.474%	70,228,818	18,806,985
1031	**Bowen Unit 1**						
311	Structures and Improvements	15,419,176	4.096%	878,544	10.802%	1,665,512	786,968
312	Boiler Plant Equipment	664,811,041	5.846%	37,879,189	13.131%	87,295,210	49,416,021
314	Turbogenerator Units	99,089,829	5.023%	5,645,879	13.049%	12,930,432	7,284,554
315	Accessory Electric Equipment	14,243,336	4.442%	811,548	12.316%	1,754,139	942,591
316	Misc. Power Plant Equipment	1,676,070	7.567%	95,498	16.042%	268,883	173,385
	Subtotal	795,239,451	5.698%	45,310,658	13.067%	103,914,176	58,603,518
1032	**Bowen Unit 2**						
311	Structures and Improvements	10,228,017	4.611%	624,203	10.184%	1,041,572	417,368
312	Boiler Plant Equipment	667,162,990	6.139%	40,716,143	12.229%	81,590,113	40,873,970
314	Turbogenerator Units	61,109,793	6.064%	3,729,456	12.249%	7,485,573	3,756,117
315	Accessory Electric Equipment	15,405,495	5.644%	940,179	12.180%	1,876,317	936,139
316	Misc. Power Plant Equipment	951,742	7.884%	58,084	13.106%	124,738	66,654
	Subtotal	754,858,037	6.103%	46,068,064	12.203%	92,118,313	46,050,249
1033	**Bowen Unit 3**						
311	Structures and Improvements	22,936,773	3.597%	1,053,033	3.754%	861,153	(191,880)
312	Boiler Plant Equipment	1,191,851,354	4.689%	54,718,216	5.198%	61,949,024	7,230,808
314	Turbogenerator Units	62,471,363	3.734%	2,868,077	4.058%	2,535,058	(333,019)
315	Accessory Electric Equipment	28,478,503	3.798%	1,307,456	4.215%	1,200,494	(106,962)
316	Misc. Power Plant Equipment	1,574,011	5.893%	72,263	6.808%	107,162	34,899
	Subtotal	1,307,312,004	4.591%	60,019,046	5.098%	66,652,891	6,633,845
1034	**Bowen Unit 4**						
311	Structures and Improvements	21,222,400	3.354%	966,968	4.326%	918,108	(48,860)
312	Boiler Plant Equipment	839,586,981	4.675%	38,254,573	5.805%	48,734,456	10,479,882
314	Turbogenerator Units	71,238,125	3.769%	3,245,863	5.034%	3,586,386	340,524
315	Accessory Electric Equipment	15,974,037	3.749%	727,834	5.077%	810,928	83,094
316	Misc. Power Plant Equipment	1,643,552	5.465%	74,886	6.457%	106,131	31,245
	Subtotal	949,665,096	4.556%	43,270,124	5.703%	54,156,009	10,885,885

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GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
	Total Plant Bowen	**4,891,938,865**	**5.031%**	**246,089,724**	**7.912%**	**387,070,205**	**140,980,481**
1090	**Scherer Common**						
311	Structures and Improvements	105,308,839	0.921%	1,882,661	13.765%	14,496,232	12,613,571
312	Boiler Plant Equipment	134,635,648	2.287%	2,406,952	12.972%	17,465,274	15,058,322
314	Turbogenerator Units	4,460,533	0.789%	79,743	10.445%	465,905	386,162
315	Accessory Electric Equipment	2,581,693	1.264%	46,154	11.958%	308,707	262,553
316	Misc. Power Plant Equipment	11,983,466	1.400%	214,235	11.900%	1,426,066	1,211,831
	Subtotal	258,970,178	1.788%	4,629,746	13.192%	34,162,185	29,532,439
1091	**Scherer Unit 1**						
311	Structures and Improvements	6,504,037	2.108%	203,691	8.992%	584,825	381,134
312	Boiler Plant Equipment	90,142,299	3.267%	2,823,049	11.463%	10,332,655	7,509,605
314	Turbogenerator Units	9,572,825	2.615%	299,799	10.795%	1,033,410	733,611
315	Accessory Electric Equipment	5,039,414	3.003%	157,823	10.673%	537,860	380,037
316	Misc. Power Plant Equipment	563,948	3.072%	17,662	11.172%	63,005	45,343
	Subtotal	111,822,524	3.132%	3,502,024	11.225%	12,551,755	9,049,731
1093	**Scherer Unit 2**						
311	Structures and Improvements	17,716,512	1.740%	496,982	11.126%	1,971,104	1,474,122
312	Boiler Plant Equipment	74,659,307	2.998%	2,094,336	11.494%	8,581,384	6,487,048
314	Turbogenerator Units	11,367,993	2.309%	318,894	10.734%	1,220,289	901,395
315	Accessory Electric Equipment	6,135,112	2.394%	172,102	10.852%	665,798	493,696
316	Misc. Power Plant Equipment	849,949	2.454%	23,843	11.270%	95,786	71,943
		110,728,874	2.805%	3,106,157	11.320%	12,534,361	9,428,204
1095	**Scherer Unit 3**						
311	Structures and Improvements	79,093,819	2.021%	2,026,384	9.455%	7,478,229	5,451,845
312	Boiler Plant Equipment	809,622,493	2.676%	20,742,529	10.542%	85,349,884	64,607,355
314	Turbogenerator Units	128,419,828	2.273%	3,290,116	10.063%	12,922,307	9,632,191
315	Accessory Electric Equipment	48,003,924	2.387%	1,229,861	10.054%	4,826,545	3,596,684
316	Misc. Power Plant Equipment	4,508,300	2.312%	115,503	10.136%	456,947	341,445
	Subtotal	1,069,648,364	2.562%	27,404,392	10.380%	111,033,912	83,629,520
	Total Plant Scherer	**1,551,169,940**	**2.491%**	**38,642,318**	**10.978%**	**170,282,213**	**131,639,894**

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
1119	**Yates Common 6-7**						
311	Structures and Improvements	32,244,241	3.444%	1,299,894	6.889%	2,221,216	921,322
312	Boiler Plant Equipment	47,429,062	4.079%	1,912,054	4.917%	2,332,116	420,062
314	Turbogenerator Units	1,319,712	3.621%	53,203	4.568%	60,282	7,079
315	Accessory Electric Equipment	2,625,680	4.890%	105,852	5.524%	145,052	39,200
316	Misc. Power Plant Equipment	6,772,342	4.244%	273,020	5.690%	385,360	112,340
	Subtotal	90,391,037	4.031%	3,644,022	5.691%	5,144,026	1,500,004
1116	**Yates Unit 6**						
311	Structures and Improvements	6,174,859	1.781%	199,838	2.315%	142,918	(56,920)
312	Boiler Plant Equipment	87,239,240	3.507%	2,823,339	4.016%	3,503,600	680,262
314	Turbogenerator Units	29,744,795	2.824%	962,636	3.416%	1,016,032	53,396
315	Accessory Electric Equipment	4,171,565	2.646%	135,005	3.180%	132,648	(2,357)
316	Misc. Power Plant Equipment	169,705	4.865%	5,492	7.378%	12,520	7,028
	Subtotal	127,500,164	3.236%	4,126,310	3.771%	4,807,719	681,409
1117	**Yates Unit 7**						
311	Structures and Improvements	10,474,705	1.666%	307,611	2.156%	225,879	(81,732)
312	Boiler Plant Equipment	82,745,050	3.370%	2,429,977	3.885%	3,215,024	785,048
314	Turbogenerator Units	35,674,877	2.399%	1,047,665	3.334%	1,189,314	141,648
315	Accessory Electric Equipment	5,889,251	2.152%	172,950	2.676%	157,575	(15,374)
316	Misc. Power Plant Equipment	110,324	4.829%	3,240	7.303%	8,057	4,817
	Subtotal	134,894,207	2.937%	3,961,443	3.555%	4,795,849	834,407
	Total Plant Yates	**352,785,408**	**3.325%**	**11,731,775**	**4.180%**	**14,747,594**	**3,015,820**
	Subtotal Production Excl Easements	**6,795,894,213**	**4.362%**	**296,463,817**	**8.418%**	**572,100,012**	**275,636,195**
310	Easements	2,058	0.038%	1	0.000%	-	(1)
	Total Steam Production	6,795,896,271	4.362%	296,463,818	8.418%	572,100,012	275,636,194
	Results for Steam Reflect no lag of two years						

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GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
	NUCLEAR PRODUCTION						
1217	**Hatch Common**						
321	Structures and Improvements	88,681,309	2.443%	2,397,135	3.037%	2,693,439	296,304
322	Reactor Plant Equipment	76,878,289	2.642%	2,078,089	2.982%	2,292,130	214,041
323	Turbogenerator Units	375,903	2.388%	10,161	3.200%	12,030	1,869
324	Accessory Electric Equipment	47,166,453	2.163%	1,274,951	2.758%	1,300,755	25,803
325	Misc. Power Plant Equipment	77,071,509	3.524%	2,083,312	4.478%	3,451,562	1,368,250
	Subtotal	290,173,463	2.703%	7,843,648	3.360%	9,749,916	1,906,268
1218	**Hatch Unit 1**						
321	Structures and Improvements	50,211,647	2.259%	1,714,947	2.712%	1,361,844	(353,104)
322	Reactor Plant Equipment	249,749,720	3.412%	8,530,044	4.257%	10,632,184	2,102,140
323	Turbogenerator Units	115,235,675	3.848%	3,935,802	4.333%	4,993,426	1,057,624
324	Accessory Electric Equipment	61,354,135	3.659%	2,095,512	5.310%	3,257,979	1,162,467
325	Misc. Power Plant Equipment	16,779,898	3.503%	573,107	4.729%	793,542	220,435
	Subtotal	493,331,075	3.415%	16,849,412	4.265%	21,038,974	4,189,562
1219	**Hatch Unit 2**						
321	Structures and Improvements	58,446,905	2.018%	1,693,017	2.477%	1,447,635	(245,383)
322	Reactor Plant Equipment	275,942,658	2.865%	7,993,164	3.412%	9,414,152	1,420,988
323	Turbogenerator Units	92,407,348	3.211%	2,676,741	3.618%	3,343,493	666,752
324	Accessory Electric Equipment	75,357,375	3.500%	2,182,859	4.304%	3,243,143	1,060,284
325	Misc. Power Plant Equipment	13,825,230	2.792%	400,472	3.599%	497,568	97,096
	Subtotal	515,979,516	2.897%	14,946,254	3.478%	17,945,991	2,999,737
	Total Plant Hatch	**1,299,484,054**	**3.050%**	**39,639,313**	**3.750%**	**48,734,880**	**9,095,567**
1222	**Vogtle Common**						
321	Structures and Improvements	675,194,862	1.798%	13,121,313	1.853%	12,512,416	(608,897)
322	Reactor Plant Equipment	65,094,361	2.691%	1,265,003	2.800%	1,822,582	557,580
323	Turbogenerator Units	11,378,709	2.198%	221,127	2.223%	252,993	31,866
324	Accessory Electric Equipment	13,257,713	2.427%	257,642	2.742%	363,525	105,883
325	Misc. Power Plant Equipment	81,455,494	2.667%	1,582,955	3.156%	2,571,041	988,086
	Subtotal	846,381,139	1.943%	16,448,040	2.070%	17,522,557	1,074,518

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
1220	**Vogtle Unit 1**						
321	Structures and Improvements	253,468,595	1.023%	3,225,729	1.040%	2,635,655	(590,075)
322	Reactor Plant Equipment	912,548,000	1.251%	11,613,402	1.270%	11,591,383	(22,019)
323	Turbogenerator Units	247,660,590	1.615%	3,151,814	1.674%	4,146,602	994,788
324	Accessory Electric Equipment	198,209,457	1.219%	2,522,482	1.532%	3,035,625	513,142
325	Misc. Power Plant Equipment	1,397,093	3.119%	17,780	3.803%	53,130	35,350
	Subtotal	1,613,283,735	1.273%	20,531,208	1.330%	21,462,394	931,186
1211 & 1223	**Vogtle Recreational and Training Facilities**						
321	Structures and Improvements	5,642,313	1.495%	94,269	1.812%	102,243	7,974
322	Reactor Plant Equipment	20,525	1.671%	343	3.430%	704	361
325	Misc. Power Plant Equipment	7,078,344	1.807%	118,261	2.564%	181,511	63,250
	Subtotal	12,741,182	1.671%	212,872	2.233%	284,457	71,585
	Total Plant Vogtle Unit 1 and Common	**2,472,406,056**	**1.504%**	**37,192,120**	**1.588%**	**39,269,409**	**2,077,289**
1221	**Vogtle Unit 2**						
321	Structures and Improvements	234,335,438	1.686%	4,697,700	1.696%	3,974,904	(722,796)
322	Reactor Plant Equipment	535,344,006	2.046%	10,731,990	2.029%	10,863,591	131,601
323	Turbogenerator Units	144,493,632	2.348%	2,896,650	2.455%	3,547,478	650,828
324	Accessory Electric Equipment	129,102,875	2.021%	2,588,113	2.082%	2,687,343	99,230
325	Misc. Power Plant Equipment	10,702,098	2.039%	214,544	2.522%	269,899	55,355
	Subtotal	1,053,978,049	2.005%	21,128,997	2.025%	21,343,215	214,218
122A & 122B	**Vogtle Units 3 & 4 Common**						
321	Structures and Improvements	2,903,965	1.779%	51,674	1.575%	45,736	(5,938)
324	Accessory Electric Equipment	-	1.779%	-	0.000%	-	-
325	Misc. Power Plant Equipment	-	1.779%	-	0.000%	-	-
	Subtotal	2,903,965	1.779%	51,674	1.575%	45,736	(5,938)

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
122F	**Vogtle Units 3 & 4 Training Facility**						
321	Structures and Improvements	8,406,329	1.764%	148,306	1.573%	132,273	(16,033)
324	Accessory Electric Equipment	-	1.764%	-	0.000%	-	-
325	Misc. Power Plant Equipment	-	1.764%	-	0.000%	-	-
	Subtotal	8,406,329	1.764%	148,306	1.573%	132,273	(16,033)
	Total Plant Vogtle Units 3 & 4	**11,310,294**	**1.768%**	**199,980**	**1.574%**	**178,009**	**(21,971)**
	Subtotal Nuclear Depreciable Excluding Easements	**4,837,178,453**	**2.029%**	**98,160,410**	**2.264%**	**109,525,513**	**11,365,103**
320	Easements	-	0.503%	-	0.000%	-	-
	Total Nuclear	**4,837,178,453**	**2.029%**	**98,160,410**	**2.264%**	**109,525,513**	**11,365,103**
	HYDRAULIC PLANT						
1226	**Bartlett's Ferry Units 1-4**						
331	Structures and Improvements	3,504,046	2.557%	49,880	3.113%	109,081	59,202
332	Reservoirs, Dams, and Waterways	36,944,586	0.990%	525,900	3.215%	1,187,586	661,686
333	Water Turbines and Generators	2,257,805	1.136%	32,139	2.335%	52,712	20,573
334	Accessory Electric Equipment	2,139,523	3.003%	30,456	3.339%	71,430	40,974
335	Misc. Power Plant Equipment	1,561,777	2.626%	22,232	3.458%	54,001	31,769
336	Roads, Trails, and Bridges	172,973	1.360%	2,462	2.166%	3,746	1,284
	Subtotal	46,580,709	1.423%	663,069	3.174%	1,478,556	815,487
1252	**Bartlett's Ferry Units 5-6**						
331	Structures and Improvements	20,766,856	2.224%	485,193	2.307%	479,029	(6,165)
332	Reservoirs, Dams, and Waterways	22,440,330	2.138%	524,292	2.176%	488,373	(35,919)
333	Water Turbines and Generators	33,189,489	2.538%	775,434	2.600%	862,892	87,459
334	Accessory Electric Equipment	5,873,630	2.344%	137,231	2.370%	139,232	2,001
335	Misc. Power Plant Equipment	4,541,614	2.343%	106,109	2.401%	109,042	2,932
336	Roads, Trails, and Bridges	137,626	2.116%	3,215	2.148%	2,956	(259)
	Subtotal	86,949,545	2.336%	2,031,474	2.394%	2,081,524	50,049

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
1228	**Burton**						
331	Structures and Improvements	640,836	3.237%	20,220	3.837%	24,591	4,371
332	Reservoirs, Dams, and Waterways	8,804,509	2.681%	277,804	2.901%	255,403	(22,401)
333	Water Turbines and Generators	3,041,681	4.404%	95,973	4.903%	149,135	53,163
334	Accessory Electric Equipment	187,694	3.513%	5,922	4.389%	8,237	2,315
335	Misc. Power Plant Equipment	324,249	4.700%	10,231	5.416%	17,562	7,331
336	Roads, Trails, and Bridges	30,814	5.413%	972	5.584%	1,721	748
	Subtotal	13,029,783	3.155%	411,122	3.505%	456,650	45,528
1230	**Central Georgia**						
331	Structures and Improvements	188,659	1.574%	2,970	1.606%	3,030	60
1233	**Flint River**						
331	Structures and Improvements	2,877,072	3.356%	112,433	4.727%	136,011	23,578
332	Reservoirs, Dams, and Waterways	5,341,968	2.962%	208,758	4.388%	234,426	25,668
333	Water Turbines and Generators	13,999,467	4.948%	547,084	5.398%	755,649	208,566
334	Accessory Electric Equipment	753,673	3.427%	29,453	4.385%	33,052	3,599
335	Misc. Power Plant Equipment	793,224	4.287%	30,998	4.816%	38,199	7,200
336	Roads, Trails, and Bridges	154,339	2.505%	6,031	3.799%	5,863	(168)
	Subtotal	23,919,743	3.908%	934,757	5.030%	1,203,200	268,442
1234	**Goat Rock Units 1-6**						
331	Structures and Improvements	2,358,691	3.624%	77,471	3.853%	90,874	13,404
332	Reservoirs, Dams, and Waterways	10,153,562	2.742%	333,491	3.107%	315,430	(18,061)
333	Water Turbines and Generators	19,619,592	3.502%	644,401	4.294%	842,392	197,992
334	Accessory Electric Equipment	1,211,984	3.769%	39,807	4.140%	50,180	10,373
335	Misc. Power Plant Equipment	260,902	4.682%	8,569	5.558%	14,500	5,930
336	Roads, Trails, and Bridges	52,308	2.203%	1,718	2.554%	1,336	(382)
	Subtotal	33,657,039	3.284%	1,105,457	3.906%	1,314,713	209,256
1237	**Lloyd Shoals**						
331	Structures and Improvements	2,687,761	1.238%	27,831	1.165%	31,312	3,481
332	Reservoirs, Dams, and Waterways	12,847,017	1.026%	133,026	0.951%	122,161	(10,866)
333	Water Turbines and Generators	9,984,832	1.035%	103,390	1.159%	115,703	12,313
334	Accessory Electric Equipment	1,650,378	0.576%	17,089	0.477%	7,870	(9,219)
335	Misc. Power Plant Equipment	532,931	1.776%	5,518	1.730%	9,218	3,700
336	Roads, Trails, and Bridges	48,818	-0.066%	505	-0.198%	(97)	(602)
	Subtotal	27,751,738	1.035%	287,360	1.031%	286,167	(1,192)

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
1238	**Morgan Falls**						
331	Structures and Improvements	843,655	3.763%	23,576	3.022%	25,496	1,920
332	Reservoirs, Dams, and Waterways	5,024,802	2.445%	140,418	3.144%	157,965	17,547
333	Water Turbines and Generators	8,605,114	2.994%	240,470	4.989%	429,313	188,843
334	Accessory Electric Equipment	310,208	2.107%	8,669	2.672%	8,287	(381)
335	Misc. Power Plant Equipment	550,598	2.982%	15,386	3.971%	21,863	6,477
336	Roads, Trails, and Bridges	62,689	4.025%	1,752	4.026%	2,524	772
	Subtotal	15,397,065	2.795%	430,271	4.192%	645,449	215,178
1239	**Nacoochee**						
331	Structures and Improvements	871,244	4.516%	35,332	5.004%	43,597	8,265
332	Reservoirs, Dams, and Waterways	4,048,004	3.241%	164,161	3.587%	145,205	(18,956)
333	Water Turbines and Generators	2,403,907	5.183%	97,487	5.788%	139,150	41,663
334	Accessory Electric Equipment	132,846	4.003%	5,387	4.405%	5,851	464
335	Misc. Power Plant Equipment	318,011	5.644%	12,897	6.285%	19,986	7,090
336	Roads, Trails, and Bridges	34,497	5.680%	1,399	5.966%	2,058	659
	Subtotal	7,808,509	4.055%	316,664	4.557%	355,848	39,185
1240	**North Highlands**						
331	Structures and Improvements	2,478,519	3.469%	101,257	3.836%	95,072	(6,186)
332	Reservoirs, Dams, and Waterways	6,795,453	5.026%	277,621	5.369%	364,834	87,213
333	Water Turbines and Generators	3,467,561	2.807%	141,664	3.217%	111,543	(30,121)
334	Accessory Electric Equipment	704,676	3.567%	28,789	4.067%	28,661	(128)
335	Misc. Power Plant Equipment	631,583	4.045%	25,803	5.864%	37,036	11,233
336	Roads, Trails, and Bridges	37,614	2.417%	1,537	2.790%	1,050	(487)
	Subtotal	14,115,406	4.085%	576,670	4.521%	638,195	61,525
1241	**Oliver**						
331	Structures and Improvements	2,629,073	2.918%	85,470	3.152%	82,870	(2,601)
332	Reservoirs, Dams, and Waterways	6,798,099	2.151%	221,004	2.401%	163,228	(57,777)
333	Water Turbines and Generators	7,044,304	4.301%	229,008	4.548%	320,379	91,371
334	Accessory Electric Equipment	2,135,714	3.069%	69,431	5.771%	123,261	53,829
335	Misc. Power Plant Equipment	684,837	4.894%	22,264	5.537%	37,916	15,652
336	Roads, Trails, and Bridges	349,257	3.958%	11,354	4.175%	14,581	3,227
	Subtotal	19,641,284	3.251%	638,532	3.779%	742,234	103,702

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
1243	**Rocky Mountain Common and Units 1-3**						
331	Structures and Improvements	39,812,122	2.788%	1,269,548	3.500%	1,393,262	123,713
332	Reservoirs, Dams, and Waterways	73,728,092	2.715%	2,351,077	3.238%	2,387,008	35,931
333	Water Turbines and Generators	46,290,533	4.414%	1,476,135	5.298%	2,452,611	976,476
334	Accessory Electric Equipment	13,314,704	3.048%	424,586	3.818%	508,333	83,748
335	Misc. Power Plant Equipment	4,228,595	2.936%	134,843	3.697%	156,328	21,484
336	Roads, Trails, and Bridges	3,116,744	2.703%	99,388	3.226%	100,540	1,152
	Subtotal	180,490,791	3.189%	5,755,578	3.877%	6,998,082	1,242,504
1244	**Sinclair Dam**						
331	Structures and Improvements	3,102,277	3.114%	103,237	4.265%	132,312	29,075
332	Reservoirs, Dams, and Waterways	9,954,454	2.446%	331,263	2.681%	266,911	(64,352)
333	Water Turbines and Generators	5,469,127	4.675%	182,001	4.896%	267,794	85,793
334	Accessory Electric Equipment	2,191,921	4.137%	72,942	4.333%	94,967	22,025
335	Misc. Power Plant Equipment	526,572	3.866%	17,523	4.407%	23,206	5,682
336	Roads, Trails, and Bridges	41,522	2.151%	1,382	2.432%	1,010	(372)
	Subtotal	21,285,873	3.328%	708,348	3.694%	786,200	77,852
1245	**Tallulah Falls**						
331	Structures and Improvements	3,542,706	4.348%	141,780	4.565%	161,712	19,932
332	Reservoirs, Dams, and Waterways	9,117,845	3.780%	364,898	4.075%	371,567	6,669
333	Water Turbines and Generators	14,883,022	4.206%	595,622	4.745%	706,165	110,543
334	Accessory Electric Equipment	1,812,153	3.379%	72,523	3.597%	65,180	(7,343)
335	Misc. Power Plant Equipment	831,654	4.230%	33,283	4.780%	39,749	6,466
336	Roads, Trails, and Bridges	665,082	2.879%	26,617	3.104%	20,647	(5,969)
	Subtotal	30,852,463	4.002%	1,234,723	4.424%	1,365,020	130,297
1246	**Terrora**						
331	Structures and Improvements	1,525,854	3.379%	57,450	4.672%	71,282	13,832
332	Reservoirs, Dams, and Waterways	14,897,937	3.805%	560,919	4.956%	738,309	177,390
333	Water Turbines and Generators	17,500,171	3.615%	658,895	6.560%	1,147,984	489,089
334	Accessory Electric Equipment	4,422,735	3.345%	166,519	6.351%	280,875	114,355
335	Misc. Power Plant Equipment	1,905,443	5.070%	71,741	6.286%	119,775	48,034
336	Roads, Trails, and Bridges	64,625	3.898%	2,433	4.854%	3,137	704
	Subtotal	40,316,764	3.765%	1,517,957	5.857%	2,361,361	843,404

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
1247	**Tugalo**						
331	Structures and Improvements	3,882,239	4.353%	151,294	4.699%	182,423	31,129
332	Reservoirs, Dams, and Waterways	11,186,192	3.706%	435,935	4.011%	448,651	12,716
333	Water Turbines and Generators	4,605,684	3.797%	179,487	5.876%	270,639	91,152
334	Accessory Electric Equipment	858,300	3.411%	33,449	3.643%	31,266	(2,182)
335	Misc. Power Plant Equipment	1,777,561	4.502%	69,273	4.722%	83,931	14,658
336	Roads, Trails, and Bridges	23,283	3.721%	907	3.941%	918	10
	Subtotal	22,333,260	3.897%	870,345	4.557%	1,017,827	147,482
1249	**Wallace Dam (Conv and Pump)**						
331	Structures and Improvements	33,211,810	1.330%	443,940	1.361%	452,069	8,129
332	Reservoirs, Dams, and Waterways	83,595,601	1.190%	1,117,416	1.178%	984,580	(132,836)
333	Water Turbines and Generators	66,706,596	1.440%	891,662	1.453%	969,502	77,840
334	Accessory Electric Equipment	8,168,824	1.645%	109,192	1.626%	132,825	23,633
335	Misc. Power Plant Equipment	7,770,251	1.774%	103,864	1.671%	129,815	25,951
336	Roads, Trails, and Bridges	573,645	1.174%	7,668	1.156%	6,632	(1,035)
	Subtotal	200,026,726	1.337%	2,673,743	1.338%	2,675,423	1,681
1250	**Yonah**						
331	Structures and Improvements	1,214,615	3.240%	37,167	3.847%	46,721	9,554
332	Reservoirs, Dams, and Waterways	6,463,884	2.840%	197,795	3.601%	232,760	34,965
333	Water Turbines and Generators	1,869,563	3.544%	57,209	4.617%	86,321	29,112
334	Accessory Electric Equipment	623,593	2.833%	19,082	3.037%	18,940	(142)
335	Misc. Power Plant Equipment	309,039	4.615%	9,457	5.323%	16,449	6,992
336	Roads, Trails, and Bridges	43,277	5.686%	1,324	5.771%	2,498	1,173
	Subtotal	10,523,971	3.060%	322,033	3.836%	403,688	81,655
	Hydro Subtotal Excl Easements	794,869,330	2.577%	20,481,074	3.122%	24,813,169	4,332,095
330	Easements	2,668,198	0.725%	19,339	0.000%	-	(19,339)
	Total Hydraulic	**797,537,528**	**2.570%**	**20,500,413**	**3.111%**	**24,813,169**	**4,312,756**

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
OTHER PRODUCTION							
1328	**McDonough CT Units**						
341	Structures and Improvements	788,855	2.112%	1,865	4.345%	34,277	32,413
342	Fuel Holders	1,073,497	3.338%	2,537	4.504%	48,348	45,810
343	Prime Movers	6,937,416	-0.712%	16,398	6.034%	418,598	402,200
344	Generators	1,004,850	-1.274%	2,375	2.892%	29,057	26,682
345	Accessory Electric Equipment	11,383,959	-1.144%	26,908	9.416%	1,071,884	1,044,976
346	Misc. Power Plant Equipment	460,728	5.166%	1,089	5.648%	26,022	24,933
	Subtotal	21,649,304	0.236%	51,172	7.521%	1,628,186	1,577,014
1336	**McIntosh CT Common**						
341	Structures and Improvements	33,486,178	3.580%	1,251,845	5.071%	1,698,129	446,284
342	Fuel Holders	10,619,588	3.187%	397,002	3.919%	416,194	19,192
343	Prime Movers	9,896,223	4.204%	369,960	4.921%	486,948	116,988
344	Generators	732,776	4.627%	27,394	5.076%	37,194	9,800
345	Accessory Electric Equipment	2,389,971	4.163%	89,347	4.718%	112,756	23,410
346	Misc. Power Plant Equipment	2,607,150	4.750%	97,466	5.569%	145,185	47,720
	Subtotal	59,731,886	3.738%	2,233,012	4.849%	2,896,407	663,394
1337	**McIntosh CT Unit 1**						
341	Structures and Improvements	1,435,461	2.972%	47,206	3.578%	51,367	4,161
343	Prime Movers	14,109,204	3.466%	463,993	3.447%	486,369	22,376
344	Generators	4,272,912	2.944%	140,518	3.406%	145,537	5,018
345	Accessory Electric Equipment	1,799,970	2.895%	59,193	3.161%	56,902	(2,292)
346	Misc. Power Plant Equipment	42,252	3.289%	1,389	5.266%	2,225	836
	Subtotal	21,659,799	3.289%	712,300	3.428%	742,399	30,099
1338	**McIntosh CT Unit 2**						
341	Structures and Improvements	1,429,800	2.841%	45,225	3.392%	48,504	3,279
343	Prime Movers	13,527,759	3.344%	427,882	3.350%	453,178	25,295
344	Generators	3,904,693	2.800%	123,505	3.219%	125,673	2,168
345	Accessory Electric Equipment	1,678,858	2.765%	53,102	3.071%	51,566	(1,536)
346	Misc. Power Plant Equipment	35,874	3.163%	1,135	5.249%	1,883	748
	Subtotal	20,576,985	3.163%	650,849	3.309%	680,803	29,954

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
1340	**McIntosh CT Unit 3**						
341	Structures and Improvements	588,431	2.737%	19,130	4.135%	24,329	5,198
343	Prime Movers	18,653,926	3.466%	606,450	3.496%	652,166	45,716
344	Generators	4,742,893	2.694%	154,194	3.136%	148,716	(5,479)
345	Accessory Electric Equipment	2,027,422	2.630%	65,913	2.982%	60,464	(5,449)
346	Misc. Power Plant Equipment	41,157	3.251%	1,338	5.420%	2,231	893
	Subtotal	26,053,830	3.251%	847,026	3.408%	887,905	40,879
1341	**McIntosh CT Unit 4**						
341	Structures and Improvements	587,219	2.559%	17,478	4.014%	23,572	6,095
342	Fuel Holders	14,678	4.010%	437	4.109%	603	166
343	Prime Movers	18,690,994	3.149%	556,309	3.127%	584,520	28,210
344	Generators	4,698,939	2.512%	139,857	2.903%	136,401	(3,456)
345	Accessory Electric Equipment	2,089,325	2.441%	62,186	2.821%	58,945	(3,241)
346	Misc. Power Plant Equipment	70,152	5.119%	2,088	5.183%	3,636	1,548
	Subtotal	26,151,308	2.976%	778,355	3.088%	807,678	29,323
1282, 1287, & 1288	**McIntosh CT Units 5-6**						
341	Structures and Improvements	4,333,155	2.601%	124,042	3.131%	135,666	11,624
342	Fuel Holders	7,473,402	2.345%	213,936	2.534%	189,361	(24,575)
343	Prime Movers	28,587,654	3.149%	818,360	3.108%	888,611	70,251
344	Generators	10,051,692	2.637%	287,743	3.016%	303,138	15,395
345	Accessory Electric Equipment	4,186,182	2.587%	119,835	3.009%	125,966	6,131
346	Misc. Power Plant Equipment	389,213	3.263%	11,142	4.151%	16,155	5,013
	Subtotal	55,021,299	2.863%	1,575,059	3.015%	1,658,898	83,839
1348	**McIntosh CT Unit 7**						
341	Structures and Improvements	654,205	2.999%	21,727	4.374%	28,616	6,889
342	Fuel Holders	281,928	4.400%	9,363	4.594%	12,952	3,589
343	Prime Movers	15,129,418	3.482%	502,460	3.537%	535,194	32,734
344	Generators	4,797,186	2.944%	159,318	3.421%	164,106	4,788
345	Accessory Electric Equipment	2,285,568	2.899%	75,906	3.531%	80,693	4,788
346	Misc. Power Plant Equipment	28,865	3.321%	959	5.479%	1,582	623
	Subtotal	23,177,170	3.321%	769,733	3.552%	823,144	53,411

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
1349	**McIntosh CT Unit 8**						
341	Structures and Improvements	607,162	2.910%	19,316	4.209%	25,558	6,242
343	Prime Movers	15,046,160	3.356%	478,683	3.368%	506,814	28,132
344	Generators	4,933,102	2.817%	156,943	3.278%	161,697	4,754
345	Accessory Electric Equipment	2,136,479	2.811%	67,971	3.113%	66,504	(1,466)
346	Misc. Power Plant Equipment	34,007	3.181%	1,082	5.452%	1,854	772
	Subtotal	22,756,909	3.181%	723,995	3.350%	762,428	38,434
	Total McIntosh CT	**255,129,186**	**3.249%**	**8,290,328**	**3.629%**	**9,259,662**	**969,334**
1330	**McManus CT**						
341	Structures and Improvements	3,448,188	10.959%	103,758	7.688%	265,086	161,328
342	Fuel Holders	3,396,816	-0.786%	102,212	0.872%	29,624	(72,588)
343	Prime Movers	32,306,425	4.166%	972,120	2.267%	732,331	(239,789)
344	Generators	14,932,404	0.384%	449,325	-0.388%	(57,958)	(507,284)
345	Accessory Electric Equipment	6,325,899	0.705%	190,350	1.023%	64,696	(125,654)
346	Misc. Power Plant Equipment	1,173,184	6.904%	35,302	9.064%	106,342	71,040
	Subtotal	61,582,916	3.009%	1,853,068	1.851%	1,140,120	(712,948)
1345	**Warner Robins CT Common**						
341	Structures and Improvements	1,716,644	3.242%	54,092	3.543%	60,821	6,729
342	Fuel Holders	2,772,842	2.782%	87,373	2.993%	82,992	(4,382)
343	Prime Movers	1,329,690	3.381%	41,899	3.351%	44,551	2,652
344	Generators	24,073	2.999%	759	3.382%	814	56
345	Accessory Electric Equipment	604,335	3.065%	19,043	3.553%	21,473	2,430
346	Misc. Power Plant Equipment	365,846	4.923%	11,528	5.213%	19,072	7,544
	Subtotal	6,813,429	3.151%	214,694	3.372%	229,724	15,029
1346	**Warner Robins CT Unit 1**						
341	Structures and Improvements	340,120	2.347%	8,956	2.899%	9,859	904
343	Prime Movers	14,493,309	2.734%	381,622	2.836%	410,985	29,363
344	Generators	3,486,339	2.298%	91,798	2.823%	98,424	6,626
345	Accessory Electric Equipment	657,762	2.450%	17,319	3.023%	19,883	2,564
	Subtotal	18,977,530	2.633%	499,695	2.841%	539,151	39,456

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
1347	**Warner Robins CT Unit 2**						
341	Structures and Improvements	345,428	2.351%	9,103	2.895%	10,001	898
343	Prime Movers	14,277,999	2.738%	376,271	2.802%	400,007	23,736
344	Generators	3,499,952	2.301%	92,235	2.832%	99,119	6,884
345	Accessory Electric Equipment	648,478	2.396%	17,089	2.959%	19,186	2,096
	Subtotal	18,771,857	2.635%	494,699	2.814%	528,313	33,615
	Total Warner Robins CT	**44,562,816**	**2.713%**	**1,209,088**	**2.911%**	**1,297,188**	**88,100**
1333	**Wilson CT**						
341	Structures and Improvements	1,358,416	-0.965%	(10,241)	1.942%	26,379	36,620
342	Fuel Holders	2,796,607	-3.134%	(21,084)	-3.973%	(111,120)	(90,036)
343	Prime Movers	26,674,306	-0.264%	(201,098)	-0.465%	(124,124)	76,974
344	Generators	5,184,965	-1.821%	(39,089)	-0.171%	(8,887)	30,203
345	Accessory Electric Equipment	2,818,219	-1.492%	(21,247)	-1.637%	(46,136)	(24,889)
346	Misc. Power Plant Equipment	788,445	3.731%	(5,944)	4.325%	34,103	40,047
	Subtotal	39,620,958	-0.754%	(298,702)	-0.580%	(229,784)	68,918
1300	**McDonough CC Common**						
341	Structures and Improvements	45,744,280	2.589%	1,167,601	2.848%	1,302,761	135,160
342	Fuel Holders	10,949,385	2.329%	279,478	2.549%	279,107	(371)
343	Prime Movers	9,618,127	3.033%	245,498	3.010%	289,501	44,003
344	Generators	62,689,611	2.408%	1,600,122	2.825%	1,770,829	170,706
345	Accessory Electric Equipment	8,219,521	2.481%	209,799	2.789%	229,215	19,415
346	Misc. Power Plant Equipment	14,350,679	3.108%	366,294	3.873%	555,784	189,490
	Subtotal	151,571,604	2.552%	3,868,793	2.921%	4,427,197	558,404
1301	**McDonough CC Unit 4**						
341	Structures and Improvements	9,582,113	3.217%	325,318	3.972%	380,616	55,299
342	Fuel Holders	12,651,101	2.922%	429,512	3.549%	448,968	19,456
343	Prime Movers	283,114,987	3.540%	9,611,903	4.047%	11,458,884	1,846,981
343 LTSA	Prime Movers LTSA	54,247,941	3.540%	1,841,746	26.667%	14,466,118	12,624,371
344	Generators	138,822,056	3.116%	4,713,082	4.142%	5,750,499	1,037,417
345	Accessory Electric Equipment	21,792,118	3.101%	739,854	3.797%	827,456	87,602
346	Misc. Power Plant Equipment	3,561,520	3.999%	120,915	4.035%	143,702	22,787
	Subtotal	523,771,835	3.395%	17,782,330	6.391%	33,476,242	15,693,913

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
1302	**McDonough CC Unit 5**						
341	Structures and Improvements	8,279,803	3.155%	280,106	3.636%	301,078	20,972
342	Fuel Holders	11,217,096	2.878%	379,475	3.264%	366,084	(13,391)
343	Prime Movers	295,346,862	3.513%	9,991,601	3.753%	11,085,672	1,094,071
343 LTSA	Prime Movers LTSA	47,765,479	3.513%	1,615,909	26.667%	12,737,461	11,121,552
344	Generators	96,812,985	3.078%	3,275,189	3.796%	3,674,707	399,518
345	Accessory Electric Equipment	19,538,189	3.030%	660,978	3.502%	684,244	23,266
346	Misc. Power Plant Equipment	1,556,923	4.053%	52,671	4.003%	62,330	9,659
	Subtotal	480,517,337	3.383%	16,255,929	6.017%	28,911,574	12,655,645
1303	**McDonough CC Unit 6**						
341	Structures and Improvements	8,946,653	2.880%	278,630	3.462%	309,738	31,109
342	Fuel Holders	9,794,444	2.626%	305,033	3.121%	305,689	656
343	Prime Movers	289,395,337	3.257%	9,012,772	3.569%	10,329,948	1,317,176
343 LTSA	Prime Movers LTSA	32,995,789	3.257%	1,027,603	13.333%	4,399,439	3,371,836
344	Generators	104,220,104	2.798%	3,245,775	3.588%	3,739,511	493,736
345	Accessory Electric Equipment	20,364,610	2.774%	634,224	3.363%	684,932	50,708
346	Misc. Power Plant Equipment	4,473,265	3.399%	139,313	3.953%	176,809	37,496
	Subtotal	470,190,204	3.114%	14,643,350	4.242%	19,946,067	5,302,717
	Total McDonough CC	**1,626,050,979**	**3.232%**	**52,550,401**	**5.336%**	**86,761,080**	**34,210,679**
1278	**McIntosh CC Common**						
341	Structures and Improvements	28,417,109	2.582%	802,854	3.115%	885,127	82,274
342	Fuel Holders	1,121,987	2.282%	31,699	3.592%	40,304	8,605
343	Prime Movers	7,930,342	3.005%	224,052	3.291%	260,975	36,924
344	Generators	362,076	3.890%	10,230	3.364%	12,179	1,949
345	Accessory Electric Equipment	979,554	3.633%	27,675	3.392%	33,222	5,547
346	Misc. Power Plant Equipment	3,618,166	3.391%	102,222	4.270%	154,493	52,271
	Subtotal	42,429,234	2.825%	1,198,731	3.267%	1,386,300	187,569
1279	**McIntosh CC Unit 10**						
341	Structures and Improvements	2,078,833	3.195%	71,012	4.059%	84,381	13,369
342	Fuel Holders	4,503,103	2.908%	153,823	4.131%	186,015	32,192
343	Prime Movers	148,752,507	3.556%	5,081,290	4.754%	7,072,075	1,990,785
343 LTSA	Prime Movers LTSA	48,974,102	3.556%	1,672,924	26.667%	13,059,761	11,386,837
344	Generators	65,453,710	3.087%	2,235,856	4.851%	3,175,185	939,329
345	Accessory Electric Equipment	10,186,366	3.069%	347,960	4.432%	451,498	103,539
346	Misc. Power Plant Equipment	294,336	3.721%	10,054	4.857%	14,296	4,242
	Subtotal	280,242,958	3.416%	9,572,919	8.579%	24,043,211	14,470,293
1280	**McIntosh CC Unit 11**						
341	Structures and Improvements	1,820,129	3.309%	65,795	4.104%	74,695	8,900

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
342	Fuel Holders	4,569,129	3.106%	165,167	4.051%	185,107	19,940
343	Prime Movers	164,316,559	3.744%	5,939,792	4.559%	7,491,439	1,551,647
343 LTSA	Prime Movers LTSA	38,951,368	3.744%	1,408,032	26.667%	10,387,031	8,978,999
344	Generators	66,350,980	3.307%	2,398,486	4.688%	3,110,618	712,131
345	Accessory Electric Equipment	8,845,145	3.289%	319,738	4.321%	382,230	62,492
346	Misc. Power Plant Equipment	316,251	3.771%	11,432	4.741%	14,993	3,561
	Subtotal	285,169,560	3.615%	10,308,443	7.591%	21,646,113	11,337,670
	Total McIntosh CC	**607,841,751**	**3.468%**	**21,080,092**	**7.745%**	**47,075,625**	**25,995,532**
1334	**Dalton Solar**						
344	Generators	11,347,119	4.887%	554,563	3.055%	346,636	(207,927)
345	Accessory Electric Equipment	716,640	4.597%	35,024	3.024%	21,670	(13,354)
346	Misc. Power Plant Equipment	517,059	5.255%	25,270	2.954%	15,275	(9,995)
	Subtotal	12,580,818	4.887%	614,858	3.049%	383,582	(231,276)
1313, 1314, & 1315	**Falcon Solar**						
344	Generators	3,090,199	3.670%	111,972	2.633%	81,380	(30,593)
345	Accessory Electric Equipment	288,071	3.054%	10,438	2.508%	7,226	(3,212)
	Subtotal	3,378,270	3.623%	122,410	2.623%	88,606	(33,805)
1306	**Fort Benning Solar**						
344	Generators	67,026,636	2.945%	1,974,252	2.835%	1,900,248	(74,004)
345	Accessory Electric Equipment	33,437	2.945%	985	2.989%	999	15
346	Misc. Power Plant Equipment	5	2.945%	0	2.584%	0	(0)
	Subtotal	67,060,079	2.945%	1,975,237	2.835%	1,901,247	(73,990)
1304	**Fort Gordon Solar**						
344	Generators	58,862,620	3.028%	1,782,407	2.819%	1,659,607	(122,800)
345	Accessory Electric Equipment	5,857,522	3.028%	177,370	2.821%	165,215	(12,155)
346	Misc. Power Plant Equipment	3	3.028%	0	2.819%	0	(0)
	Subtotal	64,720,145	3.028%	1,959,778	2.820%	1,824,822	(134,955)
1305	**Fort Stewart Solar**						
344	Generators	66,731,528	3.028%	2,020,745	2.819%	1,881,132	(139,614)
345	Accessory Electric Equipment	36,801	3.028%	1,114	3.010%	1,108	(7)
	Subtotal	66,768,329	3.028%	2,021,860	2.819%	1,882,239	(139,620)
1307	**Kings Bay Navy Base Solar**						
344	Generators	61,674,566	3.045%	1,877,931	2.833%	1,747,338	(130,592)
345	Accessory Electric Equipment	3,965,650	3.045%	120,750	2.835%	112,439	(8,311)

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
346	Misc. Power Plant Equipment	1,360,494	3.045%	41,426	2.833%	38,545	(2,881)
	Subtotal	67,000,710	3.045%	2,040,107	2.833%	1,898,322	(141,785)
1316	**Tri-County Solar**						
344	Generators	1,537,184	4.178%	64,015	2.756%	42,362	(21,653)
345	Accessory Electric Equipment	267,114	4.084%	11,124	2.755%	7,358	(3,765)
	Subtotal	1,804,298	4.164%	75,139	2.756%	49,720	(25,418)
1308	**UGA Solar**						
344	Generators	4,451,634	5.202%	231,575	2.883%	128,333	(103,242)
348	Energy Storage Equipment Prod	264,065	5.202%	13,737	0.085%	225	(13,512)
	Subtotal	4,715,699	5.202%	245,312	2.726%	128,558	(116,754)
	Community Solar Savannah						
344	Generators	6,527,213	3.144%	205,216	2.826%	184,453	(20,763)
	Community Solar-Comer						
344	Generators	3,054,436	3.144%	96,031	2.775%	84,763	(11,269)
345	Accessory Electric Equipment	122,568	3.144%	3,854	2.799%	3,431	(423)
	Subtotal	3,177,004	3.144%	99,885	2.776%	88,193	(11,692)
	MicroGrid						
345	Accessory Electric Equipment	4,673,785	3.144%	146,944	2.846%	132,994	(13,950)
348	Energy Storage Equipment Prod	1,359,193	3.144%	42,733	5.346%	72,659	29,926
	Subtotal	6,032,978	3.144%	189,677	3.409%	205,653	15,976
	Community Solar Vogtle						
344	Generators	4,009,687	3.144%	126,065	2.812%	112,771	(13,293)
	Moody AFB						
344	Generators	77,013,323	3.144%	2,421,299	2.814%	2,167,466	(253,833)
345	Accessory Electric Equipment	435,214	3.144%	13,683	2.814%	12,249	(1,434)
	Subtotal	77,448,537	3.144%	2,434,982	2.814%	2,179,715	(255,267)
	Marine Corps- Albany Solar						
344	Generators	69,134,810	3.144%	2,173,598	2.767%	1,912,730	(260,869)
345	Accessory Electric Equipment	2,947	3.144%	93	2.974%	88	(5)
	Subtotal	69,137,757	3.144%	2,173,691	2.767%	1,912,817	(260,874)
	ROW Solar						
344	Generators	2,289,209	3.144%	71,973	2.784%	63,735	(8,238)
345	Accessory Electric Equipment	622,289	3.144%	19,565	2.784%	17,325	(2,239)

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
	Subtotal	2,911,499	3.144%	91,538	2.784%	81,060	(10,477)
	Solar Ash						
344	Generators	15,784	3.144%	496	2.922%	461	(35)
	Subtotal Other Production excl Easements	3,113,726,716	**3.183%**	99,111,695	**5.134%**	159,854,296	60,742,601
340	Easements	-	2.486%	-	0.000%	-	-
	Total Other Production	**3,113,726,716**	**3.183%**	**99,111,695**	**5.134%**	**159,854,296**	**60,742,601**
	Total Production	**15,544,338,968**		**514,236,337**		**866,292,991**	**352,056,654**
	TRANSMISSION PLANT						
350	Easements	185,029,766	1.096%	4,148,170	0.759%	1,404,561	(2,743,608)
352	Structures and Improvements	226,137,196	1.507%	5,069,754	1.592%	3,599,923	(1,469,831)
353	Station Equipment	2,570,763,883	2.126%	57,633,778	2.778%	71,425,254	13,791,476
354	Towers and Fixtures	1,069,422,496	1.818%	23,975,309	2.046%	21,884,694	(2,090,615)
355	Poles and Fixtures	836,665,702	2.570%	18,757,151	2.526%	21,132,551	2,375,401
356	Overhead Conductors and Devices	1,644,953,525	2.621%	36,878,099	2.855%	46,965,570	10,087,470
357	Underground Conduit	11,856,181	1.605%	265,803	1.730%	205,152	(60,651)
358	Underground Conductors	25,932,805	2.324%	581,386	2.481%	643,468	62,082
359	Roads and Trails	9,345,753	1.804%	209,522	1.885%	176,169	(33,353)
	Subtotal	6,580,107,307	2.242%	147,518,971	2.545%	167,437,342	19,918,371

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GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2020

Account	Description	Plant In Service 12/31/2020	Existing Annual Accrual Rate	Annual Accrual Existing Amount	Proposed Deprecation Accrual Rate	Annual Accrual Proposed Amount	Difference
		$	%	$	%	$	$
	DISTRIBUTION PLANT						
360	Easements	55,598,532	1.482%	1,503,662	1.467%	815,728	(687,933)
361	Structures and Improvements	245,743,825	1.634%	6,646,139	1.748%	4,295,313	(2,350,826)
362	Station Equipment	1,701,846,073	2.425%	46,026,409	2.603%	44,298,302	(1,728,107)
364	Poles, Towers, and Fixtures	1,165,187,250	2.414%	31,512,477	2.590%	30,182,963	(1,329,514)
365	Overhead Conductors and Devices	1,390,511,298	2.836%	37,606,364	3.045%	42,334,402	4,728,038
366	Underground Conduit	470,827,354	1.392%	12,733,521	1.508%	7,099,897	(5,633,624)
367	Underground Conductors	2,033,075,650	2.315%	54,984,510	2.390%	48,587,702	(6,396,807)
368	Line Transformers	1,758,262,385	2.902%	47,552,188	3.163%	55,613,821	8,061,634
369	Services	1,177,633,017	2.164%	31,849,073	2.352%	27,702,162	(4,146,911)
370	Meters	536,672,917	6.114%	14,514,313	6.613%	35,492,008	20,977,694
371	Installations on Customer Premises	2,145,538	9.880%	58,026	9.658%	207,211	149,185
372	Leased Customer Premises	798,128	0.000%	21,585	0.000%	-	(21,585)
373	Street Lighting	426,929,527	4.166%	11,546,305	5.219%	22,282,492	10,736,187
	Subtotal	10,965,231,492	2.704%	296,554,572	2.908%	318,912,003	22,357,431
* Account 372 is fully accrued. If investment is added to that account, the proposed rate is 10.000%.							
	GENERAL PLANT						
389	Easements	8,855,812	0.600%	53,092	2.160%	191,262	138,170
390	Structures and Improvements	527,222,572	1.760%	9,276,925	1.473%	7,765,295	(1,511,631)
392.1	Automobiles	13,775,115	0.000%	-	13.333%	-	-
392.2	Light Trucks	81,672,818	4.390%	3,525,210	6.620%	5,406,619	1,881,409
392.3	Heavy Trucks	259,489,587	4.525%	11,200,242	4.096%	10,629,805	(570,437)
392.4	Other (trailers, misc.)	29,532,188	3.902%	1,274,686	3.125%	922,989	(351,696)
	Total 392	384,469,709	4.316%	16,000,137	4.411%	16,959,413	959,276
* 392.1 is fully accrued. When plant is added the recommended rate use proposed rate.							
396	Power Operated Equipment	30,095,257	11.269%	3,391,564	8.018%	2,413,160	(978,404)
397	Communications Equipment	458,967,602	2.715%	12,459,698	3.512%	16,118,666	3,658,969
	Subtotal	1,409,610,952		41,181,416		43,447,796	2,266,380
	Total TDG	18,954,949,751		485,254,959		529,797,141	44,542,182
	Total Georgia Power	**34,499,288,719**	**2.897%**	**999,491,296**	**4.047%**	**1,396,090,132**	**396,598,836**

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APPENDIX C

Comparison of Depreciation Parameters

Georgia Power Company
As of December 31, 2020
Depreciation Factors
Production Plant Retirement Dates

Function/Unit	In-Service Year	2011 Study Retirement Date	2011 Study Life Span (Yrs)	2017 Study Retirement Date	2017 Study Life Span (Yrs)	2020 Study (Proposed) Retirement Date	2020 Study (Proposed) Life Span (Yrs)	2020 Study (Proposed) Δ in Life
Steam Production Plant								
Bowen Common	1971	2040	69	2035	64	2035	64	-
Bowen Unit 1	1971	2036	65	2030	59	2027	56	(3)
Bowen Unit 2	1972	2037	65	2030	58	2027	55	(3)
Bowen Unit 3	1974	2039	65	2034	60	2035	61	1
Bowen Unit 4	1975	2040	65	2035	60	2035	60	-
Scherer Common 1-3	1982	2052	70	2047	65	2028	46	(19)
Scherer Unit 1	1982	2047	65	2042	60	2028	46	(14)
Scherer Unit 2	1984	2049	65	2044	60	2028	44	(16)
Scherer Unit 3	1987	2052	65	2047	60	2028	41	(19)
Yates Unit 6	1974	2039	65	2034	60	2034	60	-
Yates Unit 7	1974	2039	65	2034	60	2034	60	-
Yates Common 6-7	1974	2039	65	2034	60	2034	60	-
Nuclear Production Plant								
Hatch Common	1975	2038	63	2039	64	2038	63	(1)
Hatch 1	1975	2034	59	2035	60	2034	59	(1)
Hatch 2	1979	2038	59	2039	60	2038	59	(1)
Vogtle Common	1987	2049	62	2049	62	2049	62	-
Vogtle 1	1987	2047	60	2047	60	2047	60	-
Vogtle 2	1989	2049	60	2049	60	2049	60	-

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Georgia Power Company
As of December 31, 2020
Depreciation Factors
Production Plant Retirement Dates

Function/Unit	In-Service Year	2011 Study Retirement Date	2011 Study Life Span (Yrs)	2017 Study Retirement Date	2017 Study Life Span (Yrs)	2020 Study (Proposed) Retirement Date	2020 Study (Proposed) Life Span (Yrs)	Δ in Life
Hydraulic Production Plant								
Bartletts Ferry 1	1926	2044	118	2044	118	2044	118	-
Bartletts Ferry 2	1926	2044	118	2044	118	2044	118	-
Bartletts Ferry 3	1928	2044	116	2044	116	2044	116	-
Bartletts Ferry 4	1951	2044	93	2044	93	2044	93	-
Bartletts Ferry 5	1985	2044	59	2044	59	2044	59	-
Bartletts Ferry 6	1985	2044	59	2044	59	2044	59	-
Burton	1927	2036	109	2036	109	2036	109	-
Central Georgia	1981	2041	60	2041	60	2041	60	-
Flint River	1921	2039	118	2039	118	2039	118	-
Goat Rock 1	1912	2034	122	2034	122	2034	122	-
Goat Rock 2	1912	2034	122	2034	122	2034	122	-
Goat Rock 3	1915	2034	119	2034	119	2034	119	-
Goat Rock 4	1920	2034	114	2034	114	2034	114	-
Goat Rock 5	1955	2034	79	2034	79	2034	79	-
Goat Rock 6	1956	2034	78	2034	78	2034	78	-
Lloyd Shoals 1	1911	2023	112	2063	152	2063	152	-
Lloyd Shoals 2	1911	2023	112	2063	152	2063	152	-
Lloyd Shoals 3	1911	2023	112	2063	152	2063	152	-
Lloyd Shoals 4	1911	2023	112	2063	152	2063	152	-
Lloyd Shoals 5	1916	2023	107	2063	147	2063	147	-
Lloyd Shoals 6	1917	2023	106	2063	146	2063	146	-
Morgan Falls	1903	2039	136	2039	136	2039	136	-
Nacoochee	1926	2036	110	2036	110	2036	110	-

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Georgia Power Company
As of December 31, 2020
Depreciation Factors
Production Plant Retirement Dates

Function/Unit	In-Service Year	2011 Study Retirement Date	2011 Study Life Span (Yrs)	2017 Study Retirement Date	2017 Study Life Span (Yrs)	2020 Study (Proposed) Retirement Date	2020 Study (Proposed) Life Span (Yrs)	2020 Study (Proposed) Δ in Life
North Highlands	1963	2034	71	2034	71	2034	71	-
Oliver	1959	2034	75	2034	75	2034	75	-
Rocky Mountain Com and 1-3	1995	2026	31	2026	31	2026	31	-
Sinclair Dam	1953	2036	83	2036	83	2036	83	-
Tallulah Falls	1914	2036	122	2036	122	2036	122	-
Terrora	1925	2036	111	2036	111	2036	111	-
Tugalo	1924	2036	112	2036	112	2036	112	-
Wallace Dam (Conv and Pump)	1979	2039	60	2059	80	2060	81	1
Yonah	1925	2036	111	2036	111	2036	111	-
Other Production Plant								
McDonough CC Common	2012	2053	41	2058	46	2057	45	(1)
McDonough CC Unit 4	2012	2052	40	2057	45	2057	45	-
McDonough CC Unit 5	2012	2052	40	2057	45	2057	45	-
McDonough CC Unit 6	2013	2053	40	2058	45	2057	44	(1)
McIntosh CC Common	2005	2040	35	2050	45	2050	45	-
McIntosh CC Unit 10	2005	2040	35	2050	45	2050	45	-
McIntosh CC Unit 11	2005	2040	35	2050	45	2050	45	-
Boulevard CT								
McDonough CT	1971			2022	51	2030	59	8
McIntosh CT Common	1993			2040	47	2040	47	-
McIntosh CT 1	1993			2040	47	2040	47	-
McIntosh CT 2	1993			2040	47	2040	47	-
McIntosh CT 3	1993			2039	46	2039	46	-

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Georgia Power Company
As of December 31, 2020
Depreciation Factors
Production Plant Retirement Dates

Function/Unit	In-Service Year	2011 Study Retirement Date	2011 Study Life Span (Yrs)	2017 Study Retirement Date	2017 Study Life Span (Yrs)	2020 Study (Proposed) Retirement Date	2020 Study (Proposed) Life Span (Yrs)	2020 Study (Proposed) Δ in Life
McIntosh CT 4	1993			2039	46	2039	46	-
McIntosh CT 5-6	1993			2039	46	2039	46	-
McIntosh CT 7	1993			2039	46	2039	46	-
McIntosh CT 8	1993			2039	46	2039	46	-
McManus CT	1971			2022	51	2025	54	3
Warner Robins CT Common	1995			2040	45	2040	45	-
Warner Robins CT 1	1995			2040	45	2040	45	-
Warner Robins CT 2	1995			2040	45	2040	45	-
Wansley CT	1980			2025	45	2022	42	(3)
Wilson CT	1972			2022	50	2025	53	3
Dalton Solar Project	2011	N/A	N/A	2036	25	2046	35	10
Falcon Solar	2015	N/A	N/A	2045	30	2052	37	7
Fort Benning Solar Project	2015	N/A	N/A	2050	35	2050	35	-
Fort Gordon Solar Project	2016	N/A	N/A	2051	35	2051	35	-
Fort Stewart Solar Project	2016	N/A	N/A	2051	35	2051	35	-
Kings Bay Solar Project	2016	N/A	N/A	2051	35	2051	35	-
Tri County Solar Project	2016	N/A	N/A	2041	25	2051	35	10
UGA Solar Project	2016	N/A	N/A	2036	20	2051	35	15
Community Comer Solar Project	2018	N/A	N/A	N/A	N/A	2053	35	N/A
MCLB Albany Solar	2018	N/A	N/A	N/A	N/A	2053	35	N/A
Community Solar Savannah	2019	N/A	N/A	N/A	N/A	2054	35	N/A
Community Solar Vogtle	2019	N/A	N/A	N/A	N/A	2054	35	N/A
Solar Ash Pond Plant McDonough	2019	N/A	N/A	N/A	N/A	2054	35	N/A
Moody AFB Solar Project	2020	N/A	N/A	N/A	N/A	2055	35	N/A

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Georgia Power Company
As of December 31, 2020
Depreciation Factors
Production Plant Retirement Dates

Function/Unit	In-Service Year	2011 Study Retirement Date	2011 Study Life Span (Yrs)	2017 Study Retirement Date	2017 Study Life Span (Yrs)	2020 Study (Proposed) Retirement Date	2020 Study (Proposed) Life Span (Yrs)	2020 Study (Proposed) Δ in Life
ROW Solar	2020	N/A	N/A	N/A	N/A	2055	35	N/A
MicroGrid - Tech Square	2020	N/A	N/A	N/A	N/A	2055	35	N/A

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Georgia Power Company
As of December 31, 2020
Current and Proposed Depreciation Parameters

	Approved			Proposed		
	Life	Curve	Net Salvage % (1)	Life	Curve	Net Salvage % (1)
311 Structures and Improvements	80	R2	-20.00%	80	R2	-20.00%
312 Boiler Plant Equipment	67	R1	-20.00%	67	R1	-20.00%
314 Turbogenerator Units	75	R1	-20.00%	75	R1	-20.00%
315 Accessory Electric Equipment	65	R2.5	-20.00%	65	R2.5	-20.00%
316 Misc. Power Plant Equipment	55	R1	-20.00%	55	R0.5	-20.00%
310 Easements	80	SQ	0.00%	80	SQ	0.00%
321 Structures and Improvements	80	R3	-25.00%	80	R3	-25.00%
322 Reactor Plant Equipment	60	R2	-25.00%	65	R2	-25.00%
323 Turbogenerator Units	65	R0.5	-25.00%	65	R0.5	-25.00%
324 Accessory Electric Equipment	70	S1	-25.00%	70	S1	-25.00%
325 Misc. Power Plant Equipment	60	R1.5	-25.00%	45	R2	-25.00%
320 Easements	80	SQ	0.00%	80	SQ	0.00%
331 Structures and Improvements	100	R2.5	-20.00%	100	R2.5	-30.00%
332 Reservoirs, Dams & Waterways	100	R4	-20.00%	100	R4	-30.00%
333 Water Turbines & Generators	80	R2.5	-20.00%	80	R2.5	-30.00%
334 Accessory Electric Equipment	80	R2.5	-20.00%	80	R3	-30.00%
335 Misc. Power Plant Equipment	80	R2.5	-20.00%	80	R2.5	-30.00%
336 Roads, Trails, and Bridges	90	S5	-20.00%	90	S5	-30.00%
330 Easements	100	SQ	0.00%	100	SQ	0.00%

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Georgia Power Company
As of December 31, 2020
Current and Proposed Depreciation Parameters

		Approved			*Proposed*		
		Life	Curve	Net Salvage % (1)	Life	Curve	Net Salvage % (1)
	Other Production - Fossil						
341	Structures and Improvements	50	R2.5	-2.00%	47	R2.5	-4.00%
342	Fuel Holders	50	R5	-2.00%	54	R4	-4.00%
343	Prime Movers	45	R0.5	-2.00%	47	R1.5	-4.00%
344	Generators	55	R2.5	-2.00%	53	L1.5	-4.00%
345	Accessory Electric Equipment	50	S3	-2.00%	57	R1.5	-4.00%
346	Misc. Power Plant Equipment	40	R0.5	-2.00%	30	R1.5	-4.00%
343	Prime Movers LTSA	45	R0.5	-2.00%	3	SQ	20.00%
	Renewables						
344	Generators	55	R2.5	-2.00%	Life of Plant		0.00%
345	Accessory Electric Equipment	50	S3	-2.00%	Life of Plant		0.00%
346	Misc. Power Plant Equipment	40	R0.5	-2.00%	Life of Plant		0.00%
348	Energy Storage Equipment			-2.00%	20	SQ	-5.00%
340	Easements	50	SQ	0.00%	50	SQ	0.00%

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Georgia Power Company
As of December 31, 2020
Current and Proposed Depreciation Parameters

		Approved			Proposed		
		Life	Curve	Net Salvage % (1)	Life	Curve	Net Salvage % (1)
TRANSMISSION PLANT							
352.0	Structures and Improvements	85.0	R2.5	-25.0%	85	R2.5	-30.00%
353.0	Station Equipment	52.0	R0.5	-25.0%	49	R0.5	-30.00%
354.0	Towers and Fixtures	65.0	R2	-25.0%	68	R2	-30.00%
355.0	Poles and Fixtures	50.0	R0.5	-25.0%	54	R0.5	-30.00%
356.0	Overhead Conductors and Devices	50.0	R3	-25.0%	50	R3	-30.00%
357.0	Underground Conduit	80.0	R5	-25.0%	80	R5	-30.00%
358.0	Underground Conductors	55.0	R2	-25.0%	55	R2	-30.00%
359.0	Roads and Trails	70.0	SQ	-25.0%	70	SQ	-30.00%
Total Transmission Plant Excl. Easements							
350.0	Easements	85.0	SQ	0.0%	85	SQ	0.00%
DISTRIBUTION PLANT							
361.0	Structures and Improvements	70.0	R2.5	-20.0%	70	R2.5	-25.00%
362.0	Station Equipment	47.0	R0.5	-20.0%	47	R0.5	-25.00%
364.0	Poles, Towers, and Fixtures	47.0	L0	-20.0%	47	L0	-25.00%
365.0	Overhead Conductors and Devices	40.0	L0	-20.0%	40	L0	-25.00%
366.0	Underground Conduit	80.0	S6	-20.0%	80	S6	-25.00%
367.0	Underground Conductors	49.0	R0.5	-20.0%	51	R0.5	-25.00%
368.0	Line Transformers	38.0	R0.5	-20.0%	38	R0.5	-25.00%
369.0	Services	51.0	R1	-20.0%	51	R1	-25.00%
370.0	Meters	18.0	R0.5	-20.0%	18	R0.5	-25.00%
371.0	Installations on Customer Premises	10.0	SQ	0.0%	10	SQ	0.00%
372.0	Leased Customer Premises	10.0	SQ	0.0%	10	SQ	0.00%
373.0	Street Lighting	26.0	R0.5	-20.0%	23	R0.5	-25.00%

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Georgia Power Company
As of December 31, 2020
Current and Proposed Depreciation Parameters

		Approved			Proposed		
		Life	Curve	Net Salvage % (1)	Life	Curve	Net Salvage % (1)
Total Distribution Plant Excl. Easements							
360.0	Easements	70.0	SQ	0.0%	70	SQ	0.00%
Total Distribution Plant							
GENERAL PLANT							
390.0	Structures and Improvements	55.0	R1	0.0%	55	R1	0
392.1	Automobiles	6.0	L2	20.0%	6	L2	20.00%
392.2	Light Trucks	6.0	L1.5	20.0%	6	L1.5	20.00%
392.3	Heavy Trucks	9.0	L0.5	20.0%	9	L0	20.00%
392.4	Other (trailers, misc.)	9.0	L1.5	20.0%	8	L1.5	20.00%
	Total Transportation Equipment						
396.0	Power Operated Equipment	7.0	L0	20.0%	7	L0	20.00%
397.0	Communications Equipment	18.0	L0	0.0%	20	L0	0.00%
Total General Plant Excl. Easements							
389.0	Easements	60.0	SQ	0.0%	60	SQ	0.00%

Note 1: Net salvage % for production, nuclear, hydro, other production, and renewables is interim net salvage only

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APPENDIX D

Net Salvage Analysis by Account

GEORGIA POWER
NET SALVAGE HISTORY

Function	Activity Year	Retirement	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %	11- yr Net Salv. %	12- yr Net Salv. %	13- yr Net Salv. %	14- yr Net Salv. %	15- yr Net Salv. %	20- yr Net Salv. %	25- yr Net Salv. %	30- yr Net Salv. %	35- yr Net Salv. %	40- yr Net Salv. %
Production	1981	10,890,310	94,536	1,473,117	(1,378,581.80)	-12.7%																			
Production	1982	5,621,653	61,881	1,108,262	(1,046,380.58)	-18.6%	-14.7%																		
Production	1983	12,427,907	32,884	798,741	(765,856.97)	-6.2%	-10.0%	-11.0%																	
Production	1984	11,601,767	33,450	484,740	(451,289.58)	-3.9%	-5.1%	-7.6%	-9.0%																
Production	1985	14,823,793	23,915	917,232	(893,316.34)	-6.0%	-5.1%	-5.4%	-7.1%	-8.2%															
Production	1986	4,965,453	25,982	427,772	(401,790.12)	-8.1%	-6.5%	-5.6%	-5.7%	-7.2%	-8.18%														
Production	1987	15,386,592	109,788	1,489,326	(1,379,538.01)	-9.0%	-8.8%	-7.6%	-6.7%	-6.6%	-7.62%	-8.34%													
Production	1988	7,248,533	395,667	1,349,173	(953,506.21)	-13.2%	-10.3%	-9.9%	-8.6%	-7.6%	-7.29%	-8.17%	-8.76%												
Production	1989	6,400,993	537,523	756,190	(218,666.53)	-3.4%	-8.6%	-8.8%	-8.7%	-7.9%	-7.11%	-6.95%	-7.79%	-8.38%											
Production	1990	7,728,854	199,773	2,753,419	(2,553,646.64)	-33.0%	-19.6%	-17.4%	-13.9%	-13.2%	-11.32%	-10.05%	-9.45%	-10.05%	-10.34%										
Production	1991	1,996,972	150,463	3,936,426	(3,785,963.32)	-189.6%	-65.2%	-40.7%	-32.1%	-22.9%	-21.25%	-17.40%	-15.16%	-13.81%	-14.12%	-13.96%									
Production	1992	12,616,125	109,649	1,902,090	(1,792,441.18)	-14.2%	-38.2%	-36.4%	-29.1%	-25.9%	-20.79%	-19.67%	-16.83%	-15.02%	-13.86%	-14.13%	-13.98%								
Production	1993	13,038,423	1,562,299	4,343,049	(2,780,749.74)	-21.3%	-17.8%	-30.2%	-30.8%	-26.6%	-24.65%	-20.90%	-19.99%	-17.53%	-15.88%	-14.76%	-14.95%	-14.75%							
Production	1994	12,578,488	1,977,882	5,320,502	(3,342,620.25)	-26.6%	-23.9%	-20.7%	-29.1%	-29.7%	-26.63%	-25.04%	-21.83%	-21.00%	-18.70%	-17.12%	-15.99%	-16.11%	-15.83%						
Production	1995	7,340,201	740,582	2,672,142	(1,931,560.00)	-26.3%	-26.5%	-24.4%	-21.6%	-28.7%	-29.27%	-26.59%	-25.18%	-22.22%	-21.43%	-19.24%	-17.70%	-16.58%	-16.67%	-16.37%					
Production	1996	11,592,907	1,306,437	2,925,246	(1,618,809.00)	-14.0%	-18.8%	-21.9%	-21.7%	-20.1%	-25.78%	-26.62%	-24.59%	-23.56%	-21.22%	-20.58%	-18.71%	-17.36%	-16.37%	-16.45%					
Production	1997	17,426,238	416,917	3,715,910	(3,298,993.00)	-18.9%	-16.9%	-18.8%	-20.8%	-20.9%	-19.79%	-24.22%	-25.03%	-23.50%	-22.74%	-20.87%	-20.33%	-18.74%	-17.55%	-16.65%					
Production	1998	10,331,261	210,721	5,472,339	(5,261,618.00)	-50.9%	-30.8%	-25.9%	-25.9%	-26.1%	-25.22%	-23.58%	-27.40%	-27.86%	-26.31%	-25.43%	-23.38%	-22.79%	-21.06%	-19.77%					
Production	1999	11,278,284	329,584	5,133,328	(4,803,744.00)	-42.6%	-46.6%	-34.2%	-29.6%	-29.2%	-28.71%	-27.56%	-25.81%	-29.14%	-29.43%	-27.94%	-27.05%	-24.99%	-24.39%	-22.63%					
Production	2000	6,808,400	1,095,432	3,676,640	(2,581,208.00)	-37.9%	-40.8%	-44.5%	-34.8%	-30.6%	-30.10%	-29.52%	-28.34%	-26.61%	-29.71%	-29.94%	-28.51%	-27.63%	-25.61%	-25.01%	-20.41%				
Production	2001	20,028,363	311,373	7,964,901	(7,653,528.00)	-38.2%	-38.1%	-39.5%	-41.9%	-35.8%	-32.55%	-32.01%	-31.31%	-30.13%	-28.50%	-31.07%	-31.19%	-29.91%	-29.08%	-27.17%	-22.49%				
Production	2002	5,658,777	561,331	3,663,240	(3,101,909.00)	-54.8%	-41.9%	-41.0%	-41.4%	-43.3%	-37.33%	-34.07%	-33.44%	-32.60%	-31.34%	-29.66%	-32.10%	-32.15%	-30.88%	-30.04%	-23.46%				
Production	2003	15,881,760	1,934,040	5,064,853	(3,130,812.56)	-19.7%	-28.9%	-33.4%	-34.0%	-35.7%	-37.91%	-34.13%	-31.77%	-31.39%	-30.88%	-29.94%	-28.56%	-30.76%	-30.87%	-29.78%	-24.19%				
Production	2004	7,095,633	274,478	6,171,551	(5,897,072.41)	-83.1%	-39.3%	-42.4%	-40.7%	-40.3%	-40.70%	-42.07%	-37.80%	-35.20%	-34.63%	-33.82%	-32.65%	-31.12%	-33.18%	-33.17%	-27.30%				
Production	2005	13,452,683	589,748	8,224,655	(7,634,906.92)	-56.8%	-65.9%	-45.7%	-47.0%	-44.1%	-43.52%	-43.39%	-44.25%	-40.17%	-37.63%	-36.97%	-36.03%	-34.78%	-33.20%	-35.07%	-30.70%	-25.99%			
Production	2006	13,907,111	1,066,466	9,620,722	(8,554,256.00)	-61.5%	-59.2%	-54.1%	-50.1%	-50.6%	-47.32%	-46.54%	-46.07%	-46.55%	-42.60%	-40.11%	-39.39%	-38.34%	-37.01%	-35.40%	-33.18%	-28.38%			
Production	2007	23,688,572	1,033,616	12,366,986	(11,333,370.00)	-47.8%	-52.9%	-53.9%	-57.5%	-49.4%	-49.76%	-47.44%	-46.83%	-46.43%	-46.79%	-43.45%	-41.28%	-40.61%	-39.61%	-38.36%	-36.37%	-30.19%			
Production	2008	27,365,200	1,736,775	20,190,803	(18,454,027.60)	-67.4%	-58.3%	-59.0%	-58.6%	-60.7%	-54.25%	-54.28%	-51.75%	-51.04%	-50.39%	-50.42%	-47.25%	-45.16%	-44.44%	-43.34%	-40.51%	-34.58%			
Production	2009	18,155,448	1,432,949	18,033,672	(16,600,722.87)	-91.4%	-77.0%	-67.0%	-66.1%	-64.8%	-66.05%	-59.90%	-59.67%	-56.71%	-55.87%	-54.95%	-54.71%	-51.45%	-49.30%	-48.50%	-45.01%	-39.10%			
Production	2010	25,512,071	3,196,407	10,601,974	(7,405,567.38)	-29.0%	-55.0%	-59.8%	-56.8%	-57.4%	-57.32%	-58.74%	-54.47%	-54.48%	-52.57%	-52.01%	-51.45%	-51.42%	-48.81%	-47.04%	-43.87%	-39.84%	-35.14%		
Production	2011	92,173,011	2,476,475	9,468,047	(6,991,571.90)	-7.6%	-12.2%	-22.8%	-30.3%	-32.5%	-34.53%	-35.93%	-37.44%	-36.25%	-36.68%	-36.80%	-36.83%	-37.06%	-37.55%	-36.50%	-33.93%	-32.88%	-30.08%		
Production	2012	23,873,057	1,680,178	8,409,147	(6,728,968.34)	-28.2%	-11.8%	-14.9%	-23.6%	-30.0%	-32.03%	-33.86%	-35.15%	-36.54%	-35.51%	-35.92%	-36.08%	-36.13%	-36.37%	-36.84%	-34.23%	-33.50%	-30.12%		
Production	2013	19,897,253	907,506	8,606,997	(7,699,490.61)	-38.7%	-33.0%	-15.8%	-17.9%	-25.3%	-30.86%	-32.61%	-34.25%	-35.42%	-36.70%	-35.74%	-36.12%	-36.25%	-36.29%	-36.51%	-34.90%	-34.09%	-31.10%		
Production	2014	49,087,530	1,991,759	19,335,797	(17,344,037.14)	-35.3%	-36.3%	-34.2%	-21.0%	-21.9%	-27.45%	-31.72%	-33.09%	-34.43%	-35.41%	-36.49%	-35.68%	-36.00%	-36.13%	-36.16%	-35.20%	-34.64%	-32.11%		
Production	2015	284,565,648	3,251,414	16,603,786	(13,352,372.62)	-4.7%	-9.2%	-10.9%	-12.0%	-11.1%	-12.02%	-14.83%	-17.49%	-18.77%	-19.80%	-20.64%	-21.38%	-21.33%	-21.64%	-22.16%	-22.85%	-23.22%	-22.69%	-21.74%	
Production	2016	67,327,310	1,873,404	24,297,518	(22,424,114.25)	-33.3%	-10.2%	-13.2%	-14.5%	-15.2%	-13.88%	-14.57%	-16.97%	-19.24%	-20.32%	-21.20%	-21.93%	-22.58%	-22.52%	-22.78%	-23.92%	-23.65%	-23.62%	-22.71%	
Production	2017	60,474,267	6,578,384	20,928,207	(14,349,823.60)	-23.7%	-28.8%	-12.2%	-14.6%	-15.6%	-16.21%	-14.88%	-15.46%	-17.61%	-19.65%	-20.62%	-21.42%	-22.08%	-22.68%	-22.61%	-24.02%	-23.79%	-23.88%	-22.80%	
Production	2018	56,356,161	2,464,202	30,667,292	(28,203,090.16)	-50.0%	-36.4%	-35.3%	-16.7%	-18.5%	-19.22%	-19.61%	-17.91%	-18.33%	-20.23%	-22.01%	-22.83%	-23.54%	-24.11%	-24.65%	-25.43%	-25.47%	-25.52%	-24.55%	
Production	2019	245,981,313	2,280,094	57,033,853	(54,753,758.95)	-22.3%	-27.4%	-26.8%	-27.8%	-18.6%	-19.69%	-20.18%	-20.41%	-19.10%	-19.37%	-20.76%	-22.08%	-22.69%	-23.23%	-23.67%	-24.52%	-24.76%	-24.96%	-24.29%	
Production	2020	83,367,284	805,898	42,402,207	(41,596,309.50)	-49.9%	-29.3%	-32.3%	-31.1%	-31.4%	-21.89%	-22.67%	-23.03%	-23.17%	-21.71%	-21.90%	-23.13%	-24.28%	-24.79%	-25.26%	-26.28%	-26.48%	-26.56%	-26.14%	-25.40%
Nuclear	1981	1,596,481	143,080	1,169,504	(1,026,424.49)	-64.3%																			
Nuclear	1982	1,619,266	10,155	126,670	(116,514.90)	-7.2%	-35.5%																		
Nuclear	1983	1,850,897	-1,654	51,153	(52,807.20)	-2.9%	-4.9%	-23.6%																	
Nuclear	1984	6,412,171	1,032	175,881	(174,849.34)	-2.7%	-2.8%	-3.5%	-11.9%																
Nuclear	1985	1,109,016	0	125,250	(125,250.00)	-11.3%	-4.0%	-3.8%	-4.3%	-11.9%															
Nuclear	1986	8,975,566	301,802	0	301,802.40	3.4%	1.8%	0.0%	-0.3%	-0.8%	-5.54%														
Nuclear	1987	2,099,121	0	0	0.00	0.0%	2.7%	1.4%	0.0%	-0.2%	-0.76%	-5.05%													
Nuclear	1988	3,706,069	0	774,396	(774,396.14)	-20.9%	-13.3%	-3.2%	-3.8%	-3.5%	-3.42%	-3.66%	-7.19%												
Nuclear	1989	6,158,354	2,348	3,715,507	(3,713,158.55)	-60.3%	-45.5%	-37.5%	-20.0%	-19.6%	-15.76%	-14.97%	-14.58%	-16.95%											
Nuclear	1990	25,658,165	9,696,434	8,494,119	1,202,315.95	4.7%	-7.9%	-9.2%	-8.7%	-6.4%	-6.52%	-6.07%	-5.96%	-6.00%	-7.57%										
Nuclear	1991	10,849,234	496,937	2,136,460	(1,639,522.72)	-15.1%	-1.2%	-9.7%	-10.6%	-10.2%	-8.05%	-8.11%	-7.58%	-7.45%	-7.44%	-8.74%									
Nuclear	1992	3,528,617	861,812	1,777,481	(915,669.06)	-25.9%	-17.8%	-3.4%	-11.0%	-11.7%	-11.23%	-9.08%	-9.12%	-8.52%	-8.37%	-8.35%	-9.56%								
Nuclear	1993	5,145,956	764,572	3,925,900	(3,161,328.00)	-61.4%	-47.0%	-29.3%	-10.0%	-16.0%	-16.35%	-15.75%	-13.16%	-13.13%	-12.22%	-11.99%	-11.89%	-12.95%							
Nuclear	1994	10,293,642	114,888	1,998,622	(1,883,734.00)	-18.3%	-32.7%	-31.4%	-25.5%	-11.5%	-16.41%	-16.66%	-16.14%	-13.85%	-13.81%	-12.97%	-12.75%	-12.65%	-13.57%						
Nuclear	1995	2,206,998	141,939	1,033,468	(891,529.00)	-40.4%	-22.2%	-33.6%	-32.4%	-26.5%	-12.64%	-17.23%	-17.44%	-16.91%	-14.60%	-14.55%	-13.67%	-13.44%	-13.33%	-14.22%					
Nuclear	1996	1,384,336	147,586	2,179,701	(2,032,115.00)	-146.8%	-81.4%	-34.6%	-41.9%	-39.4%	-31.50%	-15.78%	-19.98%	-20.03%	-19.44%	-16.88%	-16.81%	-15.78%	-15.51%	-15.36%					
Nuclear	1997	19,822,041	263,947	1,450,705	(1,186,758.00)	-6.0%	-15.2%	-17.6%	-17.8%	-23.6%	-23.76%	-22.00%	-13.32%	-16.72%	-16.90%	-16.51%	-14.72%	-14.68%	-13.97%	-13.78%					
Nuclear	1998	12,022,349	4,917	1,971,519	(1,966,602.00)	-39.2%	-12.7%	-19.8%	-21.4%	-20.6%	-25.35%	-25.39%	-23.48%	-14.87%	-17.97%	-18.09%	-17.69%	-15.89%	-15.84%	-15.09%					
Nuclear	1999	6,118,964	65	4,294,325	(4,294,260.00)	-70.2%	-56.2%	-24.1%	-29.3%	-30.0%	-27.33%	-30.84%	-30.51%	-27.92%	-18.63%	-21.29%	-21.28%	-20.84%	-18.88%	-18.81%					
Nuclear	2000	531,010	-6,196	300,954	(307,150.00)	-57.8%	-69.2%	-56.3%	-24.6%	-29.8%	-30.44%	-27.68%	-31.12%	-30.78%	-28.16%	-18.86%	-21.49%	-21.47%	-21.03%	-19.07%	-18.34%				
Nuclear	2001	8,806,987	19,055	1,646,579	(1,627,524.00)	-18.5%	-20.7%	-40.3%	-40.0%	-23.3%	-27.38%	-28.04%	-26.19%	-29.24%	-29.06%	-27.01%	-18.82%	-21.24%	-21.23%	-20.83%	-17.79%				
Nuclear	2002	17,459,779	0	1,011,472	(1,011,472.00)	-5.8%	-10.0%	-11.0%	-22.0%	-24.3%	-17.99%	-21.01%	-21.71%	-21.22%	-23.91%	-24.00%	-22.94%	-16.88%	-19.05%	-19.10%	-16.48%				
Nuclear	2003	4,964,980	687,647	570,380	117,267.62	2.4%	-4.0%	-8.1%	-8.9%	-18.8%	-21.19%	-16.38%	-19.20%	-19.90%	-19.69%	-22.32%	-22.47%	-21.64%	-16.09%	-18.22%	-16.03%				
Nuclear	2004	5,844,494	1,353,573	3,260,417	(1,906,844.00)	-32.6%	-16.6%	-9.9%	-11.9%	-12.6%	-20.65%	-22.56%	-17.77%	-20.32%	-20.93%	-20.61%	-23.00%	-23.12%	-22.27%	-16.85%	-17.25%				
Nuclear	2005	10,283,107	-10,377	626,937	(637,314.00)	-6.2%	-15.8%	-11.5%	-8.9%	-10.7%	-11.22%	-17.90%	-19.71%	-16.26%	-18.51%	-19.10%	-19.01%	-21.24%	-21.40%	-20.79%	-16.57%	-16.23%			
Nuclear	2006	3,946,450	40,063	4,345,905	(4,305,842.00)	-109.1%	-34.7%	-34.1%	-26.9%	-18.2%	-18.27%	-18.67%	-24.11%	-25.31%	-20.68%	-22.76%	-23.21%	-22.69%	-24.64%	-24.69%	-20.11%	-17.90%			
Nuclear	2007	9,025,090	1,062	3,063,289	(3,062,227.00)	-33.9%	-56.8%	-34.4%	-34.1%	-28.8%	-20.97%	-20.61%	-20.93%	-25.43%	-26.39%	-21.99%	-23.84%	-24.22%	-23.65%	-25.40%	-21.15%	-18.79%			
Nuclear	2008	23,427,492	2,289,672	6,528,147	(4,238,475.00)	-18.1%	-22.5%	-31.9%	-26.2%	-26.9%	-24.41%	-20.07%	-19.91%	-20.14%	-23.53%	-24.35%	-21.19%	-22.69%	-23.01%	-22.64%	-20.76%	-18.86%			
Nuclear	2009	24,991,239	3,195,398	9,734,424	(6,539,025.50)	-26.2%	-22.3%	-24.1%	-29.6%	-26.2%	-26.69%	-24.94%	-21.60%	-21.34%	-21.52%	-24.10%	-24.73%	-22.08%	-23.30%	-23.56%	-20.21%	-20.15%			
Nuclear	2010	23,987,309	4,297,498	9,151,396	(4,853,898.11)	-20.2%	-23.3%	-21.6%	-23.0%	-26.9%	-24.71%	-25.16%	-23.88%	-21.33%	-21.14%	-21.29%	-23.44%	-23.98%	-21.81%	-22.86%	-23.45%	-20.20%	-19.79%		
Nuclear	2011	21,542,803	6,720,508	6,681,120	39,387.75	0.2%	-10.6%	-16.1%	-16.6%	-18.1%	-21.47%	-20.13%	-20.73%	-19.83%	-18.15%	-18.17%	-18.30%	-20.27%	-20.85%	-19.26%	-21.44%	-19.31%	-17.98%		
Nuclear	2012	6,908,750	1,521,136	9,908,199	(8,387,062.62)	-121.4%	-29.3%	-25.2%	-25.5%	-23.8%	-24.61%	-27.54%	-25.77%	-26.08%	-25.03%	-22.83%	-22.59%	-22.71%	-24.44%	-24.86%	-24.63%	-22.16%	-20.57%		
Nuclear	2013	16,152,770	2,903,089	9,052,832	(6,149,743.17)	-38.1%	-63.0%	-32.5%	-28.2%	-27.7%	-25.75%	-26.33%	-28.85%	-27.19%	-27.40%	-26.43%	-24.29%	-24.00%	-24.10%	-25.63%	-24.75%	-23.12%	-21.64%		
Nuclear	2014	19,104,312	4,576,264	11,222,560	(6,646,296.42)	-34.8%	-36.3%	-50.2%	-33.2%	-29.6%	-28.87%	-27.02%	-27.45%	-29.61%	-28.10%	-28.26%	-27.37%	-25.36%	-25.05%	-25.14%	-25.87%	-23.10%	-22.84%		
Nuclear	2015	19,451,472	5,957,222	16,202,210	(10,244,988.34)	-52.7%	-43.8%	-42.1%	-51.0%	-37.7%	-33.82%	-32.38%	-30.23%	-30.43%	-32.27%	-30.77%	-30.83%	-29.96%	-27.92%	-27.54%	-27.83%	-27.68%	-24.65%	-24.18%	
Nuclear	2016	25,326,762	10,767,680	16,828,355	(6,060,674.84)	-23.9%	-36.4%	-35.9%	-36.4%	-43.1%	-34.52%	-31.93%	-31.02%	-29.34%	-29.56%	-31.18%	-29.92%	-30.00%	-29.25%	-27.49%	-26.87%	-27.82%	-25.33%	-23.99%	
Nuclear	2017	29,305,759	8,422,983	13,626,211	(5,203,227.82)	-17.8%	-20.6%	-29.0%	-30.2%	-31.4%	-36.72%	-30.95%	-29.36%	-28.94%	-27.73%	-27.98%	-29.42%	-28.40%	-28.50%	-27.87%	-27.39%	-26.92%	-24.88%	-23.59%	
Nuclear	2018	37,465,113	3,608,126	10,422,704	(6,814,578.04)	-18.2%	-18.0%	-19.6%	-25.4%	-26.8%	-28.01%	-32.21%	-28.23%	-27.26%	-27.14%	-26.29%	-26.55%	-27.80%	-26.98%	-27.10%	-26.10%	-25.50%	-24.29%	-23.21%	
Nuclear	2019	15,308,767	10,131,291	18,321,044	(8,189,753.06)	-53.5%	-28.4%	-24.6%	-24.5%	-28.8%	-29.57%	-30.42%	-34.14%	-30.26%	-29.14%	-28.83%	-27.87%	-29.23%	-28.40%	-26.57%	-26.90%	-24.84%	-24.57%		
Nuclear	2020	32,860,611	12,734,207	14,806,879	(2,072,672.61)	-6.3%	-21.3%	-19.9%	-19.4%	-20.2%	-24.16%	-25.29%	-26.35%	-29.61%	-26.73%	-26.10%	-26.11%	-25.47%	-25.72%	-26.79%	-24.65%	-25.08%	-25.19%	-23.32%	-23.02%

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GEORGIA POWER
NET SALVAGE HISTORY

Function	Activity Year	Retirement	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %	11- yr Net Salv. %	12- yr Net Salv. %	13- yr Net Salv. %	14- yr Net Salv. %	15- yr Net Salv. %	20- yr Net Salv. %	25- yr Net Salv. %	30- yr Net Salv. %	35- yr Net Salv. %	40- yr Net Salv. %
Hydro	1981	53,628	0	3,279	(3,279.32)	-6.1%																			
Hydro	1982	68,630	0	2,776	(2,775.87)	-4.0%	-5.0%																		
Hydro	1983	48,350	1,615	5,729	(4,113.90)	-8.5%	-5.9%	-6.0%																	
Hydro	1984	165,960	0	338	(337.78)	-0.2%	-2.1%	-2.6%	-3.1%																
Hydro	1985	1,029,352	39	27,445	(27,406.00)	-2.7%	-2.3%	-2.6%	-2.6%	-2.8%															
Hydro	1986	97,386	11	12,781	(12,769.90)	-13.1%	-3.6%	-3.1%	-3.3%	-3.4%	-3.46%														
Hydro	1987	234,718	315	8,110	(7,795.18)	-3.3%	-6.2%	-3.5%	-3.2%	-3.3%	-3.36%	-3.44%													
Hydro	1988	50,061	3,890	28,356	(24,466.15)	-48.9%	-11.3%	-11.8%	-5.1%	-4.6%	-4.73%	-4.70%	-4.74%												
Hydro	1989	49,504	0	15,625	(15,624.52)	-31.6%	-40.3%	-14.3%	-14.1%	-6.0%	-5.43%	-5.52%	-5.46%	-5.48%											
Hydro	1990	191,613	4,107	2,987	1,120.94	0.6%	-6.0%	-13.4%	-8.9%	-9.6%	-5.26%	-4.80%	-4.90%	-4.87%	-4.90%										
Hydro	1991	62,168	-22,766	22,702	(45,467.44)	-73.1%	-17.5%	-19.8%	-23.9%	-15.7%	-15.32%	-7.72%	-7.06%	-7.09%	-6.99%	-6.97%									
Hydro	1992	127,158	23,042	69,701	(46,659.14)	-36.7%	-48.7%	-23.9%	-24.8%	-27.3%	-19.42%	-18.66%	-9.72%	-8.93%	-8.92%	-8.77%	-8.70%								
Hydro	1993	50,694	6,799	89,180	(82,381.00)	-162.5%	-72.6%	-72.7%	-40.2%	-39.3%	-40.19%	-28.89%	-27.11%	-13.81%	-12.72%	-12.62%	-12.35%	-12.20%							
Hydro	1994	48,342	0	14,605	(14,605.00)	-30.2%	-97.9%	-63.5%	-65.6%	-39.2%	-38.46%	-39.36%	-28.97%	-27.27%	-14.22%	-13.12%	-13.01%	-12.74%	-12.58%						
Hydro	1995	259,947	0	86,306	(86,306.00)	-33.2%	-32.7%	-51.1%	-47.3%	-50.2%	-37.07%	-36.73%	-37.45%	-29.99%	-28.59%	-16.46%	-15.32%	-15.19%	-14.88%	-14.69%					
Hydro	1996	539,481	0	20,949	(20,949.00)	-3.9%	-13.4%	-14.4%	-22.7%	-24.5%	-27.24%	-23.08%	-23.39%	-24.32%	-21.26%	-20.80%	-13.99%	-13.20%	-13.12%	-12.92%					
Hydro	1997	915,540	0	61,171	(61,171.00)	-6.7%	-5.6%	-9.8%	-10.4%	-14.6%	-16.08%	-17.85%	-16.24%	-16.58%	-17.28%	-15.99%	-15.88%	-12.16%	-11.64%	-11.60%					
Hydro	1998	130,918	0	100,192	(100,192.00)	-76.5%	-15.4%	-11.5%	-14.6%	-15.0%	-18.80%	-19.90%	-21.45%	-19.63%	-19.88%	-20.48%	-18.96%	-18.76%	-14.38%	-13.79%					
Hydro	1999	158,281	6,280	15,569	(9,289.00)	-5.9%	-37.9%	-14.2%	-11.0%	-13.9%	-14.25%	-17.82%	-18.90%	-20.37%	-18.75%	-19.01%	-19.58%	-18.23%	-18.06%	-14.04%					
Hydro	2000	125,531	12,351	32,039	(19,688.00)	-15.7%	-10.2%	-31.1%	-14.3%	-11.3%	-13.97%	-14.33%	-17.70%	-18.73%	-20.13%	-18.61%	-18.85%	-19.40%	-18.12%	-17.96%	-13.25%				
Hydro	2001	139,440	6,730	67,702	(60,972.00)	-43.7%	-30.4%	-21.3%	-34.3%	-17.1%	-13.55%	-15.80%	-16.10%	-19.24%	-20.13%	-21.41%	-19.88%	-20.09%	-20.59%	-19.28%	-14.29%				
Hydro	2002	582,365	10	2,923	(2,913.00)	-0.5%	-8.9%	-9.9%	-9.2%	-17.0%	-12.39%	-10.62%	-12.68%	-12.97%	-15.54%	-16.41%	-17.54%	-16.49%	-16.71%	-17.18%	-12.82%				
Hydro	2003	13,757	0	0	0.00	0.0%	-0.5%	-8.7%	-9.7%	-9.1%	-16.78%	-12.31%	-10.56%	-12.62%	-12.91%	-15.47%	-16.34%	-17.46%	-16.43%	-16.65%	-12.83%				
Hydro	2004	0	0	0	0.00	NA	0.0%	-0.5%	-8.7%	-9.7%	-9.11%	-16.78%	-12.31%	-10.56%	-12.62%	-12.91%	-15.47%	-16.34%	-17.46%	-16.43%	-13.26%				
Hydro	2005	250,712		101,541	(101,541.00)	-40.5%	-40.5%	-38.4%	-12.3%	-16.8%	-16.65%	-15.31%	-21.03%	-15.36%	-13.19%	-14.86%	-15.09%	-17.42%	-18.15%	-19.16%	-17.67%	-13.90%			
Hydro	2006	562,320	1,742	420,929	(419,187.13)	-74.5%	-64.0%	-64.0%	-63.0%	-37.2%	-37.75%	-36.10%	-33.49%	-36.36%	-26.92%	-23.28%	-23.98%	-24.06%	-25.92%	-26.27%	-24.89%	-19.75%			
Hydro	2007	390,162	20,852	360,907	(340,055.00)	-87.2%	-79.7%	-71.5%	-71.5%	-70.7%	-48.00%	-47.69%	-45.75%	-42.91%	-44.78%	-34.11%	-29.83%	-30.04%	-30.04%	-31.66%	-31.20%	-24.15%			
Hydro	2008	679,910	-20,852	743,819	(764,671.00)	-112.5%	-103.2%	-93.4%	-86.3%	-86.3%	-85.69%	-65.68%	-64.51%	-62.28%	-59.20%	-59.95%	-47.60%	-42.35%	-41.84%	-41.73%	-41.50%	-33.02%			
Hydro	2009	330,231	2,580	537,807	(535,226.21)	-162.1%	-128.7%	-117.1%	-104.9%	-97.6%	-97.62%	-97.02%	-77.01%	-75.44%	-73.00%	-69.71%	-69.98%	-56.43%	-50.55%	-49.66%	-48.76%	-39.86%			
Hydro	2010	113,824	431,121	970,723	(539,601.96)	-474.1%	-242.0%	-163.7%	-143.9%	-125.2%	-116.03%	-116.03%	-115.35%	-92.47%	-90.25%	-87.32%	-83.46%	-83.20%	-67.26%	-60.32%	-59.31%	-54.23%	-44.82%		
Hydro	2011	2,727,904	0	17,132	(17,132.00)	-0.6%	-19.6%	-34.4%	-48.2%	-51.8%	-54.45%	-53.76%	-53.76%	-53.61%	-48.14%	-48.03%	-47.34%	-46.26%	-46.90%	-41.73%	-39.56%	-37.95%	-33.14%		
Hydro	2012	1,323,351	412,403	932,281	(519,878.34)	-39.3%	-13.3%	-25.8%	-35.9%	-45.9%	-48.81%	-51.17%	-50.75%	-50.75%	-50.64%	-46.46%	-46.40%	-45.87%	-45.02%	-45.56%	-39.56%	-38.96%	-34.03%		
Hydro	2013	2,165,401	9,412	1,867,990	(1,858,477.81)	-85.8%	-68.2%	-58.5%	-46.4%	-52.1%	-57.69%	-59.18%	-60.22%	-59.64%	-59.64%	-59.55%	-55.78%	-55.60%	-55.07%	-54.26%	-47.76%	-47.42%	-42.42%		
Hydro	2014	2,633,907	216,243	1,110,376	(894,132.83)	-33.9%	-57.4%	-53.4%	-37.2%	-42.7%	-46.96%	-51.42%	-52.77%	-53.89%	-53.59%	-53.59%	-53.52%	-50.90%	-50.82%	-50.45%	-45.23%	-45.03%	-41.46%		
Hydro	2015	4,072,596	0	1,521,426	(1,521,425.76)	-37.4%	-36.0%	-48.2%	-47.0%	-37.2%	-41.04%	-44.03%	-47.34%	-48.42%	-49.40%	-49.25%	-49.25%	-49.21%	-47.42%	-47.39%	-43.61%	-43.81%	-42.68%	-40.01%	
Hydro	2016	2,754,753	-821,402	1,965,032	(2,786,434.74)	-101.2%	-63.1%	-55.0%	-60.7%	-58.5%	-48.46%	-51.53%	-53.79%	-56.17%	-56.87%	-57.43%	-57.19%	-57.19%	-57.15%	-55.38%	-52.57%	-51.21%	-50.24%	-47.38%	
Hydro	2017	3,729,686	0	1,691,464	(1,691,463.58)	-45.4%	-69.1%	-56.8%	-52.3%	-57.0%	-55.59%	-47.86%	-50.35%	-52.21%	-54.20%	-54.82%	-55.33%	-55.16%	-55.16%	-55.13%	-53.23%	-50.40%	-49.96%	-47.21%	
Hydro	2018	2,285,849	-902	5,052,844	(5,053,746.20)	-221.1%	-112.1%	-108.7%	-86.1%	-77.2%	-78.25%	-75.53%	-66.12%	-68.24%	-69.64%	-70.92%	-71.19%	-71.27%	-70.95%	-70.95%	-68.43%	-64.67%	-64.23%	-60.98%	
Hydro	2019	1,351,532	1,895,471	1,374,019	521,451.77	38.6%	-124.6%	-84.5%	-89.0%	-74.2%	-67.90%	-69.94%	-67.94%	-59.98%	-62.01%	-63.42%	-64.80%	-65.15%	-65.36%	-65.12%	-63.30%	-59.79%	-59.44%	-56.86%	
Hydro	2020	3,916,024	0	3,013,382	(3,013,382.02)	-77.0%	-47.3%	-99.9%	-81.9%	-85.7%	-74.79%	-69.61%	-71.14%	-69.40%	-62.44%	-64.17%	-65.35%	-66.49%	-66.77%	-66.93%	-65.28%	-62.11%	-61.91%	-60.93%	-58.62%
Other Production	1981	45,650	0	452	(452.07)	-1.0%																			
Other Production	1982	110,299	0	4,500	(4,499.94)	-4.1%	-3.2%																		
Other Production	1983	492,650	400	5,409	(5,009.32)	-1.0%	-1.6%	-1.5%																	
Other Production	1984	25,298	0	0	0.00	0.0%	-1.0%	-1.5%	-1.5%																
Other Production	1985	305,000	0	5,469	(5,469.14)	-1.8%	-1.7%	-1.3%	-1.6%	-1.6%															
Other Production	1986	34,441	0	869	(869.02)	-2.5%	-1.9%	-1.7%	-1.3%	-1.6%	-1.61%														
Other Production	1987	209,599	0	5,248	(5,247.88)	-2.5%	-2.5%	-2.1%	-2.0%	-1.6%	-1.79%	-1.76%													
Other Production	1988	134,093	0	663	(662.64)	-0.5%	-1.7%	-1.8%	-1.8%	-1.7%	-1.44%	-1.66%	-1.64%												
Other Production	1989	224,133	0	26,318	(26,317.59)	-11.7%	-7.5%	-5.7%	-5.5%	-4.3%	-4.14%	-3.06%	-3.13%	-3.07%											
Other Production	1990	279,134	69	8,750	(8,681.00)	-3.1%	-7.0%	-5.6%	-4.8%	-4.7%	-3.98%	-3.90%	-3.07%	-3.13%	-3.08%										
Other Production	1991	251,175	11,875	79,655	(67,780.37)	-27.0%	-14.4%	-13.6%	-11.6%	-9.9%	-9.67%	-8.00%	-7.86%	-6.14%	-6.03%	-5.92%									
Other Production	1992	208,712	0	60,369	(60,369.18)	-28.9%	-27.9%	-18.5%	-16.9%	-14.9%	-12.94%	-12.67%	-10.65%	-10.49%	-8.34%	-8.13%	-7.99%								
Other Production	1993	1,985,677	0	96,561	(96,561.00)	-4.9%	-7.2%	-9.2%	-8.6%	-8.8%	-8.45%	-8.07%	-8.01%	-7.49%	-7.44%	-6.67%	-6.61%	-6.55%							
Other Production	1994	904,888	14,710	32,042	(17,332.00)	-1.9%	-3.9%	-5.6%	-7.2%	-6.9%	-7.19%	-6.96%	-6.74%	-6.71%	-6.38%	-6.34%	-5.82%	-5.78%	-5.74%						
Other Production	1995	107,245	14,554	92,386	(77,832.00)	-72.6%	-9.4%	-6.4%	-7.9%	-9.3%	-8.79%	-8.96%	-8.68%	-8.38%	-8.33%	-7.91%	-7.86%	-7.21%	-7.14%	-7.09%					
Other Production	1996	205,196	0	7,751	(7,751.00)	-3.8%	-27.4%	-8.5%	-6.2%	-7.6%	-8.94%	-8.53%	-8.70%	-8.45%	-8.17%	-8.13%	-7.73%	-7.69%	-7.08%	-7.02%					
Other Production	1997	1,777,477	5,974	83,420	(77,446.00)	-4.4%	-4.3%	-7.8%	-6.0%	-5.6%	-6.50%	-7.45%	-7.23%	-7.40%	-7.25%	-7.09%	-7.07%	-6.83%	-6.80%	-6.40%					
Other Production	1998	300,383	0	17,922	(17,922.00)	-6.0%	-4.6%	-4.5%	-7.6%	-6.0%	-5.58%	-6.47%	-7.37%	-7.17%	-7.33%	-7.19%	-7.04%	-7.02%	-6.79%	-6.76%					
Other Production	1999	1,074,849	0	25,618	(25,618.00)	-2.4%	-3.2%	-3.8%	-3.8%	-6.0%	-5.12%	-5.04%	-5.80%	-6.58%	-6.45%	-6.61%	-6.50%	-6.39%	-6.37%	-6.20%					
Other Production	2000	654,274	5,230	6,934	(1,704.00)	-0.3%	-1.6%	-2.2%	-3.2%	-3.3%	-5.06%	-4.49%	-4.60%	-5.30%	-6.03%	-5.92%	-6.09%	-5.99%	-5.91%	-5.89%	-5.44%				
Other Production	2001	156,048	0	4,520	(4,520.00)	-2.9%	-0.8%	-1.7%	-2.3%	-3.2%	-3.24%	-4.98%	-4.44%	-4.56%	-5.25%	-5.96%	-5.86%	-6.03%	-5.94%	-5.85%	-5.42%				
Other Production	2002	643,306	8,615	2,677	5,938.00	0.9%	0.2%	0.0%	-1.0%	-1.5%	-2.63%	-2.68%	-4.21%	-3.85%	-4.11%	-4.75%	-5.43%	-5.35%	-5.52%	-5.44%	-5.02%				
Other Production	2003	120,980	0	0	0.00	0.0%	0.8%	0.2%	0.0%	-1.0%	-1.49%	-2.57%	-2.62%	-4.10%	-3.77%	-4.04%	-4.68%	-5.35%	-5.28%	-5.44%	-5.17%				
Other Production	2004	363,042	0	41,629	(41,629.00)	-11.5%	-8.6%	-3.2%	-3.1%	-2.2%	-2.24%	-2.58%	-3.20%	-3.22%	-4.60%	-4.21%	-4.37%	-4.97%	-5.60%	-5.53%	-5.41%				
Other Production	2005	1,357,385	0	51,576	(51,576.00)	-3.8%	-5.4%	-5.1%	-3.5%	-3.5%	-2.84%	-2.73%	-2.93%	-3.33%	-3.34%	-4.44%	-4.14%	-4.29%	-4.81%	-5.36%	-5.31%	-5.01%			
Other Production	2006	2,949,004	601	128,755	(128,154.00)	-4.3%	-4.2%	-4.7%	-4.6%	-4.0%	-3.93%	-3.55%	-3.38%	-3.48%	-3.65%	-3.65%	-4.41%	-4.20%	-4.30%	-4.70%	-5.11%	-4.89%			
Other Production	2007	1,832,026	0	280,534	(280,534.00)	-15.3%	-8.5%	-7.5%	-7.7%	-7.6%	-6.83%	-6.74%	-6.22%	-5.77%	-5.77%	-5.55%	-5.52%	-6.14%	-5.83%	-5.70%	-6.35%	-6.04%			
Other Production	2008	367,420	481,089	677,784	(196,695.00)	-53.5%	-21.7%	-11.8%	-10.1%	-10.2%	-9.99%	-9.07%	-8.95%	-8.28%	-7.61%	-7.56%	-7.07%	-7.01%	-7.60%	-7.20%	-7.50%	-7.25%			
Other Production	2009	5,665,472	0	1,172,882	(1,172,882.26)	-20.7%	-22.7%	-21.0%	-16.4%	-15.0%	-14.93%	-14.79%	-14.03%	-13.90%	-13.27%	-12.50%	-12.37%	-11.54%	-11.45%	-11.83%	-10.98%	-10.71%			
Other Production	2010	3,026,528	0	372,426	(372,425.77)	-12.3%	-17.8%	-19.2%	-18.6%	-15.5%	-14.49%	-14.42%	-14.31%	-13.71%	-13.61%	-13.10%	-12.46%	-12.36%	-11.66%	-11.58%	-11.24%	-11.01%	-10.65%		
Other Production	2011	10,827,652	1,215,409	713,985	501,424.00	4.6%	0.9%	-5.3%	-6.2%	-7.0%	-6.69%	-6.54%	-6.60%	-6.57%	-6.40%	-6.38%	-6.23%	-6.09%	-6.09%	-5.99%	-6.15%	-6.27%	-6.14%		
Other Production	2012	55,575,879	711,751	2,205,338	(1,493,587.46)	-2.7%	-1.5%	-2.0%	-3.4%	-3.6%	-3.90%	-3.92%	-3.91%	-3.95%	-3.94%	-3.90%	-3.90%	-3.87%	-3.86%	-3.86%	-3.96%	-4.09%	-4.06%		
Other Production	2013	10,759,370	93,184	523,461	(430,276.98)	-4.0%	-2.9%	-1.8%	-2.2%	-3.5%	-3.67%	-3.91%	-3.93%	-3.92%	-3.95%	-3.95%	-3.92%	-3.91%	-3.89%	-3.87%	-3.94%	-4.08%	-4.07%		
Other Production	2014	5,034,191	424,873	711,099	(286,225.98)	-5.7%	-4.5%	-3.1%	-2.1%	-2.4%	-3.58%	-3.78%	-4.01%	-4.02%	-4.02%	-4.04%	-4.04%	-4.01%	-4.00%	-3.98%	-4.05%	-4.14%	-4.14%		
Other Production	2015	4,553,057	214,622	376,124	(161,502.03)	-3.5%	-4.7%	-4.3%	-3.1%	-2.2%	-2.50%	-3.58%	-3.77%	-3.99%	-4.00%	-3.99%	-4.02%	-4.02%	-3.99%	-3.98%	-3.96%	-4.12%	-4.13%	-4.10%	
Other Production	2016	17,837,150	2,030,939	975,678	1,055,260.82	5.9%	4.0%	2.2%	0.5%	-1.4%	-0.78%	-1.10%	-2.08%	-2.25%	-2.46%	-2.50%	-2.52%	-2.55%	-2.54%	-2.52%	-2.55%	-2.68%	-2.74%	-2.73%	
Other Production	2017	21,144,582	1,238,355	972,638	265,717.28	1.3%	3.4%	2.7%	1.8%	0.7%	-0.91%	-0.44%	-0.72%	-1.56%	-1.70%	-1.88%	-1.93%	-1.95%	-1.98%	-1.98%	-1.97%	-2.09%	-2.18%	-2.18%	
Other Production	2018	13,966,090	1,036,429	1,359,693	(323,263.91)	-2.3%	-0.2%	1.9%	1.5%	0.9%	0.16%	-1.07%	-0.62%	-0.87%	-1.63%	-1.76%	-1.92%	-1.97%	-1.99%	-2.01%	-1.99%	-2.07%	-2.19%	-2.19%	
Other Production	2019	16,374,778	2,006,789	4,130,219	(2,123,430.03)	-13.0%	-8.1%	-4.2%	-1.6%	-1.7%	-1.99%	-2.23%	-2.41%	-1.92%	-2.12%	-2.76%	-2.87%	-3.01%	-3.03%	-3.04%	-3.03%	-3.08%	-3.16%	-3.17%	
Other Production	2020	18,523,746	794,599	4,004,125	(3,209,525.85)	-17.3%	-15.3%	-11.6%	-7.7%	-4.9%	-4.87%	-4.91%	-4.82%	-4.10%	-3.55%	-3.70%	-4.23%	-4.33%	-4.44%	-4.43%	-4.42%	-4.40%	-4.48%	-4.48%	-4.47%
Solar	2018	44,500	0	5,256	(5,255.84)	-11.8%																			
Solar	2019	0	0	576	(576.19)	NA	-13.1%																		
Solar	2020	0	0	0	0.00	NA	NA	-13.1%																	

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GEORGIA POWER
NET SALVAGE HISTORY

Function	Activity Year	Retirement	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %	11- yr Net Salv. %	12- yr Net Salv. %	13- yr Net Salv. %	14- yr Net Salv. %	15- yr Net Salv. %	20- yr Net Salv. %	25- yr Net Salv. %	30- yr Net Salv. %	35- yr Net Salv. %	40- yr Net Salv. %
343 LTSA	2012	35,852,674	0	615,468	(615,468.02)	-1.7%																			
343 LTSA	2013	17,607,326	33,440,848	420,023	33,020,825.03	187.5%	60.6%																		
343 LTSA	2014	176,315,773	48,889,204	1,632,118	47,257,086.05	26.8%	41.4%	34.7%																	
343 LTSA	2015	118,698,528	281,909	1,296,592	(1,014,682.78)	-0.9%	15.7%	25.4%	22.6%																
343 LTSA	2016	29,573,980	10,334,132	896,621	9,437,511.39	31.9%	5.7%	17.2%	25.9%	23.3%															
343 LTSA	2017	86,087,575	17,808,060	3,117,366	14,690,693.88	17.1%	20.9%	9.9%	17.1%	24.1%	22.14%														
343 LTSA	2018	27,366,086	2,289,445	1,249,916	1,039,528.87	3.8%	13.9%	17.6%	9.2%	16.3%	22.92%	21.12%													
343 LTSA	2019	49,101,653	0	797,716	(797,715.60)	-1.6%	0.3%	9.2%	12.7%	7.5%	14.50%	20.53%	19.06%												
343 LTSA	2020	123,606,306	7,395,663	2,817,510	4,578,153.62	3.7%	2.2%	2.4%	6.8%	9.2%	6.43%	12.31%	17.22%	16.20%											
Transmission	1981	2,702,788	398,019	948,207	(550,187.25)	-20.4%																			
Transmission	1982	4,805,224	1,214,685	1,145,911	68,774.00	1.4%	-6.4%																		
Transmission	1983	5,155,599	1,172,490	1,631,313	(458,823.14)	-8.9%	-3.9%	-7.4%																	
Transmission	1984	6,391,171	498,234	1,802,047	(1,303,812.69)	-20.4%	-15.3%	-10.4%	-11.8%																
Transmission	1985	5,050,252	306,794	1,586,195	(1,279,401.58)	-25.3%	-22.6%	-18.3%	-13.9%	-14.6%															
Transmission	1986	6,256,737	541,457	1,201,523	(660,065.44)	-10.5%	-17.2%	-18.3%	-16.2%	-13.1%	-13.78%														
Transmission	1987	7,253,239	673,190	1,494,290	(821,099.54)	-11.3%	-11.0%	-14.9%	-16.3%	-15.0%	-12.76%	-13.30%													
Transmission	1988	5,928,611	319,605	1,504,409	(1,184,803.67)	-20.0%	-15.2%	-13.7%	-16.1%	-17.0%	-15.84%	-13.81%	-14.21%												
Transmission	1989	9,483,969	1,294,407	1,675,653	(381,246.44)	-4.0%	-10.2%	-10.5%	-10.5%	-12.7%	-13.95%	-13.38%	-11.96%	-12.39%											
Transmission	1990	9,933,484	3,817,732	3,862,666	(44,934.31)	-0.5%	-2.2%	-6.4%	-7.5%	-8.0%	-9.96%	-11.28%	-11.06%	-10.07%	-10.51%										
Transmission	1991	7,446,094	1,331,037	3,280,810	(1,949,773.48)	-26.2%	-11.5%	-8.8%	-10.9%	-10.9%	-10.89%	-12.31%	-13.21%	-12.85%	-11.84%	-12.17%									
Transmission	1992	12,578,468	1,977,882	5,320,502	(3,342,620.19)	-26.6%	-26.4%	-17.8%	-14.5%	-15.2%	-14.68%	-14.24%	-15.12%	-15.60%	-15.14%	-14.15%	-14.35%								
Transmission	1993	7,750,339	1,667,139	3,756,089	(2,088,950.00)	-27.0%	-26.7%	-26.6%	-19.7%	-16.5%	-16.93%	-16.25%	-15.72%	-16.40%	-16.72%	-16.24%	-15.27%	-15.43%							
Transmission	1994	12,330,966	3,195,378	3,585,046	(389,668.00)	-3.2%	-12.3%	-17.8%	-19.4%	-15.6%	-13.77%	-14.33%	-14.03%	-13.76%	-14.45%	-14.87%	-14.55%	-13.79%	-13.96%						
Transmission	1995	8,152,947	2,125,199	2,024,807	100,392.00	1.2%	-1.4%	-8.4%	-14.0%	-15.9%	-13.26%	-11.96%	-12.61%	-12.49%	-12.35%	-13.07%	-13.54%	-13.31%	-12.66%	-12.85%					
Transmission	1996	5,853,229	180,677	2,046,125	(1,865,448.00)	-31.9%	-12.6%	-8.2%	-12.4%	-16.3%	-17.62%	-14.96%	-13.55%	-14.03%	-13.80%	-13.58%	-14.19%	-14.57%	-14.30%	-13.64%					
Transmission	1997	5,907,529	4,764,055	2,097,221	2,666,834.00	45.1%	6.8%	4.5%	1.6%	-3.9%	-9.36%	-11.44%	-9.88%	-9.18%	-9.93%	-10.04%	-10.07%	-10.82%	-11.37%	-11.26%					
Transmission	1998	5,676,763	3,266,429	4,164,860	(898,431.00)	-15.8%	15.3%	-0.6%	0.0%	-1.0%	-5.42%	-9.99%	-11.82%	-10.33%	-9.63%	-10.30%	-10.38%	-10.39%	-11.08%	-11.59%					
Transmission	1999	10,987,964	200,580	3,301,039	(3,100,459.00)	-28.2%	-24.0%	-5.9%	-11.2%	-8.5%	-7.13%	-9.84%	-12.88%	-14.17%	-12.60%	-11.75%	-12.23%	-12.17%	-12.08%	-12.64%					
Transmission	2000	13,177,839	2,874,229	4,958,389	(2,084,160.00)	-15.8%	-21.5%	-20.4%	-9.6%	-12.7%	-10.41%	-8.97%	-10.97%	-13.35%	-14.41%	-13.02%	-12.24%	-12.64%	-12.56%	-12.46%	-12.80%				
Transmission	2001	16,228,337	894,231	6,441,682	(5,547,451.00)	-34.2%	-26.0%	-26.6%	-25.2%	-17.2%	-18.73%	-16.26%	-14.20%	-15.35%	-16.78%	-17.44%	-15.98%	-15.08%	-15.30%	-15.09%	-14.77%				
Transmission	2002	11,144,711	508,010	14,297,507	(13,789,497.00)	-123.7%	-70.6%	-52.8%	-47.6%	-44.4%	-36.05%	-35.69%	-31.79%	-27.84%	-27.77%	-27.63%	-27.54%	-25.43%	-23.94%	-23.78%	-22.25%				
Transmission	2003	17,838,441	2,503,776	11,119,127	(8,615,350.76)	-48.3%	-77.3%	-61.8%	-51.4%	-47.8%	-45.35%	-38.74%	-38.28%	-34.89%	-31.24%	-30.95%	-30.52%	-30.28%	-28.24%	-26.75%	-25.13%				
Transmission	2004	15,439,340	394,951	9,648,436	(9,253,484.92)	-59.9%	-53.7%	-71.3%	-61.3%	-53.2%	-49.98%	-47.84%	-42.14%	-41.55%	-38.39%	-34.85%	-34.38%	-33.70%	-33.32%	-31.29%	-28.05%				
Transmission	2005	21,880,978	1,991,102	7,867,138	(5,876,036.00)	-26.9%	-40.5%	-43.0%	-56.6%	-52.2%	-47.19%	-45.24%	-43.75%	-39.31%	-38.96%	-36.48%	-33.64%	-33.30%	-32.79%	-32.50%	-27.99%	-26.62%			
Transmission	2006	17,764,079	1,770,377	10,661,878	(8,891,501.00)	-50.1%	-37.2%	-43.6%	-44.8%	-55.2%	-51.82%	-47.64%	-45.92%	-44.61%	-40.71%	-40.35%	-38.09%	-35.44%	-35.05%	-34.47%	-30.24%	-28.35%			
Transmission	2007	22,260,953	1,098,166	12,164,974	(11,066,808.00)	-49.7%	-49.9%	-41.7%	-45.4%	-45.9%	-54.07%	-51.44%	-47.98%	-46.50%	-45.36%	-41.98%	-41.62%	-39.59%	-37.16%	-36.75%	-32.64%	-30.66%			
Transmission	2008	23,324,622	3,902,793	17,055,761	(13,152,968.00)	-56.4%	-53.1%	-52.3%	-45.7%	-47.9%	-47.98%	-54.49%	-52.23%	-49.21%	-47.86%	-46.82%	-43.83%	-43.46%	-41.59%	-39.32%	-35.10%	-33.15%			
Transmission	2009	18,738,088	1,701,634	12,178,532	(10,476,898.77)	-55.9%	-56.2%	-53.9%	-53.1%	-47.6%	-49.17%	-49.06%	-54.67%	-52.65%	-49.92%	-48.66%	-47.70%	-44.96%	-44.59%	-42.85%	-37.69%	-34.85%			
Transmission	2010	27,911,971	91,114	21,294,246	(21,203,132.05)	-76.0%	-67.9%	-64.1%	-60.6%	-58.9%	-53.58%	-54.25%	-53.61%	-58.04%	-56.03%	-53.45%	-52.17%	-51.25%	-48.75%	-48.33%	-42.79%	-38.57%	-36.90%		
Transmission	2011	27,049,337	1,642,089	16,058,257	(14,416,167.98)	-53.3%	-64.8%	-62.5%	-61.1%	-58.9%	-57.79%	-53.54%	-54.10%	-53.56%	-57.41%	-55.69%	-53.43%	-52.30%	-51.47%	-49.23%	-44.14%	-40.25%	-38.22%		
Transmission	2012	42,215,461	3,283,803	22,338,059	(19,054,256.33)	-45.1%	-48.3%	-56.3%	-56.2%	-56.2%	-55.34%	-54.81%	-51.77%	-52.35%	-52.05%	-55.30%	-53.99%	-52.16%	-51.24%	-50.55%	-44.93%	-41.35%	-39.41%		
Transmission	2013	37,293,241	207,136	19,124,868	(18,917,731.45)	-50.7%	-47.8%	-49.2%	-54.7%	-54.9%	-55.07%	-54.47%	-54.11%	-51.61%	-52.12%	-51.86%	-54.70%	-53.58%	-51.99%	-51.18%	-45.91%	-42.52%	-40.73%		
Transmission	2014	55,384,353	554,017	28,572,822	(28,018,804.95)	-50.6%	-50.6%	-48.9%	-49.7%	-53.5%	-53.73%	-54.00%	-53.63%	-53.39%	-51.42%	-51.84%	-51.65%	-54.02%	-53.12%	-51.78%	-47.86%	-44.31%	-42.11%		
Transmission	2015	63,470,845	345,081	37,711,463	(37,366,382.04)	-58.9%	-55.0%	-54.0%	-52.1%	-52.2%	-54.86%	-54.93%	-55.05%	-54.67%	-54.43%	-52.74%	-53.04%	-52.82%	-54.79%	-53.99%	-50.25%	-46.99%	-44.21%	-42.96%	
Transmission	2016	58,633,998	391,349	36,333,693	(35,942,344.16)	-61.3%	-60.0%	-57.1%	-56.0%	-54.2%	-54.12%	-56.07%	-56.06%	-56.08%	-55.71%	-55.45%	-53.95%	-54.16%	-53.93%	-55.62%	-51.73%	-48.76%	-46.24%	-44.78%	
Transmission	2017	47,962,609	37,140	32,678,092	(32,640,952.34)	-68.1%	-64.3%	-62.3%	-59.4%	-58.2%	-56.38%	-56.13%	-57.67%	-57.58%	-57.51%	-57.10%	-56.82%	-55.41%	-55.55%	-55.29%	-54.17%	-50.79%	-48.27%	-46.77%	
Transmission	2018	52,660,914	1,014,000	28,114,658	(27,100,658.87)	-51.5%	-59.4%	-60.1%	-59.7%	-57.9%	-57.07%	-55.66%	-55.49%	-56.88%	-56.83%	-56.81%	-56.48%	-56.25%	-55.00%	-55.15%	-54.30%	-51.14%	-48.76%	-47.39%	
Transmission	2019	52,929,456	-128,827	50,786,487	(50,915,314.52)	-96.2%	-73.9%	-72.1%	-69.1%	-66.7%	-64.04%	-62.69%	-60.88%	-60.41%	-61.35%	-61.14%	-60.92%	-60.45%	-60.11%	-58.83%	-58.19%	-55.51%	-52.78%	-51.00%	
Transmission	2020	54,114,527	187,045	51,528,607	(51,341,561.41)	-94.9%	-95.5%	-81.0%	-78.0%	-74.3%	-71.35%	-68.37%	-66.81%	-64.84%	-64.21%	-64.84%	-64.53%	-64.19%	-63.64%	-63.24%	-61.91%	-59.09%	-56.39%	-54.08%	-52.94%
Distribution	1981	18,855,154	3,181,758	6,729,422	(3,547,663.34)	-18.8%																			
Distribution	1982	20,162,173	4,651,324	10,494,426	(5,843,101.69)	-29.0%	-24.1%																		
Distribution	1983	29,852,191	6,192,958	12,885,008	(6,692,049.84)	-22.4%	-25.1%	-23.4%																	
Distribution	1984	25,327,968	6,210,020	8,971,953	(2,761,932.99)	-10.9%	-17.1%	-20.3%	-20.0%																
Distribution	1985	30,951,654	3,346,267	9,703,734	(6,357,466.19)	-20.5%	-16.2%	-18.4%	-20.4%	-20.1%															
Distribution	1986	48,499,561	3,684,134	13,364,221	(9,680,086.44)	-20.0%	-20.2%	-17.9%	-18.9%	-20.2%	-20.09%														
Distribution	1987	43,231,432	2,548,230	10,477,735	(7,929,505.76)	-18.3%	-19.2%	-19.5%	-18.1%	-18.8%	-19.83%	-19.74%													
Distribution	1988	50,281,082	3,341,666	16,409,858	(13,068,192.08)	-26.0%	-22.5%	-21.6%	-21.4%	-20.1%	-20.38%	-21.08%	-20.92%												
Distribution	1989	37,713,563	1,956,684	12,720,727	(10,764,042.51)	-28.5%	-27.1%	-24.2%	-23.1%	-22.7%	-21.42%	-21.54%	-22.06%	-21.86%											
Distribution	1990	37,813,973	2,954,250	11,995,146	(9,040,895.49)	-23.9%	-26.2%	-26.1%	-24.1%	-23.2%	-22.87%	-21.77%	-21.83%	-22.28%	-22.09%										
Distribution	1991	47,322,045	-536,470	12,974,193	(13,512,663.35)	-28.6%	-26.5%	-27.1%	-26.8%	-25.1%	-24.16%	-23.78%	-22.77%	-22.74%	-23.08%	-22.87%									
Distribution	1992	46,772,493	2,850,944	12,970,852	(10,119,907.61)	-21.6%	-25.1%	-24.8%	-25.6%	-25.7%	-24.49%	-23.78%	-23.49%	-22.62%	-22.61%	-22.92%	-22.74%								
Distribution	1993	40,681,807	4,781,091	12,818,289	(8,037,198.00)	-19.8%	-20.8%	-23.5%	-23.6%	-24.5%	-24.77%	-23.85%	-23.32%	-23.09%	-22.34%	-22.34%	-22.64%	-22.48%							
Distribution	1994	55,790,205	6,223,162	11,676,037	(5,452,875.00)	-9.8%	-14.0%	-16.5%	-19.5%	-20.2%	-21.39%	-22.12%	-21.67%	-21.47%	-21.40%	-20.83%	-20.92%	-21.24%	-21.15%						
Distribution	1995	45,597,203	1,352,032	9,051,374	(7,699,342.00)	-16.9%	-13.0%	-14.9%	-16.6%	-19.0%	-19.66%	-20.73%	-21.46%	-21.13%	-21.01%	-20.98%	-20.48%	-20.58%	-20.89%	-20.82%					
Distribution	1996	41,611,354	2,261,055	8,071,510	(5,810,455.00)	-14.0%	-15.5%	-13.3%	-14.7%	-16.1%	-18.23%	-18.91%	-19.94%	-20.69%	-20.46%	-20.41%	-20.42%	-19.98%	-20.11%	-20.41%					
Distribution	1997	44,318,213	8,396,659	8,383,481	13,178.00	0.0%	-6.7%	-10.3%	-10.1%	-11.8%	-13.50%	-15.72%	-16.58%	-17.71%	-18.64%	-18.61%	-18.74%	-18.83%	-18.50%	-18.68%					
Distribution	1998	53,333,527	6,365,378	9,769,679	(3,404,301.00)	-6.4%	-3.5%	-6.6%	-9.1%	-9.3%	-10.80%	-12.35%	-14.39%	-15.26%	-16.37%	-17.34%	-17.42%	-17.62%	-17.77%	-17.50%					
Distribution	1999	67,459,606	6,597,356	10,768,069	(4,170,713.00)	-6.2%	-6.3%	-4.6%	-6.5%	-8.4%	-8.61%	-9.91%	-11.30%	-13.14%	-13.99%	-15.05%	-16.01%	-16.18%	-16.46%	-16.64%					
Distribution	2000	58,545,390	3,898,242	10,662,889	(6,764,647.00)	-11.6%	-8.7%	-8.0%	-6.4%	-7.6%	-8.95%	-9.08%	-10.15%	-11.33%	-12.95%	-13.72%	-14.69%	-15.60%	-15.77%	-16.06%	-16.66%				
Distribution	2001	56,364,100	1,430,118	11,114,758	(9,684,640.00)	-17.2%	-14.3%	-11.3%	-10.2%	-8.6%	-9.27%	-10.22%	-10.16%	-11.00%	-11.98%	-13.38%	-14.05%	-14.91%	-15.73%	-15.88%	-16.65%				
Distribution	2002	54,744,350	1,958,547	14,985,422	(13,026,875.00)	-23.8%	-20.4%	-17.4%	-14.2%	-12.8%	-11.06%	-11.38%	-11.98%	-11.72%	-12.35%	-13.12%	-14.31%	-14.87%	-15.62%	-16.33%	-16.80%				
Distribution	2003	52,541,209	1,731,124	13,981,808	(12,250,684.12)	-23.3%	-23.6%	-21.4%	-18.8%	-15.8%	-14.37%	-12.73%	-12.85%	-13.23%	-12.87%	-13.36%	-13.99%	-15.02%	-15.50%	-16.17%	-16.99%				
Distribution	2004	59,989,092	1,290,994	16,566,683	(15,275,689.10)	-25.5%	-24.5%	-24.2%	-22.5%	-20.2%	-17.50%	-16.03%	-14.43%	-14.39%	-14.61%	-14.15%	-14.51%	-15.00%	-15.89%	-16.29%	-17.67%				
Distribution	2005	61,663,645	1,067,831	18,643,789	(17,575,958.72)	-28.5%	-27.0%	-25.9%	-25.4%	-23.8%	-21.69%	-19.15%	-17.68%	-16.14%	-15.97%	-16.04%	-15.51%	-15.76%	-16.13%	-16.88%	-18.25%	-18.46%			
Distribution	2006	66,431,009	2,537,661	18,631,579	(16,093,918.00)	-24.2%	-26.3%	-26.0%	-25.4%	-25.1%	-23.86%	-22.10%	-19.85%	-18.50%	-17.07%	-16.86%	-16.86%	-16.31%	-16.50%	-16.80%	-18.55%	-18.78%			
Distribution	2007	74,027,803	2,516,247	27,793,843	(25,277,596.00)	-34.1%	-29.5%	-29.2%	-28.3%	-27.5%	-26.94%	-25.64%	-23.94%	-21.77%	-20.41%	-19.02%	-18.71%	-18.60%	-17.98%	-18.07%	-19.66%	-19.53%			
Distribution	2008	92,212,091	3,376,308	33,016,208	(29,639,900.00)	-32.1%	-33.0%	-30.5%	-30.1%	-29.3%	-28.54%	-27.98%	-26.80%	-25.25%	-23.26%	-21.97%	-20.65%	-20.30%	-20.11%	-19.46%	-20.42%	-20.37%			
Distribution	2009	142,244,226	2,642,847	27,736,339	(25,093,492.65)	-17.6%	-23.3%	-25.9%	-25.6%	-26.0%	-25.97%	-25.72%	-25.54%	-24.83%	-23.75%	-22.24%	-21.23%	-20.17%	-19.89%	-19.75%	-19.84%	-20.26%			
Distribution	2010	106,440,256	1,629,102	34,482,970	(32,853,867.12)	-30.9%	-23.3%	-25.7%	-27.2%	-26.8%	-26.99%	-26.83%	-26.55%	-26.34%	-25.67%	-24.67%	-23.27%	-22.32%	-21.32%	-21.02%	-20.64%	-21.02%	-20.95%		
Distribution	2011	119,177,007	1,802,216	34,280,695	(32,478,478.61)	-27.3%	-29.0%	-24.6%	-26.1%	-27.2%	-26.88%	-27.03%	-26.90%	-26.66%	-26.47%	-25.88%	-24.99%	-23.74%	-22.87%	-21.95%	-20.95%	-21.53%	-21.41%		
Distribution	2012	136,567,544	814,880	47,429,921	(46,615,040.93)	-34.1%	-30.9%	-30.9%	-27.2%	-27.9%	-28.62%	-28.23%	-28.25%	-28.05%	-27.78%	-27.55%	-26.98%	-26.15%	-24.97%	-24.15%	-22.19%	-22.65%	-22.28%		
Distribution	2013	95,326,155	6,643,604	36,342,446	(29,698,841.38)	-31.2%	-32.9%	-31.0%	-31.0%	-27.8%	-28.38%	-28.94%	-28.56%	-28.56%	-28.36%	-28.10%	-27.88%	-27.34%	-26.55%	-25.45%	-22.83%	-23.03%	-22.72%		
Distribution	2014	100,594,945	7,807,727	33,560,431	(25,752,703.89)	-25.6%	-28.3%	-30.7%	-29.8%	-30.0%	-27.49%	-28.03%	-28.55%	-28.24%	-28.26%	-28.10%	-27.87%	-27.68%	-27.19%	-26.48%	-23.49%	-23.06%	-23.02%		
Distribution	2015	108,533,267	6,186,961	35,019,584	(28,832,622.59)	-26.6%	-26.1%	-27.7%	-29.7%	-29.2%	-29.44%	-27.36%	-27.85%	-28.33%	-28.07%	-28.09%	-27.96%	-27.76%	-27.59%	-27.14%	-23.89%	-23.25%	-23.25%	-23.07%	
Distribution	2016	111,624,905	4,039,610	37,557,387	(33,517,776.95)	-30.0%	-28.3%	-27.5%	-28.3%	-29.8%	-29.31%	-29.52%	-27.69%	-28.09%	-28.50%	-28.26%	-28.27%	-28.14%	-27.95%	-27.78%	-24.55%	-23.52%	-23.68%	-23.45%	
Distribution	2017	124,951,325	5,181,844	49,641,910	(44,460,066.41)	-35.6%	-33.0%	-30.9%	-29.7%	-30.0%	-30.83%	-30.29%	-30.36%	-28.63%	-28.91%	-29.23%	-28.97%	-28.95%	-28.80%	-28.60%	-25.96%	-24.33%	-24.47%	-24.04%	
Distribution	2018	143,733,130	6,404,100	45,245,007	(38,840,907.63)	-27.0%	-31.0%	-30.7%	-29.8%	-29.1%	-29.37%	-30.16%	-29.79%	-29.90%	-28.43%	-28.70%	-29.00%	-28.78%	-28.76%	-28.64%	-26.62%	-24.60%	-24.59%	-24.23%	
Distribution	2019	172,835,955	-380,919	64,526,365	(64,907,283.70)	-37.6%	-32.8%	-33.6%	-32.9%	-31.8%	-31.00%	-31.02%	-31.45%	-31.00%	-30.99%	-29.59%	-29.75%	-29.97%	-29.73%	-29.68%	-28.30%	-26.00%	-25.46%	-25.24%	
Distribution	2020	139,374,251	6,177,821	49,767,873	(43,590,051.93)	-31.3%	-34.8%	-32.3%	-33.0%	-32.5%	-31.73%	-31.04%	-31.05%	-31.42%	-31.03%	-31.02%	-29.75%	-29.89%	-30.08%	-29.85%	-28.99%	-26.51%	-25.80%	-25.60%	-25.36%

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GEORGIA POWER
NET SALVAGE HISTORY

Function	Activity Year	Retirement	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %	11- yr Net Salv. %	12- yr Net Salv. %	13- yr Net Salv. %	14- yr Net Salv. %	15- yr Net Salv. %	20- yr Net Salv. %	25- yr Net Salv. %	30- yr Net Salv. %	35- yr Net Salv. %	40- yr Net Salv. %
392,396	1981	4,284,540	1,277,935	-24,031	1,301,965.78	30.4%																			
392,396	1982	5,546,700	1,943,639	3,234	1,940,404.73	35.0%	33.0%																		
392,396	1983	3,910,506	1,543,501	11,795	1,531,706.10	39.2%	36.7%	34.7%																	
392,396	1984	3,508,858	2,094,777	77,428	2,017,348.78	57.5%	47.8%	42.3%	39.4%																
392,396	1985	4,788,794	1,939,886	2,762	1,937,123.96	40.5%	47.7%	44.9%	41.8%	39.6%															
392,396	1986	8,940,946	2,259,102	1,549	2,257,552.58	25.2%	30.6%	36.0%	36.6%	36.3%	35.46%														
392,396	1987	8,801,724	2,691,014	-1,700	2,692,714.37	30.6%	27.9%	30.6%	34.2%	34.8%	34.87%	34.38%													
392,396	1988	9,625,371	2,197,611	0	2,197,610.76	22.8%	26.5%	26.1%	28.3%	31.1%	31.92%	32.30%	32.13%												
392,396	1989	5,195,558	839,636	1,624	838,011.95	16.1%	20.5%	24.2%	24.5%	26.6%	29.22%	30.09%	30.63%	30.61%											
392,396	1990	9,448,276	2,372,481	41,972	2,330,508.71	24.7%	21.6%	22.1%	24.4%	24.6%	26.18%	28.37%	29.15%	29.69%	29.73%										
392,396	1991	20,367,494	2,037,477	83,120	1,954,357.02	9.6%	14.4%	14.6%	16.4%	18.7%	19.67%	21.15%	22.96%	23.81%	24.58%	24.88%									
392,396	1992	23,831,791	2,141,979	69,967	2,072,012.29	8.7%	9.1%	11.8%	12.2%	13.7%	15.64%	16.64%	17.89%	19.36%	20.15%	20.94%	21.31%								
392,396	1993	26,951,275	6,812,279	118,784	6,693,495.00	24.8%	17.3%	15.1%	16.2%	16.2%	16.86%	18.02%	18.59%	19.48%	20.58%	21.16%	21.74%	22.02%							
392,396	1994	7,967,896	4,223,472	116,348	4,107,124.00	51.5%	30.9%	21.9%	18.7%	19.4%	19.19%	19.53%	20.40%	20.76%	21.51%	22.48%	22.97%	23.45%	23.66%						
392,396	1995	10,308,183	2,135,555	141,371	1,994,184.00	19.3%	33.4%	28.3%	21.5%	18.8%	19.37%	19.21%	19.51%	20.31%	20.65%	21.34%	22.25%	22.71%	23.17%	23.37%					
392,396	1996	32,790,184	3,742,437	176,039	3,566,398.00	10.9%	12.9%	18.9%	21.0%	18.1%	16.68%	17.25%	17.21%	17.58%	18.32%	18.70%	19.31%	20.09%	20.51%	20.95%					
392,396	1997	26,118,555	6,157,477	160,765	5,996,712.00	23.0%	16.2%	16.7%	20.3%	21.5%	19.09%	17.79%	18.20%	18.13%	18.39%	18.99%	19.28%	19.80%	20.47%	20.83%					
392,396	1998	14,227,122	3,746,385	82,526	3,663,859.00	25.8%	23.9%	18.1%	18.2%	21.1%	21.98%	19.76%	18.48%	18.82%	18.74%	18.96%	19.48%	19.73%	20.20%	20.82%					
392,396	1999	24,353,357	7,978,528	89,633	7,888,895.00	32.4%	29.9%	27.1%	21.7%	21.4%	23.51%	23.76%	21.60%	20.30%	20.51%	20.39%	20.50%	20.91%	21.08%	21.47%					
392,396	2000	54,022,406	6,957,686	81,754	6,875,932.00	12.7%	18.8%	19.9%	20.6%	18.5%	18.53%	20.08%	20.73%	19.43%	18.60%	18.83%	18.77%	18.92%	19.30%	19.48%	20.94%				
392,396	2001	28,527,504	7,935,380	145,571	7,789,809.00	27.3%	17.8%	21.1%	21.6%	21.9%	19.87%	19.85%	21.12%	21.56%	20.33%	19.52%	19.70%	19.63%	19.74%	20.05%	21.37%				
392,396	2002	39,128,571	6,002,421	164,597	5,837,824.00	14.9%	20.1%	16.9%	19.4%	20.0%	20.42%	18.99%	19.01%	20.10%	20.58%	19.60%	18.94%	19.11%	19.06%	19.17%	20.46%				
392,396	2003	18,098,629	3,476,942	112,397	3,364,544.64	18.6%	16.1%	19.8%	17.1%	19.3%	19.86%	20.26%	18.96%	18.98%	19.99%	20.45%	19.54%	18.92%	19.08%	19.04%	20.18%				
392,396	2004	16,122,922	2,920,964	71,464	2,849,500.00	17.7%	18.2%	16.4%	19.5%	17.1%	19.20%	19.68%	20.07%	18.88%	18.90%	19.85%	20.30%	19.45%	18.86%	19.02%	19.74%				
392,396	2005	12,001,915	1,597,976	57,307	1,540,669.00	12.8%	15.6%	16.8%	15.9%	18.8%	16.83%	18.80%	19.28%	19.69%	18.60%	18.63%	19.56%	20.01%	19.21%	18.66%	19.28%	20.35%			
392,396	2006	16,124,568	4,200,919	84,529	4,116,390.00	25.5%	20.1%	19.2%	19.0%	17.5%	19.61%	17.59%	19.32%	19.73%	20.07%	19.00%	19.01%	19.88%	20.29%	19.50%	19.40%	20.44%			
392,396	2007	22,584,790	4,224,086	178,979	4,045,107.00	17.9%	21.1%	19.1%	18.8%	18.7%	17.53%	19.36%	17.63%	19.18%	19.57%	19.89%	18.92%	18.93%	19.74%	20.13%	19.08%	20.14%			
392,396	2008	19,998,104	4,652,073	287,553	4,364,519.91	21.8%	19.7%	21.3%	19.9%	19.5%	19.33%	18.13%	19.65%	18.00%	19.39%	19.74%	20.02%	19.10%	19.11%	19.86%	19.13%	20.05%			
392,396	2009	28,922,078	6,799,874	301,104	6,498,770.00	22.5%	22.2%	20.8%	21.7%	20.6%	20.23%	20.01%	18.86%	20.05%	18.50%	19.71%	20.00%	20.25%	19.38%	19.37%	19.37%	19.92%			
392,396	2010	4,648,046	1,847,476	82,630	1,764,846.37	38.0%	24.6%	23.6%	21.9%	22.5%	21.41%	20.91%	20.61%	19.36%	20.46%	18.85%	20.01%	20.28%	20.50%	19.62%	19.46%	19.89%	20.74%		
392,396	2011	5,103,950	1,131,518	91,948	1,039,569.50	20.4%	28.8%	24.1%	23.3%	21.8%	22.42%	21.37%	20.89%	20.60%	19.38%	20.45%	18.88%	20.02%	20.29%	20.50%	19.93%	19.80%	20.66%		
392,396	2012	12,682,378	4,166,309	216,814	3,949,494.62	31.1%	28.0%	30.1%	25.8%	24.7%	23.06%	23.42%	22.38%	21.83%	21.46%	20.15%	21.06%	19.44%	20.48%	20.72%	20.91%	19.90%	20.76%		
392,396	2013	22,203,047	5,817,169	190,573	5,626,596.77	25.3%	27.5%	26.5%	27.7%	25.7%	24.84%	23.50%	23.74%	22.84%	22.32%	21.94%	20.68%	21.45%	19.88%	20.82%	20.89%	20.08%	20.82%		
392,396	2014	14,828,473	4,722,535	207,837	4,514,697.66	30.4%	27.4%	28.3%	27.6%	28.4%	26.47%	25.61%	24.28%	24.42%	23.55%	23.01%	22.59%	21.30%	21.96%	20.37%	20.65%	20.43%	20.84%		
392,396	2015	7,975,717	1,135,921	3,484,131	(2,348,209.62)	-29.4%	9.5%	17.3%	20.4%	20.4%	21.57%	21.84%	21.84%	21.20%	21.65%	21.02%	20.72%	20.53%	19.62%	20.43%	19.73%	19.57%	19.95%	20.70%	
392,396	2016	61,220,342	838	8,653,708	(8,652,870.42)	-14.1%	-15.9%	-7.7%	-0.8%	2.6%	3.33%	4.58%	7.86%	9.44%	10.39%	11.52%	11.59%	11.99%	12.45%	12.77%	15.76%	16.19%	16.41%	17.25%	
392,396	2017	26,302,760	11,272,726	-5,899,163	17,171,889.24	65.3%	9.7%	6.5%	9.7%	12.3%	13.95%	14.17%	14.88%	16.08%	16.64%	16.77%	17.35%	17.14%	17.17%	17.26%	18.24%	18.85%	18.28%	19.04%	
392,396	2018	38,080,297	9,315,291	-50,870	9,366,160.74	24.6%	41.2%	14.2%	11.6%	13.5%	15.05%	16.16%	16.28%	16.80%	17.54%	17.89%	17.89%	18.33%	18.11%	18.09%	18.52%	18.95%	18.58%	19.24%	
392,396	2019	22,875,987	13,429,500	54,476	13,375,023.96	58.5%	37.3%	45.7%	21.1%	18.5%	19.52%	20.18%	20.86%	20.85%	21.21%	21.36%	21.40%	21.12%	21.36%	21.03%	19.75%	20.06%	19.97%	20.32%	
392,396	2020	23,429,320	5,575,722	638,839	4,936,882.75	21.1%	39.5%	32.8%	40.5%	21.1%	18.82%	19.70%	20.28%	20.88%	20.87%	21.20%	21.34%	21.37%	21.12%	21.34%	20.68%	20.11%	19.94%	20.21%	20.78%
397	2000	2,961,731	0	0	0.00	0.0%																			
397	2001	5,076,504	0	0	0.00	0.0%	0.0%																		
397	2002	40,828,857	0	81,674	(81,674.14)	-0.2%	-0.2%	-0.2%																	
397	2003	11,224,096	0	0	0.00	0.0%	-0.2%	-0.1%	-0.1%																
397	2004	213,865	0	0	0.00	0.0%	0.0%	-0.2%	-0.1%	-0.1%															
397	2005	2,154,197	0	1	(1.07)	0.0%	0.0%	0.0%	-0.2%	-0.1%	-0.13%														
397	2006	2,941,682	0	3,038,844	(3,038,844.23)	-103.3%	-59.6%	-57.2%	-18.4%	-5.4%	-5.00%	-4.77%													
397	2007	3,068,794	0	-1	1.07	0.0%	-50.6%	-37.2%	-36.3%	-15.5%	-5.16%	-4.76%	-4.56%												
397	2008	6,834,200	0	7,232	(7,232.33)	-0.1%	-0.1%	-23.7%	-20.3%	-20.0%	-11.52%	-4.65%	-4.32%	-4.15%											
397	2009	11,871,061	0	0	0.00	0.0%	0.0%	0.0%	-12.3%	-11.3%	-11.25%	-7.95%	-3.95%	-3.71%	-3.59%										
397	2010	817,740	0	0	0.00	0.0%	0.0%	0.0%	0.0%	-11.9%	-11.00%	-10.92%	-7.79%	-3.91%	-3.68%	-3.55%									
397	2011	1,375,493	0	9,915	(9,914.94)	-0.7%	-0.5%	-0.1%	-0.1%	-0.1%	-11.36%	-10.51%	-10.44%	-7.55%	-3.86%	-3.63%	-3.51%								
397	2012	3,023,094	0	-3,039,733	3,039,733.47	100.6%	68.9%	58.1%	17.7%	12.6%	11.20%	-0.05%	-0.05%	-0.05%	-0.04%	-0.12%	-0.11%	-0.11%							
397	2013	2,232,338	0		0.00	0.0%	57.8%	45.7%	40.7%	15.7%	11.56%	10.34%	-0.05%	-0.05%	-0.05%	-0.04%	-0.11%	-0.11%	-0.10%						
397	2014	5,616,820	0		0.00	0.0%	0.0%	28.0%	24.7%	23.2%	12.15%	9.51%	8.68%	-0.04%	-0.04%	-0.04%	-0.03%	-0.11%	-0.10%	-0.10%					
397	2015	2,646,107	0	0	0.00	0.0%	0.0%	0.0%	22.5%	20.3%	19.28%	10.98%	8.78%	8.06%	-0.04%	-0.04%	-0.04%	-0.03%	-0.10%	-0.10%					
397	2016	5,000,679	0	189,425	(189,425.42)	-3.8%	-2.5%	-1.4%	-1.2%	15.4%	14.28%	13.71%	8.72%	7.19%	6.67%	-0.45%	-0.43%	-0.43%	-0.35%	-0.29%					
397	2017	975,436	0	52,572	(52,571.60)	-5.4%	-4.0%	-2.8%	-1.7%	-1.5%	14.35%	13.36%	12.85%	8.31%	6.88%	6.40%	-0.56%	-0.53%	-0.53%	-0.43%					
397	2018	2,871,971	692	-81,006	81,697.92	2.8%	0.8%	-1.8%	-1.4%	-0.9%	-0.83%	12.87%	12.09%	11.68%	7.88%	6.62%	6.18%	-0.36%	-0.34%	-0.34%					
397	2019	2,459,129	3,858	577,237	(573,379.22)	-23.3%	-9.2%	-8.6%	-6.5%	-5.3%	-3.75%	-3.37%	9.29%	8.76%	8.50%	5.90%	5.01%	4.69%	-1.45%	-1.39%	-0.73%				
397	2020	944,960	-8,572	1,367,607	(1,376,178.88)	-145.6%	-57.3%	-29.8%	-26.5%	-17.2%	-14.16%	-10.28%	-9.28%	3.61%	3.39%	3.29%	2.31%	1.96%	1.84%	-4.04%	-1.97%				

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APPENDIX E

Production Composite Net Salvage

GEORGIA POWER
PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION
COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS
AND TERMINAL REMOVAL COST

Acct		Total Plant at 12-31-2020	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost $ Proposed	Plant Decommissioning Cost $	Combined Removal Interim + Terminal	Combined Net Salvage %
STEAM PRODUCTION								
1030	**Bowen Common**							
311	Structures and Improvements	482,372,703	11,144,284	-20.00%	(2,228,857)	(19,706,115)	(21,934,972)	-4.55%
312	Boiler Plant Equipment	537,243,080	39,650,818	-20.00%	(7,930,164)	(21,947,706)	(29,877,869)	-5.56%
314	Turbogenerator Units	10,515,912	730,290	-20.00%	(146,058)	(429,601)	(575,659)	-5.47%
315	Accessory Electric Equipment	27,421,811	2,538,541	-20.00%	(507,708)	(1,120,249)	(1,627,957)	-5.94%
316	Misc. Power Plant Equipment	27,310,771	2,738,408	-20.00%	(547,682)	(1,115,712)	(1,663,394)	-6.09%
	Subtotal	1,084,864,277	56,802,342		(11,360,468)	(44,319,383)	(55,679,851)	-5.13%
1031	**Bowen Unit 1**							
311	Structures and Improvements	15,419,176	349,202	-20.00%	(69,840)	(242,101)	(311,941)	-2.02%
312	Boiler Plant Equipment	664,811,041	20,584,863	-20.00%	(4,116,973)	(10,438,377)	(14,555,349)	-2.19%
314	Turbogenerator Units	99,089,829	2,355,012	-20.00%	(471,002)	(1,555,836)	(2,026,838)	-2.05%
315	Accessory Electric Equipment	14,243,336	358,489	-20.00%	(71,698)	(223,638)	(295,336)	-2.07%
316	Misc. Power Plant Equipment	1,676,070	48,356	-20.00%	(9,671)	(26,316)	(35,988)	-2.15%
	Subtotal	795,239,451	23,695,922		(4,739,184)	(12,486,268)	(17,225,452)	-2.17%
1032	**Bowen Unit 2**							
311	Structures and Improvements	10,228,017	234,485	-20.00%	(46,897)	(169,184)	(216,081)	-2.11%
312	Boiler Plant Equipment	667,162,990	20,791,950	-20.00%	(4,158,390)	(11,035,686)	(15,194,075)	-2.28%
314	Turbogenerator Units	61,109,793	1,540,790	-20.00%	(308,158)	(1,010,830)	(1,318,988)	-2.16%
315	Accessory Electric Equipment	15,405,495	304,331	-20.00%	(60,866)	(254,826)	(315,692)	-2.05%
316	Misc. Power Plant Equipment	951,742	27,570	-20.00%	(5,514)	(15,743)	(21,257)	-2.23%
	Subtotal	754,858,037	22,899,126		(4,579,825)	(12,486,268)	(17,066,093)	-2.26%
1033	**Bowen Unit 3**							
311	Structures and Improvements	22,936,773	1,496,060	-20.00%	(299,212)	(199,925)	(499,137)	-2.18%
312	Boiler Plant Equipment	1,191,851,354	91,303,871	-20.00%	(18,260,774)	(10,388,584)	(28,649,358)	-2.40%
314	Turbogenerator Units	62,471,363	4,931,609	-20.00%	(986,322)	(544,522)	(1,530,844)	-2.45%
315	Accessory Electric Equipment	28,478,503	2,032,040	-20.00%	(406,408)	(248,228)	(654,636)	-2.30%
316	Misc. Power Plant Equipment	1,574,011	140,663	-20.00%	(28,133)	(13,720)	(41,852)	-2.66%
	Subtotal	1,307,312,004	99,904,243		(19,980,849)	(11,394,978)	(31,375,827)	-2.40%

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GEORGIA POWER
PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION
COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS
AND TERMINAL REMOVAL COST

Acct		Total Plant at 12-31-2020	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost $ Proposed	Plant Decommissioning Cost $	Combined Removal Interim + Terminal	Combined Net Salvage %
1034	**Bowen Unit 4**							
311	Structures and Improvements	21,222,400	1,480,790	-20.00%	(296,158)	(254,646)	(550,804)	-2.60%
312	Boiler Plant Equipment	839,586,981	64,297,121	-20.00%	(12,859,424)	(10,074,157)	(22,933,581)	-2.73%
314	Turbogenerator Units	71,238,125	5,365,345	-20.00%	(1,073,069)	(854,782)	(1,927,851)	-2.71%
315	Accessory Electric Equipment	15,974,037	1,342,416	-20.00%	(268,483)	(191,672)	(460,155)	-2.88%
316	Misc. Power Plant Equipment	1,643,552	150,192	-20.00%	(30,038)	(19,721)	(49,759)	-3.03%
	Subtotal	949,665,096	72,635,864		(14,527,173)	(11,394,978)	(25,922,151)	-2.73%
	Total Plant Bowen	**4,891,938,865**	**275,937,497**		**(55,187,499)**	**(92,081,875)**	**(147,269,374)**	**-3.01%**
1090	**Scherer Common**							
311	Structures and Improvements	105,308,839	1,427,836	-20.00%	(285,567)	(4,387,281)	(4,672,849)	-4.44%
312	Boiler Plant Equipment	134,635,648	4,982,612	-20.00%	(996,522)	(5,609,068)	(6,605,591)	-4.91%
314	Turbogenerator Units	4,460,533	167,406	-20.00%	(33,481)	(185,831)	(219,312)	-4.92%
315	Accessory Electric Equipment	2,581,693	63,472	-20.00%	(12,694)	(107,556)	(120,251)	-4.66%
316	Misc. Power Plant Equipment	11,983,466	540,964	-20.00%	(108,193)	(499,244)	(607,437)	-5.07%
	Subtotal	258,970,178	7,182,290		(1,436,458)	(10,788,981)	(12,225,439)	-4.72%
1091	**Scherer Unit 1**							
311	Structures and Improvements	6,504,037	153,790	-20.00%	(30,758)	(72,719)	(103,477)	-1.59%
312	Boiler Plant Equipment	90,142,299	3,440,178	-20.00%	(688,036)	(1,007,843)	(1,695,878)	-1.88%
314	Turbogenerator Units	9,572,825	313,693	-20.00%	(62,739)	(107,030)	(169,768)	-1.77%
315	Accessory Electric Equipment	5,039,414	109,028	-20.00%	(21,806)	(56,344)	(78,149)	-1.55%
316	Misc. Power Plant Equipment	563,948	24,528	-20.00%	(4,906)	(6,305)	(11,211)	-1.99%
	Subtotal	111,822,524	4,041,217		(808,243)	(1,250,240)	(2,058,483)	-1.84%
1093	**Scherer Unit 2**							
311	Structures and Improvements	17,716,512	262,644	-20.00%	(52,529)	(200,037)	(252,566)	-1.43%
312	Boiler Plant Equipment	74,659,307	2,922,487	-20.00%	(584,497)	(842,978)	(1,427,476)	-1.91%
314	Turbogenerator Units	11,367,993	404,540	-20.00%	(80,908)	(128,356)	(209,264)	-1.84%
315	Accessory Electric Equipment	6,135,112	141,329	-20.00%	(28,266)	(69,272)	(97,537)	-1.59%
316	Misc. Power Plant Equipment	849,949	36,383	-20.00%	(7,277)	(9,597)	(16,873)	-1.99%
	Subtotal	110,728,874	3,767,383		(753,477)	(1,250,240)	(2,003,717)	-1.81%

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GEORGIA POWER
PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION
COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS
AND TERMINAL REMOVAL COST

Acct		Total Plant at 12-31-2020	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost $ Proposed	Plant Decommissioning Cost $	Combined Removal Interim + Terminal	Combined Net Salvage %
1095	**Scherer Unit 3**							
311	Structures and Improvements	79,093,819	1,513,445	-20.00%	(302,689)	(825,424)	(1,128,113)	-1.43%
312	Boiler Plant Equipment	809,622,493	32,053,793	-20.00%	(6,410,759)	(8,449,227)	(14,859,985)	-1.84%
314	Turbogenerator Units	128,419,828	4,055,485	-20.00%	(811,097)	(1,340,190)	(2,151,287)	-1.68%
315	Accessory Electric Equipment	48,003,924	957,606	-20.00%	(191,521)	(500,969)	(692,491)	-1.44%
316	Misc. Power Plant Equipment	4,508,300	201,065	-20.00%	(40,213)	(47,049)	(87,262)	-1.94%
	Subtotal	1,069,648,364	38,781,395		(7,756,279)	(11,162,859)	(18,919,138)	-1.77%
	Total Plant Scherer	**1,551,169,940**	**53,772,284**		**(10,754,457)**	**(24,452,320)**	**(35,206,777)**	**-2.27%**
1119	**Yates Common 6-7**							
311	Structures and Improvements	32,244,241	906,155	-20.00%	(181,231)	(3,443,390)	(3,624,621)	-11.24%
312	Boiler Plant Equipment	47,429,062	4,347,668	-20.00%	(869,534)	(5,064,991)	(5,934,524)	-12.51%
314	Turbogenerator Units	1,319,712	93,376	-20.00%	(18,675)	(140,933)	(159,608)	-12.09%
315	Accessory Electric Equipment	2,625,680	81,580	-20.00%	(16,316)	(280,399)	(296,715)	-11.30%
316	Misc. Power Plant Equipment	6,772,342	662,424	-20.00%	(132,485)	(723,224)	(855,709)	-12.64%
	Subtotal	90,391,037	6,091,203		(1,218,241)	(9,652,937)	(10,871,178)	-12.03%
1116	**Yates Unit 6**							
311	Structures and Improvements	6,174,859	483,365	-20.00%	(96,673)	(215,533)	(312,206)	-5.06%
312	Boiler Plant Equipment	87,239,240	8,062,241	-20.00%	(1,612,448)	(3,045,085)	(4,657,533)	-5.34%
314	Turbogenerator Units	29,744,795	2,240,543	-20.00%	(448,109)	(1,038,242)	(1,486,350)	-5.00%
315	Accessory Electric Equipment	4,171,565	453,763	-20.00%	(90,753)	(145,608)	(236,361)	-5.67%
316	Misc. Power Plant Equipment	169,705	13,762	-20.00%	(2,752)	(5,924)	(8,676)	-5.11%
	Subtotal	127,500,164	11,253,674		(2,250,735)	(4,450,392)	(6,701,127)	-5.26%
1117	**Yates Unit 7**							
311	Structures and Improvements	10,474,705	825,551	-20.00%	(165,110)	(329,913)	(495,023)	-4.73%
312	Boiler Plant Equipment	82,745,050	7,735,527	-20.00%	(1,547,105)	(2,606,150)	(4,153,256)	-5.02%
314	Turbogenerator Units	35,674,877	2,685,470	-20.00%	(537,094)	(1,123,621)	(1,660,715)	-4.66%
315	Accessory Electric Equipment	5,889,251	732,709	-20.00%	(146,542)	(185,489)	(332,031)	-5.64%
316	Misc. Power Plant Equipment	110,324	8,949	-20.00%	(1,790)	(3,475)	(5,265)	-4.77%
	Subtotal	134,894,207	11,988,207		(2,397,641)	(4,248,648)	(6,646,289)	-4.93%
	Total Plant Yates	**352,785,408**	**29,333,084**		**(5,866,617)**	**(18,351,977)**	**(24,218,594)**	**-6.86%**
	Total Steam	**6,795,894,213**	**359,042,866**		**(71,808,573)**	**(134,886,172)**	**(206,694,745)**	**-3.04%**
	Results for Steam Reflect no lag of two years							

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COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS
AND TERMINAL REMOVAL COST

Acct		Total Plant at 12-31-2020	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost $ Proposed	Plant Decommissioning Cost $	Combined Removal Interim + Terminal	Combined Net Salvage %
	NUCLEAR PLANT							
1217	**Hatch Common**							
321	Structures and Improvements	88,681,309	4,645,594	-25.00%	(1,161,399)	-	(1,161,399)	-1.31%
322	Reactor Plant Equipment	76,878,289	8,831,895	-25.00%	(2,207,974)	-	(2,207,974)	-2.87%
323	Turbogenerator Units	375,903	48,356	-25.00%	(12,089)	-	(12,089)	-3.22%
324	Accessory Electric Equipment	47,166,453	5,436,428	-25.00%	(1,359,107)	-	(1,359,107)	-2.88%
325	Misc. Power Plant Equipment	77,071,509	11,290,502	-25.00%	(2,822,626)	-	(2,822,626)	-3.66%
	Subtotal	290,173,463	30,252,775		(7,563,194)	-	(7,563,194)	-2.61%
1218	**Hatch Unit 1**							
321	Structures and Improvements	50,211,647	3,807,674	-25.00%	(951,919)	-	(951,919)	-1.90%
322	Reactor Plant Equipment	249,749,720	20,772,378	-25.00%	(5,193,094)	-	(5,193,094)	-2.08%
323	Turbogenerator Units	115,235,675	10,631,541	-25.00%	(2,657,885)	-	(2,657,885)	-2.31%
324	Accessory Electric Equipment	61,354,135	3,285,572	-25.00%	(821,393)	-	(821,393)	-1.34%
325	Misc. Power Plant Equipment	16,779,898	2,841,433	-25.00%	(710,358)	-	(710,358)	-4.23%
	Subtotal	493,331,075	41,338,598		(10,334,649)	-	(10,334,649)	-2.09%
1219	**Hatch Unit 2**							
321	Structures and Improvements	58,446,905	5,450,479	-25.00%	(1,362,620)	-	(1,362,620)	-2.33%
322	Reactor Plant Equipment	275,942,658	24,024,188	-25.00%	(6,006,047)	-	(6,006,047)	-2.18%
323	Turbogenerator Units	92,407,348	11,628,481	-25.00%	(2,907,120)	-	(2,907,120)	-3.15%
324	Accessory Electric Equipment	75,357,375	5,175,374	-25.00%	(1,293,843)	-	(1,293,843)	-1.72%
325	Misc. Power Plant Equipment	13,825,230	4,161,166	-25.00%	(1,040,292)	-	(1,040,292)	-7.52%
	Subtotal	515,979,516	50,439,689		(12,609,922)	-	(12,609,922)	-2.44%
	Total Plant Hatch	**1,299,484,054**	**122,031,062**		**(30,507,765)**	**-**	**(30,507,765)**	**-2.35%**
1222	**Vogtle Common**							
321	Structures and Improvements	675,194,862	95,381,854	-25.00%	(23,845,464)	-	(23,845,464)	-3.53%
322	Reactor Plant Equipment	65,094,361	10,347,183	-25.00%	(2,586,796)	-	(2,586,796)	-3.97%
323	Turbogenerator Units	11,378,709	2,596,659	-25.00%	(649,165)	-	(649,165)	-5.71%
324	Accessory Electric Equipment	13,257,713	2,017,494	-25.00%	(504,374)	-	(504,374)	-3.80%
325	Misc. Power Plant Equipment	81,455,494	29,179,845	-25.00%	(7,294,961)	-	(7,294,961)	-8.96%
	Subtotal	846,381,139	139,523,036		(34,880,759)	-	(34,880,759)	-4.12%

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION
COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS
AND TERMINAL REMOVAL COST

Acct		Total Plant at 12-31-2020	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost $ Proposed	Plant Decommissioning Cost $	Combined Removal Interim + Terminal	Combined Net Salvage %
1220	**Vogtle Unit 1**							
321	Structures and Improvements	253,468,595	32,455,092	-25.00%	(8,113,773)	-	(8,113,773)	-3.20%
322	Reactor Plant Equipment	912,548,000	219,669,718	-25.00%	(54,917,430)	-	(54,917,430)	-6.02%
323	Turbogenerator Units	247,660,590	50,932,506	-25.00%	(12,733,127)	-	(12,733,127)	-5.14%
324	Accessory Electric Equipment	198,209,457	44,189,103	-25.00%	(11,047,276)	-	(11,047,276)	-5.57%
325	Misc. Power Plant Equipment	1,397,093	388,436	-25.00%	(97,109)	-	(97,109)	-6.95%
	Subtotal	1,613,283,735	347,634,855		(86,908,714)	-	(86,908,714)	-5.39%
1211 & 1223	**Vogtle Recreational and Training Facilities**							
321	Structures and Improvements	5,642,313	939,670	-25.00%	(234,918)	-	(234,918)	-4.16%
322	Reactor Plant Equipment	20,525	1,831	-25.00%	(458)	-	(458)	-2.23%
325	Misc. Power Plant Equipment	7,078,344	4,126,549	-25.00%	(1,031,637)	-	(1,031,637)	-14.57%
	Subtotal	12,741,182	5,068,051		(1,267,013)	-	(1,267,013)	-9.94%
	Total Plant Vogtle Unit 1 and Common	**2,472,406,056**	**492,225,942**		**(123,056,486)**	**-**	**(123,056,486)**	**-4.98%**
1221	**Vogtle Unit 2**							
321	Structures and Improvements	234,335,438	31,465,290	-25.00%	(7,866,322)	-	(7,866,322)	-3.36%
322	Reactor Plant Equipment	535,344,006	131,913,074	-25.00%	(32,978,268)	-	(32,978,268)	-6.16%
323	Turbogenerator Units	144,493,632	31,073,045	-25.00%	(7,768,261)	-	(7,768,261)	-5.38%
324	Accessory Electric Equipment	129,102,875	31,109,018	-25.00%	(7,777,254)	-	(7,777,254)	-6.02%
325	Misc. Power Plant Equipment	10,702,098	5,777,850	-25.00%	(1,444,462)	-	(1,444,462)	-13.50%
	Subtotal	1,053,978,049	231,338,276		(57,834,569)	-	(57,834,569)	-5.49%
122A & 122B	**Vogtle Units 3 & 4 Common**							
321	Structures and Improvements	2,903,965	826,120	-25.00%	(206,530)	-	(206,530)	-7.11%
324	Accessory Electric Equipment	-	-	-25.00%	-	-	-	0.00%
325	Misc. Power Plant Equipment	-	-	-25.00%	-	-	-	0.00%
	Subtotal	2,903,965	826,120		(206,530)	-	(206,530)	-7.11%
122F	**Vogtle Units 3 & 4 Training Facility**							
321	Structures and Improvements	8,406,329	2,391,432	-25.00%	(597,858)	-	(597,858)	-7.11%
324	Accessory Electric Equipment	-	-	-25.00%	-	-	-	0.00%
325	Misc. Power Plant Equipment	-	-	-25.00%	-	-	-	0.00%
	Subtotal	8,406,329	2,391,432		(597,858)	-	(597,858)	-7.11%
	Total Plant Vogtle Units 3 & 4	**11,310,294**	**3,217,552**		**(804,388)**	**-**	**(804,388)**	**-7.11%**
	Total Nuclear	**4,837,178,453**	**848,812,831**		**(212,203,208)**	**-**	**(212,203,208)**	**-4.39%**

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION
COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS
AND TERMINAL REMOVAL COST

Acct		Total Plant at 12-31-2020	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost $ Proposed	Plant Decommissioning Cost $	Combined Removal Interim + Terminal	Combined Net Salvage %
	HYDRAULIC PLANT							
1226	**Bartlett's Ferry Units 1-4**							
331	Structures and Improvements	3,504,046	327,086	-30.00%	(98,126)	(75,134)	(173,259)	-4.94%
332	Reservoirs, Dams, and Waterways	36,944,586	2,669,059	-30.00%	(800,718)	(792,164)	(1,592,882)	-4.31%
333	Water Turbines and Generators	2,257,805	570,064	-30.00%	(171,019)	(48,412)	(219,431)	-9.72%
334	Accessory Electric Equipment	2,139,523	126,773	-30.00%	(38,032)	(45,876)	(83,908)	-3.92%
335	Misc. Power Plant Equipment	1,561,777	103,058	-30.00%	(30,917)	(33,488)	(64,405)	-4.12%
336	Roads, Trails, and Bridges	172,973	8,797	-30.00%	(2,639)	(3,709)	(6,348)	-3.67%
	Subtotal	46,580,709	3,804,837		(1,141,451)	(998,782)	(2,140,233)	-4.59%
1252	**Bartlett's Ferry Units 5-6**							
331	Structures and Improvements	20,766,856	1,464,224	-30.00%	(439,267)	(445,282)	(884,549)	-4.26%
332	Reservoirs, Dams, and Waterways	22,440,330	716,008	-30.00%	(214,802)	(481,165)	(695,967)	-3.10%
333	Water Turbines and Generators	33,189,489	3,829,334	-30.00%	(1,148,800)	(711,648)	(1,860,448)	-5.61%
334	Accessory Electric Equipment	5,873,630	674,762	-30.00%	(202,429)	(125,942)	(328,371)	-5.59%
335	Misc. Power Plant Equipment	4,541,614	573,295	-30.00%	(171,989)	(97,381)	(269,370)	-5.93%
336	Roads, Trails, and Bridges	137,626	87	-30.00%	(26)	(2,951)	(2,977)	-2.16%
	Subtotal	86,949,545	7,257,710		(2,177,313)	(1,864,368)	(4,041,681)	-4.65%
1228	**Burton**							
331	Structures and Improvements	640,836	43,131	-30.00%	(12,939)	(48,700)	(61,639)	-9.62%
332	Reservoirs, Dams, and Waterways	8,804,509	639,038	-30.00%	(191,711)	(669,094)	(860,805)	-9.78%
333	Water Turbines and Generators	3,041,681	87,591	-30.00%	(26,277)	(231,151)	(257,428)	-8.46%
334	Accessory Electric Equipment	187,694	15,467	-30.00%	(4,640)	(14,264)	(18,904)	-10.07%
335	Misc. Power Plant Equipment	324,249	12,670	-30.00%	(3,801)	(24,641)	(28,442)	-8.77%
336	Roads, Trails, and Bridges	30,814	-	-30.00%	-	(2,342)	(2,342)	-7.60%
	Subtotal	13,029,783	797,896		(239,369)	(990,192)	(1,229,560)	-9.44%
1230	**Central Georgia**							
331	Structures and Improvements	188,659	13,233	-30.00%	(3,970)	-	(3,970)	-2.10%
1233	**Flint River**							
331	Structures and Improvements	2,877,072	161,431	-30.00%	(48,429)	(137,967)	(186,396)	-6.48%
332	Reservoirs, Dams, and Waterways	5,341,968	194,201	-30.00%	(58,260)	(256,169)	(314,429)	-5.89%
333	Water Turbines and Generators	13,999,467	298,278	-30.00%	(89,483)	(671,330)	(760,814)	-5.43%
334	Accessory Electric Equipment	753,673	29,248	-30.00%	(8,774)	(36,142)	(44,916)	-5.96%
335	Misc. Power Plant Equipment	793,224	27,863	-30.00%	(8,359)	(38,038)	(46,397)	-5.85%
336	Roads, Trails, and Bridges	154,339	5,035	-30.00%	(1,510)	(7,401)	(8,912)	-5.77%
	Subtotal	23,919,743	716,056		(214,817)	(1,147,047)	(1,361,864)	-5.69%
1234	**Goat Rock Units 1-6**							

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION
COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS
AND TERMINAL REMOVAL COST

Acct		Total Plant at 12-31-2020	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost $ Proposed	Plant Decommissioning Cost $	Combined Removal Interim + Terminal	Combined Net Salvage %
331	Structures and Improvements	2,358,691	56,029	-30.00%	(16,809)	(162,476)	(179,285)	-7.60%
332	Reservoirs, Dams, and Waterways	10,153,562	497,095	-30.00%	(149,129)	(699,420)	(848,548)	-8.36%
333	Water Turbines and Generators	19,619,592	569,050	-30.00%	(170,715)	(1,351,479)	(1,522,194)	-7.76%
334	Accessory Electric Equipment	1,211,984	39,033	-30.00%	(11,710)	(83,487)	(95,196)	-7.85%
335	Misc. Power Plant Equipment	260,902	7,238	-30.00%	(2,171)	(17,972)	(20,143)	-7.72%
336	Roads, Trails, and Bridges	52,308	3,292	-30.00%	(988)	(3,603)	(4,591)	-8.78%
	Subtotal	33,657,039	1,171,737		(351,521)	(2,318,437)	(2,669,958)	-7.93%
1237	**Lloyd Shoals**							
331	Structures and Improvements	2,687,761	341,507	-30.00%	(102,452)	(224,541)	(326,993)	-12.17%
332	Reservoirs, Dams, and Waterways	12,847,017	1,161,135	-30.00%	(348,341)	(1,073,266)	(1,421,607)	-11.07%
333	Water Turbines and Generators	9,984,832	2,216,750	-30.00%	(665,025)	(834,153)	(1,499,178)	-15.01%
334	Accessory Electric Equipment	1,650,378	556,756	-30.00%	(167,027)	(137,876)	(304,903)	-18.47%
335	Misc. Power Plant Equipment	532,931	96,292	-30.00%	(28,888)	(44,522)	(73,410)	-13.77%
336	Roads, Trails, and Bridges	48,818	25,309	-30.00%	(7,593)	(4,078)	(11,671)	-23.91%
	Subtotal	27,751,738	4,397,750		(1,319,325)	(2,318,437)	(3,637,762)	-13.11%
1238	**Morgan Falls**							
331	Structures and Improvements	843,655	25,992	-30.00%	(7,798)	(142,817)	(150,615)	-17.85%
332	Reservoirs, Dams, and Waterways	5,024,802	188,331	-30.00%	(56,499)	(850,616)	(907,115)	-18.05%
333	Water Turbines and Generators	8,605,114	295,469	-30.00%	(88,641)	(1,456,703)	(1,545,344)	-17.96%
334	Accessory Electric Equipment	310,208	35,588	-30.00%	(10,676)	(52,513)	(63,189)	-20.37%
335	Misc. Power Plant Equipment	550,598	29,038	-30.00%	(8,712)	(93,207)	(101,919)	-18.51%
336	Roads, Trails, and Bridges	62,689	786	-30.00%	(236)	(10,612)	(10,848)	-17.30%
	Subtotal	15,397,065	575,205		(172,561)	(2,606,468)	(2,779,029)	-18.05%
1239	**Nacoochee**							
331	Structures and Improvements	871,244	44,296	-30.00%	(13,289)	(110,482)	(123,771)	-14.21%
332	Reservoirs, Dams, and Waterways	4,048,004	215,763	-30.00%	(64,729)	(513,325)	(578,054)	-14.28%
333	Water Turbines and Generators	2,403,907	66,253	-30.00%	(19,876)	(304,838)	(324,714)	-13.51%
334	Accessory Electric Equipment	132,846	12,292	-30.00%	(3,687)	(16,846)	(20,534)	-15.46%
335	Misc. Power Plant Equipment	318,011	8,651	-30.00%	(2,595)	(40,327)	(42,922)	-13.50%
336	Roads, Trails, and Bridges	34,497	472	-30.00%	(141)	(4,375)	(4,516)	-13.09%
	Subtotal	7,808,509	347,726		(104,318)	(990,192)	(1,094,510)	-14.02%

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION
COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS
AND TERMINAL REMOVAL COST

Acct		Total Plant at 12-31-2020	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost $ Proposed	Plant Decommissioning Cost $	Combined Removal Interim + Terminal	Combined Net Salvage %
1240	**North Highlands**							
331	Structures and Improvements	2,478,519	134,489	-30.00%	(40,347)	(308,753)	(349,100)	-14.09%
332	Reservoirs, Dams, and Waterways	6,795,453	108,236	-30.00%	(32,471)	(846,521)	(878,992)	-12.94%
333	Water Turbines and Generators	3,467,561	438,322	-30.00%	(131,496)	(431,960)	(563,456)	-16.25%
334	Accessory Electric Equipment	704,676	41,951	-30.00%	(12,585)	(87,783)	(100,368)	-14.24%
335	Misc. Power Plant Equipment	631,583	32,424	-30.00%	(9,727)	(78,677)	(88,405)	-14.00%
336	Roads, Trails, and Bridges	37,614	975	-30.00%	(292)	(4,686)	(4,978)	-13.23%
	Subtotal	14,115,406	756,397		(226,919)	(1,758,380)	(1,985,299)	-14.06%
1241	**Oliver**							
331	Structures and Improvements	2,629,073	143,848	-30.00%	(43,155)	(255,197)	(298,351)	-11.35%
332	Reservoirs, Dams, and Waterways	6,798,099	431,183	-30.00%	(129,355)	(659,872)	(789,227)	-11.61%
333	Water Turbines and Generators	7,044,304	557,451	-30.00%	(167,235)	(683,770)	(851,006)	-12.08%
334	Accessory Electric Equipment	2,135,714	79,992	-30.00%	(23,998)	(207,308)	(231,305)	-10.83%
335	Misc. Power Plant Equipment	684,837	33,390	-30.00%	(10,017)	(66,475)	(76,492)	-11.17%
336	Roads, Trails, and Bridges	349,257	7,474	-30.00%	(2,242)	(33,901)	(36,144)	-10.35%
	Subtotal	19,641,284	1,253,339		(376,002)	(1,906,523)	(2,282,525)	-11.62%
1243	**Rocky Mountain Common and Units 1-3**							
331	Structures and Improvements	39,812,122	307,497	-30.00%	(92,249)	(119,576)	(211,825)	-0.53%
332	Reservoirs, Dams, and Waterways	73,728,092	84,102	-30.00%	(25,230)	(221,442)	(246,673)	-0.33%
333	Water Turbines and Generators	46,290,533	442,576	-30.00%	(132,773)	(139,034)	(271,807)	-0.59%
334	Accessory Electric Equipment	13,314,704	110,701	-30.00%	(33,210)	(39,991)	(73,201)	-0.55%
335	Misc. Power Plant Equipment	4,228,595	51,278	-30.00%	(15,384)	(12,701)	(28,084)	-0.66%
336	Roads, Trails, and Bridges	3,116,744	-	-30.00%	-	(9,361)	(9,361)	-0.30%
	Subtotal	180,490,791	996,155		(298,847)	(542,104)	(840,951)	-0.47%
1244	**Sinclair Dam**							
331	Structures and Improvements	3,102,277	155,809	-30.00%	(46,743)	(180,425)	(227,168)	-7.32%
332	Reservoirs, Dams, and Waterways	9,954,454	1,072,065	-30.00%	(321,620)	(578,940)	(900,559)	-9.05%
333	Water Turbines and Generators	5,469,127	228,151	-30.00%	(68,445)	(318,078)	(386,523)	-7.07%
334	Accessory Electric Equipment	2,191,921	93,685	-30.00%	(28,106)	(127,480)	(155,585)	-7.10%
335	Misc. Power Plant Equipment	526,572	28,236	-30.00%	(8,471)	(30,625)	(39,096)	-7.42%
336	Roads, Trails, and Bridges	41,522	8,406	-30.00%	(2,522)	(2,415)	(4,937)	-11.89%
	Subtotal	21,285,873	1,586,353		(475,906)	(1,237,962)	(1,713,868)	-8.05%

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION
COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS
AND TERMINAL REMOVAL COST

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1245	**Tallulah Falls**							
331	Structures and Improvements	3,542,706	165,694	-30.00%	(49,708)	(273,996)	(323,704)	-9.14%
332	Reservoirs, Dams, and Waterways	9,117,845	663,233	-30.00%	(198,970)	(705,182)	(904,152)	-9.92%
333	Water Turbines and Generators	14,883,022	440,721	-30.00%	(132,216)	(1,151,066)	(1,283,282)	-8.62%
334	Accessory Electric Equipment	1,812,153	83,612	-30.00%	(25,084)	(140,153)	(165,237)	-9.12%
335	Misc. Power Plant Equipment	831,654	30,959	-30.00%	(9,288)	(64,321)	(73,608)	-8.85%
336	Roads, Trails, and Bridges	665,082	19	-30.00%	(6)	(51,438)	(51,444)	-7.73%
	Subtotal	30,852,463	1,384,237		(415,271)	(2,386,156)	(2,801,427)	-9.08%
1246	**Terrora**							
331	Structures and Improvements	1,525,854	97,066	-30.00%	(29,120)	(37,475)	(66,595)	-4.36%
332	Reservoirs, Dams, and Waterways	14,897,937	800,692	-30.00%	(240,208)	(365,898)	(606,106)	-4.07%
333	Water Turbines and Generators	17,500,171	307,468	-30.00%	(92,241)	(429,810)	(522,050)	-2.98%
334	Accessory Electric Equipment	4,422,735	57,085	-30.00%	(17,126)	(108,624)	(125,749)	-2.84%
335	Misc. Power Plant Equipment	1,905,443	38,318	-30.00%	(11,496)	(46,798)	(58,294)	-3.06%
336	Roads, Trails, and Bridges	64,625	1,227	-30.00%	(368)	(1,587)	(1,955)	-3.03%
	Subtotal	40,316,764	1,301,858		(390,557)	(990,192)	(1,380,749)	-3.42%
1247	**Tugalo**							
331	Structures and Improvements	3,882,239	166,572	-30.00%	(49,971)	(305,663)	(355,634)	-9.16%
332	Reservoirs, Dams, and Waterways	11,186,192	913,245	-30.00%	(273,974)	(880,730)	(1,154,704)	-10.32%
333	Water Turbines and Generators	4,605,684	264,792	-30.00%	(79,438)	(362,623)	(442,060)	-9.60%
334	Accessory Electric Equipment	858,300	69,819	-30.00%	(20,946)	(67,577)	(88,523)	-10.31%
335	Misc. Power Plant Equipment	1,777,561	85,632	-30.00%	(25,690)	(139,954)	(165,644)	-9.32%
336	Roads, Trails, and Bridges	23,283	0	-30.00%	(0)	(1,833)	(1,833)	-7.87%
	Subtotal	22,333,260	1,500,060		(450,018)	(1,758,380)	(2,208,398)	-9.89%
1248	**Wallace Dam (Conv and Pump)**							
331	Structures and Improvements	33,211,810	5,787,237	-30.00%	(1,736,171)	(456,832)	(2,193,004)	-6.60%
332	Reservoirs, Dams, and Waterways	83,595,601	12,208,078	-30.00%	(3,662,423)	(1,149,868)	(4,812,291)	-5.76%
333	Water Turbines and Generators	66,706,596	22,509,837	-30.00%	(6,752,951)	(917,557)	(7,670,508)	-11.50%
334	Accessory Electric Equipment	8,168,824	2,436,877	-30.00%	(731,063)	(112,363)	(843,426)	-10.32%
335	Misc. Power Plant Equipment	7,770,251	2,183,469	-30.00%	(655,041)	(106,881)	(761,921)	-9.81%
336	Roads, Trails, and Bridges	573,645	83,231	-30.00%	(24,969)	(7,891)	(32,860)	-5.73%
	Subtotal	200,026,726	45,208,729		(13,562,619)	(2,751,392)	(16,314,011)	-8.16%

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GEORGIA POWER
PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION
COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS
AND TERMINAL REMOVAL COST

Acct		Total Plant at 12-31-2020	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost $ Proposed	Plant Decommissioning Cost $	Combined Removal Interim + Terminal	Combined Net Salvage %
1250	**Yonah**							
331	Structures and Improvements	1,214,615	129,365	-30.00%	(38,810)	(150,529)	(189,339)	-15.59%
332	Reservoirs, Dams, and Waterways	6,463,884	616,006	-30.00%	(184,802)	(801,081)	(985,883)	-15.25%
333	Water Turbines and Generators	1,869,563	167,749	-30.00%	(50,325)	(231,698)	(282,023)	-15.08%
334	Accessory Electric Equipment	623,593	45,470	-30.00%	(13,641)	(77,283)	(90,924)	-14.58%
335	Misc. Power Plant Equipment	309,039	15,443	-30.00%	(4,633)	(38,300)	(42,933)	-13.89%
336	Roads, Trails, and Bridges	43,277	-	-30.00%	-	(5,363)	(5,363)	-12.39%
	Subtotal	10,523,971	974,032		(292,210)	(1,304,255)	(1,596,465)	-15.17%
	Total Hydraulic	**794,869,330**	**74,043,309**		**(22,212,993)**	**(27,869,267)**	**(50,082,259)**	**-6.30%**
	OTHER PRODUCTION							
1328	**McDonough CT Units**							
341	Structures and Improvements	788,855	117,493	-4.00%	(4,700)	(38,991)	(43,691)	-5.54%
342	Fuel Holders	1,073,497	172,405	-4.00%	(6,896)	(53,060)	(59,956)	-5.59%
343	Prime Movers	6,937,416	875,732	-4.00%	(35,029)	(342,899)	(377,928)	-5.45%
344	Generators	1,004,850	130,561	-4.00%	(5,222)	(49,667)	(54,890)	-5.46%
345	Accessory Electric Equipment	11,383,959	85,973	-4.00%	(3,439)	(562,680)	(566,119)	-4.97%
346	Misc. Power Plant Equipment	460,728	19,626	-4.00%	(785)	(22,773)	(23,558)	-5.11%
	Subtotal	21,649,304	1,401,792		(56,072)	(1,070,069)	(1,126,141)	-5.20%
1336	**McIntosh CT Common**							
341	Structures and Improvements	33,486,178	2,797,028	-4.00%	(111,881)	(933,466)	(1,045,347)	-3.12%
342	Fuel Holders	10,619,588	1,540,080	-4.00%	(61,603)	(296,033)	(357,637)	-3.37%
343	Prime Movers	9,896,223	1,226,450	-4.00%	(49,058)	(275,869)	(324,927)	-3.28%
344	Generators	732,776	58,340	-4.00%	(2,334)	(20,427)	(22,761)	-3.11%
345	Accessory Electric Equipment	2,389,971	238,021	-4.00%	(9,521)	(66,623)	(76,144)	-3.19%
346	Misc. Power Plant Equipment	2,607,150	723,504	-4.00%	(28,940)	(72,677)	(101,618)	-3.90%
	Subtotal	59,731,886	6,583,422		(263,337)	(1,665,096)	(1,928,433)	-3.23%
1337	**McIntosh CT Unit 1**							
341	Structures and Improvements	1,435,461	330,650	-4.00%	(13,226)	(18,340)	(31,566)	-2.20%
343	Prime Movers	14,109,204	3,264,321	-4.00%	(130,573)	(180,267)	(310,840)	-2.20%
344	Generators	4,272,912	1,143,949	-4.00%	(45,758)	(54,593)	(100,351)	-2.35%
345	Accessory Electric Equipment	1,799,970	296,534	-4.00%	(11,861)	(22,997)	(34,859)	-1.94%
346	Misc. Power Plant Equipment	42,252	9,419	-4.00%	(377)	(540)	(917)	-2.17%
	Subtotal	21,659,799	5,044,873		(201,795)	(276,738)	(478,533)	-2.21%

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GEORGIA POWER
PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION
COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS
AND TERMINAL REMOVAL COST

Acct		Total Plant at 12-31-2020	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost $ Proposed	Plant Decommissioning Cost $	Combined Removal Interim + Terminal	Combined Net Salvage %
1338	**McIntosh CT Unit 2**							
341	Structures and Improvements	1,429,800	330,218	-4.00%	(13,209)	(19,229)	(32,438)	-2.27%
343	Prime Movers	13,527,759	3,158,565	-4.00%	(126,343)	(181,934)	(308,276)	-2.28%
344	Generators	3,904,693	1,083,890	-4.00%	(43,356)	(52,514)	(95,869)	-2.46%
345	Accessory Electric Equipment	1,678,858	276,499	-4.00%	(11,060)	(22,579)	(33,639)	-2.00%
346	Misc. Power Plant Equipment	35,874	7,997	-4.00%	(320)	(482)	(802)	-2.24%
	Subtotal	20,576,985	4,857,168		(194,287)	(276,738)	(471,025)	-2.29%
1340	**McIntosh CT Unit 3**							
341	Structures and Improvements	588,431	89,740	-4.00%	(3,590)	(6,250)	(9,840)	-1.67%
343	Prime Movers	18,653,926	3,959,681	-4.00%	(158,387)	(198,138)	(356,525)	-1.91%
344	Generators	4,742,893	1,267,520	-4.00%	(50,701)	(50,378)	(101,079)	-2.13%
345	Accessory Electric Equipment	2,027,422	322,365	-4.00%	(12,895)	(21,535)	(34,429)	-1.70%
346	Misc. Power Plant Equipment	41,157	8,401	-4.00%	(336)	(437)	(773)	-1.88%
	Subtotal	26,053,830	5,647,708		(225,908)	(276,738)	(502,646)	-1.93%
1341	**McIntosh CT Unit 4**							
341	Structures and Improvements	587,219	89,997	-4.00%	(3,600)	(6,214)	(9,814)	-1.67%
342	Fuel Holders	14,678	158	-4.00%	(6)	(155)	(162)	-1.10%
343	Prime Movers	18,690,994	4,136,247	-4.00%	(165,450)	(197,792)	(363,241)	-1.94%
344	Generators	4,698,939	1,250,940	-4.00%	(50,038)	(49,725)	(99,763)	-2.12%
345	Accessory Electric Equipment	2,089,325	328,749	-4.00%	(13,150)	(22,110)	(35,260)	-1.69%
346	Misc. Power Plant Equipment	70,152	15,173	-4.00%	(607)	(742)	(1,349)	-1.92%
	Subtotal	26,151,308	5,821,264		(232,851)	(276,738)	(509,589)	-1.95%
1282, 1287, & 1288	**McIntosh CT Units 5-6**							
341	Structures and Improvements	4,333,155	1,023,452	-4.00%	(40,938)	(21,794)	(62,732)	-1.45%
342	Fuel Holders	7,473,402	1,204,444	-4.00%	(48,178)	(37,589)	(85,766)	-1.15%
343	Prime Movers	28,587,654	6,366,809	-4.00%	(254,672)	(143,786)	(398,458)	-1.39%
344	Generators	10,051,692	2,548,224	-4.00%	(101,929)	(50,557)	(152,485)	-1.52%
345	Accessory Electric Equipment	4,186,182	619,488	-4.00%	(24,780)	(21,055)	(45,835)	-1.09%
346	Misc. Power Plant Equipment	389,213	172,125	-4.00%	(6,885)	(1,958)	(8,843)	-2.27%
	Subtotal	55,021,299	11,934,541		(477,382)	(276,738)	(754,120)	-1.37%

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION
COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS
AND TERMINAL REMOVAL COST

Acct		Total Plant at 12-31-2020	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost $ Proposed	Plant Decommissioning Cost $	Combined Removal Interim + Terminal	Combined Net Salvage %
1348	**McIntosh CT Unit 7**							
341	Structures and Improvements	654,205	93,302	-4.00%	(3,732)	(7,811)	(11,543)	-1.76%
342	Fuel Holders	281,928	2,130	-4.00%	(85)	(3,366)	(3,451)	-1.22%
343	Prime Movers	15,129,418	3,414,687	-4.00%	(136,587)	(180,647)	(317,234)	-2.10%
344	Generators	4,797,186	1,273,315	-4.00%	(50,933)	(57,279)	(108,212)	-2.26%
345	Accessory Electric Equipment	2,285,568	337,573	-4.00%	(13,503)	(27,290)	(40,793)	-1.78%
346	Misc. Power Plant Equipment	28,865	5,892	-4.00%	(236)	(345)	(580)	-2.01%
	Subtotal	23,177,170	5,126,899		(205,076)	(276,738)	(481,814)	-2.08%
1349	**McIntosh CT Unit 8**							
341	Structures and Improvements	607,162	33,579	-4.00%	(1,343)	(7,383)	(8,727)	-1.44%
343	Prime Movers	15,046,160	3,434,952	-4.00%	(137,398)	(182,971)	(320,369)	-2.13%
344	Generators	4,933,102	1,317,221	-4.00%	(52,689)	(59,990)	(112,678)	-2.28%
345	Accessory Electric Equipment	2,136,479	340,498	-4.00%	(13,620)	(25,981)	(39,601)	-1.85%
346	Misc. Power Plant Equipment	34,007	6,942	-4.00%	(278)	(414)	(691)	-2.03%
	Subtotal	22,756,909	5,133,192		(205,328)	(276,738)	(482,066)	-2.12%
	Total McIntosh CT	**255,129,186**	**50,149,068**		**(2,005,963)**	**(3,602,262)**	**(5,608,225)**	**-2.20%**
1330	**McManus CT**							
341	Structures and Improvements	3,448,188	86,742	-4.00%	(3,470)	(131,278)	(134,748)	-3.91%
342	Fuel Holders	3,396,816	297,417	-4.00%	(11,897)	(129,322)	(141,219)	-4.16%
343	Prime Movers	32,306,425	1,634,020	-4.00%	(65,361)	(1,229,956)	(1,295,316)	-4.01%
344	Generators	14,932,404	866,239	-4.00%	(34,650)	(568,500)	(603,149)	-4.04%
345	Accessory Electric Equipment	6,325,899	277,265	-4.00%	(11,091)	(240,837)	(251,927)	-3.98%
346	Misc. Power Plant Equipment	1,173,184	50,473	-4.00%	(2,019)	(44,665)	(46,684)	-3.98%
	Subtotal	61,582,916	3,212,156		(128,486)	(2,344,557)	(2,473,043)	-4.02%
1345	**Warner Robins CT Common**							
341	Structures and Improvements	1,716,644	407,880	-4.00%	(16,315)	(155,230)	(171,545)	-9.99%
342	Fuel Holders	2,772,842	486,753	-4.00%	(19,470)	(250,739)	(270,209)	-9.74%
343	Prime Movers	1,329,690	327,682	-4.00%	(13,107)	(120,239)	(133,347)	-10.03%
344	Generators	24,073	6,408	-4.00%	(256)	(2,177)	(2,433)	-10.11%
345	Accessory Electric Equipment	604,335	88,483	-4.00%	(3,539)	(54,648)	(58,187)	-9.63%
346	Misc. Power Plant Equipment	365,846	107,647	-4.00%	(4,306)	(33,082)	(37,388)	-10.22%
	Subtotal	6,813,429	1,424,853		(56,994)	(616,115)	(673,109)	-9.88%
1346	**Warner Robins CT Unit 1**							
341	Structures and Improvements	340,120	88,282	-4.00%	(3,531)	(7,772)	(11,303)	-3.32%
343	Prime Movers	14,493,309	3,603,453	-4.00%	(144,138)	(331,185)	(475,324)	-3.28%
344	Generators	3,486,339	966,917	-4.00%	(38,677)	(79,666)	(118,343)	-3.39%
345	Accessory Electric Equipment	657,762	101,805	-4.00%	(4,072)	(15,030)	(19,103)	-2.90%
	Subtotal	18,977,530	4,760,457		(190,418)	(433,654)	(624,072)	-3.29%

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION
COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS
AND TERMINAL REMOVAL COST

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1347	**Warner Robins CT Unit 2**							
341	Structures and Improvements	345,428	89,767	-4.00%	(3,591)	(7,980)	(11,571)	-3.35%
343	Prime Movers	14,277,999	3,578,127	-4.00%	(143,125)	(329,840)	(472,965)	-3.31%
344	Generators	3,499,952	967,971	-4.00%	(38,719)	(80,853)	(119,572)	-3.42%
345	Accessory Electric Equipment	648,478	101,900	-4.00%	(4,076)	(14,981)	(19,057)	-2.94%
	Subtotal	18,771,857	4,737,764		(189,511)	(433,654)	(623,165)	-3.32%
	Total Warner Robins CT	**44,562,816**	**10,923,073**		**(436,923)**	**(1,483,423)**	**(1,920,346)**	**-4.31%**
1333	**Wilson CT**							
341	Structures and Improvements	1,358,416	80,505	-4.00%	(3,220)	(51,757)	(54,977)	-4.05%
342	Fuel Holders	2,796,607	270,114	-4.00%	(10,805)	(106,553)	(117,357)	-4.20%
343	Prime Movers	26,674,306	1,513,726	-4.00%	(60,549)	(1,016,310)	(1,076,859)	-4.04%
344	Generators	5,184,965	311,043	-4.00%	(12,442)	(197,551)	(209,992)	-4.05%
345	Accessory Electric Equipment	2,818,219	109,696	-4.00%	(4,388)	(107,376)	(111,764)	-3.97%
346	Misc. Power Plant Equipment	788,445	40,416	-4.00%	(1,617)	(30,040)	(31,657)	-4.02%
	Subtotal	39,620,958	2,325,501		(93,020)	(1,509,586)	(1,602,606)	-4.04%
1300	**McDonough CC Common**							
341	Structures and Improvements	45,744,280	16,097,454	-4.00%	(643,898)	(2,150,394)	(2,794,292)	-6.11%
342	Fuel Holders	10,949,385	1,886,649	-4.00%	(75,466)	(514,720)	(590,186)	-5.39%
343	Prime Movers	9,618,127	3,286,485	-4.00%	(131,459)	(452,139)	(583,598)	-6.07%
344	Generators	62,689,611	19,555,022	-4.00%	(782,201)	(2,946,977)	(3,729,178)	-5.95%
345	Accessory Electric Equipment	8,219,521	2,078,290	-4.00%	(83,132)	(386,392)	(469,523)	-5.71%
346	Misc. Power Plant Equipment	14,350,679	10,494,304	-4.00%	(419,772)	(674,611)	(1,094,383)	-7.63%
	Subtotal	151,571,604	53,398,204		(2,135,928)	(7,125,232)	(9,261,160)	-6.11%
1301	**McDonough CC Unit 4**							
341	Structures and Improvements	9,582,113	3,621,563	-4.00%	(144,863)	(33,445)	(178,308)	-1.86%
342	Fuel Holders	12,651,101	2,356,360	-4.00%	(94,254)	(44,157)	(138,412)	-1.09%
343	Prime Movers	283,114,987	106,726,264	-4.00%	(4,269,051)	(988,181)	(5,257,232)	-1.86%
344	Generators	138,822,056	56,115,913	-4.00%	(2,244,637)	(484,543)	(2,729,179)	-1.97%
345	Accessory Electric Equipment	21,792,118	5,712,703	-4.00%	(228,508)	(76,063)	(304,571)	-1.40%
346	Misc. Power Plant Equipment	3,561,520	2,351,872	-4.00%	(94,075)	(12,431)	(106,506)	-2.99%
	Subtotal	469,523,894	176,884,675		(7,075,387)	(1,638,821)	(8,714,208)	-1.86%

Sep 22 2023 OFFICIAL COPY

GEORGIA POWER
PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION
COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS
AND TERMINAL REMOVAL COST

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1302	**McDonough CC Unit 5**							
341	Structures and Improvements	8,279,803	2,905,192	-4.00%	(116,208)	(31,355)	(147,563)	-1.78%
342	Fuel Holders	11,217,096	1,814,574	-4.00%	(72,583)	(42,479)	(115,062)	-1.03%
343	Prime Movers	295,346,862	107,949,915	-4.00%	(4,317,997)	(1,118,472)	(5,436,468)	-1.84%
344	Generators	96,812,985	37,574,962	-4.00%	(1,502,998)	(366,628)	(1,869,627)	-1.93%
345	Accessory Electric Equipment	19,538,189	4,877,830	-4.00%	(195,113)	(73,991)	(269,104)	-1.38%
346	Misc. Power Plant Equipment	1,556,923	1,035,517	-4.00%	(41,421)	(5,896)	(47,317)	-3.04%
	Subtotal	432,751,859	156,157,991		(6,246,320)	(1,638,821)	(7,885,141)	-1.82%
1303	**McDonough CC Unit 6**							
341	Structures and Improvements	8,946,653	3,190,133	-4.00%	(127,605)	(33,536)	(161,142)	-1.80%
342	Fuel Holders	9,794,444	1,653,503	-4.00%	(66,140)	(36,714)	(102,855)	-1.05%
343	Prime Movers	289,395,337	106,079,609	-4.00%	(4,243,184)	(1,084,797)	(5,327,981)	-1.84%
344	Generators	104,220,104	40,427,049	-4.00%	(1,617,082)	(390,669)	(2,007,750)	-1.93%
345	Accessory Electric Equipment	20,364,610	5,178,845	-4.00%	(207,154)	(76,337)	(283,490)	-1.39%
346	Misc. Power Plant Equipment	4,473,265	2,989,070	-4.00%	(119,563)	(16,768)	(136,331)	-3.05%
	Subtotal	437,194,415	159,518,209		(6,380,728)	(1,638,821)	(8,019,549)	-1.83%
	Total McDonough CC	**1,491,041,770**	**545,959,079**		**(21,838,363)**	**(12,041,695)**	**(33,880,058)**	**-2.27%**
1278	**McIntosh CC Common**							
341	Structures and Improvements	28,417,109	10,425,804	-4.00%	(417,032)	(2,746,358)	(3,163,390)	-11.13%
342	Fuel Holders	1,121,987	39,488	-4.00%	(1,580)	(108,434)	(110,013)	-9.81%
343	Prime Movers	7,930,342	2,383,512	-4.00%	(95,340)	(766,424)	(861,765)	-10.87%
344	Generators	362,076	56,003	-4.00%	(2,240)	(34,993)	(37,233)	-10.28%
345	Accessory Electric Equipment	979,554	212,097	-4.00%	(8,484)	(94,668)	(103,152)	-10.53%
346	Misc. Power Plant Equipment	3,618,166	2,027,052	-4.00%	(81,082)	(349,676)	(430,758)	-11.91%
	Subtotal	42,429,234	15,143,956		(605,758)	(4,100,553)	(4,706,311)	-11.09%
1279	**McIntosh CC Unit 10**							
341	Structures and Improvements	2,078,833	417,086	-4.00%	(16,683)	(20,654)	(37,337)	-1.80%
342	Fuel Holders	4,503,103	618,382	-4.00%	(24,735)	(44,739)	(69,474)	-1.54%
343	Prime Movers	148,752,507	47,295,068	-4.00%	(1,891,803)	(1,477,884)	(3,369,687)	-2.27%
344	Generators	65,453,710	22,822,567	-4.00%	(912,903)	(650,295)	(1,563,198)	-2.39%
345	Accessory Electric Equipment	10,186,366	2,183,308	-4.00%	(87,332)	(101,203)	(188,536)	-1.85%
346	Misc. Power Plant Equipment	294,336	154,092	-4.00%	(6,164)	(2,924)	(9,088)	-3.09%
	Subtotal	231,268,856	73,490,504		(2,939,620)	(2,297,700)	(5,237,320)	-2.26%

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GEORGIA POWER
PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION
COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS
AND TERMINAL REMOVAL COST

Acct		Total Plant at 12-31-2020	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost $ Proposed	Plant Decommissioning Cost $	Combined Removal Interim + Terminal	Combined Net Salvage %
1280	**McIntosh CC Unit 11**							
341	Structures and Improvements	1,820,129	404,250	-4.00%	(16,170)	(16,985)	(33,155)	-1.82%
342	Fuel Holders	4,569,129	659,577	-4.00%	(26,383)	(42,639)	(69,022)	-1.51%
343	Prime Movers	164,316,559	50,841,955	-4.00%	(2,033,678)	(1,533,397)	(3,567,075)	-2.17%
344	Generators	66,350,980	22,932,800	-4.00%	(917,312)	(619,185)	(1,536,497)	-2.32%
345	Accessory Electric Equipment	8,845,145	1,901,580	-4.00%	(76,063)	(82,543)	(158,606)	-1.79%
346	Misc. Power Plant Equipment	316,251	163,193	-4.00%	(6,528)	(2,951)	(9,479)	-3.00%
	Subtotal	246,218,192	76,903,355		(3,076,134)	(2,297,700)	(5,373,834)	-2.18%
	Total McIntosh CC	**519,916,282**	**165,537,815**		**(6,621,513)**	**(8,695,953)**	**(15,317,466)**	**-2.95%**
1334	**Dalton Solar**							
344	Generators	11,347,119	-	-4.00%	-	-	-	0.00%
345	Accessory Electric Equipment	716,640	-	-4.00%	-	-	-	0.00%
346	Misc. Power Plant Equipment	517,059	-	-4.00%	-	-	-	0.00%
		12,580,818	-		-	-	-	0.00%
1313, 1314, & 1315	**Falcon Solar**							
344	Generators	3,090,199	-	-4.00%	-	-	-	0.00%
345	Accessory Electric Equipment	288,071	-	-4.00%	-	-	-	0.00%
	Subtotal	3,378,270	-		-	-	-	0.00%
1306	**Fort Benning Solar**							
344	Generators	67,026,636	-	-4.00%	-	-	-	0.00%
345	Accessory Electric Equipment	33,437	-	-4.00%	-	-	-	0.00%
346	Misc. Power Plant Equipment	5	-	-4.00%	-	-	-	0.00%
	Subtotal	67,060,079	-		-	-	-	0.00%
1304	**Fort Gordon Solar**							
344	Generators	58,862,620	-	-4.00%	-	-	-	0.00%
345	Accessory Electric Equipment	5,857,522	-	-4.00%	-	-	-	0.00%
346	Misc. Power Plant Equipment	3	-	-4.00%	-	-	-	0.00%
	Subtotal	64,720,145	-		-	-	-	0.00%
1305	**Fort Stewart Solar**							
344	Generators	66,731,528	-	-4.00%	-	-	-	0.00%
345	Accessory Electric Equipment	36,801	-	-4.00%	-	-	-	0.00%
	Subtotal	66,768,329	-		-	-	-	0.00%

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1307	**Kings Bay Navy Base Solar**							
344	Generators	61,674,566	-	-4.00%	-	-	-	0.00%
345	Accessory Electric Equipment	3,965,650	-	-4.00%	-	-	-	0.00%
346	Misc. Power Plant Equipment	1,360,494	-	-4.00%	-	-	-	0.00%
	Subtotal	67,000,710	-		-	-	-	0.00%
1307	**Tri-County Solar**							
344	Generators	1,537,184	-	-4.00%	-	-	-	0.00%
345	Accessory Electric Equipment	267,114	-	-4.00%	-	-	-	0.00%
	Subtotal	1,804,298	-		-	-	-	0.00%
1308	**UGA Solar**							
344	Generators	4,451,634	-	-4.00%	-	-	-	0.00%
348	Energy Storage Equipment Prod	264,065	-	-5.00%	-	(13,203)	(13,203)	-5.00%
	Subtotal	4,715,699	-		-	(13,203)	(13,203)	-0.28%
	Community Solar Savannah							
344	Generators	6,527,213	-	-4.00%	-	-	-	0.00%
	Community Solar-Comer							
344	Generators	3,054,436	-	-4.00%	-	-	-	0.00%
345	Accessory Electric Equipment	122,568	-	-4.00%	-	-	-	0.00%
	Subtotal	3,177,004	-		-	-	-	0.00%
	MicroGrid							
345	Accessory Electric Equipment	4,673,785	-	-4.00%	-	-	-	0.00%
348	Energy Storage Equipment Prod	1,359,193	-	-5.00%	-	(67,960)	(67,960)	-5.00%
	Subtotal	6,032,978	-		-	(67,960)	(67,960)	-1.13%
	Community Solar Vogtle							
344	Generators	4,009,687	-	-4.00%	-	-	-	0.00%
	Moody AFB							
344	Generators	77,013,323	-	-4.00%	-	-	-	0.00%
345	Accessory Electric Equipment	435,214	-	-4.00%	-	-	-	0.00%
	Subtotal	77,448,537	-		-	-	-	0.00%
	Marine Corps- Albany Solar							
344	Generators	69,134,810	-	-4.00%	-	-	-	0.00%
345	Accessory Electric Equipment	2,947	-	-4.00%	-	-	-	0.00%
	Subtotal	69,137,757	-		-	-	-	0.00%
	ROW Solar							
344	Generators	2,289,209	-	-4.00%	-	-	-	0.00%

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Acct		Total Plant at 12-31-2020	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost $ Proposed	Plant Decommissioning Cost $	Combined Removal Interim + Terminal	Combined Net Salvage %
345	Accessory Electric Equipment	622,289	-	-4.00%	-	-	-	0.00%
	Subtotal	2,911,498	-		-	-	-	0.00%
	Solar Ash							
344	Generators	15,784	-	-4.00%	-	-	-	0.00%

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Docket No. E-7 Sub 1276
NCSEA Spanos Direct
Supplemental and Rebuttal
Cross Exhibit 9

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Transformer Truth or Dare
How to Make Decisions on the Health and Reliability of Transformers

by Tony McGrail

Tough Decisions – Tactical and Strategic

Owning a transformer means making many big-money decisions, but those decisions aren't always clear or straightforward.

Assessing Your Transformer: Questions to Ask

1. How do I determine if my transformer is healthy? What criteria should I use?
2. How do I interpret each reading?
3. What's most important for me to monitor?
4. How do I determine which transformer is the most critical to replace this year? The oldest, unhealthiest or the one with the irritating fill-in-the-blank alarm?

Transformer owners need to consider two types of questions: tactical and strategic. Without a harmonious approach to these questions, it's impossible to understand the true health of a transformer, and whether or not it's meeting the needs and demands your organization requires. Tactical goals may include questions such as, 'can I return a transformer for service after a fault, or do I need to schedule an immediate corrective or verification action?' Strategic goals revolve around lifespan, capacity, budgeting and monitoring equipment.

Figure 1: 650 MVA GSU

Online testing, monitoring and evaluation tools are still new to the industry when you consider transformers have been used for over a century, but these tools have slowly become mainstream over the past 10 years. Without discounting the value of off-line testing, power organizations and testing equipment companies have recognized one very critical issue that needs a solution: Things change more rapidly than off-line only testing allows us to detect.

In the early years of transformer application, transformers were bigger and more substantial than they are currently. Put simply, transformers were generally overdesigned, resulting in low transformer failure rates and the expectation that units would last decades. With advances in transformer manufacturing, the margin of overdesign has reduced to the point where it is almost non-existent. Now, thanks to tighter tolerances, the old school approach to letting transformers stay in service indefinitely is fraught with peril. The built-in insurance of overdesign is simply gone.

The political and economic environment has also changed. Regulators now require utilities to prove their worth when it comes to financial rate changes, environmental impact, customer up-time, reliability and public safety. Utilities need to use tools that are much faster, more tactical and that constantly generate data through online systems to meet these requirements.

Transformer owners are working hard to ascertain and digest the right data to make critical decisions confidently, but the volume of data is overwhelming and is complicating matters. What looks like a critical piece of information at first glance could easily be a diversion with no real importance. Having the appropriate tools and solutions in place to help navigate all the available data is the best way to simplify the process and ensure the real red flags are addressed quickly.

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Figure 2: Poor Condition Transformer

Facing (and Preventing) your Fears: Catastrophic Failure

Figure 2 shows a catastrophic bushing failure – in other words, one of a transformer owner's biggest fears. In this case, the explosion resulted in additional collateral damage – the adjacent bushing was lost and shock waves were sent through the main transformer tank. This bushing could have been saved with appropriate condition monitoring, as part of an asset management program.

Let's now take a look at the benefits and applications of risk and condition monitoring tools.

The Case of the GSU Bushing

To better understand how to simultaneously tackle both strategic and tactical goals, let's review a real-world example of a Generator Step Up (GSU) transformer and see if the right questions were asked and if the decisions made were correct.

The GSU transformer in Figure 1 looked to be in good condition based on off-line tests prior to 2003, but performance outside those tests was largely a mystery… until the company adjusted its transformer health strategy.

In this case, a 345/26 kV 968 MVA GSU, manufactured in 1984, supplied power via a DC link to a large city in the United States. The bushings were known to have a design flaw that led to a specific failure mode with characteristic changes in leakage current and online power factor. If monitored online, these symptoms can be identified before a catastrophic failure occurs. For this GSU, a bushing monitor was installed in order to record the raw current and derive the required parameters, and provide notifications of bushing deterioration.

After several months of normal operation, the monitor showed a small but significant change in the relative phase angle associated with the H3 bushing over a period of three days. This was followed by a further variation of over 2 degrees in seven hours, along with a rise in leakage current magnitude of over 8 percent.

These may seem like small variations, but they are actually huge changes in a very short amount of time. High level alerts were received by system operations from the monitor and previously planned and agreed upon actions were taken: the transformer was removed from service and the bushings tested off-line, validating the online results. The leakage current data is summarized in normalized form in Figure 3. The rapidly deteriorating situation is clear.

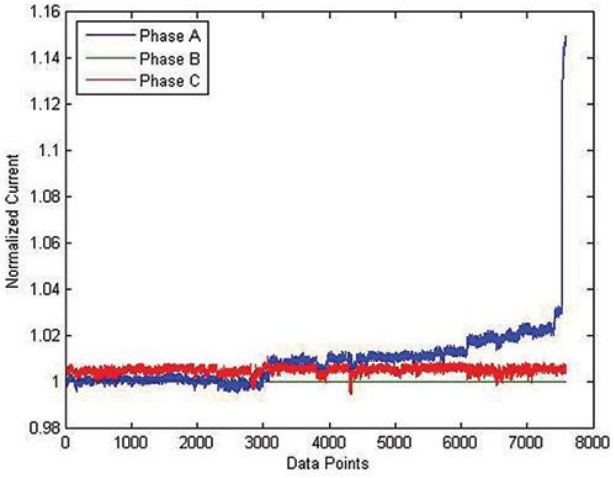

Figure 3: Rising leakage current data

A subsequent forensic analysis of the bushing showed advanced deterioration and punctures in the insulation. Though impossible to say how long the bushing had before failure, this bushing had obviously moved away from 'normal' and was heading toward the same catastrophic failure seen with similar units. Appropriate condition monitoring provided data for a tactical asset management decision. The bushing was replaced, and the GSU likely saved from destruction.

The Benefits of Online Monitoring

Condition monitoring should be based on a simple initial question: *What problem are we trying to solve?*

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If we are looking to monitor the general health of a transformer, then general use monitoring, including DGA (Dissolved Gas Analysis) and temperatures may be sufficient. This will not detect all potential problems, and there is still the risk that certain failure modes can occur without warning.

When it comes to more comprehensive monitoring, you will need a bushing PF/TanDelta, operational (SCADA), Partial Discharge (PD) and a means to correlate data and develop an asset health index (AHI) for a transformer. An AHI, if developed and used properly, can be a valuable guide to tactical intervention and action. If there are particular issues with a transformer – suspect bushings or a tap changer prone to rapid thermal deterioration – targeted condition monitoring would be included in the application of an advanced suite of tools.

The best approach for condition monitoring is to use a flexible monitoring platform that can gather and analyze data at an individual station, while also providing a comprehensive view of all transformers. A platform that aggregates data across different transformers to data-mine the larger data set and seek out anomalous behaviour is a powerful approach to data collation and analysis. However, there also needs to be a degree of understanding on the part of the user. Otherwise, the whole system falls apart and it's just another protocol that collects dust on the shelf. Agreed response and action plans should be in place before a monitoring platform provides alerts, alarms or notifications: working out what to do in the middle of an event is always more difficult!

By implementing a cost-effective, targeted and financially justified system, an organization enables technicians, engineers and managers to better understand their assets, manage asset condition and prevent unplanned outages.

The Case of the Aging Fleet – Where to Concentrate?

Managing a fleet of transformers is a challenge – it really means managing a lot of transformers individually, but simultaneously using the statistics of the population and financial limitations to help drive priorities and decisions. A population may have a historic failure rate – One percent of the population fails annually, for example – but that statistic applies to the population as a whole and is only an indication for a particular transformer.

Aging implications for any given transformer population is key to effective analysis. With all assets aging nominally at the rate of one year per year, some may be ageing more quickly due to higher impact of through-faults or through more tap changer operations or by having more thermal deterioration of paper insulation. This information should be factored into the health analysis for individual transformers and also used to prioritize and identify candidates for replacement. Figure 4 shows a predicted failure rate rising with transformer age, based on statistics shared by Hartford Steam Boiler Insurance Company.

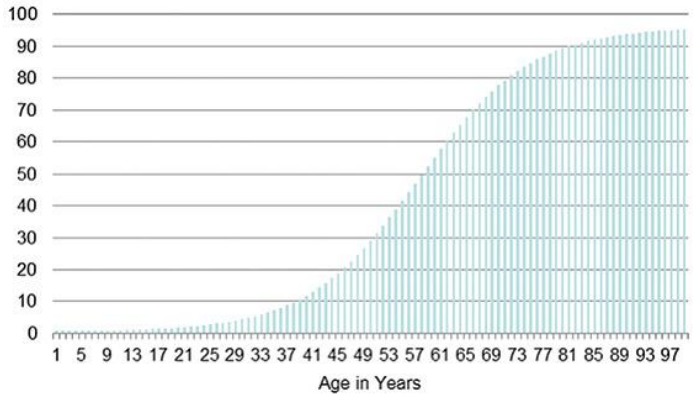

Figure 4: Cumulative Failure Rate for Power Transformers in North America.
(Data presented at the 2012 International Conference of Doble Clients).

There is a predicted rise in failure rate as transformers reach about 50 years of age – the age which many in-use transformers are currently approaching – but the statistics available vary between organizations and on a year to year basis.

A large fleet allows for *statistically relevant analysis*. Looking at 1,000 transformers with a historic failure rate of 0.5 percent, we can expect, over the coming year, five failures. Regardless, determining which transformers will fail remains a very difficult question to answer. It is important to review the manufacturer, design and data from industry sources to understand all possible contributing factors.

Considering off-line bushing power factor tests, we can see that in 2012, North America alone tested over 45 thousand bushing C1 insulations systems. Of these, over 1.5 percent were in bad condition and required replacement – where the power factor was above 1 percent or had doubled since installation. It is more difficult to replace a whole power transformer, as the capital costs are high and the lead time is long.

Case Study in Online Monitoring

To obtain a deeper understanding of asset health, a large investor owned utility, located in the Midwest of the United States, recently undertook a project of installing online monitors to improve their tactical awareness of asset condition. This initiative was coupled with an implementation of the platform dobleARMS to integrate their offline testing data, their online monitoring data and their SCADA data into one centralized system that will monitor the risk associated with their assets. This automated process provided new data points, generated from the online bushing monitoring and online DGA monitoring, and integrated the existing SCADA points into the risk management system.

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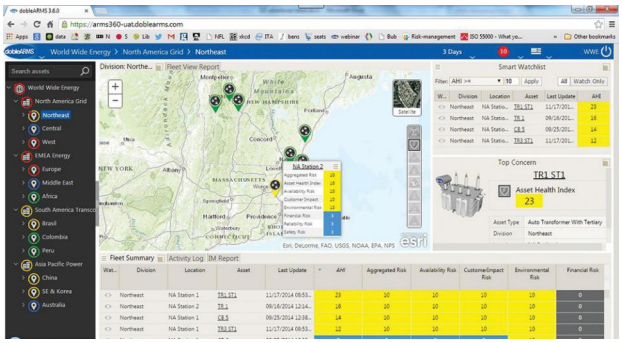


Snapshot of dobleARMS AHI Fleet View Report, map view

This continuous process, in parallel with available offline test results, were automatically supplied to the system as they became available in the test database. The system was able to monitor the assets in real time and update the utility's asset management and operations management as to changes in the health and risk of an asset. Understanding asset health and risk is very important to the utility, as well as having a system powerful enough to warn them when something needs their attention, with an indication of the timescale and intervention planned.

Tools for Strategic Planning and Intervention

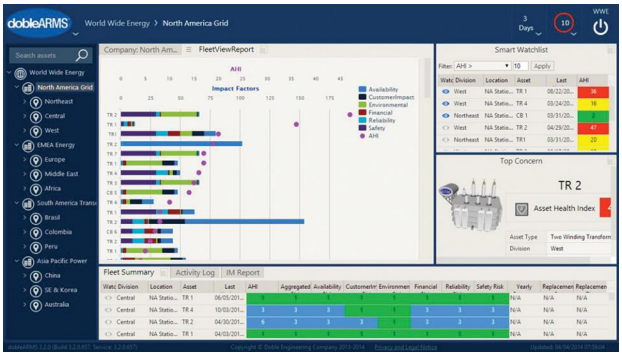
An asset risk management system is critical to showing an entire fleet's health and risk at-a-glance. In the case provided above, ranked asset health scores allowed for the utility to identify work priority and subsequent critical analysis helped to identify the consequences of failure and aided in scheduling work to mitigate the risk. Bringing data together - and making it readily available - is a key to enabling tactical and strategic decision making.

So – the tough decisions:

- Which transformers should be targeted for replacement, in what timescale, and with what justification?
- How do we manage the risk associated with those units before they are replaced?

Managing a population is best achieved through a consistent and standards based approach, reflecting the priorities of the standard for Asset Management ISO 55000 and the needs of the organization.

There are a number of purported asset risk management tools available, but a comprehensive tool that accepts criticality metrics for safety, environmental impact, business interruption and financial loss, and is calibrated through a common denominator to ensure cohesion of analysis and results, is imperative. By ensuring that we keep track of the original risk quantities, transformer owners, managers and operators, we can address risks as they develop and manage plans for intervention.



Snapshot of dobleARMS AHI Fleet View Report, Impact Factors

Conclusions

There are tough decisions to be made for short term individual transformer reliability and transformer population management for the long term.

Condition monitoring is applied at the station level to generate decision supporting data with respect to transformer health and viability – an asset health index and anomaly identification. It's imperative to utilize available tools to make decisions with confidence in the face of operational contingencies and target responses in a timely manner.

Asset management of a population is a complex activity, and requires a view of the individual transformers within the context of the fleet and individual business requirements of each transformer. Combining both tactical and strategic tools optimizes an organization's use of critical and expensive assets, allowing for timely and cost effective intervention, improving understanding of asset health and providing consequent grid reliability improvement.

About the Author

Tony McGrail is Doble Engineering Company's Solutions Director for Asset Management & Monitoring Technology, providing condition, criticality, and risk analysis for utility companies. Previously Tony spent over 10 years with National Grid in the UK and the US; he has been both a substation equipment specialist, with a focus on power transformers, circuit breakers and integrated condition monitoring, and has also taken on the role of substation asset manager and distribution asset manager, identifying risks and opportunities for investment in an ageing infrastructure. Tony is a Fellow of the IET, a member of the IEEE and the IAM, is currently chair of the Doble Client Committee on Asset and Maintenance Management and a contributor to SFRA and other standards at IEEE, IEC and CIGRE. His initial degree was in Physics, supplemented by an MS and a PhD in EE and an MBA. Tony is an Adjunct Professor at Worcester Polytechnic Institute, MA, leading courses in power systems analysis.

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Duke Energy Carolina's
Response to
North Carolina Sustainable Energy Association Data Request
Data Request No. NCSEA 1

Docket No. E-7, Sub 1276

Date of Request: August 9, 2023
Date of Response: August 14, 2023

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☒ **NOT CONFIDENTIAL**

Confidential Responses are provided pursuant to Confidentiality Agreement

The attached response to NCSEA Data Request No. 1-3, was provided to me by the following individual(s): Denise Lepisto, Manager Accounting I, and was provided to NCSEA under my supervision.

Jack Jirak
Deputy General Counsel
Duke Energy Carolinas

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Request:

3. Please refer to the Rebuttal Testimony of John J. Spanos page 28 lines 5 to 8. Please provide the maximum life that is considered realistic and provide the basis for the assertion that this maximum life is realistic.

Response:

The referenced testimony is referring to Account 369, Services. These assets are overhead and underground services to the customers' homes or businesses. It would be unreasonable, when considering all the forces of retirement of customer services, to consider that these services would be reliable and provide the necessary functionality beyond 100 years. However, it should be understood that the entire life cycle is critical and the maximum life is the end of the entire life cycle.