GOBIERNO DE PUERTO RICO
JUNTA REGLAMENTADORA DE SERVICIO PÚBLICO
NEGOCIADO DE ENERGÍA DE PUERTO RICO

IN RE: ENMIENDA A CONTRATO DE COMPRAVENTA DE ENERGÍA OTORGADO POR LA AUTORIDAD DE ENERGÍA ELÉCTRICA Y PUNTA LIMA WIND FARM LLC**.**	**CASO NÚM**.: NEPR-AP-2021-0003 **ASUNTO:** Moción en Cumplimiento de Orden Notificada el 25 de Agosto de 2021

MOCIÓN EN CUMPLIMIENTO PARCIAL DE ORDEN NOTIFICADA EL 25 DE AGOSTO DE 2021

AL HONORABLE NEGOCIADO DE ENERGÍA:

COMPARECE la Autoridad de Energía Eléctrica de Puerto Rico, a través de la representación legal que suscribe, y muy respetuosamente expone y solicita:

1. El 16 de julio de 2021 la Autoridad de Energía Eléctrica de Puerto Rico (la "Autoridad") presentó la *Petición de Aprobación de Enmiendas a Contrato de Compraventa de Energía Renovable Otorgado por la Autoridad de Energía Eléctrica de Puerto Rico y Punta Lima Wind Farm, LLC* (la "Petición"). En la Petición la Autoridad solicita al Negociado de Energía de la Junta Reglamentadora de Servicio Público (el "Negociado" o "Negociado de Energía") que aprobara la enmienda a un contrato de compraventa de energía suscrito entre la Autoridad y Punta Lima Wind Farm, LLC ("Punta Lima").

2. El 25 de agosto de 2021, el Negociado de Energía notificó una *Resolución y Orden* (la "Orden") mediante la cual, determinó que faltan datos y documentos relevantes para la evaluación del acuerdo propuesto en la Petición. El Negociado concedió a la Autoridad hasta hoy 27 de agosto de 2021, para presentar los documentos requeridos en su segunda solicitud de información incluida en la Orden.

3. A continuación, la Autoridad lista cada una de las peticiones del Negociado para que se produzca información suplementaria según desglosada en la Orden. Además, se incluye la respuesta de la Autoridad luego de cada inciso.

i. En la Resolución de 13 de julio el Negociado de Energía solicitó en el inciso numero 3: "Exhibit D de la Petición, p. 293, los cálculos que apoyan las conclusiones "Results" del Annex C -Transmission Line Valuation". En su Moción de 29 de julio, la Autoridad presentó un cálculo matemático sencillo de la conclusión resumida, sin incluir informacion detallada de los datos utilizados, lo cual no es suficiente para analizar los cálculos realizados y la referida conclusión. El Negociado de Energía solicita todos los cómputos, información de referencia, presunciones y comparaciones realizadas para demostrar el **detalle** del análisis que *Sargent & Lundy* realizó para llegar a la conclusión.
Ver Exhibit A.

ii. El Estimado de Costo Independiente (S*argent & Lundy's independent estimate of the cost*) que preparo *Sargent & Lundy* de los activos a ser adquiridos por la Autoridad, que se menciona en la tabla incluida en la página número 3 de su informe de 19 de febrero de 2021 que se encuentra en la página 293 de la Petición.

La Autoridad solicitó al equipo de la compañía Sargent and Lundy LLC. (S&L) que produjera el documento solicitado, sin embargo, al momento no se ha podido completar este requerimiento.

iii. La descripción de los activos que fueron objeto del Estimado de Costo Independiente (*Sargent & Lundy's independent estimate of the cost)* que preparo *Sargent & Lundy* de los activos a ser adquiridos por la Autoridad, que se menciona en la tabla incluida en la página número 3 de su informe de 19 de febrero de 2021 que se encuentra en la página 293 de la Petición.

La Autoridad solicitó al equipo de la compañía Sargent and Lundy LLC. (S&L) que produjera el documento solicitado, sin embargo, al momento no se ha podido completar este requerimiento.

iv. Copia del estudio preparado por *Sargent & Lundy* titulado *PREPA's Depreciation Study for Electrical Plant in Service as of June 30, 2016; June 30, 2017; and June 30, 2018 (Dated December 2018)*, que se menciona en la tabla incluida en la de su informe de 19 de febrero de 2021 que se encuentra en la Petición.
Ver Exhibit B.

v. Copia del documento titulado *Interconnection Facilities Construction Agreement,* "IFCA", así como todos sus anejos, enmiendas, modificaciones y/o suplementos.
Ver Exhibit C.

vi. Copia del documento titulado *Functional One-Line Interconnection Diagram* (attached separately).
Ver Exhibit D.

4. La información que aquí presenta la Autoridad cumple parcialmente con la Orden y, en específico, las solicitudes para que se produzca información suplementaria de los incisos i, iv,v, vi reseñados en el enumerado 3.

5. Se le solicita un breve término de cinco (5) días a este Honorable Negociado para suplementar la presente moción y someter el documento requerido sobre Estimado de Costo Independiente preparado por Sargent & Lundy según citado en los incisos ii y iii de la Orden.

POR TODO LO CUAL, se solicita al Negociado de Energía que tome conocimiento de lo aquí informado, determine que la Autoridad ha cumplido parcialmente con la Orden del 25 de agosto de 2021 y conceda la prórroga solicitada para someter el documento requerido en los incisos ii y iii de la Orden.

RESPETUOSAMENTE SOMETIDO.

En San Juan, Puerto Rico, este 27 de agosto de 2021.

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Exhibit A

Punta Lima Wind Farm Transmission Line Valuation

Prepared for the Puerto Rico Electric Power Authority

Final – Rev. 1

February 19, 2021

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Sargent & Lundy

ISSUE SUMMARY AND APPROVAL PAGE

This is to certify that this document has been prepared, reviewed, and approved in accordance with Sargent & Lundy's Standard Operating Procedure SOP-0405, which is based on ANSI/ISO/ASSQC Q9001 Quality Management Systems.

Contributors

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	February 19, 2021
Matthew Thibodeau Senior Vice President	Date

1. INTRODUCTION

The Puerto Rico Electric Power Authority (PREPA) requested Sargent & Lundy to perform a replacement cost analysis and financial valuation of the existing 115-kV transmission line (Line 42000) that connects the Punta Lima Wind Farm (Punta Lima) to the Daguao Transmission Center (TC). Below we provide the methodology we used to estimate the replacement cost and current value of the Punta Lima transmission line and the result of our analysis.

2. METHODOLOGY

The current fair market value presented in this report for Punta Lima's transmission line was derived using the replacement cost method. The cost approach to valuation is applicable to situations in which the buyer and seller consider "value" to be closely related to "cost". It also applies in cases where the property is not frequently traded in the market or when the property is unique or has a specialized purpose, as is the case with Punta Lima's transmission line. This approach is based on the principle that a prudent seller would not sell for less and a prudent buyer would not pay more for the item than the cost of the least-cost substitute asset having comparable utility.

Replacement cost is the current cost of new equipment that has a functionality or utility equivalent to that of the equipment being appraised. Sargent & Lundy first performed an independent estimate of the cost to build a new transmission line, in accordance with an AACE[1] Class 4 Estimate Classification. Then, it adjusted this value to account for depreciation of the asset. The depreciation adjustment of the replacement cost for a new line is applied because the existing asset is worth less than the new asset due to reductions in functionality or remaining useful life from such causes as wear and tear, weather, obsolescence, and inadequacy (i.e., due to physical deterioration, functional obsolescence, and economic obsolescence).

The depreciation adjustment was calculated using methodology derived from a comprehensive set of depreciation studies of physical property that was undertaken at Iowa State University in the 1930s and 1940s[2]. The result of these studies was a set of survivor curves and probable-life curves that continue to be used in utility rate work and valuation cases.

The generalized expression used in these studies for measuring the ratio of the present depreciable value to the depreciable value of the asset when new is as follows:

[1] Association for the Advancement of Cost Engineering (AACE) International, a project controls and cost engineering professional association.

[2] Statistical Analyses of Industrial Property Retirements (1935, revised 1967), Depreciation of Group Properties (1942), and Condition-Percent Tables of Unit and Group Properties (1942), Iowa State University Engineering Research Institute, Ames, Iowa.

$$V_P = (V_N - V_S) \{[(1+r)^n - (1+r)^x]/[(1+r)^n - 1]\} + V_S$$

Where,

V_P = Present value (fair market value)
V_N = Value new
V_S = Estimated net salvage value at retirement
r = Rate of return per annum (real)
n = Probable life of facility in years
x = Age of facility in years

This expression is based on the principle that the value of a facility or asset is the present worth of its probable operation returns yet to be earned by future service during its probable remaining service life. In the case where r = 0, the expression reduces to straight-line depreciation.

The following table provides the inputs that were used in the above equation.

Variable	Value Used	Basis
V_N, Value new	$4 Million	Based on the Sargent & Lundy's independent estimate of the cost to rebuild the Punta Lima transmission line and associated equipment (approximately $1.22 million per mile)
V_S, Estimated net salvage value at retirement	$0	Consistent with the approved and audited Sargent & Lundy report titled "PREPA Depreciation Study of Electric Plant in Service as of June 30, 2016; June30, 2017; and June 30, 2018" (dated December 2018)
r, Rate of return per annum (real)	6.86%	Value is consistent with PREPA draft Integrated Resource Plan dated June 7, 2019 (page 8-2)
n, Probable life of facility in years	35 years	Value is consistent with Sargent & Lundy's industry experience and with the approved and audited Sargent & Lundy report titled "PREPA Depreciation Study of Electric Plant in Service as of June 30, 2016; June30, 2017; and June 30, 2018" (dated December 2018)
x, Age of facility in years	8 years	Based on actual asset information

3. RESULTS

In summary, Sargent & Lundy has estimated the replacement cost of the Punta Lima transmission line to be $4.0 million and the estimated depreciated cost of the existing line to be $3.7 million.

Considering the AACE Class 4 Estimate Classification expected accuracy range of -20% to +30%, the estimated range of the replacement cost is from $3.2 million to $5.2 million and the estimated range of the depreciated cost is from $3.0 million to $4.8 million.

Vp	$ 3,695,627

Inputs:

Vn	$ 4,000,000
Vs	0
Discount Rate (nominal)	9.00%
Discount Rate (Real)	6.86%
N (life)	35
X(age)	8
Assumed Inflation	2.00%

Exhibit B

Prepared by

Sargent & Lundy
Consulting

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FINAL

PREPA Depreciation Study of Electric Plant in Service as of June 30, 2016; June 30, 2017; and June 30, 2018

Prepared for

Puerto Rico Electric Power Authority

SL-014636
December 2018

LEGAL NOTICE

This report ("Deliverable") was prepared by Sargent & Lundy, L.L.C. ("Sargent & Lundy"), expressly for the sole use of Puerto Rico Electric Power Authority ("Client") in accordance with the agreement between Sargent & Lundy and Client. This Deliverable was prepared using the degree of skill and care ordinarily exercised by engineers practicing under similar circumstances. Client acknowledges: (1) Sargent & Lundy prepared this Deliverable subject to the particular scope limitations, budgetary and time constraints, and business objectives of the Client; (2) information and data provided by others may not have been independently verified by Sargent & Lundy; and (3) the information and data contained in this Deliverable are time sensitive and changes in the data, applicable codes, standards, and acceptable engineering practices may invalidate the findings of this Deliverable. Any use or reliance upon this Deliverable by third parties shall be at their sole risk.

Sargent & Lundy is a full-service architect-engineering firm that has been dedicated exclusively to electric power and energy-intensive clients for over 125 years. Sargent & Lundy has provided comprehensive planning, development, permitting, technical and financial consulting, engineering, design, construction management, and commissioning services for electric power generation and power delivery projects—1,557 clients in 88 countries worldwide—since its founding in 1891. Having designed 958 power plants, totaling 140,667 MW of electric generation capacity, Sargent & Lundy is regarded as one of the largest, most experienced, and most reliable power generation engineering companies in the world.

Sargent & Lundy's roles on electric power generation projects include full-design architect-engineer, owner's engineer, lender's independent engineer/technical advisor, and consultant. Our services include specialized technical advisory and consulting services to complete engineering and program management, encompassing procurement, construction management, technology transfer, and assistance with construction. Sargent & Lundy provides professional consulting, engineering, and design services throughout the lifecycle of power generation projects, from project concept and development, through detailed design and procurement, to construction and operation.

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VERSION LOG

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ACRONYMS AND ABBREVIATIONS

Term	Definition or Clarification
FERC	Federal Energy Regulatory Commission
FY	Fiscal Year
kV	kilovolt
MW	megawatt
PREPA	Puerto Rico Electric Power Authority
Sargent & Lundy	Sargent & Lundy LLC
SPR	Simulated Plant Record
T&D	Transmission and Distribution

EXECUTIVE SUMMARY

INTRODUCTION

Sargent & Lundy LLC (Sargent & Lundy) was engaged by the Puerto Rico Electric Power Authority (PREPA) to perform a depreciation study of PREPA's power system. This report is a requirement by PREPA's management to meet financial reporting requirements under Generally Accepted Accounting Principles in connection with the audited financial statements for fiscal year ending June 30, 2016. The report provides a means for proper matching of revenues and costs in each related accounting period.

The depreciation methodology, which is described herein, distributes the cost of property in a reasonable and consistent manner for deriving the accounting record of net income and the depreciation status of PREPA's investments. The results were developed for the fiscal years ending June 30, 2016; June 30, 2017; and June 30, 2018.

The scope of the study included the following tasks:

- Identified the status of depreciable electric system assets
- Provided estimated accrued and annual depreciation requirements
- Reviewed previous depreciation studies on the PREPA system
- Gathered updated relevant information
- Performed visits to selected PREPA power generation facilities and representative transmission and distribution (T&D) assets to perform high level field inspections
- Evaluated remaining useful life characteristics of the PREPA facilities and assess net salvage values.

As required by PREPA's financial reporting requirements, the depreciation rate determination excluded assets that were not placed in production after July 1, 2015 and not likely to be placed back into production. For accounting and financial reporting purposes, these assets must be presented separately as either: 1) idle, 2) available for sale, or 3) to be disposed.

Therefore, Sargent & Lundy's depreciation report specified the following:

- Date when the facility ceased to operate
- Whether the facility is worthwhile to repair and be placed back into service
- Whether the facility is obsolete and not worthwhile to be placed back into service

- If the facility is obsolete, the approximate number of years of remaining life
- Whether the facility should be disposed of

Depreciation was determined only for assets considered to be productive, that is, currently in production, temporarily idle, or expected to be repaired. Assets not in production and not expected to be placed back into service were not depreciated and were presented separately.

METHODOLOGY

The PREPA financial staff provided historical accounting data to Sargent & Lundy during a visit to PREPA's offices on August 6, 2018. The historical data covered the period since the last depreciation update (Fiscal Year [FY] ending June 30, 2009) through the latest period (FY ending June 30, 2018).

The amortized amount for each asset account or subaccount was derived as follows (with end of year values):

- Depreciable Plant in Service ("original cost", FY 2016) = Depreciable Plant in Service (FY 2015) + New Plant in Service (FY 2016)
- Depreciable Plant in Service (FY 2017) = Depreciable Plant in Service (FY 2016) + New Plant in Service (FY 2017)
- Depreciable Plant in Service (FY 2018) = Depreciable Plant in Service (FY 2017) + New Plant in Service (FY 2018)
- Undepreciated Plant Balance (FY 2016, FY 2017, FY 2018) = Depreciable Plant in Service, adjusted for anticipated net salvage at the end of the asset life, minus Cumulative Depreciation ("book reserve")

Net salvage is the value received from the disposal of material or equipment upon retirement, net of the cost of removal. A negative salvage value indicates that the cost of removal exceeds to value of the asset at retirement. For assets with negative salvage values, a higher undepreciated plant balance is necessary to compensate for the net cost of removal at retirement.

The depreciation rates within each account or subaccount category were based upon the remaining life method. The remaining life method derives the annual depreciation amount on a straight-line basis by dividing the Undepreciated Plant Balance by the statistically derived remaining life. This method allocates the original cost of the asset, less accumulated depreciation, less future net salvage, in equal amounts to each year of remaining life.

The remaining life for each account or subaccount is a function of the average service life and survival curve type selected for that account. For example, a survival curve type R2 refers to a right-moded (R type) curve with a moderate height (two) for that mode (possible modes for R type curves range from one to five). The annual accrual percentage is the annual depreciation expense divided by the depreciable plant in service ("original cost") for the beginning of that year. This method is widely accepted utility practice and was used in PREPA's depreciation study for FY 2009.

The Depreciable Plant in Service, New Plant in Service, and Cumulative Depreciation for each functional group for the three most recent fiscal years ending 2016, 2017, and 2018 are summarized in the following three tables. Detailed breakdowns by account and subaccount are included in Appendix A of this report.

Table ES-1 — Total Depreciable Plant in Service ("Original Cost")

Functional Group	2016	2017	2018
Steam Production Plant	2,455,751,854	2,468,287,058	2,468,287,058
Hydroelectric Plant	82,610,813	82,610,813	82,610,813
Other Production Plant	1,174,832,076	1,177,269,965	1,177,269,965
Transmission Plant	2,194,312,816	2,207,349,840	2,483,477,676
Distribution Plant	3,822,490,516	3,890,395,643	3,916,930,480
General Plant	1,155,592,010	1,162,370,191	1,170,115,211
Total Plant	**10,885,590,084**	**10,988,283,509**	**11,298,691,202**

Note: Values are for the end of the indicated year, which equal total depreciable plant in service at the end of the prior year plus new depreciable plant in service for the indicated year.

Table ES-2 — Portion of Depreciable Plant in Service Placed in Service in Current Fiscal Year

Functional Group	2016	2017	2018
Steam Production Plant	52,836,905	12,535,204	0
Hydroelectric Plant	0	0	0
Other Production Plant	31,891,964	2,437,889	0
Transmission Plant	21,504,143	13,037,024	276,127,836
Distribution Plant	100,693,173	67,905,127	26,534,837
General Plant	6,460,361	6,778,181	7,745,020
Total Plant	**213,386,546**	**102,693,425**	**310,407,693**

Table ES-3 — Cumulative Depreciation ("Book Reserve")

Functional Group	2016	2017	2018
Steam Production Plant	1,063,505,722	1,173,278,375	1,269,653,271
Hydroelectric Plant	20,410,564	21,892,444	23,360,778
Other Production Plant	507,937,933	555,870,867	602,889,993
Transmission Plant	795,719,566	859,164,631	922,644,748
Distribution Plant	2,200,227,364	2,412,662,382	2,621,502,276
General Plant	526,846,770	589,196,468	641,059,475
Total Plant	**5,114,647,919**	**5,612,065,167**	**6,081,110,541**

Note: Values are for the end of the indicated year, which equal cumulative depreciation at the end of the prior year plus the annual depreciation accrual for the indicated year.

SUMMARY OF ACCRUED AND ANNUAL DEPRECIATION REQUIREMENTS

Appendix A of this report contains detailed breakdowns of the accrued and annual depreciation requirements within each functional group. Table ES-4 and Table ES-5 compare the annual depreciation accrual rates and accruals for the three most recent fiscal years ending 2016, 2017, and 2018 with the values from the previous depreciation study (FY ending 2009). Depreciation was determined only for assets considered to be productive, that is, currently in production, temporarily idle, or expected to be repaired. Asset conditions are described in more detail in Sargent & Lundy's independent engineering report.[1] Assets not in production and not expected to be placed back into service were not depreciated and were presented separately.

Table ES-4 — Comparison of Annual Depreciation Accrual Rates

Functional Group	FY 2009 (previous study)	FY 2016	FY 2017	FY 2018
Steam Production Plant	2.901%	4.482%	4.470%	3.905%
Hydroelectric Plant	1.312%	1.794%	1.794%	1.777%
Other Production Plant	4.513%	4.237%	4.080%	3.994%
Transmission Plant	2.907%	2.895%	2.891%	2.876%
Distribution Plant	3.701%	5.802%	5.558%	5.368%
General Plant	4.811%	5.822%	5.395%	4.462%
Total	**3.576%**	**4.716%**	**4.570%**	**4.269%**

[1] *Independent Engineering Report of the PREPA System, Phase I – Technical Description (SL-014468),* draft prepared by Sargent & Lundy, LLC, September 2018.

Table ES-5 — Comparison of Annual Depreciation Accruals

Functional Group	FY 2009 (previous study)	FY 2016	FY 2017	FY 2018
Steam Production Plant	$ 67,691,515	107,704,263	109,772,653	96,374,896
Hydroelectric Plant	$ 1,864,133	1,481,898	1,481,880	1,468,334
Other Production Plant	$ 55,746,592	48,428,149	47,932,934	47,019,125
Transmission Plant	$ 42,140,599	62,899,511	63,445,065	63,480,117
Distribution Plant	$ 108,076,790	215,931,692	212,435,018	208,839,894
General Plant	$ 55,237,663	66,897,238	62,349,698	51,863,007
Total	**$ 330,757,293**	**503,342,750**	**497,417,248**	**469,045,374**

Compared with the previous depreciation study, which was performed for FY 2009, the annual depreciation accruals and accrual rates for FY 2016, FY 2017, and FY 2018 are significantly larger. The primary reason for this increase is because, compared with FY 2009, more assets have been assigned to shorter depreciable lives. Also, the net salvage component is divided by a smaller number of years of remaining life. Note that the Annual Accrual equals the Undepreciated Plant Balance with Salvage divided by the Remaining Life. Even though the Undepreciated Plant Balance has declined since FY 2009, most assets have a negative net salvage value. The negative net salvage value is a percentage of the Depreciable Plant in Service, which is constant or increasing each year. The change in annual depreciation accruals and accrual rates is expected to follow the same general pattern over the next three fiscal years as have been the changes over FY 2017 and FY 2018.

As previously noted, this report was prepared in connection with the audited financial statements for fiscal year ending June 30, 2016. Subsequent to the issuance of this report, audit work for FY 2017 and FY 2018 and additional site visits will have the potential to affect the results currently shown in this report for those two years.

SARGENT & LUNDY, L.L.C.

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Reviewed &
Approved by:

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Principal Consultant

December 7, 2018
Date

1. INTRODUCTION

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- Date when the facility ceased to operate
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- Whether the facility should be disposed of

Depreciation was determined only for assets considered to be productive, that is, currently in production, temporarily idle, or expected to be repaired. Assets not in production and not expected to be placed back into service were not depreciated and were presented separately.

The account designations in this report are consistent with the Uniform System of Accounts for electric utilities listed in the Federal Energy Regulatory Commission (FERC) publication 18 CFR. The breakdown level of detail within each type of asset is consistent with PREPA's last depreciation update as of June 30, 2009.[2]

The FERC account designations cover six major functional groups. PREPA's assets are categorized within these functional groups as follows:

- **Steam Production Plant:** PREPA's 14 steam electric plants are located at four sites—Aguirre, Costa Sur, Palo Seco, and San Juan—with a total stated capacity of 2,892 megawatts (MW). These units are fired with number 6 fuel oil.
- **Hydroelectric Plant:** The system has 20 hydroelectric facilities across 11 sites with a total capacity of 83 MW.
- **Other Production Plant:** Other generators are two combined cycle units at Aguirre (592 MW) and two at San Juan (440 MW); in addition to 20 simple-cycle combustion turbines (845 MW) located throughout the island. These units are fired with number 2 fuel oil.
- **Transmission Plant:** The backbone of the transmission system is the 230/115 kV network and associated switchyards and substations. The 230-kV system has 375 circuit miles of transmission lines; the 115-kV system has 727 circuit miles of transmission lines. A 38-kV system of 1,375 circuit miles feeds approximately two-thirds of PREPA's distribution substation capacity.
- **Distribution Plant:** The distribution system has approximately 31,550 circuit miles and associated substations operating at 4.16 kV, 7.2 kV, 8.32 kV, and 13.2 kV.
- **General Plant:** This account covers miscellaneous support facilities such as buildings, office furniture and equipment, transportation equipment, communication equipment, and other tangible property.

[2] *Puerto Rico Electric Power Authority Depreciation of Electric Property, Original Cost Basis as of June 30, 2009*, prepared by URS Energy and Construction, November 2011.

2. METHODOLOGY

2.1 DATA COLLECTION

The PREPA financial staff provided historical accounting data to Sargent & Lundy during a visit to PREPA's offices on August 6, 2018. The historical data covered the period since the last depreciation update (Fiscal Year [FY] ending June 30, 2009) through the latest period (FY ending June 30, 2018). The data file names and sizes are as follows:

- Detalle de activos & grupos FY 2010.xlsx (19.5 MB)
- Detalle de activos & grupos FY 2011.xlsx (18.9 MB)
- Detalle de activos & grupos FY 2012.xlsx (26.6 MB)
- Detalle de activos & grupos FY 2013.xlsx (21.0 MB)
- Detalle de activos & grupos FY 2014.xlsx (23.0 MB)
- Detalle de activos & grupos FY 2015.xlsx (22.0 MB)
- Detalle de activos & grupos FY 2016.xlsx (22.2 MB)
- Detalle de activos & grupos FY 2017.xlsx (23.5 MB)
- Detalle de activos & grupos FY 2018.xlsx (23.6 MB)

Each file contains approximately 20 columns and 150,000 to 200,000 rows of information, each row representing a component of PREPA's generation and T&D assets. The asset data is classified according to the FERC Uniform System of Accounts and includes:

- Account and Property Unit
- Location and Site
- Date Placed in Service
- Total Depreciable Plant In Service ("Original Cost")
- Accumulated Depreciation ("Book Reserve")
- Undepreciated Plant Balance

The data files were structured by PREPA financial staff in a manner which facilitated data sorting, extraction, and verification by Sargent & Lundy.

2.2 DERIVATION OF ANNUAL DEPRECIATION AMOUNTS

The amortized amount for each asset account or subaccount was derived as follows (with end of year values):

- Depreciable Plant in Service ("original cost", FY 2016) = Depreciable Plant in Service (FY 2015) + New Plant in Service (FY 2016)
- Depreciable Plant in Service (FY 2017) = Depreciable Plant in Service (FY 2016) + New Plant in Service (FY 2017)
- Depreciable Plant in Service (FY 2018) = Depreciable Plant in Service (FY 2017) + New Plant in Service (FY 2018)
- Undepreciated Plant Balance (FY 2016, FY 2017, FY 2018) = Depreciable Plant in Service, adjusted for anticipated net salvage at the end of the asset life, minus Cumulative Depreciation ("book reserve")

Net salvage is the value received from the disposal of material or equipment upon retirement, net of the cost of removal. A negative salvage value indicates that the cost of removal exceeds to value of the asset at retirement. For assets with negative salvage values, a higher undepreciated plant balance is necessary to compensate for the net cost of removal at retirement.

The depreciation rates within each account or subaccount category were based upon the remaining life method, which is described in Section 3.

2.3 DEPRECIABLE PLANT IN SERVICE

The Depreciable Plant in Service, New Plant in Service, and Cumulative Depreciation for each functional group for the three most recent fiscal years ending 2016, 2017, and 2018 are summarized in Table 2-1 and Table 2-2. Detailed breakdowns by subaccount are included in Appendix A of this report.

Table 2-1 — Total Depreciable Plant in Service ("Original Cost")

FERC Account		2016	2017	2018
Steam Production Plant				
310	Land and Land Rights - Steam Production	2,752,093	2,752,093	2,752,093
311	Structures and Improvements - Steam Production	305,285,526	305,786,096	305,786,096
312	Boiler Plant Equipment - Steam Production	876,809,309	882,294,267	882,294,267
313	Engines and Engine Driven Generators - Steam Production	0	0	0
314	Turbogenerator Units - Steam Production	907,271,615	913,821,291	913,821,291
315	Accessory Electric Equipment - Steam Production	243,881,777	243,881,777	243,881,777
316	Miscellaneous Power Plant Equipment - Steam Production	119,751,534	119,751,534	119,751,534
Subtotal – Steam Production Plant		**2,455,751,854**	**2,468,287,058**	**2,468,287,058**
Hydroelectric Plant				
330	Land and Land Rights - Hydraulic Production	1,374,387	1,374,387	1,374,387
331	Structures and Improvements - Hydraulic Production	32,937,044	32,937,044	32,937,044
332	Reservoirs, Dams and Waterways - Hydraulic Production	8,222,558	8,222,558	8,222,558
333	Water Wheels, Turbines and Generators - Hydraulic Production	29,639,408	29,639,408	29,639,408
334	Accessory Electric Equipment - Hydraulic Production	3,874,853	3,874,853	3,874,853
335	Miscellaneous Power Plant Equipment - Hydraulic Production	3,369,153	3,369,153	3,369,153
336	Roads, Railroads, and Bridges - Hydraulic Production	3,193,409	3,193,409	3,193,409
Subtotal – Hydroelectric Plant		**82,610,813**	**82,610,813**	**82,610,813**

FERC Account		2016	2017	2018
Other Production Plant				
340	Land and Land Rights - Other Production	1,831,912	1,831,912	1,831,912
341	Structures and Improvements - Other Production	38,132,835	38,132,835	38,132,835
342	Fuel Holders, Producers, and Accessories - Other Production	61,344,993	61,344,993	61,344,993
343	Prime Movers - Other Production	749,744,530	752,182,420	752,182,420
344	Generators - Other Production	138,214,804	138,214,804	138,214,804
345	Accessory Electric Equipment - Other Production	85,663,793	85,663,793	85,663,793
346	Miscellaneous Power Plant Equipment - Other Production	92,509,997	92,509,997	92,509,997
347	Renewable Energy	7,389,212	7,389,212	7,389,212
Subtotal – Other Production Plant		**1,174,832,076**	**1,177,269,965**	**1,177,269,965**
Transmission Plant				
350	Land and Land Rights - Transmission	39,511,638	39,511,638	39,511,638
351	Clearing Land and Rights of Way - Transmission	33,363	33,363	33,363
352	Structures and Improvements - Transmission	35,549,001	35,549,001	35,549,001
353	Station Equipment - Transmission	744,609,845	744,815,323	744,854,915
354	Towers and Fixtures - Transmission	239,773,813	240,577,514	242,511,281
355	Poles and Fixtures - Transmission	432,367,759	436,590,203	437,161,898
356	Overhead Conductors and Devices - Transmission	354,976,930	362,629,742	363,385,868
357	Underground Conduit - Transmission	93,169,270	93,169,270	93,180,701
358	Underground Conductors and Devices - Transmission	254,160,300	254,312,890	254,312,890
359	Roads and Trails - Transmission	160,897	160,897	160,897

FERC Account		2016	2017	2018
-	Donated Assets – Army Corps of Engineers	0	0	272,815,224
Subtotal – Transmission Plant		**2,194,312,816**	**2,207,349,840**	**2,483,477,676**
Distribution Plant				
360	Land and Land Rights - Distribution	1,307,214	1,307,214	1,307,214
361	Structures and Improvements - Distribution	22,894,404	22,942,404	22,942,404
362	Station Equipment - Distribution	255,766,678	263,115,400	270,491,592
363	Storage Battery Equipment - Distribution	0	0	0
364	Poles, Towers and Fixtures - Distribution	483,514,777	496,390,284	501,364,745
365	Overhead Conductors and Devices - Distribution	1,012,150,470	1,021,376,845	1,026,150,441
366	Underground Conduit - Distribution	218,371,136	218,713,697	219,392,901
367	Underground Conductors and Devices - Distribution	346,344,726	350,844,638	352,878,009
368	Line Transformers - Distribution	430,257,414	441,274,013	444,967,775
369	Services - Distribution	121,717,875	121,746,695	121,997,089
370	Meters - Distribution	452,958,606	468,383,934	469,223,812
371	Installations on Customers Premises - Distribution	0	0	0
373	Street Lighting and Signal Systems - Distribution	477,207,215	484,300,518	486,214,497
Subtotal – Distribution Plant		**3,822,490,516**	**3,890,395,643**	**3,916,930,480**
General Plant				
389	Land and Land Rights - Distribution	51,465,748	51,653,567	51,653,567
390	Structures and Improvements - General Plant	358,304,437	358,416,238	358,416,238
391	Office Furniture and Equipment - General Plant	214,878,112	219,068,906	226,462,840

FERC Account		2016	2017	2018
392	Transportation Equipment - General Plant	172,770,504	173,099,528	173,099,528
393	Stores Equipment - General Plant	2,845,885	2,845,885	2,845,885
394	Tools, Shop and Garage Equipment - General Plant	27,663,340	27,718,142	27,861,786
395	Laboratory Equipment - General Plant	104,887,952	106,144,539	106,297,754
396	Power Operated Equipment - General Plant	24,689,868	25,306,326	25,307,830
397	Communication Equipment - General Plant	146,449,086	146,449,086	146,488,017
398	Miscellaneous Equipment - General Plant	13,802,007	13,832,901	13,846,694
399	Other Tangible Equipment - General Plant	37,835,072	37,835,072	37,835,072
Subtotal – General Plant		**1,155,592,010**	**1,162,370,191**	**1,170,115,211**
Total Plant		**10,885,590,084**	**10,988,283,509**	**11,298,691,202**

Note: Values are for the end of the indicated year, which equal total depreciable plant in service at the end of the prior year plus new depreciable plant in service for the indicated year.

Table 2-2 — Portion of Depreciable Plant in Service Placed in Service in Current Fiscal Year

FERC Account		2016	2017	2018
Steam Production Plant				
310	Land and Land Rights - Steam Production	0	0	0
311	Structures and Improvements - Steam Production	1,533,983	500,570	0
312	Boiler Plant Equipment - Steam Production	47,864,499	5,484,958	0
313	Engines and Engine Driven Generators - Steam Production	0	0	0
314	Turbogenerator Units - Steam Production	2,206,283	6,549,676	0
315	Accessory Electric Equipment - Steam Production	117,998	0	0

FERC Account		2016	2017	2018
316	Miscellaneous Power Plant Equipment - Steam Production	1,114,141	0	0
Subtotal – Steam Production Plant		**52,836,905**	**12,535,204**	**0**
Hydroelectric Plant				
330	Land and Land Rights - Hydraulic Production	0	0	0
331	Structures and Improvements - Hydraulic Production	0	0	0
332	Reservoirs, Dams and Waterways - Hydraulic Production	0	0	0
333	Water Wheels, Turbines and Generators - Hydraulic Production	0	0	0
334	Accessory Electric Equipment - Hydraulic Production	0	0	0
335	Miscellaneous Power Plant Equipment - Hydraulic Production	0	0	0
336	Roads, Railroads, and Bridges - Hydraulic Production	0	0	0
Subtotal – Hydroelectric Plant		**0**	**0**	**0**
Other Production Plant				
340	Land and Land Rights - Other Production	0	0	0
341	Structures and Improvements - Other Production	0	0	0
342	Fuel Holders, Producers, and Accessories - Other Production	0	0	0
343	Prime Movers - Other Production	21,633,849	2,437,889	0
344	Generators - Other Production	1,886,905	0	0
345	Accessory Electric Equipment - Other Production	0	0	0
346	Miscellaneous Power Plant Equipment - Other Production	981,997	0	0
347	Renewable Energy	7,389,212	0	0
Subtotal – Other Production Plant		**31,891,964**	**2,437,889**	**0**

FERC Account		2016	2017	2018
Transmission Plant				
350	Land and Land Rights - Transmission	0	0	0
351	Clearing Land and Rights of Way - Transmission	0	0	0
352	Structures and Improvements - Transmission	0	0	0
353	Station Equipment - Transmission	398,517	205,478	39,592
354	Towers and Fixtures - Transmission	0	803,701	1,933,767
355	Poles and Fixtures - Transmission	7,120,258	4,222,444	571,695
356	Overhead Conductors and Devices - Transmission	6,218,476	7,652,811	756,127
357	Underground Conduit - Transmission	6,749,988	0	11,431
358	Underground Conductors and Devices - Transmission	1,016,904	152,590	0
359	Roads and Trails - Transmission	0	0	0
-	Donated Assets – Army Corps of Engineers	0	0	272,815,224
Subtotal – Transmission Plant		**21,298,665**	**13,037,024**	**276,127,836**
Distribution Plant				
360	Land and Land Rights - Distribution	0	0	0
361	Structures and Improvements - Distribution	0	48,000	0
362	Station Equipment - Distribution	1,219,423	7,348,722	7,376,192
363	Storage Battery Equipment - Distribution	0	0	0
364	Poles, Towers and Fixtures - Distribution	21,370,481	12,875,507	4,974,461
365	Overhead Conductors and Devices - Distribution	17,412,320	9,226,375	4,773,596
366	Underground Conduit - Distribution	2,601,111	342,561	679,204

FERC Account		2016	2017	2018
367	Underground Conductors and Devices - Distribution	4,503,416	4,499,912	2,033,371
368	Line Transformers - Distribution	12,586,135	11,016,599	3,693,762
369	Services - Distribution	187,883	28,820	250,394
370	Meters - Distribution	35,467,771	15,425,328	839,878
371	Installations on Customers Premises - Distribution	0	0	0
373	Street Lighting and Signal Systems - Distribution	5,344,634	7,093,303	1,913,979
Subtotal – Distribution Plant		**100,693,173**	**67,905,127**	**26,534,837**
General Plant				
389	Land and Land Rights - Distribution	1,154,737	187,819	0
390	Structures and Improvements - General Plant	88,356	111,801	0
391	Office Furniture and Equipment - General Plant	2,767,273	4,190,793	7,393,934
392	Transportation Equipment - General Plant	317,404	329,024	0
393	Stores Equipment - General Plant	0	0	0
394	Tools, Shop and Garage Equipment - General Plant	356,931	54,803	143,644
395	Laboratory Equipment - General Plant	1,284,596	1,256,587	153,215
396	Power Operated Equipment - General Plant	5,485	616,458	1,503
397	Communication Equipment - General Plant	454,648	0	38,931
398	Miscellaneous Equipment - General Plant	30,932	30,895	13,793
399	Other Tangible Equipment - General Plant	0	0	0
Subtotal – General Plant		**6,460,361**	**6,778,181**	**7,745,020**
Total Plant		**213,386,546**	**102,693,425**	**310,407,693**

2.4 ACCUMULATED DEPRECIATION

The Cumulative Depreciation and Undepreciated Plant Balances for each functional group for the three most recent fiscal years ending 2016, 2017, and 2018 are summarized in Table 2-3 and Table 2-4. Detailed breakdowns by subaccount are included in Appendix A of this report.

Table 2-3 — Cumulative Depreciation ("Book Reserve")

FERC Account		2016	2017	2018
Steam Production Plant				
310	Land and Land Rights - Steam Production	0	0	0
311	Structures and Improvements - Steam Production	150,869,545	161,235,375	170,208,330
312	Boiler Plant Equipment - Steam Production	365,156,883	413,715,713	454,136,166
313	Engines and Engine Driven Generators - Steam Production	0	0	0
314	Turbogenerator Units - Steam Production	412,033,615	451,538,043	487,446,340
315	Accessory Electric Equipment - Steam Production	91,464,494	97,985,534	104,358,490
316	Miscellaneous Power Plant Equipment - Steam Production	43,981,186	48,803,711	53,503,946
Subtotal – Steam Production Plant		**1,063,505,722**	**1,173,278,375**	**1,269,653,271**
Hydroelectric Plant				
330	Land and Land Rights - Hydraulic Production	0	0	0
331	Structures and Improvements - Hydraulic Production	6,900,047	7,444,367	7,988,687
332	Reservoirs, Dams and Waterways - Hydraulic Production	4,048,360	4,193,326	4,329,546
333	Water Wheels, Turbines and Generators - Hydraulic Production	6,582,417	7,170,901	7,759,385
334	Accessory Electric Equipment - Hydraulic Production	1,018,633	1,099,457	1,180,208
335	Miscellaneous Power Plant Equipment - Hydraulic Production	364,018	442,327	520,635

FERC Account		2016	2017	2018
336	Roads, Railroads, and Bridges - Hydraulic Production	1,497,089	1,542,065	1,582,316
Subtotal – Hydroelectric Plant		**20,410,564**	**29,138,524**	**23,360,778**
Other Production Plant				
340	Land and Land Rights - Other Production	0	0	0
341	Structures and Improvements - Other Production	14,400,056	15,368,840	16,318,245
342	Fuel Holders, Producers, and Accessories - Other Production	33,767,939	35,821,857	37,875,039
343	Prime Movers - Other Production	321,934,518	356,013,630	389,299,945
344	Generators - Other Production	62,674,867	65,889,029	69,103,190
345	Accessory Electric Equipment - Other Production	35,598,391	39,548,468	43,400,242
346	Miscellaneous Power Plant Equipment - Other Production	39,562,162	42,974,243	46,383,730
347	Renewable Energy	0	254,800	509,601
Subtotal – Other Production Plant		**507,937,933**	**555,870,867**	**602,889,993**
Transmission Plant				
350	Land and Land Rights - Transmission	0	0	0
351	Clearing Land and Rights of Way - Transmission	845	845	845
352	Structures and Improvements - Transmission	8,249,812	9,072,532	9,895,315
353	Station Equipment - Transmission	247,999,422	262,190,428	276,224,346
354	Towers and Fixtures - Transmission	109,386,399	115,178,529	120,991,124
355	Poles and Fixtures - Transmission	169,546,881	188,411,594	207,285,722
356	Overhead Conductors and Devices - Transmission	175,408,360	189,893,568	204,537,272
357	Underground Conduit - Transmission	21,418,143	24,008,746	26,599,350

FERC Account		2016	2017	2018
358	Underground Conductors and Devices - Transmission	63,561,022	70,259,284	76,961,248
359	Roads and Trails - Transmission	148,682	149,104	149,526
-	Donated Assets – Army Corps of Engineers	0	0	0
Subtotal – Transmission Plant		**795,719,566**	**859,164,631**	**922,644,748**
Distribution Plant				
360	Land and Land Rights - Distribution	0	0	0
361	Structures and Improvements - Distribution	8,764,164	9,473,506	10,182,313
362	Station Equipment - Distribution	89,634,052	96,178,872	102,844,962
363	Storage Battery Equipment - Distribution	0	0	0
364	Poles, Towers and Fixtures - Distribution	208,761,667	241,859,512	275,482,545
365	Overhead Conductors and Devices - Distribution	601,486,806	684,116,518	765,197,180
366	Underground Conduit - Distribution	45,694,669	51,258,222	56,830,720
367	Underground Conductors and Devices - Distribution	241,579,813	248,460,222	255,461,971
368	Line Transformers - Distribution	318,351,027	349,251,305	379,585,028
369	Services - Distribution	142,279,768	160,061,287	175,382,832
370	Meters - Distribution	255,176,989	265,425,373	276,140,299
371	Installations on Customers Premises - Distribution	0	0	0
373	Street Lighting and Signal Systems - Distribution	288,498,409	306,577,565	324,394,426
Subtotal – Distribution Plant		**2,200,227,364**	**2,412,662,382**	**2,621,502,276**
General Plant				
389	Land and Land Rights - Distribution	46,175	46,175	46,175

FERC Account		2016	2017	2018
390	Structures and Improvements - General Plant	112,104,749	121,444,342	130,778,775
391	Office Furniture and Equipment - General Plant	128,442,380	156,103,658	175,751,368
392	Transportation Equipment - General Plant	117,679,549	126,165,846	133,179,599
393	Stores Equipment - General Plant	1,460,372	1,554,794	1,643,750
394	Tools, Shop and Garage Equipment - General Plant	13,556,289	15,061,586	16,459,450
395	Laboratory Equipment - General Plant	65,752,097	70,453,415	74,870,993
396	Power Operated Equipment - General Plant	10,478,526	11,763,826	12,996,434
397	Communication Equipment - General Plant	67,391,560	74,345,320	80,771,900
398	Miscellaneous Equipment - General Plant	6,587,362	7,529,787	8,453,303
399	Other Tangible Equipment - General Plant	3,347,712	4,727,720	6,107,728
Subtotal – General Plant		**526,846,770**	**589,196,468**	**641,059,475**
Total Plant		**5,114,647,919**	**5,612,065,167**	**6,081,110,541**

Note: Values are for the end of the indicated year, which equal cumulative depreciation at the end of the prior year plus the annual depreciation accrual for the indicated year.

Net salvage value is the value received from the disposal of material or equipment upon retirement, net of the cost of removal. Table 2-4, Table 2-5, and Table 2-6 show the undepreciated plant balances with and without the adjustment for salvage for FY 2016, FY 2017, and FY 2018 respectively. A negative salvage value indicates that the cost of removal exceeds to value of the asset at retirement. For assets with negative salvage values, a higher undepreciated plant balance is necessary to compensate for the net cost of removal at retirement.

Table 2-4 — Undepreciated Plant Balance – FY 2016 Adjusted for Salvage

FERC Account		2016 (End of Year)	Salvage Value %	Adjusted for Salvage—2016
Steam Production Plant				
310	Land and Land Rights - Steam Production	2,752,093	0%	2,752,093
311	Structures and Improvements - Steam Production	154,415,980	-25%	230,737,362
312	Boiler Plant Equipment - Steam Production	511,652,427	-25%	730,854,754
313	Engines and Engine Driven Generators - Steam Production	0	-25%	0
314	Turbogenerator Units - Steam Production	495,238,001	-20%	676,692,324
315	Accessory Electric Equipment - Steam Production	152,417,283	-15%	188,999,549
316	Miscellaneous Power Plant Equipment - Steam Production	75,770,348	-15%	93,733,078
Subtotal – Steam Production Plant		**1,392,246,132**		**1,923,769,160**
Hydroelectric Plant				
330	Land and Land Rights - Hydraulic Production	1,374,387	0%	1,374,387
331	Structures and Improvements - Hydraulic Production	26,036,997	-20%	32,624,406
332	Reservoirs, Dams and Waterways - Hydraulic Production	4,174,198	-20%	5,818,710
333	Water Wheels, Turbines and Generators - Hydraulic Production	23,056,991	-20%	28,984,873
334	Accessory Electric Equipment - Hydraulic Production	2,856,220	-15%	3,437,448
335	Miscellaneous Power Plant Equipment - Hydraulic Production	3,005,134	-15%	3,510,507
336	Roads, Railroads, and Bridges - Hydraulic Production	1,696,321	-5%	1,855,991
Subtotal – Hydroelectric Plant		**62,200,249**		**77,606,323**
Other Production Plant				
340	Land and Land Rights - Other Production	1,831,912	0%	1,831,912
341	Structures and Improvements - Other Production	23,732,779	-20%	31,359,346
342	Fuel Holders, Producers, and Accessories - Other Production	27,577,054	-15%	36,778,803

FERC Account		2016 (End of Year)	Salvage Value %	Adjusted for Salvage—2016
343	Prime Movers - Other Production	427,810,012	-10%	502,784,465
344	Generators - Other Production	75,539,937	-10%	89,361,417
345	Accessory Electric Equipment - Other Production	50,065,402	-10%	58,631,781
346	Miscellaneous Power Plant Equipment - Other Production	52,947,835	-10%	62,198,834
347	Renewable Energy	7,389,212	0%	7,389,212
Subtotal – Other Production Plant		**666,894,143**		**790,335,771**
Transmission Plant				
350	Land and Land Rights - Transmission	39,511,638	0%	39,511,638
351	Clearing Land and Rights of Way - Transmission	32,517	0%	32,517
352	Structures and Improvements - Transmission	27,299,189	-20%	34,408,990
353	Station Equipment - Transmission	496,610,423	-5%	533,840,915
354	Towers and Fixtures - Transmission	130,387,413	-25%	190,330,866
355	Poles and Fixtures - Transmission	262,820,878	-50%	479,004,758
356	Overhead Conductors and Devices - Transmission	179,568,570	-35%	303,810,496
357	Underground Conduit - Transmission	71,751,127	-15%	85,726,518
358	Underground Conductors and Devices - Transmission	190,599,278	-10%	216,015,308
359	Roads and Trails - Transmission	12,215	0%	12,215
-	Donated Assets – Army Corps of Engineers	0	-30%	0
Subtotal – Transmission Plant		**1,398,593,250**		**1,882,694,221**
Distribution Plant				
360	Land and Land Rights - Distribution	1,307,214	0%	1,307,214
361	Structures and Improvements - Distribution	14,130,240	-20%	18,709,121
362	Station Equipment - Distribution	166,132,626	-15%	204,497,627

FERC Account		2016 (End of Year)	Salvage Value %	Adjusted for Salvage—2016
363	Storage Battery Equipment - Distribution	0	-15%	0
364	Poles, Towers and Fixtures - Distribution	274,753,110	-75%	637,389,192
365	Overhead Conductors and Devices - Distribution	410,663,664	-60%	1,017,953,946
366	Underground Conduit - Distribution	172,676,467	-15%	205,432,137
367	Underground Conductors and Devices - Distribution	104,764,913	-15%	156,716,622
368	Line Transformers - Distribution	111,906,387	-50%	327,035,094
369	Services - Distribution	-20,561,893	-100%	101,155,982
370	Meters - Distribution	197,781,617	-10%	243,077,478
371	Installations on Customers Premises - Distribution	0	-5%	0
373	Street Lighting and Signal Systems - Distribution	188,708,807	-25%	308,010,610
Subtotal – Distribution Plant		**1,622,263,152**		**3,221,285,025**
General Plant				
389	Land and Land Rights - Distribution	51,419,573	0%	51,419,573
390	Structures and Improvements - General Plant	246,199,688	-20%	317,860,576
391	Office Furniture and Equipment - General Plant	86,435,733	5%	75,691,827
392	Transportation Equipment - General Plant	55,090,955	5%	46,452,430
393	Stores Equipment - General Plant	1,385,513	0%	1,385,513
394	Tools, Shop and Garage Equipment - General Plant	14,107,050	0%	14,107,050
395	Laboratory Equipment - General Plant	39,135,855	0%	39,135,855
396	Power Operated Equipment - General Plant	14,211,342	5%	12,976,849
397	Communication Equipment - General Plant	79,057,527	0%	79,057,527
398	Miscellaneous Equipment - General Plant	7,214,645	0%	7,214,645
399	Other Tangible Equipment - General Plant	34,487,360	0%	34,487,360

FERC Account		2016 (End of Year)	Salvage Value %	Adjusted for Salvage—2016
Subtotal – General Plant		**628,745,240**		**679,789,203**
Total Plant		**5,770,942,165**		**8,575,479,703**

Table 2-5 — Undepreciated Plant Balance – FY 2017 Adjusted for Salvage

FERC Account		2017 (End of Year)	Salvage Value %	Adjusted for Salvage—2017
Steam Production Plant				
310	Land and Land Rights - Steam Production	2,752,093	0%	2,752,093
311	Structures and Improvements - Steam Production	144,550,721	-25%	220,997,245
312	Boiler Plant Equipment - Steam Production	468,578,554	-25%	689,152,121
313	Engines and Engine Driven Generators - Steam Production	0	-25%	0
314	Turbogenerator Units - Steam Production	462,283,248	-20%	645,047,506
315	Accessory Electric Equipment - Steam Production	145,896,243	-15%	182,478,509
316	Miscellaneous Power Plant Equipment - Steam Production	70,947,823	-15%	88,910,553
Subtotal – Steam Production Plant		**1,295,008,682**		**1,829,338,028**
Hydroelectric Plant				
330	Land and Land Rights - Hydraulic Production	1,374,387	0%	1,374,387
331	Structures and Improvements - Hydraulic Production	25,492,677	-20%	32,080,086
332	Reservoirs, Dams and Waterways - Hydraulic Production	4,029,232	-20%	5,673,744
333	Water Wheels, Turbines and Generators - Hydraulic Production	22,468,507	-20%	28,396,389
334	Accessory Electric Equipment - Hydraulic Production	2,775,396	-15%	3,356,624
335	Miscellaneous Power Plant Equipment - Hydraulic Production	2,926,826	-15%	3,432,199
336	Roads, Railroads, and Bridges - Hydraulic Production	1,651,344	-5%	1,811,015
Subtotal – Hydroelectric Plant		**60,718,369**		**76,124,443**

FERC Account		2017 (End of Year)	Salvage Value %	Adjusted for Salvage—2017
Other Production Plant				
340	Land and Land Rights - Other Production	1,831,912	0%	1,831,912
341	Structures and Improvements - Other Production	22,763,995	-20%	30,390,562
342	Fuel Holders, Producers, and Accessories - Other Production	25,523,135	-15%	34,724,884
343	Prime Movers - Other Production	396,168,790	-10%	471,387,032
344	Generators - Other Production	72,325,775	-10%	86,147,255
345	Accessory Electric Equipment - Other Production	46,115,324	-10%	54,681,704
346	Miscellaneous Power Plant Equipment - Other Production	49,535,754	-10%	58,786,754
347	Renewable Energy	7,134,412	0%	7,134,412
Subtotal – Other Production Plant		**621,399,098**		**745,084,515**
Transmission Plant				
350	Land and Land Rights - Transmission	39,511,638	0%	39,511,638
351	Clearing Land and Rights of Way - Transmission	32,517	0%	39,511,638
352	Structures and Improvements - Transmission	26,476,469	-20%	32,517
353	Station Equipment - Transmission	482,624,895	-5%	33,586,270
354	Towers and Fixtures - Transmission	125,398,984	-25%	519,865,661
355	Poles and Fixtures - Transmission	248,178,609	-50%	185,543,363
356	Overhead Conductors and Devices - Transmission	172,736,173	-35%	466,473,710
357	Underground Conduit - Transmission	69,160,524	-15%	299,656,583
358	Underground Conductors and Devices - Transmission	184,053,605	-10%	83,135,915
359	Roads and Trails - Transmission	11,793	0%	209,484,894
-	Donated Assets – Army Corps of Engineers	0	-30%	11,793
Subtotal – Transmission Plant		**1,348,185,209**		**1,837,302,344**

FERC Account		2017 (End of Year)	Salvage Value %	Adjusted for Salvage—2017
Distribution Plant				
360	Land and Land Rights - Distribution	1,307,214	0%	1,307,214
361	Structures and Improvements - Distribution	13,468,898	-20%	18,057,379
362	Station Equipment - Distribution	166,936,527	-15%	206,403,837
363	Storage Battery Equipment - Distribution	0	-15%	0
364	Poles, Towers and Fixtures - Distribution	254,530,772	-75%	626,823,486
365	Overhead Conductors and Devices - Distribution	337,260,327	-60%	950,086,434
366	Underground Conduit - Distribution	167,455,475	-15%	200,262,529
367	Underground Conductors and Devices - Distribution	102,384,416	-15%	155,011,112
368	Line Transformers - Distribution	92,022,708	-50%	312,659,714
369	Services - Distribution	-38,314,592	-100%	83,432,104
370	Meters - Distribution	202,958,561	-10%	249,796,955
371	Installations on Customers Premises - Distribution	0	-5%	0
373	Street Lighting and Signal Systems - Distribution	177,722,953	-25%	298,798,082
Subtotal – Distribution Plant		**1,477,733,261**		**3,102,638,846**
General Plant				
389	Land and Land Rights - Distribution	51,607,392	0%	51,607,392
390	Structures and Improvements - General Plant	236,971,897	-20%	308,655,144
391	Office Furniture and Equipment - General Plant	62,965,248	5%	52,011,803
392	Transportation Equipment - General Plant	46,933,682	5%	38,278,706
393	Stores Equipment - General Plant	1,291,091	0%	1,291,091
394	Tools, Shop and Garage Equipment - General Plant	12,656,557	0%	12,656,557
395	Laboratory Equipment - General Plant	35,691,123	0%	35,691,123

FERC Account		2017 (End of Year)	Salvage Value %	Adjusted for Salvage—2017
396	Power Operated Equipment - General Plant	13,542,501	5%	12,277,184
397	Communication Equipment - General Plant	72,103,766	0%	72,103,766
398	Miscellaneous Equipment - General Plant	6,303,114	0%	6,303,114
399	Other Tangible Equipment - General Plant	33,107,352	0%	33,107,352
Subtotal – General Plant		**573,173,723**		**623,983,233**
Total Plant		**5,376,218,342**		**8,214,471,408**

Table 2-6 — Undepreciated Plant Balance – FY 2018 Adjusted for Salvage

FERC Account		2018 (End of Year)	Salvage Value %	Adjusted for Salvage—2018
Steam Production Plant				
310	Land and Land Rights - Steam Production	2,752,093	0%	2,752,093
311	Structures and Improvements - Steam Production	135,577,766	-25%	212,024,290
312	Boiler Plant Equipment - Steam Production	428,158,101	-25%	648,731,668
313	Engines and Engine Driven Generators - Steam Production	0	-25%	0
314	Turbogenerator Units - Steam Production	426,374,952	-20%	609,139,210
315	Accessory Electric Equipment - Steam Production	139,523,286	-15%	176,105,553
316	Miscellaneous Power Plant Equipment - Steam Production	66,247,588	-15%	84,210,318
Subtotal – Steam Production Plant		**1,198,633,786**		**1,732,963,132**
Hydroelectric Plant				
330	Land and Land Rights - Hydraulic Production	1,374,387	0%	1,374,387
331	Structures and Improvements - Hydraulic Production	24,948,357	-20%	31,535,766
332	Reservoirs, Dams and Waterways - Hydraulic Production	3,893,012	-20%	5,537,524
333	Water Wheels, Turbines and Generators - Hydraulic Production	21,880,023	-20%	27,807,904

FERC Account		2018 (End of Year)	Salvage Value %	Adjusted for Salvage—2018
334	Accessory Electric Equipment - Hydraulic Production	2,694,645	-15%	3,275,873
335	Miscellaneous Power Plant Equipment - Hydraulic Production	2,848,517	-15%	3,353,890
336	Roads, Railroads, and Bridges - Hydraulic Production	1,611,093	-5%	1,770,764
Subtotal – Hydroelectric Plant		**59,250,035**		**74,656,108**
Other Production Plant				
340	Land and Land Rights - Other Production	1,831,912	0%	1,831,912
341	Structures and Improvements - Other Production	21,814,589	-20%	29,441,156
342	Fuel Holders, Producers, and Accessories - Other Production	23,469,954	-15%	32,671,702
343	Prime Movers - Other Production	362,882,475	-10%	438,100,717
344	Generators - Other Production	69,111,614	-10%	82,933,094
345	Accessory Electric Equipment - Other Production	42,263,550	-10%	50,829,930
346	Miscellaneous Power Plant Equipment - Other Production	46,126,267	-10%	55,377,266
347	Renewable Energy	6,879,611	0%	6,879,611
Subtotal – Other Production Plant		**574,379,973**		**698,065,390**
Transmission Plant				
350	Land and Land Rights - Transmission	39,511,638	0%	39,511,638
351	Clearing Land and Rights of Way - Transmission	32,517	0%	32,517
352	Structures and Improvements - Transmission	25,653,686	-20%	32,763,486
353	Station Equipment - Transmission	468,630,569	-5%	505,873,315
354	Towers and Fixtures - Transmission	121,520,157	-25%	182,147,977
355	Poles and Fixtures - Transmission	229,876,176	-50%	448,457,125
356	Overhead Conductors and Devices - Transmission	158,848,596	-35%	286,033,650
357	Underground Conduit - Transmission	66,581,351	-15%	80,558,456

FERC Account		2018 (End of Year)	Salvage Value %	Adjusted for Salvage—2018
358	Underground Conductors and Devices - Transmission	177,351,642	-10%	202,782,931
359	Roads and Trails - Transmission	11,372	0%	11,372
-	Donated Assets – Army Corps of Engineers	272,815,224	-30%	354,659,791
Subtotal – Transmission Plant		**1,560,832,928**		**2,132,832,258**
Distribution Plant				
360	Land and Land Rights - Distribution	1,307,214	0%	1,307,214
361	Structures and Improvements - Distribution	12,760,091	-20%	17,348,572
362	Station Equipment - Distribution	167,646,630	-15%	208,220,369
363	Storage Battery Equipment - Distribution	0	-15%	0
364	Poles, Towers and Fixtures - Distribution	225,882,200	-75%	601,905,758
365	Overhead Conductors and Devices - Distribution	260,953,261	-60%	876,643,526
366	Underground Conduit - Distribution	162,562,181	-15%	195,471,116
367	Underground Conductors and Devices - Distribution	97,416,038	-15%	150,347,740
368	Line Transformers - Distribution	65,382,746	-50%	287,866,633
369	Services - Distribution	-53,385,743	-100%	68,611,347
370	Meters - Distribution	193,083,513	-10%	240,005,894
371	Installations on Customers Premises - Distribution	0	-5%	0
373	Street Lighting and Signal Systems - Distribution	161,820,072	-25%	283,373,696
Subtotal – Distribution Plant		**1,295,428,203**		**2,931,101,865**
General Plant				
389	Land and Land Rights - Distribution	51,607,392	0%	51,607,392
390	Structures and Improvements - General Plant	227,637,463	-20%	299,320,711
391	Office Furniture and Equipment - General Plant	50,711,473	5%	39,388,331

FERC Account		2018 (End of Year)	Salvage Value %	Adjusted for Salvage—2018
392	Transportation Equipment - General Plant	39,919,929	5%	31,264,952
393	Stores Equipment - General Plant	1,202,135	0%	1,202,135
394	Tools, Shop and Garage Equipment - General Plant	11,402,336	0%	11,402,336
395	Laboratory Equipment - General Plant	31,426,760	0%	31,426,760
396	Power Operated Equipment - General Plant	12,311,395	5%	11,046,004
397	Communication Equipment - General Plant	65,716,118	0%	65,716,118
398	Miscellaneous Equipment - General Plant	5,393,392	0%	5,393,392
399	Other Tangible Equipment - General Plant	31,727,344	0%	31,727,344
Subtotal – General Plant		**529,055,736**		**579,495,474**
Total Plant		**5,217,580,661**		**8,149,114,226**

3. REMAINING USEFUL LIFE CHARACTERISTICS AND NET SALVAGE

3.1 LIFESPAN DISPERSION

3.1.1 Survival Curves

The depreciation rates within each account or subaccount category were based upon the remaining life method. The remaining life method derives the annual depreciation amount on a straight-line basis by dividing the undepreciated plant balance by the statistically derived remaining life. This method allocates the original cost of the asset, less accumulated depreciation, less future net salvage, in equal amounts to each year of remaining life.

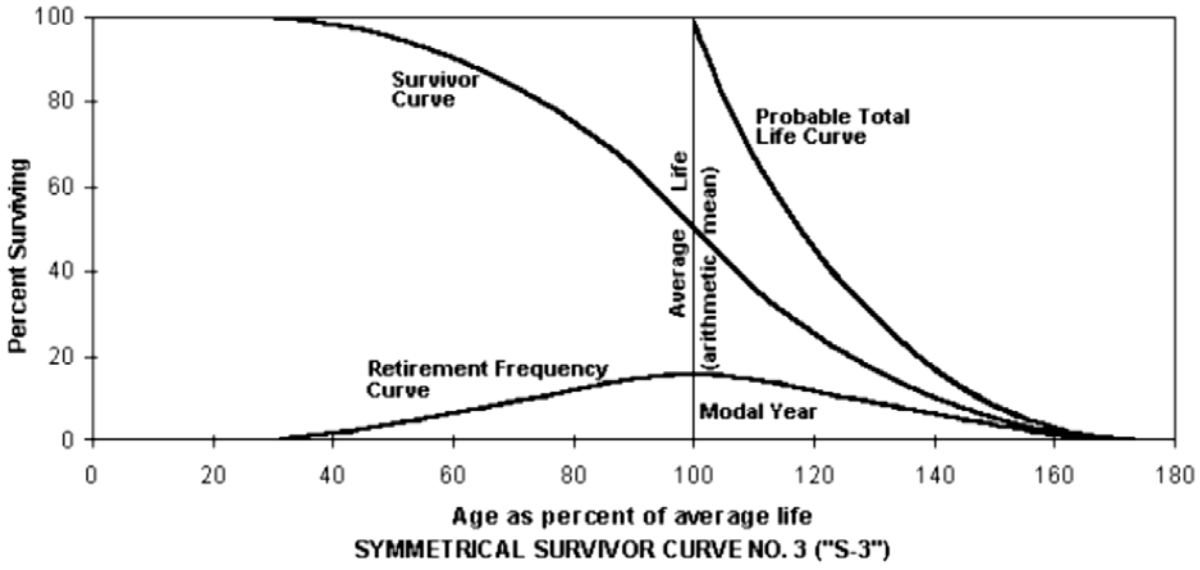
The remaining life for each account or subaccount is a function of the average service life and survival curve type selected for that account. For example, a survival curve type R2 refers to a right-moded (R type) curve with a moderate height (two) for that mode (possible modes for R type curves range from one to five). The annual accrual percentage is the annual depreciation expense divided by the depreciable plant in service ("original cost") for the beginning of that year. This method is widely accepted utility practice and was used in PREPA's depreciation study for FY 2009.

A comprehensive series of depreciation studies were undertaken at Iowa State University starting in the 1930s, using an extensive process of observing and classifying the ages at which various types of property used by utilities and other industrial companies have been retired. These studies have evolved over the years into a set of 31 standardized patterns of asset retirement dispersion organized into four broad classes: Right-moded (R type), Left-moded (L type), Symmetrical (S type), and Original (O type). These survivor curves ("Iowa Curves") and probable-life curves continue to be used in utility rate work and valuation cases to the present day.

The survivor curve classes refer to the relationship between the average retirement age and the most frequently occurring retirement age, as depicted on a graph of percent of the original group retiring versus age. For example, R type curves represent retirement data in which the most frequently occurring retirement age is older, or to the right of the average retirement age. L type curves represent retirement data in which the most frequently occurring retirement age is younger, or to the left of the average retirement age. Higher values (e.g., R5 versus R1) indicate a longer period of time before a significant decline in the percent surviving, as depicted on a graph of percent of the original group surviving versus age. The rate of decline after the relatively longer initial period of time, however, is much steeper. Lower values (e.g., R1 versus R5) indicate a smoother and more gradual rate of decline over the entire period of years.

The relationship between a typical survival curve and probable life is illustrated in Figure 3-1. The probable life is the average life expectancy of the survivors of the original group. For 100% of the original group, the probable total life is equal to the average service life of the group. As the number of survivors declines over time, the average service life of the remaining group increases. The probable total life curve thus falls to the right of the survivor curve. Mathematically, the probable life curve at a given point is equal to the area under the survivor curve to the right of the current age.

Figure 3-1 — Typical Survivor Curve and Relationship to Probable Total Life



Source: See Footnote 3.

Sargent & Lundy estimated the probable life of each asset component from PREPA's previous depreciation updates and other studies including actuarial studies of transmission and substation equipment. These studies involve the statistical compilation of data for similar equipment components, including the installation dates and retirement dates for retired equipment and the installation dates for equipment still in operation. The data are tabulated to develop a curve of "% surviving" versus age, or survivor curves for each major equipment component.[3] The information from these studies was the basis for selecting a representative Iowa Curve type and average life for each component, which define the shape of each survivor curve. Given the actual age of each component, the survivor curve thus determines the probable life.

[3] *Replacements, Units, Service Lives, Factors* (December 2005), U.S. Department of Energy, Western Area Power Administration, U.S. Department of the Interior, and U.S. Bureau of Reclamation.

In selecting the best Iowa Curve type for each account and subaccount, Sargent & Lundy considered the results of the Simulated Plant Record (SPR) analysis developed for PREPA's last depreciation update. The SPR is a statistical technique that uses historical retirement data for each plant account to simulate long-term mortality patterns. The curve types derived from the SPR were found to be typical of the types used in other depreciation studies of similar utility assets.

3.1.2 Average Service Lives and Remaining Lives

Sargent & Lundy's estimates of average life and selection of survival curve type for each asset account and subaccount are indicated in Appendix A. Based upon this information and the current age of each asset, the expected remaining life was computed. For the majority of PREPA assets, the expected remaining life was derived from survival curves, but for assets determined to be obsolete or irreparable, the expected remaining life was estimated independently, as discussed in Section 3.3

3.2 SALVAGE VALUES

As previously mentioned, net salvage value is the value received from the disposal of material or equipment upon retirement, net of the cost of removal. For example, if an asset has a net salvage of -20%, the undepreciated plant balance for FY 2018 was increased by 20% of the depreciable plant in service. The higher undepreciated plant balance results in a higher amortization amount, which is necessary to compensate for the net cost of removal at retirement.

Sargent & Lundy estimated the net salvage percentage for each asset account and subaccount on the basis of the values used in the previous depreciation study (FY ending 2009) and other depreciation studies with which we are familiar. The net salvage percentage for land was set to zero since land is not a depreciable asset. The net value of the land at the expected "end of life" is thus assumed to equal the original purchase price, for financial reporting purposes. The actual market value of the land may be significantly higher.

Sargent & Lundy's estimates of net salvage percentages for each asset account and subaccount are indicated in Appendix A.

3.3 NON PRODUCTIVE ASSETS

Depreciation was determined only for assets considered to be productive, that is, currently in production, temporarily idle, or expected to be repaired. Asset conditions are described in more detail in Sargent & Lundy's

independent engineering report.[4] Assets not in production and not expected to be placed back into service were not depreciated and were presented separately. As required by PREPA's financial reporting requirements, the depreciation rate determination excluded assets that were not placed in production after July 1, 2015 and not likely to be placed back into production.

Table 3-1 shows operational plant sites which have idle assets, that is, assets that are temporarily not operational but are worthwhile to repair. That is, major expenditures are not likely required for the unit to achieve a reasonable level of operating performance. These assets are located at the Caonillas, Culebra, Daguao, Dos Bocas, Garzas, Jobos, Mayaguez, Patillas, Rio Blanco, San Juan, Toro Negro, Vega Baja, Vieques, Yabucoa, and Yauco plant sites. As noted in the table, Sargent & Lundy did not visit these sites other than Mayaguez and San Juan, and limited data is available to determine actual operational status. Upon further review and site visits, some of these particular sites may eventually be judged to be obsolete.

Idle assets are located at other plant sites that also include obsolete assets and assets to be disposed, as presented in the subsequent tables below. The remaining years of life for each of the idle assets were derived from survival curves. The survival curve types selected for each asset are summarized in Appendix A.

Table 3-1 — Operational Plant Sites with Idle Assets – Worthwhile to Repair and Depreciable

Plant Name	COD	Technology	Fuel	Capacity (MW)	Status	Remaining Life (Years)
Caonillas						
Caonillas Hydro #1-1	1948	Hydro	Water	10	Idle *	Survival Curve
Caonillas Hydro #1-2		Hydro	Water	10	Idle *	Survival Curve
Caonillas Hydro #2	1942	Hydro	Water	4	Idle *	Survival Curve
Culebra						
Culebra Diesel Plant #1	1972	Diesel	Diesel	2	Idle *	Survival Curve
Culebra Diesel Plant #2	1972	Diesel	Diesel	2	Idle *	Survival Curve
Culebra Diesel Plant #3	1972	Diesel	Diesel	2	Idle *	Survival Curve
Daguao						
Daguao Gas Turbine #1-1	1972	GT	Oil #2	21	Idle *	Survival Curve
Daguao Gas Turbine #1-2	1972	GT	Oil #2	21	Idle *	Survival Curve

[4] *Independent Engineering Report of the PREPA System, Phase I – Technical Description (SL-014468),* draft prepared by Sargent & Lundy, L.L.C., September 2018.

Plant Name	COD	Technology	Fuel	Capacity (MW)	Status	Remaining Life (Years)
Dos Bocas						
Dos Bocas Hydro	1942	Hydro	Water	5	Operational *	Survival Curve
Dos Bocas Hydro		Hydro	Water	5	Operational *	Survival Curve
Dos Bocas Hydro		Hydro	Water	5	Idle *	Survival Curve
Garzas						
Garzas Hydro #1-1	1943	Hydro	Water	4	Operational *	Survival Curve
Garzas Hydro #1-2	1943	Hydro	Water	4	Operational *	Survival Curve
Garzas Hydro #2-1	1943	Hydro	Water	7	Idle *	Survival Curve
Jobos						
Jobos Gas Turbine #1-1	1971	GT	Oil #2	21	Idle *	Survival Curve
Jobos Gas Turbine #1-2	1971	GT	Oil #2	21	Idle *	Survival Curve
Mayaguez						
Mayaguez Combustion Turbine #1A	2008–2009	CT	Oil #2	26	Operational**	Survival Curve
Mayaguez Combustion Turbine #1B	2008–2009	CT	Oil #2	26	Operational**	Survival Curve
Mayaguez Combustion Turbine #2A	2008–2009	CT	Oil #2	26	Idle **	Survival Curve
Mayaguez Combustion Turbine #2B	2008–2009	CT	Oil #2	26	Idle **	Survival Curve
Mayaguez Combustion Turbine #3A	2008–2009	CT	Oil #2	26	Operational**	Survival Curve
Mayaguez Combustion Turbine #3B	2008–2009	CT	Oil #2	26	Idle **	Survival Curve
Mayaguez Combustion Turbine #4A	2008–2009	CT	Oil #2	26	Operational**	Survival Curve
Mayaguez Combustion Turbine #4B	2008–2009	CT	Oil #2	26	Operational**	Survival Curve
Patillas						
Patillas	1983	Hydro	Water	0.8	Idle *	Survival Curve
Patillas		Hydro	Water	0.6	Idle *	Survival Curve
Rio Blanco						
Río Blanco Hydro	1929	Hydro	Water	2.5	Idle *	Survival Curve
Río Blanco Hydro		Hydro	Water	2.5	Idle *	Survival Curve
San Juan						
San Juan CC Combustion Turbine #5	2008	CC CT	Oil #2	185	Operational**	Survival Curve
San Juan CC Steam Turbine #5	2008	Steam	Oil #2	68	Operational**	Survival Curve
San Juan CC Combustion Turbine #6	2008	CC CT	Oil #2	185	Operational**	Survival Curve

Plant Name	COD	Technology	Fuel	Capacity (MW)	Status	Remaining Life (Years)
San Juan CC Steam Turbine #6	2008	Steam	Oil #2	68	Operational**	Survival Curve
San Juan Steam Turbine #7	1965	Steam	Oil #6	114	Idle **	Survival Curve
San Juan Steam Turbine #8	1966	Steam	Oil #6	114	Operational**	Survival Curve
San Juan Steam Turbine #9	1968	Steam	Oil #6	114	Idle **	Survival Curve
San Juan Steam Turbine #10	1969	Steam	Oil #6	114	Idle **	Survival Curve
Toro Negro						
Toro Negro #1-1	1937	Hydro	Water	1.5	Operational *	Survival Curve
Toro Negro #1-2	1937	Hydro	Water	1.5	Operational *	Survival Curve
Toro Negro #1-3	1937	Hydro	Water	1.5	Operational *	Survival Curve
Toro Negro #1-4	1937	Hydro	Water	4	Idle *	Survival Curve
Toro Negro #2-1	1937	Hydro	Water	2.5	Operational *	Survival Curve
Vega Baja						
Vega Baja Gas Turbine #1-1	1971	GT	Oil #2	21	Idle *	Survival Curve
Vega Baja Gas Turbine #1-2	1971	GT	Oil #2	21	Idle *	Survival Curve
Vieques						
Vieques #1	2004	Diesel	Diesel	3.3	Idle *	Survival Curve
Vieques #2	2004	Diesel	Diesel	3.3	Idle *	Survival Curve
Yabucoa						
Yabucoa Gas Turbine #1-1	1971	GT	Oil #2	21	Idle *	Survival Curve
Yabucoa Gas Turbine #1-2	1971	GT	Oil #2	21	Idle *	Survival Curve
Yauco						
Yauco Hydro Plant #1-2	1953	Hydro	Water	25	Idle *	Survival Curve
Yauco Hydro Plant #2-1	1953	Hydro	Water	4.5	Operational *	Survival Curve
Yauco Hydro Plant #2-2		Hydro	Water	4.5	Operational Derated *	Survival Curve

*Estimated. These sites have not been visited. Limited data is available to determine actual operational status.

**As of Sargent & Lundy's site visit during the week of May 14, 2018.

Table 3-2 shows obsolete assets, which are assets that are at the last stage of useful life, at the Aguirre plant site. Obsolete assets also exist at other plant sites, although those sites include assets to be disposed, as presented in the subsequent table below. Assets which are both obsolete and not currently operational were judged to have only one year of remaining life, that is, their undepreciated plant balances in 2018 were depreciated in their entirety in FY 2018. Consequently, those assets were assigned a remaining life of two years in FY 2017 and three years in FY 2016. Assets which are obsolete but currently operational were judged to have a remaining life of three years in FY 2018, four years in FY 2017, and five years in FY 2016. This amount of time would likely be sufficient for combustion turbines to operate on limited duty, while deferring maintenance events (e.g., combustor inspections or hot gas path inspections) and providing lead time for a replacement unit if necessary.

Table 3-2 — Obsolete Assets at the Aguirre Plant Site and Remaining Depreciation Life

Plant Name	COD	Technology	Fuel	Capacity (MW)	Status *	Remaining Life (Years)
Aguirre						
Aguirre Steam Turbine #1	1971	Steam	Oil #6	450	Operational	Survival Curve
Aguirre Steam Turbine #2	1971	Steam	Oil #6	450	Idle	Survival Curve
Aguirre Combustion Turbine #1	1972	CT	Oil #2	21	Obsolete	3
Aguirre Combustion Turbine #2	1972	CT	Oil #2	21	Obsolete	1
Aguirre CC Combustion Turbine #1-1	1977	CC CT	Oil #2	50	Obsolete	3
Aguirre CC Combustion Turbine #1-2	1977	CC CT	Oil #2	50	Obsolete	3
Aguirre CC Combustion Turbine #1-3	1977	CC CT	Oil #2	50	Obsolete	3
Aguirre CC Combustion Turbine #1-4	1977	CC CT	Oil #2	50	Obsolete	3
Aguirre CC Steam Turbine #1	1977	Steam	Oil #2	96	Obsolete	3
Aguirre CC Combustion Turbine #2-1	1977	CC CT	Oil #2	50	Obsolete	3
Aguirre CC Combustion Turbine #2-2	1977	CC CT	Oil #2	50	Obsolete	3
Aguirre CC Combustion Turbine #2-3	1977	CC CT	Oil #2	50	Obsolete	3
Aguirre CC Combustion Turbine #2-4	1977	CC CT	Oil #2	50	Obsolete	3
Aguirre CC Steam Turbine #2	1977	Steam	Oil #2	96	Obsolete	3

*As of Sargent & Lundy's site visit during the week of May 14, 2018.

Table 3-3 shows plant sites that have irreparable assets that are not expected to be placed back into service. These assets, which are located at the Cambalache, Costa Sur, and Palo Seco plant sites, are not included in the depreciation. The units at these plant sites which are still productive are indicated as such in the table.

Table 3-3 — Plant Sites with Assets to be Disposed and Not Part of Depreciation

Plant Name	COD	Technology	Fuel	Capacity (MW)	Status *	Remaining Life (Years)
Cambalache						
Cambalache Combustion Turbine #1	1997–1998	CT	Oil #2	82.5	Irreparable 2011	To be disposed
Cambalache Combustion Turbine #2	1997–1998	CT	Oil #2	82.5	Operational	Survival Curve
Cambalache Combustion Turbine #3	1997–1998	CT	Oil #2	82.5	Operational	Survival Curve
Costa Sur						
Costa Sur Steam Turbine #1	n/a	Steam	Oil #6	n/a	Irreparable	To be disposed
Costa Sur Steam Turbine #2	n/a	Steam	Oil #6	n/a	Irreparable	To be disposed
Costa Sur Steam Turbine #3	1962	Steam	Oil #6	85	Obsolete	1
Costa Sur Steam Turbine #4	1963	Steam	Oil #6	85	Obsolete	1
Costa Sur Steam Turbine #5	1972	Steam	Natural Gas	410	Operational	Survival Curve
Costa Sur Steam Turbine #6	1973	Steam	Natural Gas	410	Operational	Survival Curve
Costa Sur Combustion Turbine #1	1972	CT	Oil #2	21	Obsolete	1
Costa Sur Combustion Turbine #2	1972	CT	Oil #2	21	Obsolete	1
Palo Seco						
Palo Seco Steam Turbine #1	1960	Steam	Oil #6	85	Obsolete	1
Palo Seco Steam Turbine #2	1961	Steam	Oil #6	85	Irreparable 2016	To be disposed
Palo Seco Steam Turbine #3	1967–1968	Steam	Oil #6	216	Obsolete	3
Palo Seco Steam Turbine #4	1967–1968	Steam	Oil #6	216	Idle	Survival Curve
Palo Seco Combustion Turbine #1	1972–1973	CT	Oil #2	21	Operational	Survival Curve
Palo Seco Combustion Turbine #2	1972–1973	CT	Oil #2	21	Obsolete	3
Palo Seco Combustion Turbine #3	1972–1973	CT	Oil #2	21	Obsolete	3
Palo Seco Combustion Turbine #4	1972–1973	CT	Oil #2	21	Obsolete	3
Palo Seco Combustion Turbine #5	1972–1973	CT	Oil #2	21	Obsolete	3

Plant Name	COD	Technology	Fuel	Capacity (MW)	Status *	Remaining Life (Years)
Palo Seco Combustion Turbine #6	1972–1973	CT	Oil #2	21	Obsolete	3
San Juan						
San Juan Steam Plant #1	1956-1969	Steam	Oil #6	100	Retired	Retired
San Juan Steam Plant #2	1956-1969	Steam	Oil #6	100	Retired	Retired
San Juan Steam Plant #3	1956-1969	Steam	Oil #6	100	Retired	Retired
San Juan Steam Plant #4	1956-1969	Steam	Oil #6	100	Retired	Retired

*As of Sargent & Lundy's site visit during the week of May 14, 2018.

The Undepreciated Plant Balances with Salvage for the assets not included in the depreciation, indicated in the above table as "to be disposed," are as follows (with end of year values):

Table 3-4 — Cambalache Combustion Turbine #1 (FY 2016):

		Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	Accumulated Depreciation ("Book Reserve")	Undepreciated Plant Balance (0% Salvage)	Undepreciated Plant Balance (with Salvage)
Cambalache Gas Turbine 1						
340	Land and Land Rights - Other Production	422,479	0%	0	422,479	422,479
341	Structures and Improvements - Other Production	10,183,895	-20%	6,016,597	4,167,297	6,204,076
342	Fuel Holders, Producers, and Accessories - Other Production	8,481,372	-15%	7,568,533	912,839	2,185,045
343	Prime Movers - Other Production	39,191,384	-10%	14,198,413	24,992,972	28,912,110
344	Generators - Other Production	11,512,453	-10%	11,163,880	348,573	1,499,819
345	Accessory Electric Equipment - Other Production	4	-10%	1	2	3
346	Miscellaneous Power Plant Equipment - Other Production	2,124,863	-10%	2,031,194	93,670	306,156

Table 3-5 — Costa Sur Steam Turbine #1 and #2 (FY 2016):

		Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	Accumulated Depreciation ("Book Reserve")	Undepreciated Plant Balance (0% Salvage)	Undepreciated Plant Balance (with Salvage)
Costa Sur #1						
310	Land and Land Rights - Steam Production	0	0%	0	0	0
311	Structures and Improvements - Steam Production	0	-25%	0	0	0
312	Boiler Plant Equipment - Steam Production	58,754	-25%	16,666	42,088	56,776
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0
315	Accessory Electric Equipment - Steam Production	717,336	-15%	436,472	280,864	388,464
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0
Costa Sur #2						
310	Land and Land Rights - Steam Production	0	0%	0	0	0
311	Structures and Improvements - Steam Production	0	-25%	0	0	0
312	Boiler Plant Equipment - Steam Production	141,221	-25%	34,538	106,683	141,988
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0

Table 3-6 —Palo Seco Steam Turbine #2 (FY 2016):

		Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	Accumulated Depreciation ("Book Reserve")	Undepreciated Plant Balance (0% Salvage)	Undepreciated Plant Balance (with Salvage)
Palo Seco Steam Plant #2						
310	Land and Land Rights - Steam Production	0	0%	0	0	0
311	Structures and Improvements - Steam Production	0	-25%	0	0	0
312	Boiler Plant Equipment - Steam Production	3,459,535	-25%	840,454	2,619,081	3,483,964
314	Turbogenerator Units - Steam Production	8,629,601	-20%	2,981,053	5,648,549	7,374,469
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0

4. SUMMARY OF ACCRUED AND ANNUAL DEPRECIATION REQUIREMENTS

4.1 FISCAL YEARS ENDING JUNE 30, 2016 AND JUNE 30, 2017

Table 4-1 summarizes the annual depreciation accrual rates and accruals for fiscal years ending 2016 and 2017. Depreciation was determined only for assets considered to be productive—that is, currently in production, temporarily idle, or expected to be repaired. Assets not in production and not expected to be placed back into service were not depreciated and were presented separately. Appendix A of this report contains detailed breakdowns by subaccount and highlights those assets with shortened lives and those assets which are not depreciated.

Table 4-1 — Amortized Amounts and Accrual Rates – FY 2016 and FY 2017

FERC Account		Amortized Amount 2016	Accrual Rate 2016	Amortized Amount 2017	Accrual Rate 2017
Steam Production Plant					
310	Land and Land Rights - Steam Production	0	0.000%	0	0.000%
311	Structures and Improvements - Steam Production	10,320,357	3.398%	10,365,829	3.395%
312	Boiler Plant Equipment - Steam Production	46,417,826	5.600%	48,558,830	5.538%
313	Engines and Engine Driven Generators - Steam Production	0	0.000%	0	0.000%
314	Turbogenerator Units - Steam Production	39,695,684	4.386%	39,504,429	4.354%
315	Accessory Electric Equipment - Steam Production	6,487,463	2.661%	6,521,040	2.674%
316	Miscellaneous Power Plant Equipment - Steam Production	4,782,934	4.032%	4,822,525	4.027%
Subtotal – Steam Production Plant		**107,704,263**	**4.482%**	**109,772,653**	**4.470%**
Hydroelectric Plant					
330	Land and Land Rights - Hydraulic Production	0	0.000%	0	0.000%
331	Structures and Improvements - Hydraulic Production	544,320	1.653%	544,320	1.653%
332	Reservoirs, Dams and Waterways - Hydraulic Production	144,966	1.763%	144,966	1.763%
333	Water Wheels, Turbines and Generators - Hydraulic Production	588,499	1.986%	588,484	1.985%
334	Accessory Electric Equipment - Hydraulic Production	80,824	2.086%	80,824	2.086%
335	Miscellaneous Power Plant Equipment - Hydraulic Production	78,312	2.324%	78,309	2.324%

FERC Account		Amortized Amount 2016	Accrual Rate 2016	Amortized Amount 2017	Accrual Rate 2017
336	Roads, Railroads, and Bridges - Hydraulic Production	44,977	1.408%	44,977	1.408%
Subtotal – Hydroelectric Plant		**1,481,898**	**1.794%**	**1,481,880**	**1.794%**
Other Production Plant					
340	Land and Land Rights - Other Production	0	0.000%	0	0.000%
341	Structures and Improvements - Other Production	969,647	2.543%	968,784	2.541%
342	Fuel Holders, Producers, and Accessories - Other Production	2,053,976	3.348%	2,053,919	3.348%
343	Prime Movers - Other Production	34,120,374	4.686%	34,079,112	4.545%
344	Generators - Other Production	3,504,820	2.571%	3,214,161	2.325%
345	Accessory Electric Equipment - Other Production	4,068,889	4.750%	3,950,077	4.611%
346	Miscellaneous Power Plant Equipment - Other Production	3,710,443	4.054%	3,412,081	3.688%
347	Renewable Energy	0	0.000%	254,800	3.448%
Subtotal – Other Production Plant		**48,428,149**	**4.237%**	**47,932,934**	**4.080%**
Transmission Plant					
350	Land and Land Rights - Transmission	0	0.000%	0	0.000%
351	Clearing Land and Rights of Way - Transmission	0	0.000%	0	0.000%
352	Structures and Improvements - Transmission	822,720	2.314%	822,720	2.314%
353	Station Equipment - Transmission	14,341,533	1.927%	14,191,006	1.906%
354	Towers and Fixtures - Transmission	5,793,464	2.416%	5,792,130	2.416%
355	Poles and Fixtures - Transmission	18,615,555	4.378%	18,864,713	4.363%
356	Overhead Conductors and Devices - Transmission	14,261,861	4.089%	14,485,208	4.081%
357	Underground Conduit - Transmission	2,394,724	2.771%	2,590,603	2.781%
358	Underground Conductors and Devices - Transmission	6,669,232	2.635%	6,698,262	2.635%
359	Roads and Trails - Transmission	422	0.262%	422	0.262%
-	Donated Assets – Army Corps of Engineers	0	0.000%	0	0.000%
Subtotal – Transmission Plant		**62,899,511**	**2.895%**	**63,445,065**	**2.891%**
Distribution Plant					
360	Land and Land Rights - Distribution	0	0.000%	0	0.000%
361	Structures and Improvements - Distribution	712,221	3.111%	709,341	3.098%
362	Station Equipment - Distribution	6,585,990	2.587%	6,544,820	2.559%

FERC Account		Amortized Amount 2016	Accrual Rate 2016	Amortized Amount 2017	Accrual Rate 2017
363	Storage Battery Equipment - Distribution	0	0.000%	0	0.000%
364	Poles, Towers and Fixtures - Distribution	32,151,318	6.957%	33,097,845	6.845%
365	Overhead Conductors and Devices - Distribution	84,431,610	8.488%	82,629,712	8.164%
366	Underground Conduit - Distribution	5,495,293	2.547%	5,563,553	2.548%
367	Underground Conductors and Devices - Distribution	6,754,552	1.976%	6,880,409	1.987%
368	Line Transformers - Distribution	31,048,113	7.434%	30,900,278	7.182%
369	Services - Distribution	21,117,926	17.377%	17,781,519	14.609%
370	Meters - Distribution	8,979,378	2.151%	10,248,384	2.263%
371	Installations on Customers Premises - Distribution	0	0.000%	0	0.000%
373	Street Lighting and Signal Systems - Distribution	18,655,291	3.954%	18,079,157	3.789%
Subtotal – Distribution Plant		**215,931,692**	**5.802%**	**212,435,018**	**5.558%**
General Plant					
389	Land and Land Rights - Distribution	0	0.000%	0	0.000%
390	Structures and Improvements - General Plant	9,342,530	2.608%	9,339,592	2.607%
391	Office Furniture and Equipment - General Plant	29,356,199	13.840%	27,661,278	12.873%
392	Transportation Equipment - General Plant	10,232,845	5.934%	8,486,297	4.912%
393	Stores Equipment - General Plant	99,424	3.494%	94,422	3.318%
394	Tools, Shop and Garage Equipment - General Plant	1,556,235	5.699%	1,505,296	5.441%
395	Laboratory Equipment - General Plant	5,016,167	4.842%	4,701,319	4.482%
396	Power Operated Equipment - General Plant	1,318,125	5.340%	1,285,300	5.206%
397	Communication Equipment - General Plant	7,618,721	5.219%	6,953,760	4.748%
398	Miscellaneous Equipment - General Plant	976,984	7.094%	942,425	6.828%
399	Other Tangible Equipment - General Plant	1,380,008	3.647%	1,380,008	3.647%
Subtotal – General Plant		**66,897,238**	**5.822%**	**62,349,698**	**5.395%**
Total Plant		**503,342,750**	**4.716%**	**497,417,248**	**4.570%**

4.2 FISCAL YEAR ENDING JUNE 30, 2018

The following table summarizes the annual depreciation accrual rates and accruals for fiscal year ending 2018. Appendix A of this report contains detailed breakdowns by subaccount.

Table 4-2 — Amortized Amounts and Accrual Rates – FY 2018

FERC Account		Amortized Amount 2018	Accrual Rate 2018
310	Land and Land Rights - Steam Production	0	0.000%
311	Structures and Improvements - Steam Production	8,972,955	2.934%
312	Boiler Plant Equipment - Steam Production	40,420,453	4.581%
313	Engines and Engine Driven Generators - Steam Production	0	0.000%
314	Turbogenerator Units - Steam Production	35,908,297	3.929%
315	Accessory Electric Equipment - Steam Production	6,372,956	2.613%
316	Miscellaneous Power Plant Equipment - Steam Production	4,700,235	3.925%
Subtotal – Steam Production Plant		**96,374,896**	**3.905%**
330	Land and Land Rights - Hydraulic Production	0	0.000%
331	Structures and Improvements - Hydraulic Production	544,320	1.653%
332	Reservoirs, Dams and Waterways - Hydraulic Production	136,220	1.657%
333	Water Wheels, Turbines and Generators - Hydraulic Production	588,484	1.985%
334	Accessory Electric Equipment - Hydraulic Production	80,751	2.084%
335	Miscellaneous Power Plant Equipment - Hydraulic Production	78,309	2.324%
336	Roads, Railroads, and Bridges - Hydraulic Production	40,251	1.260%
Subtotal – Hydroelectric Plant		**1,468,334**	**1.777%**
340	Land and Land Rights - Other Production	0	0.000%
341	Structures and Improvements - Other Production	949,406	2.490%
342	Fuel Holders, Producers, and Accessories - Other Production	2,053,182	3.347%
343	Prime Movers - Other Production	33,286,315	4.425%
344	Generators - Other Production	3,214,161	2.325%
345	Accessory Electric Equipment - Other Production	3,851,774	4.496%
346	Miscellaneous Power Plant Equipment - Other Production	3,409,487	3.686%
347	Renewable Energy	254,800	3.448%
Subtotal – Other Production Plant		**47,019,125**	**3.994%**
350	Land and Land Rights - Transmission	0	0.000%
351	Clearing Land and Rights of Way - Transmission	0	0.000%
352	Structures and Improvements - Transmission	822,784	2.315%

FERC Account		Amortized Amount 2018	Accrual Rate 2018
353	Station Equipment - Transmission	14,033,918	1.884%
354	Towers and Fixtures - Transmission	5,812,595	2.416%
355	Poles and Fixtures - Transmission	18,874,128	4.323%
356	Overhead Conductors and Devices - Transmission	14,643,704	4.038%
357	Underground Conduit - Transmission	2,590,603	2.781%
358	Underground Conductors and Devices - Transmission	6,701,964	2.635%
359	Roads and Trails - Transmission	422	0.262%
-	Donated Assets (Army Corps of Engineers)	0	0.000%
Subtotal – Transmission Plant		**63,480,117**	**2.876%**
360	Land and Land Rights - Distribution	0	0.000%
361	Structures and Improvements - Distribution	708,807	3.090%
362	Station Equipment - Distribution	6,666,090	2.534%
363	Storage Battery Equipment - Distribution	0	0.000%
364	Poles, Towers and Fixtures - Distribution	33,623,034	6.774%
365	Overhead Conductors and Devices - Distribution	81,080,662	7.938%
366	Underground Conduit - Distribution	5,572,498	2.548%
367	Underground Conductors and Devices - Distribution	7,001,749	1.996%
368	Line Transformers - Distribution	30,333,723	6.874%
369	Services - Distribution	15,321,545	12.585%
370	Meters - Distribution	10,714,926	2.288%
371	Installations on Customers Premises - Distribution	0	0.000%
373	Street Lighting and Signal Systems - Distribution	17,816,860	3.679%
Subtotal – Distribution Plant		**208,839,894**	**5.368%**
389	Land and Land Rights - Distribution	0	0.000%
390	Structures and Improvements - General Plant	9,334,433	2.604%
391	Office Furniture and Equipment - General Plant	19,647,710	8.969%
392	Transportation Equipment - General Plant	7,013,754	4.052%
393	Stores Equipment - General Plant	88,956	3.126%
394	Tools, Shop and Garage Equipment - General Plant	1,397,864	5.043%
395	Laboratory Equipment - General Plant	4,417,578	4.162%
396	Power Operated Equipment - General Plant	1,232,608	4.871%
397	Communication Equipment - General Plant	6,426,580	4.388%
398	Miscellaneous Equipment - General Plant	923,515	6.676%
399	Other Tangible Equipment - General Plant	1,380,008	3.647%

FERC Account		Amortized Amount 2018	Accrual Rate 2018
Subtotal – General Plant		**51,863,007**	**4.462%**
Total Plant		**469,045,374**	**4.269%**

As noted in the above tables, the accrual rates are not constant over the last three fiscal years. These rates are likely to follow a similar trend in the following years, except for those assets identified as having shortened depreciation lives.

Compared with the previous depreciation study, which was performed for FY 2009, the annual depreciation accruals and accrual rates for FY 2016, FY 2017, and FY 2018 are significantly larger. The primary reason for this increase is because, compared with FY 2009, more assets have been assigned to shorter depreciable lives. Also, the net salvage component is divided by a smaller number of years of remaining life. Note that the Annual Accrual equals the Undepreciated Plant Balance with Salvage divided by the Remaining Life. Even though the Undepreciated Plant Balance has declined since FY 2009, most assets have a negative net salvage value. The negative net salvage value is a percentage of the Depreciable Plant in Service, which is constant or increasing each year. The change in annual depreciation accruals and accrual rates is expected to follow the same general pattern over the next three fiscal years as have been the changes over FY 2017 and FY 2018.

As previously noted, this report was prepared in connection with the audited financial statements for fiscal year ending June 30, 2016. Subsequent to the issuance of this report, audit work for FY 2017 and FY 2018 and additional site visits will have the potential to affect the results currently shown in this report for those two years.

4.3 ELECTRONIC FILE RESULTS

The derivations of the output tables in this report from the detailed source files were provided to PREPA in the following Excel files:

- PREPA Depreciation Data_29Nov2018 Final.xlsb (83.051 MB)
- Depreciation Study Tables_5Dec2018 Final.xlsx (1.713 MB)

Appendix A. Detailed Tables of Depreciation Accrual

Reference Year:	FY Ending June 30, 2015	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (years)	For FY 2016 Annual Accrual	For FY 2016 Annual Accrual Rate
Steam Production Plant - Aguirre, Costa Sur, Palo Seco, and San Juan																			
310	Land and Land Rights - Steam Production	2,752,093	0%	0	2,752,093	2,752,093	0	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	0	0.000%
311	Structures and Improvements - Steam Production	276,053,807	-25%	131,140,950	144,912,857	213,926,309	389,875	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	9,551,686	3.460%
312	Boiler Plant Equipment - Steam Production	828,944,810	-25%	318,739,057	510,205,753	717,441,955	37,048,412	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	46,417,826	5.600%
313	Engines and Engine Driven Generators - Steam Production		-20%																
314	Turbogenerator Units - Steam Production	903,045,919	-20%	371,781,901	531,264,019	711,873,202	35,017,300	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	39,616,058	4.387%
315	Accessory Electric Equipment - Steam Production	154,757,439	-15%	41,033,663	113,723,776	136,937,392	0	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	4,545,661	2.937%
316	Miscellaneous Power Plant Equipment - Steam Production	117,793,425	-15%	39,008,491	78,784,934	96,453,948	285,478	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	4,746,347	4.029%
Total		**2,283,347,494**		**901,704,062**	**1,381,643,432**	**1,879,384,900**	**72,741,064**											**104,877,578**	**4.593%**
Steam Production Plant - Residual Values																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	1971	44	70	S	6	S6	70.0	25.7	100%	25.7	0	0.000%
311	Structures and Improvements - Steam Production	27,697,735	-25%	9,408,238	18,289,497	25,213,931	0	1998	17	50	R	5	R5	50.0	32.8	100%	32.8	768,671	2.775%
312	Boiler Plant Equipment - Steam Production	0	-25%	0	0	0	0	2004	11	35	L	4	L4	35.0	23.9	100%	23.9	0	0.000%
313	Engines and Engine Driven Generators - Steam Production	0	-25%	0	0	0	0	2003	12	-	-	-	-	-	-	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	2,019,413	-20%	556,030	1,463,383	1,867,265	680,008	2003	12	35	S	6	S6	35.0	23.5	100%	23.5	79,626	3.943%
315	Accessory Electric Equipment - Steam Production	89,006,340	-15%	43,943,368	45,062,971	58,413,922	0	2005	10	40	S	6	S6	40.0	30.1	100%	30.1	1,941,802	2.182%
316	Miscellaneous Power Plant Equipment - Steam Production	843,968	-15%	189,761	654,207	780,802	0	2006	9	30	S	6	S6	30.0	21.3	100%	21.3	36,586	4.335%
Total		**119,567,456**		**54,097,398**	**65,470,058**	**86,275,921**	**680,008**											**2,826,685**	**2.364%**
Steam Production Plant - Combined																			
310	Land and Land Rights - Steam Production	2,752,093		0	2,752,093	2,752,093	0	-	-	-	-	-	-	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	303,751,542		140,549,188	163,202,354	239,140,240	389,875	-	-	-	-	-	-	-	-	-	-	10,320,357	3.398%
312	Boiler Plant Equipment - Steam Production	828,944,810		318,739,057	510,205,753	717,441,955	37,048,412	-	-	-	-	-	-	-	-	-	-	46,417,826	5.600%
313	Engines and Engine Driven Generators - Steam Production	0		0	0	0	0	-	-	-	-	-	-	-	-	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	905,065,332		372,337,931	532,727,401	713,740,467	35,697,308	-	-	-	-	-	-	-	-	-	-	39,695,684	4.386%
315	Accessory Electric Equipment - Steam Production	243,763,779		84,977,031	158,786,748	195,351,315	0	-	-	-	-	-	-	-	-	-	-	6,487,463	2.661%
316	Miscellaneous Power Plant Equipment - Steam Production	118,637,393		39,198,252	79,439,141	97,234,750	285,478	-	-	-	-	-	-	-	-	-	-	4,782,934	4.032%
Combined Total		**2,402,914,949**		**955,801,459**	**1,447,113,490**	**1,965,660,820**	**73,421,072**											**107,704,263**	**4.482%**
Hydroelectric Production Plant																			
330	Land and Land Rights - Hydraulic Production	1,374,387	0%	0	1,374,387	1,374,387	0	1949	66	70	S	6	S6	72.8	6.3	100%	6.3	0	0.000%
331	Structures and Improvements - Hydraulic Production	32,937,044	-20%	6,355,727	26,581,317	33,168,726	0	2006	9	70	S	6	S6	70.0	60.9	100%	60.9	544,320	1.653%
331.01	*Structures and Improvements*	*32,139,693*	*-20%*	*6,225,107*	*25,914,586*	*32,342,524*	*0*	*2006*	*9*	*70*	S	6	S6	70.0	60.9	100%	60.9	531,222	*1.653%*
331.02	*Wooden Buildings*	*0*	*-20%*	*0*	*0*	*0*	*0*	*Unavailable*	-	*70*	S	6	S6	-	-	100%	-	0	*0.000%*
331.03	*Other Buildings*	*188,033*	*-20%*	*41,066*	*146,966*	*184,573*	*0*	*2006*	*9*	*70*	S	6	S6	70.0	61.4	100%	61.4	3,007	*1.599%*
331.04	*Traveling Cranes*	*609,319*	*-20%*	*89,554*	*519,765*	*641,629*	*0*	*2009*	*6*	*70*	S	6	S6	70.0	63.6	100%	63.6	10,091	*1.656%*
332	Reservoirs, Dams and Waterways - Hydraulic Production	8,222,558	-20%	3,903,394	4,319,164	5,963,676	0	1989	26	70	S	6	S6	70.0	43.6	100%	43.6	144,966	1.763%
332.01	*Reservoirs, Dams & Waterways*	*3,965*	*-20%*	*2,274*	*1,691*	*2,484*	*0*	*1984*	*31*	*70*	S	6	S6	70.0	39.0	100%	39.0	64	*1.606%*
332.02	*Concrete Gravity Dams*	*2,452,495*	*-20%*	*984,842*	*1,467,653*	*1,958,152*	*0*	*1984*	*31*	*70*	S	6	S6	70.0	39.0	100%	39.0	50,209	*2.047%*
332.03	*Earth Rock Fill Dams*	*1,265,557*	*-20%*	*692,228*	*573,329*	*826,441*	*0*	*1986*	*29*	*70*	S	6	S6	70.0	41.0	100%	41.0	20,157	*1.593%*
332.05	*Tunnels*	*1,041,300*	*-20%*	*518,735*	*522,565*	*730,825*	*0*	*1987*	*28*	*70*	S	6	S6	70.0	41.8	100%	41.8	17,482	*1.679%*
332.06	*Concrete Conduits & Waterways*	*2,817,641*	*-20%*	*1,464,324*	*1,353,317*	*1,916,845*	*0*	*1986*	*29*	*70*	S	6	S6	70.0	41.1	100%	41.1	46,690	*1.657%*
332.07	*Steel Penstocks*	*641,600*	*-20%*	*240,991*	*400,609*	*528,929*	*0*	*1996*	*19*	*70*	S	6	S6	70.0	51.0	100%	51.0	10,365	*1.615%*
332.08	*Operator's Dwellings*	*0*	*-20%*	*0*	*0*	*0*	*0*	*Unavailable*	-	*70*	S	6	S6	-	-	100%	-	0	*0.000%*
333	Water Wheels, Turbines and Generators - Hydraulic Production	29,639,408	-20%	5,993,918	23,645,490	29,573,372	0	2005	10	60	S	6	S6	60.0	50.3	100%	50.3	588,499	1.986%
334	Accessory Electric Equipment - Hydraulic Production	3,874,853	-15%	937,808	2,937,045	3,518,273	936,926	2004	11	55	R	4	R4	55.0	43.5	100%	43.5	80,824	2.086%
335	Miscellaneous Power Plant Equipment - Hydraulic Production	3,369,153	-15%	285,706	3,083,446	3,588,819	2,064,412	2011	4	50	R	4	R4	50.0	45.8	100%	45.8	78,312	2.324%
336	Roads, Railroads, and Bridges - Hydraulic Production	3,193,409	-5%	1,452,112	1,741,297	1,900,968	0	1987	28	70	S	6	S6	70.0	42.3	100%	42.3	44,977	1.408%
336.01	*Roads, Railroads, and Bridges*	*3,193,409*	*-5%*	*1,452,112*	*1,741,297*	*1,900,968*	*0*	*1987*	*28*	*70*	S	6	S6	70.0	42.3	100%	42.3	44,977	*1.408%*
336.02	*Hoist House & Dwellings*	*0*	*-5%*	*0*	*0*	*0*	*0*	*Unavailable*	-	*70*	S	6	S6	-	-	100%	-	0	*0.000%*
Total		**82,610,813**		**18,928,666**	**63,682,147**	**79,088,221**	**3,001,338**											**1,481,898**	**1.794%**
Other Production Plant					0														
340	Land and Land Rights - Other Production	1,831,912	0%	0	1,831,912	1,831,912	132,523	1986	29	70	S	6	S6	70.0	40.6	100%	40.6	0	0.000%
341	Structures and Improvements - Other Production	38,132,835	-20%	13,430,409	24,702,426	32,328,993	430,126	2003	12	30	S	6	S6	30.0	18.1	100%	18.1	969,647	2.543%
341.01	*Structures & Improvements*	*23,431,145*	*-20%*	*10,419,880*	*13,011,265*	*17,697,494*	*430,126*	*2003*	*12*	30	S	6	S6	30.0	18.4	100%	18.4	960,328	*4.099%*
341.02	*Gas- Wooden Buildings*	*0*	*80%*	*0*	*0*	*0*	*0*	*Unavailable*	-	30	S	7	S7	-	-	100%	-	0	*0.000%*
341.03	*Other Buildings and Improvements*	*14,476,270*	*-20%*	*2,967,169*	*11,509,101*	*14,404,355*	*0*	*Unavailable*	-	30	S	6	S6	-	-	100%	-	0	*0.000%*
341.04	*Traveling Cranes*	*225,420*	*-20%*	*43,360*	*182,060*	*227,144*	*0*	*2009*	*6*	30	S	6	S6	30.0	24.4	100%	24.4	9,320	*4.134%*
342	Fuel Holders, Producers, and Accessories - Other Production	61,344,993	-15%	31,713,963	29,631,030	38,832,779	86,205	2004	11	30	S	6	S6	30.0	18.9	100%	18.9	2,053,976	3.348%
343	Prime Movers - Other Production	728,110,682	-10%	287,814,144	440,296,538	513,107,606	2,678,400	2008	7	20	R	1	R1	21.8	15.0	100%	15.0	34,120,374	4.686%
344	Generators - Other Production	136,327,898	-10%	59,170,047	77,157,851	90,790,641	0	2006	9	35	S	6	S6	35.0	25.9	100%	25.9	3,504,820	2.571%
345	Accessory Electric Equipment - Other Production	85,663,793	-10%	31,529,502	54,134,291	62,700,670	0	2009	6	20	R	1	R1	21.7	15.4	100%	15.4	4,068,889	4.750%
346	Miscellaneous Power Plant Equipment - Other Production	91,528,000	-10%	35,851,719	55,676,280	64,829,080	0	2007	8	25	R	3	R3	25.1	17.5	100%	17.5	3,710,443	4.054%
347	Renewable Energy	0	0%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Total		**1,142,940,112**		**459,509,785**	**683,430,328**	**804,421,681**	**3,327,254**											**48,428,149**	**4.237%**

Reference Year:	FY Ending June 30, 2015	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (years)	For FY 2016 Annual Accrual	For FY 2016 Annual Accrual Rate
Transmission Plant																			
350	Land and Land Rights - Transmission	39,511,638	0%	0	39,511,638	39,511,638	0	1995	20	70	S	6	S6	70.0	50.4	100%	50.4	0	0.000%
351	Clearing Land and Rights of Way - Transmission	33,363	0%	845	32,517	32,517	0	1960	55	70	S	6	S6	70.0	14.8	100%	14.8	0	0.000%
352	Structures and Improvements - Transmission	35,549,001	-20%	7,427,092	28,121,909	35,231,710	1,706,824	2008	7	50	R	5	R5	50.0	42.8	100%	42.8	822,720	2.314%
353	Station Equipment - Transmission	744,211,328	-5%	233,657,889	510,553,439	547,764,005	32,016,148	2003	12	45	R	1	R1	48.2	35.9	100%	35.9	14,341,533	1.927%
353.01	*Steel Structures*	*96,394,408*	*-5%*	*30,653,340*	*65,741,068*	*70,560,789*	*773,669*	*2003*	*12*	*45*	R	1	R1	48.2	35.7	100%	35.7	1,978,115	*2.052%*
353.02	*Wooden Structures*	*11,885,147*	*-5%*	*509,575*	*11,375,572*	*11,969,829*	*0*	*2013*	*2*	*45*	R	1	R1	45.2	43.7	100%	43.7	273,896	*2.305%*
353.03	*Power Transformers*	*149,167,407*	*-5%*	*53,436,058*	*95,731,349*	*103,189,720*	*3,226,793*	*2001*	*14*	*45*	R	1	R1	48.6	34.8	100%	34.8	2,968,355	*1.990%*
353.04	*Switching, Control Equipment, etc.*	*486,764,366*	*-5%*	*149,058,916*	*337,705,449*	*362,043,668*	*28,015,686*	*2008*	*7*	*45*	R	1	R1	46.6	39.7	100%	39.7	9,121,167	*1.874%*
354	Towers and Fixtures - Transmission	239,773,813	-25%	103,592,935	136,180,877	196,124,330	19,536,654	1999	16	50	R	5	R5	50.0	33.9	100%	33.9	5,793,464	2.416%
355	Poles and Fixtures - Transmission	425,247,502	-50%	150,931,327	274,316,175	486,939,926	40,333,397	2002	13	35	R	2	R2	36.6	23.3	100%	23.3	18,615,555	4.378%
355.01	*Wooden Poles & Crossarms*	*0*	*-50%*	*0*	*0*	*0*	*556,608*	*1985*	*30*	*35*	R	2	R2	43.1	13.1	100%	13.1	0	0.000%
355.02	*Steel Poles*	*290,891,428*	*-50%*	*96,581,211*	*194,310,217*	*339,755,932*	*39,200,569*	*2008*	*7*	*35*	R	2	R2	35.7	28.2	100%	28.2	12,039,575	*4.139%*
355.03	*Concrete Poles*	*59,762,708*	*-50%*	*40,549,100*	*19,213,607*	*49,094,961*	*576,220*	*1999*	*16*	*35*	R	2	R2	37.1	21.5	100%	21.5	2,279,326	*3.814%*
355.04	*Transmission - Natural Disasters*	*34,137,389*	*-50%*	*6,315,986*	*27,821,403*	*44,890,097*	*0*	*2001*	*14*	*35*	R	2	R2	36.9	22.5	100%	22.5	1,991,282	*5.833%*
355.05	*Transmission - Overhead*	*40,455,977*	*-50%*	*7,485,030*	*32,970,947*	*53,198,936*	*0*	*2001*	*14*	*35*	R	2	R2	36.8	23.1	100%	23.1	2,305,371	*5.698%*
356	Overhead Conductors and Devices - Transmission	348,758,454	-35%	161,146,499	187,611,956	309,677,415	20,818,445	2001	14	35	R	3	R3	35.5	21.7	100%	21.7	14,261,861	4.089%
357	Underground Conduit - Transmission	86,419,282	-15%	19,023,419	67,395,863	80,358,755	3,015,472	2009	6	40	R	5	R5	40.0	33.6	100%	33.6	2,394,724	2.771%
358	Underground Conductors and Devices - Transmission	253,143,395	-10%	56,891,790	196,251,606	221,565,945	98,358	2008	7	40	R	5	R5	40.0	33.2	100%	33.2	6,669,232	2.635%
359	Roads and Trails - Transmission	160,897	0%	148,260	12,637	12,637	0	1980	35	65	R	5	R5	65.0	30.0	100%	30.0	422	0.262%
Donated Assets	Army Corps of Engineers Donated Assets	0	-30%	0	0	0			0	40	R	2	R2	40.0	40.0	100%	40.0	0	0.000%
Total		**2,172,808,673**		**732,820,055**	**1,439,988,618**	**1,917,218,879**	**117,525,298**											**62,899,511**	**2.895%**
Distribution Plant					0														
360	Land and Land Rights - Distribution	1,307,214	0%	0	1,307,214	1,307,214	0	1965	50	70	S	6	S6	70.0	19.8	100%	19.8	0	0.000%
361	Structures and Improvements - Distribution	22,894,404	-20%	8,051,943	14,842,461	19,421,342	283,795	2002	13	40	R	3	R3	40.4	27.3	100%	27.3	712,221	3.111%
361.01	*Concrete Buildings & Improvements*	*20,522,906*	*-20%*	*7,237,924*	*13,284,982*	*17,389,563*	*283,795*	*2002*	*13*	*40*	R	3	R3	40.4	27.3	100%	27.3	637,747	*3.107%*
361.02	*Wooden Buildings*	*0*	*-20%*	*0*	*0*	*0*	*0*	*Unavailable*	*-*	*40*	R	3	R3	-	-	100%	-	0	*0.000%*
361.03	*Other Buildings and Improvements*	*2,371,499*	*-20%*	*814,019*	*1,557,479*	*2,031,779*	*0*	*2002*	*13*	*40*	R	3	R3	40.4	27.3	100%	27.3	74,475	*3.140%*
362	Station Equipment - Distribution	254,547,255	-15%	83,048,062	171,499,193	209,681,281	8,549,596	2004	11	40	R	1	R1	42.8	31.7	100%	31.7	6,585,990	2.587%
362.01	*Steel Structures*	*13,433,906*	*-15%*	*5,701,006*	*7,732,900*	*9,747,986*	*0*	*2001*	*14*	*40*	R	1	R1	44.0	29.7	100%	29.7	328,749	*2.447%*
362.02	*Wooden Structures*	*27,601*	*-15%*	*27,463*	*138*	*4,278*	*0*	*1983*	*32*	*40*	R	1	R1	51.8	19.8	100%	19.8	216	*0.783%*
363.03	*Power Transformers*	*44,140,890*	*-15%*	*15,846,163*	*28,294,727*	*34,915,860*	*521,589*	*2003*	*12*	*40*	R	1	R1	43.2	31.1	100%	31.1	1,122,012	*2.542%*
362.04	*Switching, Control Equipment, etc.*	*196,944,859*	*-15%*	*61,473,431*	*135,471,428*	*165,013,157*	*8,028,007*	*2004*	*11*	*40*	R	1	R1	42.8	32.1	100%	32.1	5,135,013	*2.607%*
363	Storage Battery Equipment - Distribution	0	-15%	0	0	0	0	Unavailable	-	20	S	2	S2	-	-	100%	-	0	0.000%
364	Poles, Towers and Fixtures - Distribution	462,144,296	-75%	176,610,349	285,533,947	632,142,169	36,726,905	1998	17	25	R	1	R1	31.0	13.7	100%	13.7	32,151,318	6.957%
364.01	*Wooden Poles & Crossarms*	*0*	*-75%*	*0*	*0*	*0*	*543,554*	*1984*	*31*	*25*	R	1	R1	39.8	8.8	100%	8.8	0	*0.000%*
364.02	*Steel Poles*	*212,184,528*	*-75%*	*61,026,781*	*151,157,747*	*310,296,143*	*20,728,522*	*2010*	*5*	*25*	R	1	R1	26.4	20.9	100%	20.9	14,847,970	*6.998%*
364.03	*Concrete Poles*	*249,932,180*	*-75%*	*115,579,790*	*134,352,390*	*321,801,525*	*15,454,830*	*2006*	*9*	*25*	R	1	R1	27.5	18.6	100%	18.6	17,301,282	*6.922%*
364.04	*Steel Towers*	*27,588*	*-75%*	*3,778*	*23,810*	*44,501*	*0*	*2010*	*5*	*25*	R	1	R1	26.1	21.5	100%	21.5	2,067	*7.491%*
365	Overhead Conductors and Devices - Distribution	994,738,150	-60%	517,055,196	477,682,954	1,074,525,844	33,986,712	2000	15	25	R	2	R2	27.6	12.7	100%	12.7	84,431,610	8.488%
366	Underground Conduit - Distribution	215,770,025	-15%	40,199,376	175,570,649	207,936,153	8,483,662	2008	7	45	R	3	R3	45.0	37.8	100%	37.8	5,495,293	2.547%
367	Underground Conductors and Devices - Distribution	341,841,310	-15%	234,825,261	107,016,049	158,292,246	17,018,967	2002	13	35	R	2	R2	36.6	23.4	100%	23.4	6,754,552	1.976%
368	Line Transformers - Distribution	417,671,279	-50%	287,302,913	130,368,366	339,204,005	29,414,895	1997	18	25	R	2	R2	29.0	10.9	100%	10.9	31,048,113	7.434%
369	Services - Distribution	121,529,992	-100%	121,161,842	368,149	121,898,141	918,551	1988	27	25	R	3	R3	32.6	5.8	100%	5.8	21,117,926	17.377%
370	Meters - Distribution	417,490,835	-10%	246,197,611	171,293,224	213,042,307	459,522	2002	13	35	R	2	R2	36.4	23.7	100%	23.7	8,979,378	2.151%
371	Installations on Customers Premises - Distribution	0	-5%	0	0	0	0	1966	49	25	R	5	R5	31.9	1.0	100%	1.0	0	0.000%
373	Street Lighting and Signal Systems - Distribution	471,862,581	-25%	269,843,118	202,019,463	319,985,109	11,664,155	2004	11	25	L	1	L1	28.6	17.2	100%	17.2	18,655,291	3.954%
Total		**3,721,797,342**		**1,984,295,672**	**1,737,501,671**	**3,297,435,812**	**147,506,759**											**215,931,692**	**5.802%**
General Plant					0														
389	Land and Land Rights - Distribution	50,311,011	0%	46,175	50,264,836	50,264,836	1,166,134	1999	16	70	S	6	S6	70.0	53.9	100%	53.9	0	0.000%
390	Structures and Improvements - General Plant	358,216,082	-20%	102,762,219	255,453,862	327,097,079	165,422	2000	15	50	R	5	R5	50.0	35.0	100%	35.0	9,342,530	2.608%
390.01	*Concrete Buildings & Improvements*	*314,025,706*	*-20%*	*91,452,443*	*222,573,263*	*285,378,404*	*23,486*	*2000*	*15*	*50*	R	5	R5	50.0	34.6	100%	34.6	8,240,723	*2.624%*
390.02	*Wooden Buildings*	*571,934*	*-20%*	*256,039*	*315,895*	*430,282*	*0*	*1988*	*27*	*50*	R	5	R5	50.0	22.8	100%	22.8	18,832	*3.293%*
390.03	*Other Buildings and Improvements*	*41,838,003*	*-20%*	*10,504,851*	*31,333,152*	*39,700,752*	*141,936*	*2003*	*12*	*50*	R	5	R5	50.0	38.1	100%	38.1	1,041,063	*2.488%*
390.04	*Structures & Improvements*	*369,649*	*-20%*	*171,390*	*198,258*	*272,188*	*0*	*1992*	*23*	*50*	R	5	R5	50.0	26.6	100%	26.6	10,240	*2.770%*
390.05	*Structures & Improvements-Leased*	*1,410,791*	*-20%*	*377,496*	*1,033,294*	*1,315,453*	*0*	*2007*	*8*	*50*	R	5	R5	50.0	41.5	100%	41.5	31,671	*2.245%*
391	Office Furniture and Equipment - General Plant	212,110,840	5%	99,086,181	113,024,659	102,419,117	35,440,495	2009	6	10	S	5	S5	10.0	3.5	100%	3.5	29,356,199	13.840%
391.01	*Office Furniture & Equipment*	*27,070,517*	*5%*	*14,318,542*	*12,751,975*	*11,398,450*	*771,413*	*2007*	*8*	*10*	S	5	S5	10.0	2.5	100%	2.5	4,651,892	*17.184%*
391.02	*General - Office Furn. & PC Equip.*	*185,040,322*	*5%*	*84,767,639*	*100,272,684*	*91,020,668*	*34,669,082*	*2009*	*6*	*10*	S	5	S5	10.0	3.7	100%	3.7	24,704,307	*13.351%*
392	Transportation Equipment - General Plant	172,453,101	5%	107,446,704	65,006,397	56,383,742	1,239,938	2006	9	10	L	2	L2	14.8	5.6	100%	5.6	10,232,845	5.934%
392.01	*Cars, Jeeps, Station Wagons and Autobuses*	*8,144,906*	*5%*	*5,309,630*	*2,835,276*	*2,428,031*	*0*	*2005*	*10*	*10*	L	2	L2	15.6	5.5	100%	5.5	439,003	*5.390%*
392.02	*Light Trucks*	*59,523,099*	*5%*	*38,454,408*	*21,068,691*	*18,092,536*	*0*	*2006*	*9*	*10*	L	2	L2	14.8	5.6	100%	5.6	3,255,535	*5.469%*
392.03	*Heavy Trucks with no Auxiliary Equipment*	*23,633,383*	*5%*	*10,236,078*	*13,397,305*	*12,215,636*	*0*	*2008*	*7*	*10*	L	2	L2	12.3	5.6	100%	5.6	2,166,144	*9.166%*
392.04	*Heavy Trucks with Auxiliary Equipment*	*40,011,553*	*5%*	*31,354,462*	*8,657,091*	*6,656,514*	*0*	*2003*	*12*	*10*	L	2	L2	16.9	5.1	100%	5.1	1,315,132	*3.287%*
392.05	*Heavy Trucks with Ladders*	*312,201*	*5%*	*284,759*	*27,443*	*11,833*	*0*	*2001*	*14*	*10*	L	2	L2	18.1	4.1	100%	4.1	2,886	*0.924%*
392.06	*Heavy Trucks w/cranes, air compress., etc.*	*6,673,416*	*5%*	*5,946,767*	*726,649*	*392,979*	*0*	*2001*	*14*	*10*	L	2	L2	18.0	4.3	100%	4.3	92,202	*1.382%*
392.07	*Trailers*	*2,400,706*	*5%*	*1,109,882*	*1,290,824*	*1,170,788*	*151,179*	*2008*	*7*	*10*	L	2	L2	12.7	5.5	100%	5.5	211,676	*8.817%*
392.08	*General Garage Equipment*	*18,118,556*	*5%*	*8,373,875*	*9,744,681*	*8,838,753*	*0*	*2009*	*6*	*10*	L	2	L2	11.7	5.6	100%	5.6	1,569,837	*8.664%*
392.09	*General- Air Transp General*	*106,293*	*5%*	*18,204*	*88,088*	*82,774*	*0*	*2013*	*2*	*10*	L	2	L2	10.1	7.8	100%	7.8	10,580	*9.954%*
392.52	*General- Twin Engine Airplanes*	*13,528,987*	*5%*	*6,358,638*	*7,170,349*	*6,493,899*	*1,088,759*	*2008*	*7*	*10*	L	2	L2	12.2	5.6	100%	5.6	1,169,849	*8.647%*
393	Stores Equipment - General Plant	2,845,885	0%	1,360,948	1,484,936	1,484,936	84,828	1999	16	25	S	0	S0	30.6	14.9	100%	14.9	99,424	3.494%
394	Tools, Shop and Garage Equipment - General Plant	27,306,408	0%	12,000,054	15,306,354	15,306,354	209,471	1999	16	25	S	3	S3	26.0	9.8	100%	9.8	1,556,235	5.699%
395	Laboratory Equipment - General Plant	103,603,355	0%	60,735,929	42,867,426	42,867,426	572,927	2001	14	20	S	2	S2	22.3	8.5	100%	8.5	5,016,167	4.842%
396	Power Operated Equipment - General Plant	24,684,383	5%	9,160,401	15,523,982	14,289,763	1,748,642	2006	9	20	S	4	S4	20.0	10.8	100%	10.8	1,318,125	5.340%
397	Communication Equipment - General Plant	145,994,438	0%	59,772,838	86,221,600	86,221,600	10,963,030	2003	12	20	L	2	L2	22.9	11.3	100%	11.3	7,618,721	5.219%
398	Miscellaneous Equipment - General Plant	13,771,074	0%	5,610,378	8,160,696	8,160,696	871,513	2008	7	15	S	5	S5	15.0	8.4	100%	8.4	976,984	7.094%
399	Other Tangible Equipment - General Plant	37,835,072	0%	1,967,704	35,867,368	35,867,368	0	2011	4	30	S	6	S6	30.0	26.0	100%	26.0	1,380,008	3.647%
Total		**1,149,131,649**		**459,949,533**	**689,182,117**	**740,362,917**	**52,462,401**											**66,897,238**	**5.822%**
Grand Total		**10,672,203,538**		**4,611,305,169**	**6,060,898,370**	**8,804,188,330**	**397,244,122**											**503,342,750**	**4.716%**

Reference Year:	FY Ending June 30, 2015	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2016 Annual Accrual	For FY 2016 Annual Accrual Rate
Aguirre Combined Cycle #1																			
310	Land and Land Rights - Steam Production	54,422	0%	0	54,422	54,422	0	1989	26	70	S	6	S6	70.0	44.0	100%	5.0	0	0.000%
311	Structures and Improvements - Steam Production	12,010,028	-25%	7,675,567	4,334,461	7,336,968	0	1992	23	50	R	5	R5	50.0	26.6	100%	5.0	1,467,394	12.218%
312	Boiler Plant Equipment - Steam Production	31,370,255	-25%	25,759,884	5,610,371	13,452,934	74,442	1992	23	35	L	4	L4	36.4	13.1	100%	5.0	2,690,587	8.577%
314	Turbogenerator Units - Steam Production	45,289,048	-20%	33,945,530	11,343,518	20,401,328	222,316	1994	21	35	S	6	S6	35.0	14.4	100%	5.0	4,080,266	9.009%
315	Accessory Electric Equipment - Steam Production	3,145,390	-15%	2,223,973	921,416	1,393,225	0	1996	19	40	S	6	S6	40.0	21.0	100%	5.0	278,645	8.859%
316	Miscellaneous Power Plant Equipment - Steam Production	2,219,384	-15%	1,690,706	528,678	861,585	0	1995	20	30	S	6	S6	30.0	10.1	100%	5.0	172,317	7.764%
Aguirre Combined Cycle #2																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	5.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	5.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	91,302	-25%	1,180	90,122	112,947	91,302	2015	0	35	L	4	L4	35.0	35.0	100%	5.0	22,589	24.742%
314	Turbogenerator Units - Steam Production	239,742	-20%	15,474	224,268	272,217	205,415	2014	1	35	S	6	S6	35.0	33.6	100%	5.0	54,443	22.709%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	5.0	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	5.0	0	0.000%
Aguirre Steam Plant General																			
310	Land and Land Rights - Steam Production	1,898,038	0%	0	1,898,038	1,898,038	0	1976	39	70	S	6	S6	70.0	30.5	100%	30.5	0	0.000%
311	Structures and Improvements - Steam Production	70,942,901	-25%	43,774,798	27,168,103	44,903,828	41,875	1992	23	50	R	5	R5	50.0	26.9	100%	26.9	1,671,940	2.357%
312	Boiler Plant Equipment - Steam Production	59,629,117	-25%	35,928,343	23,700,774	38,608,054	0	1998	17	35	L	4	L4	35.2	18.0	100%	18.0	2,142,485	3.593%
314	Turbogenerator Units - Steam Production	144,593,179	-20%	82,903,095	61,690,084	90,608,719	7,058,297	1999	16	35	S	6	S6	35.0	19.1	100%	19.1	4,743,660	3.281%
315	Accessory Electric Equipment - Steam Production	5,129,485	-15%	3,103,550	2,025,936	2,795,359	0	1999	16	40	S	6	S6	40.0	24.0	100%	24.0	116,636	2.274%
316	Miscellaneous Power Plant Equipment - Steam Production	20,182,043	-15%	4,806,363	15,375,681	18,402,987	285,478	2009	6	30	S	6	S6	30.0	23.8	100%	23.8	772,122	3.826%
Aguirre Steam Plant #1																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	54,107,325	-25%	8,435,732	45,671,593	59,198,424	0	2010	5	35	L	4	L4	35.0	30.5	100%	30.5	1,942,587	3.590%
314	Turbogenerator Units - Steam Production	49,354,741	-20%	5,629,111	43,725,631	53,596,579	0	2011	4	35	S	6	S6	35.0	31.4	100%	31.4	1,704,564	3.454%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Aguirre Steam Plant #2																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	54,172,186	-25%	6,793,770	47,378,416	60,921,463	2,263,823	2011	4	35	L	4	L4	35.0	31.0	100%	31.0	1,963,397	3.624%
314	Turbogenerator Units - Steam Production	51,868,464	-20%	10,600,523	41,267,941	51,641,634	6,555,245	2009	6	35	S	6	S6	35.0	28.9	100%	28.9	1,783,972	3.439%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Aguirre Miscellaneous																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	0	-25%	0	0	0	0	Unavailable	-	35	L	4	L4	-	-	100%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	100%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Aguirre Total																			
310	Land and Land Rights - Steam Production	1,952,461	0%	0	1,952,461	1,952,461	0	1976	39	70	S	6	S6	70.0	30.9	100%	30.9	0	0.000%
311	Structures and Improvements - Steam Production	82,952,929	-25%	51,450,365	31,502,564	52,240,796	41,875	1992	23	50	R	5	R5	50.0	26.8	100%	26.8	3,139,333	3.784%
312	Boiler Plant Equipment - Steam Production	199,370,184	-25%	76,918,908	122,451,276	172,293,822	2,429,566	2004	11	35	L	4	L4	35.0	23.9	100%	23.9	8,761,646	4.395%
314	Turbogenerator Units - Steam Production	291,345,174	-20%	133,093,732	158,251,442	216,520,477	14,041,272	2002	13	35	S	6	S6	35.0	22.2	100%	22.2	12,366,905	4.245%
315	Accessory Electric Equipment - Steam Production	8,274,875	-15%	5,327,523	2,947,352	4,188,583	0	1998	17	40	S	6	S6	40.0	22.8	100%	22.8	395,281	4.777%
316	Miscellaneous Power Plant Equipment - Steam Production	22,401,427	-15%	6,497,069	15,904,358	19,264,572	285,478	2007	8	30	S	6	S6	30.0	22.5	100%	22.5	944,439	4.216%

Reference Year:	FY Ending June 30, 2015	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2016 Annual Accrual	For FY 2016 Annual Accrual Rate
Palo Seco General																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	4,188,636	-25%	371,874	3,816,762	4,863,921	0	2011	4	50	R	5	R5	50.0	46.0	100%	46.0	105,737	2.524%
312	Boiler Plant Equipment - Steam Production	0	-25%	0	0	0	0	Unavailable	-	35	L	4	L4	-	-	100%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	100%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	1,794,588	-15%	329,667	1,464,921	1,734,109	0	2009	6	40	S	6	S6	40.0	34.2	100%	34.2	50,657	2.823%
316	Miscellaneous Power Plant Equipment - Steam Production	97,190	-15%	28,367	68,822	83,401	0	2007	8	30	S	6	S6	30.0	22.0	100%	22.0	3,791	3.901%
Palo Seco Gas Turbines																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	5.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	5.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	0	-25%	0	0	0	0	Unavailable	-	35	L	4	L4	-	-	100%	5.0	0	0.000%
314	Turbogenerator Units - Steam Production	937,016	-20%	186,113	750,903	938,306	0	2009	6	35	S	6	S6	35.0	29.0	100%	5.0	187,661	20.028%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	5.0	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	5.0	0	0.000%
Palo Seco General Steam Plant																			
310	Land and Land Rights - Steam Production	182,928	0%	0	182,928	182,928	0	1960	55	70	S	6	S6	70.0	15.0	100%	15.0	0	0.000%
311	Structures and Improvements - Steam Production	49,575,383	-25%	20,996,629	28,578,754	40,972,600	0	1999	16	50	R	5	R5	50.0	33.9	100%	33.9	1,208,492	2.438%
312	Boiler Plant Equipment - Steam Production	113,921,008	-25%	66,740,107	47,180,901	75,661,153	632,036	1998	17	35	L	4	L4	35.0	18.4	100%	18.4	4,101,353	3.600%
314	Turbogenerator Units - Steam Production	127,286,044	-20%	79,067,110	48,218,934	73,676,143	0	1998	17	35	S	6	S6	35.0	17.8	100%	17.8	4,143,485	3.255%
315	Accessory Electric Equipment - Steam Production	4,527,907	-15%	2,846,054	1,681,854	2,361,040	0	1998	17	40	S	6	S6	40.0	23.1	100%	23.1	102,056	2.254%
316	Miscellaneous Power Plant Equipment - Steam Production	16,083,830	-15%	6,816,642	9,267,189	11,679,763	0	2004	11	30	S	6	S6	30.0	19.0	100%	19.0	614,865	3.823%
Palo Seco Steam Plant #1																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	3.0	0	0.000%
311	Structures and Improvements - Steam Production	4,034,010	-25%	473,876	3,560,133	4,568,636	0	2010	5	50	R	5	R5	50.0	44.9	100%	3.0	1,522,879	37.751%
312	Boiler Plant Equipment - Steam Production	15,081,104	-25%	3,075,600	12,005,504	15,775,780	0	2009	6	35	L	4	L4	35.0	28.8	100%	3.0	5,258,593	34.869%
314	Turbogenerator Units - Steam Production	9,051,995	-20%	4,169,327	4,882,668	6,693,068	0	2002	13	35	S	6	S6	35.0	21.9	100%	3.0	2,231,023	24.647%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	3.0	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	32,249	-15%	13,495	18,754	23,591	0	2004	11	30	S	6	S6	30.0	19.0	100%	3.0	7,864	24.384%
Palo Seco Steam Plant #2																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	0%	3.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	0%	3.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	3,417,285	-25%	840,454	2,576,831	3,431,152	0	2008	7	35	L	4	L4	35.0	28.0	0%	3.0	0	0.000%
314	Turbogenerator Units - Steam Production	8,629,601	-20%	2,981,053	5,648,549	7,374,469	0	2005	10	35	S	6	S6	35.0	25.3	0%	3.0	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	0%	3.0	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	0%	3.0	0	0.000%
Palo Seco Steam Plant #3																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	5.0	0	0.000%
311	Structures and Improvements - Steam Production	1,473,666	-25%	266,389	1,207,277	1,575,693	0	2008	7	50	R	5	R5	50.0	42.7	100%	5.0	315,139	21.385%
312	Boiler Plant Equipment - Steam Production	22,471,013	-25%	3,896,095	18,574,918	24,192,671	4,502,529	2010	5	35	L	4	L4	35.0	29.9	100%	5.0	4,838,534	21.532%
314	Turbogenerator Units - Steam Production	19,065,827	-20%	3,427,941	15,637,886	19,451,051	0	2010	5	35	S	6	S6	35.0	29.5	100%	5.0	3,890,210	20.404%
315	Accessory Electric Equipment - Steam Production	88,690	-15%	16,985	71,705	85,008	0	2009	6	40	S	6	S6	40.0	34.0	100%	5.0	17,002	19.170%
316	Miscellaneous Power Plant Equipment - Steam Production	761,130	-15%	72,225	688,905	803,074	0	2012	3	30	S	6	S6	30.0	27.2	100%	5.0	160,615	21.102%
Palo Seco Steam Plant #4																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	767,762	-25%	138,867	628,896	820,836	0	2008	7	50	R	5	R5	50.0	43.0	100%	43.0	19,089	2.486%
312	Boiler Plant Equipment - Steam Production	14,718,498	-25%	2,214,713	12,503,785	16,183,409	0	2011	4	35	L	4	L4	35.0	30.5	100%	30.5	529,995	3.601%
314	Turbogenerator Units - Steam Production	20,186,999	-20%	4,389,469	15,797,530	19,834,930	0	2009	6	35	S	6	S6	35.0	28.6	100%	28.6	692,982	3.433%
315	Accessory Electric Equipment - Steam Production	8,574	-15%	1,267	7,307	8,593	0	2010	5	40	S	6	S6	40.0	35.0	100%	35.0	246	2.863%
316	Miscellaneous Power Plant Equipment - Steam Production	670,024	-15%	73,757	596,267	696,771	0	2012	3	30	S	6	S6	30.0	26.9	100%	26.9	25,907	3.867%
Palo Seco Total																			
310	Land and Land Rights - Steam Production	182,928	0%	0	182,928	182,928	0	1960	55	70	S	6	S6	70.0	15.0	100%	15.0	0	0.000%
311	Structures and Improvements - Steam Production	60,039,457	-25%	22,247,635	37,791,822	52,801,686	0	2001	14	50	R	5	R5	50.0	35.8	100%	35.8	3,171,336	5.282%
312	Boiler Plant Equipment - Steam Production	169,608,907	-25%	76,766,969	92,841,938	135,244,165	5,134,565	2002	13	35	L	4	L4	35.0	22.1	100%	22.1	14,728,475	8.684%
314	Turbogenerator Units - Steam Production	185,157,483	-20%	94,221,012	90,936,470	127,967,967	0	2001	14	35	S	6	S6	35.0	20.8	100%	20.8	11,145,360	6.019%
315	Accessory Electric Equipment - Steam Production	6,419,760	-15%	3,193,973	3,225,787	4,188,751	0	2001	14	40	S	6	S6	40.0	26.4	100%	26.4	169,960	2.647%
316	Miscellaneous Power Plant Equipment - Steam Production	17,644,423	-15%	7,004,486	10,639,937	13,286,600	0	2005	10	30	S	6	S6	30.0	19.7	100%	19.7	813,041	4.608%

Reference Year:	FY Ending June 30, 2015	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2016 Annual Accrual	For FY 2016 Annual Accrual Rate
Costa Sur #1																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	0%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	0%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	58,754	-25%	16,666	42,088	56,776	0	2007	8	35	L	4	L4	35.0	27.0	0%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	0%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	717,336	-15%	436,472	280,864	388,464	0	1999	16	40	S	6	S6	40.0	24.0	0%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	0%	-	0	0.000%
Costa Sur #2																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	0%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	0%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	141,221	-25%	34,538	106,683	141,988	0	2008	7	35	L	4	L4	35.0	27.9	0%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	0%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	0%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	0%	-	0	0.000%
Costa Sur #3																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	3.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	3.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	11,675,188	-25%	3,432,930	8,242,257	11,161,054	0	2006	9	35	L	4	L4	35.0	26.5	100%	3.0	3,720,351	31.865%
314	Turbogenerator Units - Steam Production	3,169,238	-20%	555,117	2,614,121	3,247,968	0	2010	5	35	S	6	S6	35.0	29.7	100%	3.0	1,082,656	34.161%
315	Accessory Electric Equipment - Steam Production	336,351	-15%	50,489	285,862	336,315	0	2010	5	40	S	6	S6	40.0	35.0	100%	3.0	112,105	33.330%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	3.0	0	0.000%
Costa Sur #4																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	3.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	3.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	9,008,493	-25%	2,128,100	6,880,392	9,132,516	0	2008	7	35	L	4	L4	35.0	28.3	100%	3.0	3,044,172	33.792%
314	Turbogenerator Units - Steam Production	1,451,703	-20%	231,546	1,220,156	1,510,497	0	2010	5	35	S	6	S6	35.0	30.2	100%	3.0	503,499	34.683%
315	Accessory Electric Equipment - Steam Production	46,173	-15%	7,601	38,572	45,498	0	2010	5	40	S	6	S6	40.0	35.0	100%	3.0	15,166	32.846%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	3.0	0	0.000%
Costa Sur #5																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	111,393	-25%	47,747	63,646	91,494	0	1999	16	50	R	5	R5	50.0	34.0	100%	34.0	2,691	2.416%
312	Boiler Plant Equipment - Steam Production	80,123,650	-25%	15,417,445	64,706,205	84,737,118	25,861,586	2009	6	35	L	4	L4	35.0	29.3	100%	29.3	2,895,345	3.614%
314	Turbogenerator Units - Steam Production	46,882,102	-20%	8,329,761	38,552,341	47,928,762	20,976,028	2010	5	35	S	6	S6	35.0	29.8	100%	29.8	1,610,128	3.434%
315	Accessory Electric Equipment - Steam Production	3,723,335	-15%	1,054,830	2,668,504	3,227,005	0	2007	8	40	S	6	S6	40.0	31.7	100%	31.7	101,874	2.736%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Costa Sur #6																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	56,547,099	-25%	10,746,729	45,800,371	59,937,146	2,586,756	2009	6	35	L	4	L4	35.0	29.4	100%	29.4	2,040,850	3.609%
314	Turbogenerator Units - Steam Production	31,827,729	-20%	6,947,950	24,879,779	31,245,325	0	2009	6	35	S	6	S6	35.0	28.6	100%	28.6	1,091,806	3.430%
315	Accessory Electric Equipment - Steam Production	3,695,234	-15%	1,037,732	2,657,502	3,211,787	0	2007	8	40	S	6	S6	40.0	31.7	100%	31.7	101,207	2.739%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Costa Sur Steam Plant																			
310	Land and Land Rights - Steam Production	389,919	0%	0	389,919	389,919	0	1960	55	70	S	6	S6	70.0	15.0	100%	15.0	0	0.000%
311	Structures and Improvements - Steam Production	65,559,035	-25%	30,226,933	35,332,102	51,721,861	348,000	1998	17	50	R	5	R5	50.0	32.6	100%	32.6	1,585,819	2.419%
312	Boiler Plant Equipment - Steam Production	86,927,593	-25%	43,830,433	43,097,160	64,829,058	785,368	2001	14	35	L	4	L4	35.0	20.6	100%	20.6	3,147,721	3.621%
314	Turbogenerator Units - Steam Production	94,888,057	-20%	63,268,442	31,619,615	50,597,227	0	1997	18	35	S	6	S6	35.0	16.6	100%	16.6	3,052,350	3.217%
315	Accessory Electric Equipment - Steam Production	9,730,956	-15%	4,762,295	4,968,662	6,428,305	0	2002	13	40	S	6	S6	40.0	26.7	100%	26.7	240,634	2.473%
316	Miscellaneous Power Plant Equipment - Steam Production	11,881,315	-15%	6,683,903	5,197,412	6,979,610	0	2000	15	30	S	6	S6	30.0	15.5	100%	15.5	451,331	3.799%
Costa Sur Gas Turbine																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	3.0	0	0.000%
311	Structures and Improvements - Steam Production	38,150	-25%	16,131	22,019	31,557	0	1999	16	50	R	5	R5	50.0	34.0	100%	3.0	10,519	27.573%
312	Boiler Plant Equipment - Steam Production	1,520,015	-25%	873,466	646,549	1,026,552	0	1999	16	35	L	4	L4	35.0	18.8	100%	3.0	342,184	22.512%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	100%	3.0	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	3.0	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	3.0	0	0.000%
Costa Sur Total																			
310	Land and Land Rights - Steam Production	389,919	0%	0	389,919	389,919	0	1960	55	70	S	6	S6	70.0	15.0	100%	15.0	0	0.000%
311	Structures and Improvements - Steam Production	65,708,578	-25%	30,290,810	35,417,767	51,844,912	348,000	1998	17	50	R	5	R5	50.0	32.6	100%	32.6	1,599,029	2.434%
312	Boiler Plant Equipment - Steam Production	246,002,012	-25%	76,480,307	169,521,705	231,022,208	29,233,710	2006	9	35	L	4	L4	35.0	26.0	100%	26.0	15,190,623	6.175%
314	Turbogenerator Units - Steam Production	178,218,829	-20%	79,332,816	98,886,013	134,529,779	20,976,028	2003	12	35	S	6	S6	35.0	22.5	100%	22.5	7,340,440	4.119%
315	Accessory Electric Equipment - Steam Production	18,249,385	-15%	7,349,419	10,899,966	13,637,374	0	2004	11	40	S	6	S6	40.0	28.8	100%	28.8	570,986	3.129%
316	Miscellaneous Power Plant Equipment - Steam Production	11,881,315	-15%	6,683,903	5,197,412	6,979,610	0	2000	15	30	S	6	S6	30.0	15.5	100%	15.5	451,331	3.799%

Reference Year:	FY Ending June 30, 2015	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2016 Annual Accrual	For FY 2016 Annual Accrual Rate
San Juan General																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	1,416,672	-25%	199,251	1,217,420	1,571,588	0	2010	5	50	R	5	R5	50.0	45.0	100%	45.0	34,924	2.465%
312	Boiler Plant Equipment - Steam Production	0	-25%	0	0	0	0	Unavailable	-	35	L	4	L4	-	-	100%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	100%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
San Juan Steam Plant																			
310	Land and Land Rights - Steam Production	226,786	0%	0	226,786	226,786	0	1953	62	70	S	6	S6	70.7	8.7	100%	8.7	0	0.000%
311	Structures and Improvements - Steam Production	47,652,887	-25%	20,286,517	27,366,371	39,279,593	0	1999	16	50	R	5	R5	50.0	33.9	100%	33.9	1,159,448	2.433%
312	Boiler Plant Equipment - Steam Production	124,699,750	-25%	68,790,611	55,909,139	87,084,077	0	1999	16	35	L	4	L4	35.0	19.1	100%	19.1	4,547,561	3.647%
314	Turbogenerator Units - Steam Production	48,727,012	-20%	25,875,840	22,851,172	32,596,574	0	2000	15	35	S	6	S6	35.0	20.2	100%	20.2	1,617,342	3.319%
315	Accessory Electric Equipment - Steam Production	4,111,172	-15%	1,299,477	2,811,696	3,428,372	0	2006	9	40	S	6	S6	40.0	31.1	100%	31.1	110,091	2.678%
316	Miscellaneous Power Plant Equipment - Steam Production	14,000,637	-15%	7,343,480	6,657,157	8,757,252	0	2001	14	30	S	6	S6	30.0	16.2	100%	16.2	538,980	3.850%
San Juan Steam Plant #1																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	-	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	825,038	-25%	269,277	555,761	762,021	0	2005	10	35	L	4	L4	35.0	25.1	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	-	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	-	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	-	-	0	0.000%
San Juan Steam Plant #2																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	-	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	11,004	-25%	1,423	9,581	12,332	0	2011	4	35	L	4	L4	35.0	31.0	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	-	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	-	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	-	-	0	0.000%
San Juan Steam Plant #3																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	-	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	11,004	-25%	1,423	9,581	12,332	0	2011	4	35	L	4	L4	35.0	31.0	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	-	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	-	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	-	-	0	0.000%
San Juan Steam Plant #4																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	-	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	11,004	-25%	1,423	9,581	12,332	0	2011	4	35	L	4	L4	35.0	31.0	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	-	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	-	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	-	-	0	0.000%
San Juan Steam Plant #5																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	1,334,707	-25%	195,521	1,139,186	1,472,863	0	2009	6	50	R	5	R5	50.0	44.0	100%	44.0	33,474	2.508%
312	Boiler Plant Equipment - Steam Production	21,984,941	-25%	4,428,224	17,556,717	23,052,952	0	2009	6	40	L	4	L4	40.0	34.0	100%	34.0	677,766	3.083%
314	Turbogenerator Units - Steam Production	83,620,059	-20%	16,903,974	66,716,085	83,440,097	0	2009	6	35	S	6	S6	35.0	29.1	100%	29.1	2,871,465	3.434%
315	Accessory Electric Equipment - Steam Production	57,532,913	-15%	11,598,635	45,934,278	54,564,215	0	2009	6	40	S	6	S6	40.0	34.0	100%	34.0	1,604,830	2.789%
316	Miscellaneous Power Plant Equipment - Steam Production	36,739,577	-15%	8,275,220	28,464,357	33,975,294	0	2009	6	30	S	6	S6	30.0	24.0	100%	24.0	1,415,637	3.853%

Reference Year:	FY Ending June 30, 2015	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2016 Annual Accrual	For FY 2016 Annual Accrual Rate
San Juan Steam Plant #6																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	9,900,911	-25%	1,990,651	7,910,260	10,385,487	0	2009	6	40	L	4	L4	40.0	34.0	100%	34.0	305,248	3.083%
314	Turbogenerator Units - Steam Production	93,392,752	-20%	19,136,172	74,256,580	92,935,131	0	2009	6	35	S	6	S6	35.0	29.0	100%	29.0	3,204,660	3.431%
315	Accessory Electric Equipment - Steam Production	57,431,982	-15%	11,578,288	45,853,694	54,468,491	0	2009	6	40	S	6	S6	40.0	34.0	100%	34.0	1,602,014	2.789%
316	Miscellaneous Power Plant Equipment - Steam Production	12,068,785	-15%	2,718,377	9,350,408	11,160,726	0	2009	6	30	S	6	S6	30.0	24.0	100%	24.0	465,030	3.853%
San Juan Steam Plant #7																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	176,246	-25%	37,616	138,629	182,691	0	2007	8	50	R	5	R5	50.0	42.0	100%	42.0	4,350	2.468%
312	Boiler Plant Equipment - Steam Production	22,486,462	-25%	6,491,595	15,994,867	21,616,483	0	2006	9	35	L	4	L4	35.0	26.4	100%	26.4	817,934	3.637%
314	Turbogenerator Units - Steam Production	14,165,894	-20%	4,231,255	9,934,639	12,767,818	0	2007	8	35	S	6	S6	35.0	26.6	100%	26.6	480,231	3.390%
315	Accessory Electric Equipment - Steam Production	714,011	-15%	182,339	531,671	638,773	0	2008	7	40	S	6	S6	40.0	32.6	100%	32.6	19,585	2.743%
316	Miscellaneous Power Plant Equipment - Steam Production	1,736,489	-15%	302,886	1,433,602	1,694,076	0	2010	5	30	S	6	S6	30.0	25.3	100%	25.3	66,941	3.855%
San Juan Steam Plant #8																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	176,246	-25%	37,616	138,629	182,691	0	2007	8	50	R	5	R5	50.0	42.0	100%	42.0	4,350	2.468%
312	Boiler Plant Equipment - Steam Production	14,168,818	-25%	2,884,738	11,284,081	14,826,285	0	2009	6	35	L	4	L4	35.0	29.0	100%	29.0	511,552	3.610%
314	Turbogenerator Units - Steam Production	7,409,740	-20%	988,457	6,421,283	7,903,231	0	2011	4	35	S	6	S6	35.0	30.9	100%	30.9	255,740	3.451%
315	Accessory Electric Equipment - Steam Production	930,690	-15%	457,089	473,601	613,204	0	2001	14	40	S	6	S6	40.0	26.4	100%	26.4	23,189	2.492%
316	Miscellaneous Power Plant Equipment - Steam Production	326,876	-15%	45,469	281,406	330,437	0	2011	4	30	S	6	S6	30.0	26.3	100%	26.3	12,559	3.842%
San Juan Steam Plant #9																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	16,184,983	-25%	6,303,832	9,881,151	13,927,397	0	2000	15	50	R	5	R5	50.0	35.2	100%	35.2	395,294	2.442%
312	Boiler Plant Equipment - Steam Production	7,043,492	-25%	727,352	6,316,140	8,077,013	0	2012	3	35	L	4	L4	35.0	31.7	100%	31.7	254,742	3.617%
314	Turbogenerator Units - Steam Production	5,554,880	-20%	283,669	5,271,211	6,382,187	0	2013	2	35	S	6	S6	35.0	33.0	100%	33.0	193,400	3.482%
315	Accessory Electric Equipment - Steam Production	400,971	-15%	104,495	296,476	356,622	0	2007	8	40	S	6	S6	40.0	32.3	100%	32.3	11,036	2.752%
316	Miscellaneous Power Plant Equipment - Steam Production	495,427	-15%	68,275	427,152	501,466	0	2011	4	30	S	6	S6	30.0	26.2	100%	26.2	19,136	3.863%
San Juan Steam Plant #10																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	411,102	-25%	91,787	319,316	422,091	0	2007	8	50	R	5	R5	50.0	41.6	100%	41.6	10,148	2.469%
312	Boiler Plant Equipment - Steam Production	17,296,591	-25%	4,151,360	13,145,231	17,469,379	250,571	2008	7	35	L	4	L4	35.0	28.1	100%	28.1	622,277	3.598%
314	Turbogenerator Units - Steam Production	4,083,697	-20%	696,025	3,387,672	4,204,412	0	2010	5	35	S	6	S6	35.0	29.9	100%	29.9	140,514	3.441%
315	Accessory Electric Equipment - Steam Production	1,409,016	-15%	378,897	1,030,119	1,241,472	0	2007	8	40	S	6	S6	40.0	32.1	100%	32.1	38,688	2.746%
316	Miscellaneous Power Plant Equipment - Steam Production	498,470	-15%	69,325	429,144	503,915	0	2011	4	30	S	6	S6	30.0	26.2	100%	26.2	19,253	3.862%
San Juan Total																			
310	Land and Land Rights - Steam Production	226,786	0%	0	226,786	226,786	0	1953	62	70	S	6	S6	70.7	8.7	100%	8.7	0	0.000%
311	Structures and Improvements - Steam Production	67,352,843	-25%	27,152,140	40,200,703	57,038,914	0	2000	15	50	R	5	R5	50.0	34.7	100%	34.7	1,641,988	2.438%
312	Boiler Plant Equipment - Steam Production	218,439,016	-25%	89,738,078	128,700,938	183,310,692	250,571	2003	12	35	L	4	L4	35.0	23.1	100%	23.1	7,737,081	3.542%
314	Turbogenerator Units - Steam Production	256,954,035	-20%	68,115,393	188,838,642	240,229,449	0	2007	8	35	S	6	S6	35.0	27.4	100%	27.4	8,763,353	3.410%
315	Accessory Electric Equipment - Steam Production	122,530,755	-15%	25,599,220	96,931,535	115,311,148	0	2009	6	40	S	6	S6	40.0	33.8	100%	33.8	3,409,434	2.783%
316	Miscellaneous Power Plant Equipment - Steam Production	65,866,259	-15%	18,823,033	47,043,226	56,923,165	0	2007	8	30	S	6	S6	30.0	22.4	100%	22.4	2,537,536	3.853%

Reference Year:	FY Ending June 30, 2015	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2016 Annual Accrual	For FY 2016 Annual Accrual Rate
Cambalache Gas Turbine 1																			
340	Land and Land Rights - Other Production	422,479	0%	0	422,479	422,479	0	1998	17	70	S	6	S6	70.0	53.0	100%	-	0	0.000%
341	Structures and Improvements - Other Production	10,183,895	-20%	6,016,597	4,167,297	6,204,076	0	1998	17	30	S	6	S6	30.0	13.0	100%	-	0	0.000%
342	Fuel Holders, Producers, and Accessories - Other Production	8,481,372	-15%	7,568,533	912,839	2,185,045	0	1998	17	30	S	6	S6	30.0	13.0	100%	-	0	0.000%
343	Prime Movers - Other Production	35,633,468	-10%	14,198,413	21,435,056	24,998,403	0	2008	7	20	R	1	R1	21.8	15.1	100%	-	0	0.000%
344	Generators - Other Production	11,512,453	-10%	11,163,880	348,573	1,499,819	0	1998	17	35	S	6	S6	35.0	18.0	100%	-	0	0.000%
345	Accessory Electric Equipment - Other Production	4	-10%	1	2	3	0	1998	17	20	R	1	R1	26.5	9.5	100%	-	0	0.000%
346	Miscellaneous Power Plant Equipment - Other Production	2,124,863	-10%	2,031,194	93,670	306,156	0	1998	17	25	R	3	R3	26.6	9.7	100%	-	0	0.000%
Cambalache Gas Turbine 2 and 3																			
340	Land and Land Rights - Other Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
341	Structures and Improvements - Other Production	3,368,720	-20%	1,082,978	2,285,742	2,959,486	0	1998	17	30	S	6	S6	30.0	13.1	100%	13.1	226,070	6.711%
342	Fuel Holders, Producers, and Accessories - Other Production	23,498,910	-15%	20,969,935	2,528,975	6,053,811	0	1998	17	30	S	6	S6	30.0	13.0	100%	13.0	465,678	1.982%
343	Prime Movers - Other Production	125,315,389	-10%	63,628,761	61,686,628	74,218,167	0	2007	8	20	R	1	R1	22.3	14.4	100%	14.4	5,164,880	4.122%
344	Generators - Other Production	25,973,204	-10%	25,185,134	788,070	3,385,390	0	1998	17	35	S	6	S6	35.0	18.0	100%	18.0	187,963	0.724%
345	Accessory Electric Equipment - Other Production	3,129,529	-10%	996,722	2,132,807	2,445,760	0	2010	5	20	R	1	R1	21.3	16.2	100%	16.2	150,896	4.822%
346	Miscellaneous Power Plant Equipment - Other Production	12,223,082	-10%	11,635,452	587,630	1,809,938	0	1998	17	25	R	3	R3	26.6	9.7	100%	9.7	186,092	1.522%
Cambalache Gas Total																			
340	Land and Land Rights - Other Production	422,479	0%	0	422,479	422,479	0	1998	17	70	S	6	S6	70.0	53.0	100%	53.0	0	0.000%
341	Structures and Improvements - Other Production	13,552,615	-20%	7,099,576	6,453,039	9,163,562	0	1998	17	30	S	6	S6	30.0	13.0	100%	13.0	226,070	1.668%
342	Fuel Holders, Producers, and Accessories - Other Production	31,980,281	-15%	28,538,468	3,441,814	8,238,856	0	1998	17	30	S	6	S6	30.0	13.0	100%	13.0	465,678	1.456%
343	Prime Movers - Other Production	160,948,857	-10%	77,827,174	83,121,684	99,216,569	0	2007	8	20	R	1	R1	22.2	14.5	100%	14.5	5,164,880	3.209%
344	Generators - Other Production	37,485,657	-10%	36,349,014	1,136,643	4,885,209	0	1998	17	35	S	6	S6	35.0	18.0	100%	18.0	187,963	0.501%
345	Accessory Electric Equipment - Other Production	3,129,533	-10%	996,723	2,132,810	2,445,763	0	2010	5	20	R	1	R1	21.3	16.2	100%	16.2	150,896	4.822%
346	Miscellaneous Power Plant Equipment - Other Production	14,347,945	-10%	13,666,645	681,300	2,116,094	0	1998	17	25	R	3	R3	26.6	9.7	100%	9.7	186,092	1.297%

Reference Year:	FY Ending June 30, 2016	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (years)	For FY 2017 Annual Accrual	For FY 2017 Annual Accrual Rate
Steam Production Plant - Aguirre, Costa Sur, Palo Seco, and San Juan																			
310	Land and Land Rights - Steam Production	2,752,093	0%	0	2,752,093	2,752,093	0	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	0	0.000%
311	Structures and Improvements - Steam Production	277,058,026	-25%	140,692,636	136,365,389	205,629,896	1,004,219	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	9,578,564	3.457%
312	Boiler Plant Equipment - Steam Production	871,882,295	-25%	365,156,883	506,725,413	724,695,986	42,937,485	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	48,297,343	5.539%
313	Engines and Engine Driven Generators - Steam Production		-20%																
314	Turbogenerator Units - Steam Production	906,357,658	-20%	411,397,959	494,959,699	676,231,231	3,311,739	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	39,484,120	4.356%
315	Accessory Electric Equipment - Steam Production	154,875,437	-15%	45,579,323	109,296,113	132,527,429	117,998	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	4,579,566	2.957%
316	Miscellaneous Power Plant Equipment - Steam Production	118,907,566	-15%	43,754,839	75,152,727	92,988,862	1,114,141	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	4,786,131	4.025%
Total		**2,331,833,075**		**1,006,581,639**	**1,325,251,435**	**1,834,825,498**	**48,485,581**											**106,725,724**	**4.577%**
Steam Production Plant - Residual Values																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	1971	45	70	S	6	S6	70.0	24.7	100%	24.7	0	0.000%
311	Structures and Improvements - Steam Production	28,227,500	-25%	10,176,909	18,050,591	25,107,466	529,764	1998	18	50	R	5	R5	50.0	31.9	100%	31.9	787,266	2.789%
312	Boiler Plant Equipment - Steam Production	4,927,014	-25%	0	4,927,014	6,158,768	4,927,014	2005	11	35	L	4	L4	35.0	23.6	100%	23.6	261,487	5.307%
313	Engines and Engine Driven Generators - Steam Production	0	-25%					2004	12	-	-	-	-	-	-	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	913,957	-20%	635,656	278,301	461,093	-1,105,455	2004	12	35	S	6	S6	35.0	22.7	100%	22.7	20,309	2.222%
315	Accessory Electric Equipment - Steam Production	89,006,340	-15%	45,885,170	43,121,169	56,472,120	0	2005	11	40	S	6	S6	40.0	29.1	100%	29.1	1,941,474	2.181%
316	Miscellaneous Power Plant Equipment - Steam Production	843,968	-15%	226,347	617,621	744,216	0	2006	10	30	S	6	S6	30.0	20.4	100%	20.4	36,394	4.312%
Total		**123,918,779**		**56,924,083**	**66,994,696**	**88,943,662**	**4,351,323**											**3,046,930**	**2.459%**
Steam Production Plant - Combined																			
310	Land and Land Rights - Steam Production	2,752,093		0	2,752,093	2,752,093	0	-	-	-	-	-	-	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	305,285,526		150,869,545	154,415,980	230,737,362	1,533,983	-	-	-	-	-	-	-	-	-	-	10,365,829	3.395%
312	Boiler Plant Equipment - Steam Production	876,809,309		365,156,883	511,652,427	730,854,754	47,864,499	-	-	-	-	-	-	-	-	-	-	48,558,830	5.538%
313	Engines and Engine Driven Generators - Steam Production	0		0	0	0	0	-	-	-	-	-	-	-	-	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	907,271,615		412,033,615	495,238,001	676,692,324	2,206,283	-	-	-	-	-	-	-	-	-	-	39,504,429	4.354%
315	Accessory Electric Equipment - Steam Production	243,881,777		91,464,494	152,417,283	188,999,549	117,998	-	-	-	-	-	-	-	-	-	-	6,521,040	2.674%
316	Miscellaneous Power Plant Equipment - Steam Production	119,751,534		43,981,186	75,770,348	93,733,078	1,114,141	-	-	-	-	-	-	-	-	-	-	4,822,525	4.027%
Combined Total		**2,455,751,854**		**1,063,505,722**	**1,392,246,132**	**1,923,769,160**	**52,836,905**											**109,772,653**	**4.470%**
Hydroelectric Production Plant																			
330	Land and Land Rights - Hydraulic Production	1,374,387	0%	0	1,374,387	1,374,387	0	1949	67	70	S	6	S6	73.9	6.4	100%	6.4	0	0.000%
331	Structures and Improvements - Hydraulic Production	32,937,044	-20%	6,900,047	26,036,997	32,624,406	0	2006	10	70	S	6	S6	70.0	59.9	100%	59.9	544,320	1.653%
331.01	*Structures and Improvements*	*32,139,693*	*-20%*	*6,756,329*	*25,383,363*	*31,811,302*	*0*	*2006*	*10*	*70*	S	6	S6	70.0	59.9	100%	59.9	531,222	*1.653%*
331.02	*Wooden Buildings*	*0*	*-20%*	*0*	*0*	*0*	*0*	*Unavailable*	-	70	S	6	S6	-	-	100%	-	0	*0.000%*
331.03	*Other Buildings*	*188,033*	*-20%*	*44,073*	*143,960*	*181,566*	*0*	*2006*	*10*	70	S	6	S6	70.0	60.4	100%	60.4	3,007	*1.599%*
331.04	*Traveling Cranes*	*609,319*	*-20%*	*99,645*	*509,674*	*631,538*	*0*	*2009*	*7*	70	S	6	S6	70.0	62.6	100%	62.6	10,091	*1.656%*
332	Reservoirs, Dams and Waterways - Hydraulic Production	8,222,558	-20%	4,048,360	4,174,198	5,818,710	0	1989	27	70	S	6	S6	70.0	42.6	100%	42.6	144,966	1.763%
332.01	*Reservoirs, Dams & Waterways*	*3,965*	*-20%*	*2,337*	*1,627*	*2,420*	*0*	*1984*	*32*	70	S	6	S6	70.0	38.0	100%	38.0	64	*1.606%*
332.02	*Concrete Gravity Dams*	*2,452,495*	*-20%*	*1,035,051*	*1,417,444*	*1,907,943*	*0*	*1984*	*32*	70	S	6	S6	70.0	38.0	100%	38.0	50,209	*2.047%*
332.03	*Earth Rock Fill Dams*	*1,265,557*	*-20%*	*712,385*	*553,172*	*806,284*	*0*	*1986*	*30*	70	S	6	S6	70.0	40.0	100%	40.0	20,157	*1.593%*
332.05	*Tunnels*	*1,041,300*	*-20%*	*536,217*	*505,083*	*713,343*	*0*	*1987*	*29*	70	S	6	S6	70.0	40.8	100%	40.8	17,482	*1.679%*
332.06	*Concrete Conduits & Waterways*	*2,817,641*	*-20%*	*1,511,015*	*1,306,627*	*1,870,155*	*0*	*1986*	*30*	70	S	6	S6	70.0	40.1	100%	40.1	46,690	*1.657%*
332.07	*Steel Penstocks*	*641,600*	*-20%*	*251,355*	*390,245*	*518,565*	*0*	*1996*	*20*	70	S	6	S6	70.0	50.0	100%	50.0	10,365	*1.615%*
332.08	*Operator's Dwellings*	*0*	*-20%*	*0*	*0*	*0*	*0*	*Unavailable*	-	70	S	6	S6	-	-	100%	-	0	*0.000%*
333	Water Wheels, Turbines and Generators - Hydraulic Production	29,639,408	-20%	6,582,417	23,056,991	28,984,873	0	2005	11	60	S	6	S6	60.0	49.3	100%	49.3	588,484	1.985%
334	Accessory Electric Equipment - Hydraulic Production	3,874,853	-15%	1,018,633	2,856,220	3,437,448	0	2004	12	55	R	4	R4	55.0	42.5	100%	42.5	80,824	2.086%
335	Miscellaneous Power Plant Equipment - Hydraulic Production	3,369,153	-15%	364,018	3,005,134	3,510,507	0	2011	5	50	R	4	R4	50.0	44.8	100%	44.8	78,309	2.324%
336	Roads, Railroads, and Bridges - Hydraulic Production	3,193,409	-5%	1,497,089	1,696,321	1,855,991	0	1987	29	70	S	6	S6	70.0	41.3	100%	41.3	44,977	1.408%
336.01	*Roads, Railroads, and Bridges*	*3,193,409*	*-5%*	*1,497,089*	*1,696,321*	*1,855,991*	*0*	*1987*	*29*	70	S	6	S6	70.0	41.3	100%	41.3	44,977	*1.408%*
336.02	*Hoist House & Dwellings*	*0*	*-5%*	*0*	*0*	*0*	*0*	*Unavailable*	-	70	S	6	S6	-	-	100%	-	0	*0.000%*
Total		**82,610,813**		**20,410,564**	**62,200,249**	**77,606,323**	**0**											**1,481,880**	**1.794%**
Other Production Plant					0														
340	Land and Land Rights - Other Production	1,831,912	0%	0	1,831,912	1,831,912	0	1986	30	70	S	6	S6	70.0	39.6	100%	39.6	0	0.000%
341	Structures and Improvements - Other Production	38,132,835	-20%	14,400,056	23,732,779	31,359,346	0	2003	13	30	S	6	S6	30.0	17.1	100%	17.1	968,784	2.541%
341.01	*Structures & Improvements*	*23,431,145*	*-20%*	*11,380,207*	*12,050,937*	*16,737,166*	*0*	*2003*	*13*	30	S	6	S6	30.0	17.4	100%	17.4	959,464	*4.095%*
341.02	*Gas- Wooden Buildings*	*0*	*80%*	*0*	*0*	*0*	*0*	*Unavailable*	-	30	S	7	S7	-	-	100%	-	0	*0.000%*
341.03	*Other Buildings and Improvements*	*14,476,270*	*-20%*	*2,967,169*	*11,509,101*	*14,404,355*	*0*	*Unavailable*	-	30	S	6	S6	-	-	100%	-	0	*0.000%*
341.04	*Traveling Cranes*	*225,420*	*-20%*	*52,680*	*172,741*	*217,825*	*0*	*2009*	*7*	30	S	6	S6	30.0	23.4	100%	23.4	9,320	*4.134%*
342	Fuel Holders, Producers, and Accessories - Other Production	61,344,993	-15%	33,767,939	27,577,054	36,778,803	0	2004	12	30	S	6	S6	30.0	17.9	100%	17.9	2,053,919	3.348%
343	Prime Movers - Other Production	749,744,530	-10%	321,934,518	427,810,012	502,784,465	21,633,849	2009	7	20	R	1	R1	22.1	14.8	100%	14.8	34,079,112	4.545%
344	Generators - Other Production	138,214,804	-10%	62,674,867	75,539,937	89,361,417	1,886,905	2009	7	35	S	6	S6	35.0	27.8	100%	27.8	3,214,161	2.325%
345	Accessory Electric Equipment - Other Production	85,663,793	-10%	35,598,391	50,065,402	58,631,781	0	2009	7	20	R	1	R1	22.1	14.8	100%	14.8	3,950,077	4.611%
346	Miscellaneous Power Plant Equipment - Other Production	92,509,997	-10%	39,562,162	52,947,835	62,198,834	981,997	2009	7	25	R	3	R3	25.1	18.2	100%	18.2	3,412,081	3.688%
347	Renewable Energy	7,389,212	0%	0	7,389,212	7,389,212	7,389,212	2015	1	30	S	6	S6	30.0	29.0	100%	29.0	254,800	3.448%
Total		**1,174,832,076**		**507,937,933**	**666,894,143**	**790,335,771**	**31,891,964**											**47,932,934**	**4.080%**

Reference Year:	FY Ending June 30, 2016	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (years)	For FY 2017 Annual Accrual	For FY 2017 Annual Accrual Rate
Transmission Plant																			
350	Land and Land Rights - Transmission	39,511,638	0%	0	39,511,638	39,511,638	0	1995	21	70	S	6	S6	70.0	49.4	100%	49.4	0	0.000%
351	Clearing Land and Rights of Way - Transmission	33,363	0%	845	32,517	32,517	0	1960	56	70	S	6	S6	70.0	13.8	100%	13.8	0	0.000%
352	Structures and Improvements - Transmission	35,549,001	-20%	8,249,812	27,299,189	34,408,990	0	2008	8	50	R	5	R5	50.0	41.8	100%	41.8	822,720	2.314%
353	Station Equipment - Transmission	744,609,845	-5%	247,999,422	496,610,423	533,840,915	398,517	2003	13	45	R	1	R1	48.6	35.4	100%	35.4	14,191,006	1.906%
353.01	*Steel Structures*	*96,394,408*	*-5%*	*32,631,455*	*63,762,953*	*68,582,673*	*0*	*2003*	*13*	*45*	R	1	R1	48.6	35.5	100%	35.5	1,934,496	*2.007%*
353.02	*Wooden Structures*	*11,885,147*	*-5%*	*783,471*	*11,101,676*	*11,695,933*	*0*	*2013*	*3*	*45*	R	1	R1	45.5	42.9	100%	42.9	272,461	*2.292%*
353.03	*Power Transformers*	*149,268,686*	*-5%*	*56,404,413*	*92,864,274*	*100,327,708*	*101,279*	*2002*	*14*	*45*	R	1	R1	48.8	34.4	100%	34.4	2,913,639	*1.952%*
353.04	*Switching, Control Equipment, etc.*	*487,061,603*	*-5%*	*158,180,083*	*328,881,520*	*353,234,600*	*297,238*	*2008*	*8*	*45*	R	1	R1	46.8	38.9	100%	38.9	9,070,411	*1.862%*
354	Towers and Fixtures - Transmission	239,773,813	-25%	109,386,399	130,387,413	190,330,866	0	1999	17	50	R	5	R5	50.0	32.9	100%	32.9	5,792,130	2.416%
355	Poles and Fixtures - Transmission	432,367,759	-50%	169,546,881	262,820,878	479,004,758	7,120,258	2002	14	35	R	2	R2	36.8	22.8	100%	22.8	18,864,713	4.363%
355.01	*Wooden Poles & Crossarms*	*57,667*	*-50%*	*0*	*57,667*	*86,500*	*57,667*	*1985*	*31*	*35*	R	2	R2	43.6	12.6	100%	12.6	6,863	*11.900%*
355.02	*Steel Poles*	*297,278,960*	*-50%*	*108,620,786*	*188,658,174*	*337,297,654*	*6,387,532*	*2008*	*8*	*35*	R	2	R2	35.7	27.4	100%	27.4	12,294,341	*4.136%*
355.03	*Concrete Poles*	*60,437,767*	*-50%*	*42,828,426*	*17,609,340*	*47,828,224*	*675,059*	*2000*	*16*	*35*	R	2	R2	37.3	20.9	100%	20.9	2,284,987	*3.781%*
355.04	*Transmission - Natural Disasters*	*34,137,389*	*-50%*	*8,307,268*	*25,830,120*	*42,898,815*	*0*	*2001*	*15*	*35*	R	2	R2	36.9	21.5	100%	21.5	1,991,282	*5.833%*
355.05	*Transmission - Overhead*	*40,455,977*	*-50%*	*9,790,401*	*30,665,577*	*50,893,565*	*0*	*2001*	*15*	*35*	R	2	R2	36.9	22.3	100%	22.3	2,287,240	*5.654%*
356	Overhead Conductors and Devices - Transmission	354,976,930	-35%	175,408,360	179,568,570	303,810,496	6,218,476	2001	15	35	R	3	R3	35.5	21.0	100%	21.0	14,485,208	4.081%
357	Underground Conduit - Transmission	93,169,270	-15%	21,418,143	71,751,127	85,726,518	6,749,988	2009	7	40	R	5	R5	40.0	33.1	100%	33.1	2,590,603	2.781%
358	Underground Conductors and Devices - Transmission	254,160,300	-10%	63,561,022	190,599,278	216,015,308	1,016,904	2008	8	40	R	5	R5	40.0	32.2	100%	32.2	6,698,262	2.635%
359	Roads and Trails - Transmission	160,897	0%	148,682	12,215	12,215	0	1980	36	65	R	5	R5	65.0	29.0	100%	29.0	422	0.262%
Donated Assets	Army Corps of Engineers Donated Assets	0	-30%	0	0	0			0	40	R	2	R2	40.0	40.0	100%	40.0	0	0.000%
Total		**2,194,312,816**		**795,719,566**	**1,398,593,250**	**1,882,694,221**	**21,504,143**											**63,445,065**	**2.891%**
Distribution Plant					0														
360	Land and Land Rights - Distribution	1,307,214	0%	0	1,307,214	1,307,214	0	1965	51	70	S	6	S6	70.0	18.8	100%	18.8	0	0.000%
361	Structures and Improvements - Distribution	22,894,404	-20%	8,764,164	14,130,240	18,709,121	0	2002	14	40	R	3	R3	40.4	26.4	100%	26.4	709,341	3.098%
361.01	*Concrete Buildings & Improvements*	*20,522,906*	*-20%*	*7,875,670*	*12,647,235*	*16,751,816*	*0*	*2002*	*14*	*40*	R	3	R3	40.4	26.4	100%	26.4	634,867	*3.093%*
361.02	*Wooden Buildings*	*0*	*-20%*	*0*	*0*	*0*	*0*	*Unavailable*	*-*	*40*	R	3	R3	-	-	100%	-	0	*0.000%*
361.03	*Other Buildings and Improvements*	*2,371,499*	*-20%*	*888,494*	*1,483,005*	*1,957,304*	*0*	*2002*	*14*	*40*	R	3	R3	40.4	26.3	100%	26.3	74,475	*3.140%*
362	Station Equipment - Distribution	255,766,678	-15%	89,634,052	166,132,626	204,497,627	1,219,423	2004	12	40	R	1	R1	43.2	31.3	100%	31.3	6,544,820	2.559%
362.01	*Steel Structures*	*13,433,906*	*-15%*	*6,029,755*	*7,404,151*	*9,419,237*	*0*	*2001*	*15*	*40*	R	1	R1	44.2	29.0	100%	29.0	324,265	*2.414%*
362.02	*Wooden Structures*	*27,601*	*-15%*	*27,679*	*(78)*	*4,062*	*0*	*Unavailable*	*-*	*40*	R	1	R1	-	-	100%	-	0	*0.000%*
363.03	*Power Transformers*	*44,148,457*	*-15%*	*16,968,174*	*27,180,283*	*33,802,551*	*7,567*	*2004*	*12*	*40*	R	1	R1	43.2	30.8	100%	30.8	1,096,602	*2.484%*
362.04	*Switching, Control Equipment, etc.*	*198,156,714*	*-15%*	*66,608,444*	*131,548,270*	*161,271,777*	*1,211,855*	*2004*	*12*	*40*	R	1	R1	43.0	31.5	100%	31.5	5,123,953	*2.586%*
363	Storage Battery Equipment - Distribution	0	-15%	0	0	0	0	Unavailable	-	20	S	2	S2	-	-	100%	-	0	0.000%
364	Poles, Towers and Fixtures - Distribution	483,514,777	-75%	208,761,667	274,753,110	637,389,192	21,370,481	1998	18	25	R	1	R1	31.3	13.4	100%	13.4	33,097,845	6.845%
364.01	*Wooden Poles & Crossarms*	*179,668*	*-75%*	*0*	*179,668*	*314,419*	*179,668*	*1984*	*32*	*25*	R	1	R1	40.4	8.5	100%	8.5	36,898	*20.537%*
364.02	*Steel Poles*	*226,609,374*	*-75%*	*75,874,751*	*150,734,624*	*320,691,654*	*14,424,846*	*2010*	*6*	*25*	R	1	R1	26.6	20.5	100%	20.5	15,620,431	*6.893%*
364.03	*Concrete Poles*	*256,698,146*	*-75%*	*132,881,072*	*123,817,074*	*316,340,684*	*6,765,966*	*2006*	*10*	*25*	R	1	R1	27.8	18.1	100%	18.1	17,438,475	*6.793%*
364.04	*Steel Towers*	*27,588*	*-75%*	*5,845*	*21,744*	*42,435*	*0*	*2010*	*6*	*25*	R	1	R1	26.4	20.8	100%	20.8	2,042	*7.401%*
365	Overhead Conductors and Devices - Distribution	1,012,150,470	-60%	601,486,806	410,663,664	1,017,953,946	17,412,320	2000	16	25	R	2	R2	27.9	12.3	100%	12.3	82,629,712	8.164%
366	Underground Conduit - Distribution	218,371,136	-15%	45,694,669	172,676,467	205,432,137	2,601,111	2008	8	45	R	3	R3	45.0	36.9	100%	36.9	5,563,553	2.548%
367	Underground Conductors and Devices - Distribution	346,344,726	-15%	241,579,813	104,764,913	156,716,622	4,503,416	2002	14	35	R	2	R2	36.8	22.8	100%	22.8	6,880,409	1.987%
368	Line Transformers - Distribution	430,257,414	-50%	318,351,027	111,906,387	327,035,094	12,586,135	1997	19	25	R	2	R2	29.1	10.6	100%	10.6	30,900,278	7.182%
369	Services - Distribution	121,717,875	-100%	142,279,768	*(20,561,893)*	101,155,982	187,883	1988	28	25	R	3	R3	33.5	5.7	100%	5.7	17,781,519	14.609%
370	Meters - Distribution	452,958,606	-10%	255,176,989	197,781,617	243,077,478	35,467,771	2003	13	35	R	2	R2	36.4	23.7	100%	23.7	10,248,384	2.263%
371	Installations on Customers Premises - Distribution	0	-5%	0	0	0	0	1966	50	25	R	5	R5	31.9	1.0	100%	1.0	0	0.000%
373	Street Lighting and Signal Systems - Distribution	477,207,215	-25%	288,498,409	188,708,807	308,010,610	5,344,634	2004	12	25	L	1	L1	29.1	17.0	100%	17.0	18,079,157	3.789%
Total		**3,822,490,516**		**2,200,227,364**	**1,622,263,152**	**3,221,285,025**	**100,693,173**											**212,435,018**	**5.558%**
General Plant					0														
389	Land and Land Rights - Distribution	51,465,748	0%	46,175	51,419,573	51,419,573	1,154,737	1999	17	70	S	6	S6	70.0	53.3	100%	53.3	0	0.000%
390	Structures and Improvements - General Plant	358,304,437	-20%	112,104,749	246,199,688	317,860,576	88,356	2000	16	50	R	5	R5	50.0	34.1	100%	34.1	9,339,592	2.607%
390.01	*Concrete Buildings & Improvements*	*314,029,281*	*-20%*	*99,693,166*	*214,336,115*	*277,141,971*	*3,575*	*2000*	*16*	*50*	R	5	R5	50.0	33.7	100%	33.7	8,235,869	*2.623%*
390.02	*Wooden Buildings*	*571,934*	*-20%*	*274,871*	*297,063*	*411,450*	*0*	*1988*	*28*	*50*	R	5	R5	50.0	21.8	100%	21.8	18,832	*3.293%*
390.03	*Other Buildings and Improvements*	*41,922,784*	*-20%*	*11,545,914*	*30,376,869*	*38,761,426*	*84,781*	*2003*	*13*	*50*	R	5	R5	50.0	37.2	100%	37.2	1,043,097	*2.488%*
390.04	*Structures & Improvements*	*369,649*	*-20%*	*181,631*	*188,018*	*261,947*	*0*	*1992*	*24*	*50*	R	5	R5	50.0	25.6	100%	25.6	10,240	*2.770%*
390.05	*Structures & Improvements-Leased*	*1,410,791*	*-20%*	*409,167*	*1,001,624*	*1,283,782*	*0*	*2007*	*9*	*50*	R	5	R5	50.0	40.7	100%	40.7	31,554	*2.237%*
391	Office Furniture and Equipment - General Plant	214,878,112	5%	128,442,380	86,435,733	75,691,827	2,767,273	2009	7	10	S	5	S5	10.0	2.7	100%	2.7	27,661,278	12.873%
391.01	*Office Furniture & Equipment*	*27,330,524*	*5%*	*18,970,434*	*8,360,090*	*6,993,564*	*260,007*	*2008*	*8*	*10*	S	5	S5	10.2	1.8	100%	1.8	3,837,025	*14.039%*
391.02	*General - Office Furn. & PC Equip.*	*187,547,588*	*5%*	*109,471,946*	*78,075,643*	*68,698,263*	*2,507,266*	*2009*	*7*	*10*	S	5	S5	10.0	2.9	100%	2.9	23,824,253	*12.703%*
392	Transportation Equipment - General Plant	172,770,504	5%	117,679,549	55,090,955	46,452,430	317,404	2006	10	10	L	2	L2	15.3	5.6	100%	5.6	8,486,297	4.912%
392.01	*Cars, Jeeps, Station Wagons and Autobuses*	*8,144,906*	*5%*	*5,748,633*	*2,396,273*	*1,989,028*	*0*	*2005*	*11*	*10*	L	2	L2	16.4	5.3	100%	5.3	373,121	*4.581%*
392.02	*Light Trucks*	*59,523,099*	*5%*	*41,709,944*	*17,813,156*	*14,837,001*	*0*	*2006*	*10*	*10*	L	2	L2	15.2	5.6	100%	5.6	2,656,329	*4.463%*
392.03	*Heavy Trucks with no Auxiliary Equipment*	*23,633,383*	*5%*	*12,402,222*	*11,231,161*	*10,049,492*	*0*	*2010*	*6*	*10*	L	2	L2	11.4	5.8	100%	5.8	1,738,497	*7.356%*
392.04	*Heavy Trucks with Auxiliary Equipment*	*40,011,553*	*5%*	*32,669,593*	*7,341,960*	*5,341,382*	*0*	*2003*	*13*	*10*	L	2	L2	17.6	4.7	100%	4.7	1,133,695	*2.833%*
392.05	*Heavy Trucks with Ladders*	*312,201*	*5%*	*287,645*	*24,557*	*8,947*	*0*	*2001*	*15*	*10*	L	2	L2	18.6	3.6	100%	3.6	2,520	*0.807%*
392.06	*Heavy Trucks w/cranes, air compress., etc.*	*6,673,416*	*5%*	*6,038,969*	*634,447*	*300,776*	*0*	*2001*	*15*	*10*	L	2	L2	18.5	3.7	100%	3.7	81,025	*1.214%*
392.07	*Trailers*	*2,400,706*	*5%*	*1,321,558*	*1,079,147*	*959,112*	*0*	*2008*	*8*	*10*	L	2	L2	13.7	5.6	100%	5.6	171,794	*7.156%*
392.08	*General Garage Equipment*	*18,118,556*	*5%*	*9,943,712*	*8,174,844*	*7,268,916*	*0*	*2009*	*7*	*10*	L	2	L2	12.6	5.5	100%	5.5	1,309,934	*7.230%*
392.09	*General- Air Transp General*	*106,293*	*5%*	*28,785*	*77,508*	*72,193*	*0*	*2013*	*3*	*10*	L	2	L2	10.3	7.0	100%	7.0	10,353	*9.740%*
392.52	*General- Twin Engine Airplanes*	*13,846,390*	*5%*	*7,528,487*	*6,317,903*	*5,625,584*	*317,404*	*2009*	*7*	*10*	L	2	L2	13.0	5.6	100%	5.6	1,009,028	*7.287%*
393	Stores Equipment - General Plant	2,845,885	0%	1,460,372	1,385,513	1,385,513	0	2000	16	25	S	0	S0	31.1	14.7	100%	14.7	94,422	3.318%
394	Tools, Shop and Garage Equipment - General Plant	27,663,340	0%	13,556,289	14,107,050	14,107,050	356,931	1999	17	25	S	3	S3	26.3	9.4	100%	9.4	1,505,296	5.441%
395	Laboratory Equipment - General Plant	104,887,952	0%	65,752,097	39,135,855	39,135,855	1,284,596	2002	14	20	S	2	S2	22.8	8.3	100%	8.3	4,701,319	4.482%
396	Power Operated Equipment - General Plant	24,689,868	5%	10,478,526	14,211,342	12,976,849	5,485	2006	10	20	S	4	S4	20.0	10.1	100%	10.1	1,285,300	5.206%
397	Communication Equipment - General Plant	146,449,086	0%	67,391,560	79,057,527	79,057,527	454,648	2004	12	20	L	2	L2	23.6	11.4	100%	11.4	6,953,760	4.748%
398	Miscellaneous Equipment - General Plant	13,802,007	0%	6,587,362	7,214,645	7,214,645	30,932	2009	7	15	S	5	S5	15.0	7.7	100%	7.7	942,425	6.828%
399	Other Tangible Equipment - General Plant	37,835,072	0%	3,347,712	34,487,360	34,487,360	0	2011	5	30	S	6	S6	30.0	25.0	100%	25.0	1,380,008	3.647%
Total		**1,155,592,010**		**526,846,770**	**628,745,240**	**679,789,203**	**6,460,361**											**62,349,698**	**5.395%**
Grand Total		**10,885,590,084**		**5,114,647,919**	**5,770,942,165**	**8,575,479,703**	**213,386,546**											**497,417,248**	**4.570%**

Reference Year:	FY Ending June 30, 2016	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2017 Annual Accrual	For FY 2017 Annual Accrual Rate
Aguirre Combined Cycle #1																			
310	Land and Land Rights - Steam Production	54,422	0%	0	54,422	54,422	0	1989	27	70	S	6	S6	70.0	43.0	100%	4.0	0	0.000%
311	Structures and Improvements - Steam Production	12,010,028	-25%	9,142,960	2,867,067	5,869,574	0	1992	24	50	R	5	R5	50.0	25.6	100%	4.0	1,467,394	12.218%
312	Boiler Plant Equipment - Steam Production	31,370,255	-25%	28,450,471	2,919,784	10,762,347	0	1992	24	35	L	4	L4	36.8	12.4	100%	4.0	2,690,587	8.577%
314	Turbogenerator Units - Steam Production	45,289,048	-20%	38,025,796	7,263,253	16,321,062	0	1994	22	35	S	6	S6	35.0	13.4	100%	4.0	4,080,266	9.009%
315	Accessory Electric Equipment - Steam Production	3,204,389	-15%	2,502,618	701,770	1,182,429	58,999	1996	20	40	S	6	S6	40.0	20.3	100%	4.0	295,607	9.225%
316	Miscellaneous Power Plant Equipment - Steam Production	2,219,384	-15%	1,863,023	356,361	689,268	0	1995	21	30	S	6	S6	30.0	9.1	100%	4.0	172,317	7.764%
Aguirre Combined Cycle #2																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	4.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	4.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	91,302	-25%	23,769	67,533	90,358	0	2015	1	35	L	4	L4	35.0	34.0	100%	4.0	22,589	24.742%
314	Turbogenerator Units - Steam Production	239,742	-20%	69,917	169,825	217,773	0	2014	2	35	S	6	S6	35.0	32.6	100%	4.0	54,443	22.709%
315	Accessory Electric Equipment - Steam Production	58,999	-15%	0	58,999	67,849	58,999	2015	1	40	S	6	S6	40.0	39.0	100%	4.0	16,962	28.750%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	4.0	0	0.000%
Aguirre Steam Plant General																			
310	Land and Land Rights - Steam Production	1,898,038	0%	0	1,898,038	1,898,038	0	1976	40	70	S	6	S6	70.0	29.5	100%	29.5	0	0.000%
311	Structures and Improvements - Steam Production	71,947,120	-25%	45,446,738	26,500,382	44,487,162	1,004,219	1992	24	50	R	5	R5	50.0	26.2	100%	26.2	1,699,258	2.362%
312	Boiler Plant Equipment - Steam Production	59,629,117	-25%	38,070,828	21,558,289	36,465,568	0	1998	18	35	L	4	L4	35.2	17.1	100%	17.1	2,138,366	3.586%
314	Turbogenerator Units - Steam Production	144,593,179	-20%	87,646,755	56,946,423	85,865,059	0	1999	17	35	S	6	S6	35.0	18.3	100%	18.3	4,684,757	3.240%
315	Accessory Electric Equipment - Steam Production	5,129,485	-15%	3,220,186	1,909,300	2,678,723	0	1999	17	40	S	6	S6	40.0	23.0	100%	23.0	116,617	2.273%
316	Miscellaneous Power Plant Equipment - Steam Production	20,476,930	-15%	5,578,485	14,898,445	17,969,985	294,887	2009	7	30	S	6	S6	30.0	23.0	100%	23.0	782,935	3.823%
Aguirre Steam Plant #1																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	54,107,325	-25%	10,378,319	43,729,006	57,255,837	0	2011	5	35	L	4	L4	35.0	29.8	100%	29.8	1,923,583	3.555%
314	Turbogenerator Units - Steam Production	49,354,741	-20%	7,333,674	42,021,067	51,892,015	0	2011	5	35	S	6	S6	35.0	30.4	100%	30.4	1,704,564	3.454%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Aguirre Steam Plant #2																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	54,172,186	-25%	8,757,167	45,415,019	58,958,066	0	2011	5	35	L	4	L4	35.0	30.1	100%	30.1	1,957,949	3.614%
314	Turbogenerator Units - Steam Production	53,032,660	-20%	12,384,495	40,648,165	51,254,697	1,164,196	2009	7	35	S	6	S6	35.0	27.9	100%	27.9	1,833,960	3.458%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Aguirre Miscellaneous																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	0	-25%	0	0	0	0	Unavailable	-	35	L	4	L4	-	-	100%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	100%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Aguirre Total																			
310	Land and Land Rights - Steam Production	1,952,461	0%	0	1,952,461	1,952,461	0	1976	40	70	S	6	S6	70.0	29.9	100%	29.9	0	0.000%
311	Structures and Improvements - Steam Production	82,952,929	-25%	54,589,698	28,363,231	49,101,463	0	1992	24	50	R	5	R5	50.0	26.1	100%	26.1	3,166,652	3.817%
312	Boiler Plant Equipment - Steam Production	200,374,403	-25%	85,680,554	114,693,849	164,787,450	1,004,219	2004	12	35	L	4	L4	35.0	23.2	100%	23.2	8,733,075	4.358%
314	Turbogenerator Units - Steam Production	292,509,370	-20%	145,460,637	147,048,733	205,550,607	1,164,196	2002	14	35	S	6	S6	35.0	21.4	100%	21.4	12,357,989	4.225%
315	Accessory Electric Equipment - Steam Production	8,274,875	-15%	5,722,804	2,552,071	3,793,302	0	1998	18	40	S	6	S6	40.0	22.1	100%	22.1	429,186	5.187%
316	Miscellaneous Power Plant Equipment - Steam Production	22,519,425	-15%	7,441,509	15,077,917	18,455,831	117,998	2008	8	30	S	6	S6	30.0	21.6	100%	21.6	955,252	4.242%

Reference Year:	FY Ending June 30, 2016	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2017 Annual Accrual	For FY 2017 Annual Accrual Rate
Costa Sur #1																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	0%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	0%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	58,754	-25%	16,666	42,088	56,776	0	2007	9	35	L	4	L4	35.0	26.0	0%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	0%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	717,336	-15%	436,472	280,864	388,464	0	1999	17	40	S	6	S6	40.0	23.0	0%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	0%	-	0	0.000%
Costa Sur #2																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	0%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	0%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	141,221	-25%	34,538	106,683	141,988	0	2008	8	35	L	4	L4	35.0	26.9	0%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	0%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	0%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	0%	-	0	0.000%
Costa Sur #3																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	2.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	2.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	11,675,188	-25%	7,153,282	4,521,906	7,440,703	0	2006	10	35	L	4	L4	35.0	25.5	100%	2.0	3,720,351	31.865%
314	Turbogenerator Units - Steam Production	3,169,238	-20%	1,637,773	1,531,465	2,165,312	0	2010	6	35	S	6	S6	35.0	28.7	100%	2.0	1,082,656	34.161%
315	Accessory Electric Equipment - Steam Production	336,351	-15%	162,594	173,757	224,210	0	2010	6	40	S	6	S6	40.0	34.0	100%	2.0	112,105	33.330%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	2.0	0	0.000%
Costa Sur #4																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	2.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	2.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	9,008,493	-25%	5,172,272	3,836,221	6,088,344	0	2008	8	35	L	4	L4	35.0	27.3	100%	2.0	3,044,172	33.792%
314	Turbogenerator Units - Steam Production	1,451,703	-20%	735,045	716,657	1,006,998	0	2010	6	35	S	6	S6	35.0	29.2	100%	2.0	503,499	34.683%
315	Accessory Electric Equipment - Steam Production	46,173	-15%	22,767	23,406	30,332	0	2010	6	40	S	6	S6	40.0	34.0	100%	2.0	15,166	32.846%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	2.0	0	0.000%
Costa Sur #5																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	111,393	-25%	50,438	60,955	88,803	0	1999	17	50	R	5	R5	50.0	33.0	100%	33.0	2,691	2.416%
312	Boiler Plant Equipment - Steam Production	94,381,758	-25%	18,312,790	76,068,969	99,664,408	14,258,108	2010	6	35	L	4	L4	35.0	29.1	100%	29.1	3,421,038	3.625%
314	Turbogenerator Units - Steam Production	47,010,135	-20%	9,939,889	37,070,246	46,472,273	128,033	2010	6	35	S	6	S6	35.0	28.8	100%	28.8	1,615,825	3.437%
315	Accessory Electric Equipment - Steam Production	3,723,335	-15%	1,156,704	2,566,631	3,125,131	0	2007	9	40	S	6	S6	40.0	30.7	100%	30.7	101,874	2.736%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Costa Sur #6																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	72,855,208	-25%	12,787,578	60,067,629	78,281,431	16,308,108	2011	5	35	L	4	L4	35.0	29.6	100%	29.6	2,642,033	3.626%
314	Turbogenerator Units - Steam Production	31,955,762	-20%	8,039,756	23,916,005	30,307,158	128,033	2009	7	35	S	6	S6	35.0	27.6	100%	27.6	1,096,354	3.431%
315	Accessory Electric Equipment - Steam Production	3,695,234	-15%	1,138,939	2,556,295	3,110,580	0	2007	9	40	S	6	S6	40.0	30.7	100%	30.7	101,207	2.739%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Costa Sur Steam Plant																			
310	Land and Land Rights - Steam Production	389,919	0%	0	389,919	389,919	0	1960	56	70	S	6	S6	70.0	14.0	100%	14.0	0	0.000%
311	Structures and Improvements - Steam Production	65,559,035	-25%	31,812,752	33,746,283	50,136,042	0	1998	18	50	R	5	R5	50.0	31.6	100%	31.6	1,585,819	2.419%
312	Boiler Plant Equipment - Steam Production	98,629,910	-25%	46,978,155	51,651,755	76,309,233	11,702,317	2002	14	35	L	4	L4	35.0	21.3	100%	21.3	3,581,816	3.632%
314	Turbogenerator Units - Steam Production	94,888,057	-20%	66,320,792	28,567,265	47,544,876	0	1997	19	35	S	6	S6	35.0	15.6	100%	15.6	3,051,714	3.216%
315	Accessory Electric Equipment - Steam Production	9,730,956	-15%	5,002,929	4,728,027	6,187,671	0	2002	14	40	S	6	S6	40.0	25.7	100%	25.7	240,634	2.473%
316	Miscellaneous Power Plant Equipment - Steam Production	12,700,570	-15%	7,135,234	5,565,335	7,470,421	819,254	2001	15	30	S	6	S6	30.0	15.4	100%	15.4	483,871	3.810%
Costa Sur Gas Turbine																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	2.0	0	0.000%
311	Structures and Improvements - Steam Production	38,150	-25%	26,650	11,500	21,038	0	1999	17	50	R	5	R5	50.0	33.0	100%	2.0	10,519	27.573%
312	Boiler Plant Equipment - Steam Production	1,520,015	-25%	1,215,650	304,364	684,368	0	1999	17	35	L	4	L4	35.2	18.0	100%	2.0	342,184	22.512%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	100%	2.0	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	2.0	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	2.0	0	0.000%
Costa Sur Total																			
310	Land and Land Rights - Steam Production	389,919	0%	0	389,919	389,919	0	1960	56	70	S	6	S6	70.0	14.0	100%	14.0	0	0.000%
311	Structures and Improvements - Steam Production	65,708,578	-25%	31,889,839	33,818,738	50,245,883	0	1998	18	50	R	5	R5	50.0	31.6	100%	31.6	1,599,029	2.434%
312	Boiler Plant Equipment - Steam Production	288,270,546	-25%	91,670,931	196,599,615	268,667,252	42,268,533	2007	9	35	L	4	L4	35.0	26.3	100%	26.3	16,751,594	5.811%
314	Turbogenerator Units - Steam Production	178,474,894	-20%	86,673,256	91,801,638	127,496,617	256,066	2003	13	35	S	6	S6	35.0	21.5	100%	21.5	7,350,049	4.118%
315	Accessory Electric Equipment - Steam Production	18,249,385	-15%	7,920,404	10,328,981	13,066,388	0	2004	12	40	S	6	S6	40.0	27.8	100%	27.8	570,986	3.129%
316	Miscellaneous Power Plant Equipment - Steam Production	12,700,570	-15%	7,135,234	5,565,335	7,470,421	819,254	2001	15	30	S	6	S6	30.0	15.4	100%	15.4	483,871	3.810%

Reference Year:	FY Ending June 30, 2016	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2017 Annual Accrual	For FY 2017 Annual Accrual Rate
Palo Seco General																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	4,188,636	-25%	477,612	3,711,025	4,758,184	0	2011	5	50	R	5	R5	50.0	45.0	100%	45.0	105,737	2.524%
312	Boiler Plant Equipment - Steam Production	0	-25%	0	0	0	0	Unavailable	-	35	L	4	L4	-	-	100%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	100%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	1,794,588	-15%	380,324	1,414,264	1,683,452	0	2009	7	40	S	6	S6	40.0	33.2	100%	33.2	50,657	2.823%
316	Miscellaneous Power Plant Equipment - Steam Production	97,190	-15%	32,158	65,031	79,610	0	2007	9	30	S	6	S6	30.0	21.0	100%	21.0	3,791	3.901%
Palo Seco Gas Turbines																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	4.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	4.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	0	-25%	0	0	0	0	Unavailable	-	35	L	4	L4	-	-	100%	4.0	0	0.000%
314	Turbogenerator Units - Steam Production	937,016	-20%	373,774	563,242	750,645	0	2009	7	35	S	6	S6	35.0	28.0	100%	4.0	187,661	20.028%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	4.0	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	4.0	0	0.000%
Palo Seco General Steam Plant																			
310	Land and Land Rights - Steam Production	182,928	0%	0	182,928	182,928	0	1960	56	70	S	6	S6	70.0	14.0	100%	14.0	0	0.000%
311	Structures and Improvements - Steam Production	49,575,383	-25%	22,205,121	27,370,262	39,764,108	0	1999	17	50	R	5	R5	50.0	32.9	100%	32.9	1,208,051	2.437%
312	Boiler Plant Equipment - Steam Production	113,921,008	-25%	70,841,460	43,079,548	71,559,800	0	1998	18	35	L	4	L4	35.2	17.6	100%	17.6	4,060,625	3.564%
314	Turbogenerator Units - Steam Production	127,286,044	-20%	83,210,595	44,075,450	69,532,658	0	1999	17	35	S	6	S6	35.0	17.5	100%	17.5	3,968,390	3.118%
315	Accessory Electric Equipment - Steam Production	4,527,907	-15%	2,948,109	1,579,798	2,258,984	0	1998	18	40	S	6	S6	40.0	22.1	100%	22.1	102,056	2.254%
316	Miscellaneous Power Plant Equipment - Steam Production	16,083,830	-15%	7,431,507	8,652,324	11,064,898	0	2004	12	30	S	6	S6	30.0	18.0	100%	18.0	613,886	3.817%
Palo Seco Steam Plant #1																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	2.0	0	0.000%
311	Structures and Improvements - Steam Production	4,034,010	-25%	1,996,755	2,037,255	3,045,757	0	2010	6	50	R	5	R5	50.0	43.9	100%	2.0	1,522,879	37.751%
312	Boiler Plant Equipment - Steam Production	15,474,157	-25%	8,334,193	7,139,963	11,008,503	393,053	2009	7	35	L	4	L4	35.0	28.0	100%	2.0	5,504,251	35.571%
314	Turbogenerator Units - Steam Production	9,051,995	-20%	6,400,349	2,651,646	4,462,045	0	2002	14	35	S	6	S6	35.0	20.9	100%	2.0	2,231,023	24.647%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	2.0	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	32,249	-15%	21,359	10,890	15,728	0	2004	12	30	S	6	S6	30.0	18.0	100%	2.0	7,864	24.384%
Palo Seco Steam Plant #2																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	0%	2.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	0%	2.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	3,459,535	-25%	840,454	2,619,081	3,483,964	42,250	2008	8	35	L	4	L4	35.0	27.1	0%	2.0	0	0.000%
314	Turbogenerator Units - Steam Production	8,629,601	-20%	2,981,053	5,648,549	7,374,469	0	2005	11	35	S	6	S6	35.0	24.3	0%	2.0	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	0%	2.0	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	0%	2.0	0	0.000%
Palo Seco Steam Plant #3																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	4.0	0	0.000%
311	Structures and Improvements - Steam Production	1,473,666	-25%	581,528	892,138	1,260,555	0	2008	8	50	R	5	R5	50.0	41.7	100%	4.0	315,139	21.385%
312	Boiler Plant Equipment - Steam Production	22,471,013	-25%	8,734,629	13,736,384	19,354,137	0	2010	6	35	L	4	L4	35.0	28.9	100%	4.0	4,838,534	21.532%
314	Turbogenerator Units - Steam Production	19,065,827	-20%	7,318,151	11,747,676	15,560,841	0	2010	6	35	S	6	S6	35.0	28.5	100%	4.0	3,890,210	20.404%
315	Accessory Electric Equipment - Steam Production	88,690	-15%	33,987	54,703	68,007	0	2009	7	40	S	6	S6	40.0	33.0	100%	4.0	17,002	19.170%
316	Miscellaneous Power Plant Equipment - Steam Production	761,130	-15%	232,840	528,290	642,459	0	2012	4	30	S	6	S6	30.0	26.2	100%	4.0	160,615	21.102%
Palo Seco Steam Plant #4																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	767,762	-25%	157,956	609,807	801,747	0	2008	8	50	R	5	R5	50.0	42.0	100%	42.0	19,089	2.486%
312	Boiler Plant Equipment - Steam Production	14,718,498	-25%	2,744,708	11,973,790	15,653,414	0	2011	5	35	L	4	L4	35.0	29.5	100%	29.5	529,995	3.601%
314	Turbogenerator Units - Steam Production	21,470,693	-20%	5,082,450	16,388,243	20,682,382	1,283,694	2009	7	35	S	6	S6	35.0	28.0	100%	28.0	738,554	3.440%
315	Accessory Electric Equipment - Steam Production	8,574	-15%	1,513	7,062	8,348	0	2010	6	40	S	6	S6	40.0	34.0	100%	34.0	246	2.863%
316	Miscellaneous Power Plant Equipment - Steam Production	670,024	-15%	99,663	570,360	670,864	0	2012	4	30	S	6	S6	30.0	25.9	100%	25.9	25,907	3.867%
Palo Seco Total																			
310	Land and Land Rights - Steam Production	182,928	0%	0	182,928	182,928	0	1960	56	70	S	6	S6	70.0	14.0	100%	14.0	0	0.000%
311	Structures and Improvements - Steam Production	60,039,457	-25%	25,418,971	34,620,486	49,630,351	0	2001	15	50	R	5	R5	50.0	34.8	100%	34.8	3,170,895	5.281%
312	Boiler Plant Equipment - Steam Production	170,044,210	-25%	91,495,444	78,548,766	121,059,818	435,303	2002	14	35	L	4	L4	35.0	21.2	100%	21.2	14,933,406	8.782%
314	Turbogenerator Units - Steam Production	186,441,177	-20%	105,366,373	81,074,805	118,363,040	1,283,694	2002	14	35	S	6	S6	35.0	20.5	100%	20.5	11,015,838	5.908%
315	Accessory Electric Equipment - Steam Production	6,419,760	-15%	3,363,933	3,055,827	4,018,791	0	2001	15	40	S	6	S6	40.0	25.4	100%	25.4	169,960	2.647%
316	Miscellaneous Power Plant Equipment - Steam Production	17,644,423	-15%	7,817,527	9,826,896	12,473,559	0	2005	11	30	S	6	S6	30.0	18.7	100%	18.7	812,062	4.602%

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San Juan General																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	1,416,672	-25%	234,176	1,182,496	1,536,664	0	2010	6	50	R	5	R5	50.0	44.0	100%	44.0	34,924	2.465%
312	Boiler Plant Equipment - Steam Production	0	-25%	0	0	0	0	Unavailable	-	35	L	4	L4	-	-	100%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	100%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
San Juan Steam Plant																			
310	Land and Land Rights - Steam Production	226,786	0%	0	226,786	226,786	0	1953	63	70	S	6	S6	70.7	7.7	100%	7.7	0	0.000%
311	Structures and Improvements - Steam Production	47,652,887	-25%	21,445,965	26,206,923	38,120,145	0	1999	17	50	R	5	R5	50.0	32.9	100%	32.9	1,159,448	2.433%
312	Boiler Plant Equipment - Steam Production	124,699,750	-25%	73,338,172	51,361,578	82,536,516	0	1999	17	35	L	4	L4	35.2	18.3	100%	18.3	4,504,132	3.612%
314	Turbogenerator Units - Steam Production	48,727,012	-20%	27,493,182	21,233,830	30,979,232	0	2000	16	35	S	6	S6	35.0	19.5	100%	19.5	1,592,656	3.269%
315	Accessory Electric Equipment - Steam Production	4,111,172	-15%	1,409,568	2,701,605	3,318,281	0	2006	10	40	S	6	S6	40.0	30.1	100%	30.1	110,091	2.678%
316	Miscellaneous Power Plant Equipment - Steam Production	14,000,637	-15%	7,882,460	6,118,176	8,218,272	0	2001	15	30	S	6	S6	30.0	15.3	100%	15.3	536,391	3.831%
San Juan Steam Plant #1																			
310	Land and Land Rights - Steam Production	0	0%	-	-	-	0	Unavailable	-	70	S	6	S6	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	-	-	-	0	Unavailable	-	50	R	5	R5	-	-	-	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	825,038	-25%	-	-	-	0	2005	11	35	L	4	L4	35.0	24.1	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	-	-	-	0	Unavailable	-	35	S	6	S6	-	-	-	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	40	S	6	S6	-	-	-	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	30	S	6	S6	-	-	-	-	0	0.000%
San Juan Steam Plant #2																			
310	Land and Land Rights - Steam Production	0	0%	-	-	-	0	Unavailable	-	70	S	6	S6	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	-	-	-	0	Unavailable	-	50	R	5	R5	-	-	-	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	11,004	-25%	-	-	-	0	2011	5	35	L	4	L4	35.0	30.0	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	-	-	-	0	Unavailable	-	35	S	6	S6	-	-	-	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	40	S	6	S6	-	-	-	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	30	S	6	S6	-	-	-	-	0	0.000%
San Juan Steam Plant #3																			
310	Land and Land Rights - Steam Production	0	0%	-	-	-	0	Unavailable	-	70	S	6	S6	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	-	-	-	0	Unavailable	-	50	R	5	R5	-	-	-	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	11,004	-25%	-	-	-	0	2011	5	35	L	4	L4	35.0	30.0	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	-	-	-	0	Unavailable	-	35	S	6	S6	-	-	-	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	40	S	6	S6	-	-	-	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	30	S	6	S6	-	-	-	-	0	0.000%
San Juan Steam Plant #4																			
310	Land and Land Rights - Steam Production	0	0%	-	-	-	0	Unavailable	-	70	S	6	S6	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	-	-	-	0	Unavailable	-	50	R	5	R5	-	-	-	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	11,004	-25%	-	-	-	0	2011	5	35	L	4	L4	35.0	30.0	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	-	-	-	0	Unavailable	-	35	S	6	S6	-	-	-	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	40	S	6	S6	-	-	-	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	30	S	6	S6	-	-	-	-	0	0.000%
San Juan Steam Plant #5																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	1,334,707	-25%	228,995	1,105,712	1,439,389	0	2009	7	50	R	5	R5	50.0	43.0	100%	43.0	33,474	2.508%
312	Boiler Plant Equipment - Steam Production	21,984,941	-25%	5,105,989	16,878,952	22,375,187	0	2009	7	35	L	4	L4	35.0	28.0	100%	28.0	798,738	3.633%
314	Turbogenerator Units - Steam Production	83,620,059	-20%	19,775,440	63,844,620	80,568,632	0	2009	7	35	S	6	S6	35.0	28.1	100%	28.1	2,871,465	3.434%
315	Accessory Electric Equipment - Steam Production	57,532,913	-15%	13,203,465	44,329,448	52,959,385	0	2009	7	40	S	6	S6	40.0	33.0	100%	33.0	1,604,830	2.789%
316	Miscellaneous Power Plant Equipment - Steam Production	36,739,577	-15%	9,690,857	27,048,720	32,559,657	0	2009	7	30	S	6	S6	30.0	23.0	100%	23.0	1,415,637	3.853%

Reference Year:	FY Ending June 30, 2016	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2017 Annual Accrual	For FY 2017 Annual Accrual Rate
San Juan Steam Plant #6																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	9,900,911	-25%	2,295,899	7,605,011	10,080,239	0	2009	7	35	L	4	L4	35.0	28.0	100%	28.0	359,712	3.633%
314	Turbogenerator Units - Steam Production	94,000,535	-20%	22,340,832	71,659,703	90,459,810	607,783	2009	7	35	S	6	S6	35.0	28.0	100%	28.0	3,226,238	3.432%
315	Accessory Electric Equipment - Steam Production	57,431,982	-15%	13,180,303	44,251,679	52,866,477	0	2009	7	40	S	6	S6	40.0	33.0	100%	33.0	1,602,014	2.789%
316	Miscellaneous Power Plant Equipment - Steam Production	12,068,785	-15%	3,183,407	8,885,378	10,695,696	0	2009	7	30	S	6	S6	30.0	23.0	100%	23.0	465,030	3.853%
San Juan Steam Plant #7																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	176,246	-25%	41,966	134,280	178,341	0	2007	9	50	R	5	R5	50.0	41.0	100%	41.0	4,350	2.468%
312	Boiler Plant Equipment - Steam Production	22,555,437	-25%	7,309,530	15,245,907	20,884,767	68,975	2006	10	35	L	4	L4	35.0	25.5	100%	25.5	820,479	3.638%
314	Turbogenerator Units - Steam Production	14,165,894	-20%	4,711,486	9,454,407	12,287,586	0	2007	9	35	S	6	S6	35.0	25.6	100%	25.6	480,231	3.390%
315	Accessory Electric Equipment - Steam Production	714,011	-15%	201,925	512,086	619,188	0	2008	8	40	S	6	S6	40.0	31.6	100%	31.6	19,585	2.743%
316	Miscellaneous Power Plant Equipment - Steam Production	1,736,489	-15%	369,827	1,366,662	1,627,135	0	2010	6	30	S	6	S6	30.0	24.3	100%	24.3	66,941	3.855%
San Juan Steam Plant #8																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	176,246	-25%	41,966	134,280	178,341	0	2007	9	50	R	5	R5	50.0	41.0	100%	41.0	4,350	2.468%
312	Boiler Plant Equipment - Steam Production	14,237,793	-25%	3,396,290	10,841,503	14,400,951	68,975	2009	7	35	L	4	L4	35.0	28.0	100%	28.0	514,098	3.611%
314	Turbogenerator Units - Steam Production	7,409,740	-20%	1,244,197	6,165,543	7,647,491	0	2011	5	35	S	6	S6	35.0	29.9	100%	29.9	255,740	3.451%
315	Accessory Electric Equipment - Steam Production	930,690	-15%	480,278	450,412	590,015	0	2001	15	40	S	6	S6	40.0	25.4	100%	25.4	23,189	2.492%
316	Miscellaneous Power Plant Equipment - Steam Production	326,876	-15%	58,028	268,847	317,879	0	2011	5	30	S	6	S6	30.0	25.3	100%	25.3	12,559	3.842%
San Juan Steam Plant #9																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	16,184,983	-25%	6,699,126	9,485,857	13,532,103	0	2000	16	50	R	5	R5	50.0	34.2	100%	34.2	395,294	2.442%
312	Boiler Plant Equipment - Steam Production	7,112,467	-25%	982,094	6,130,372	7,908,489	68,975	2012	4	35	L	4	L4	35.0	30.7	100%	30.7	257,282	3.617%
314	Turbogenerator Units - Steam Production	5,554,880	-20%	477,069	5,077,812	6,188,788	0	2013	3	35	S	6	S6	35.0	32.0	100%	32.0	193,400	3.482%
315	Accessory Electric Equipment - Steam Production	400,971	-15%	115,531	285,440	345,585	0	2007	9	40	S	6	S6	40.0	31.3	100%	31.3	11,036	2.752%
316	Miscellaneous Power Plant Equipment - Steam Production	495,427	-15%	87,411	408,016	482,330	0	2011	5	30	S	6	S6	30.0	25.2	100%	25.2	19,136	3.863%
San Juan Steam Plant #10																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	411,102	-25%	101,935	309,167	411,943	0	2007	9	50	R	5	R5	50.0	40.6	100%	40.6	10,148	2.469%
312	Boiler Plant Equipment - Steam Production	17,365,566	-25%	4,773,637	12,591,929	16,933,320	68,975	2008	8	35	L	4	L4	35.0	27.1	100%	27.1	624,827	3.598%
314	Turbogenerator Units - Steam Production	4,083,697	-20%	836,539	3,247,158	4,063,897	0	2010	6	35	S	6	S6	35.0	28.9	100%	28.9	140,514	3.441%
315	Accessory Electric Equipment - Steam Production	1,409,016	-15%	417,585	991,431	1,202,784	0	2007	9	40	S	6	S6	40.0	31.1	100%	31.1	38,688	2.746%
316	Miscellaneous Power Plant Equipment - Steam Production	498,470	-15%	88,578	409,891	484,662	0	2011	5	30	S	6	S6	30.0	25.2	100%	25.2	19,253	3.862%
San Juan Total																			
310	Land and Land Rights - Steam Production	226,786	0%	0	226,786	226,786	0	1953	63	70	S	6	S6	70.7	7.7	100%	7.7	0	0.000%
311	Structures and Improvements - Steam Production	67,352,843	-25%	28,794,128	38,558,715	55,396,926	0	2000	16	50	R	5	R5	50.0	33.7	100%	33.7	1,641,988	2.438%
312	Boiler Plant Equipment - Steam Production	218,714,915	-25%	97,475,159	121,239,756	175,918,484	275,899	2003	13	35	L	4	L4	35.0	22.1	100%	22.1	7,879,268	3.603%
314	Turbogenerator Units - Steam Production	257,561,817	-20%	76,878,746	180,683,072	232,195,435	607,783	2007	9	35	S	6	S6	35.0	26.5	100%	26.5	8,760,244	3.401%
315	Accessory Electric Equipment - Steam Production	122,530,755	-15%	29,008,654	93,522,101	111,901,714	0	2009	7	40	S	6	S6	40.0	32.8	100%	32.8	3,409,434	2.783%
316	Miscellaneous Power Plant Equipment - Steam Production	65,866,259	-15%	21,360,569	44,505,691	54,385,630	0	2007	9	30	S	6	S6	30.0	21.5	100%	21.5	2,534,946	3.849%

Reference Year:	FY Ending June 30, 2016	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2017 Annual Accrual	For FY 2017 Annual Accrual Rate
Cambalache Gas Turbine 1																			
340	Land and Land Rights - Other Production	422,479	0%	0	422,479	422,479	0	1998	18	70	S	6	S6	70.0	52.0	100%	-	0	0.000%
341	Structures and Improvements - Other Production	10,183,895	-20%	6,016,597	4,167,297	6,204,076	0	1998	18	30	S	6	S6	30.0	12.0	100%	-	0	0.000%
342	Fuel Holders, Producers, and Accessories - Other Production	8,481,372	-15%	7,568,533	912,839	2,185,045	0	1998	18	30	S	6	S6	30.0	12.0	100%	-	0	0.000%
343	Prime Movers - Other Production	39,191,384	-10%	14,198,413	24,992,972	28,912,110	3,557,916	2009	7	20	R	1	R1	22.0	14.9	100%	-	0	0.000%
344	Generators - Other Production	11,512,453	-10%	11,163,880	348,573	1,499,819	0	2010	6	35	S	6	S6	35.0	29.0	100%	-	0	0.000%
345	Accessory Electric Equipment - Other Production	4	-10%	1	2	3	0	1998	18	20	R	1	R1	27.1	9.1	100%	-	0	0.000%
346	Miscellaneous Power Plant Equipment - Other Production	2,124,863	-10%	2,031,194	93,670	306,156	0	2008	8	25	R	3	R3	25.1	17.1	100%	-	0	0.000%
Cambalache Gas Turbine 2 and 3																			
340	Land and Land Rights - Other Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
341	Structures and Improvements - Other Production	3,368,720	-20%	1,309,048	2,059,673	2,733,417	0	1998	18	30	S	6	S6	30.0	12.1	100%	12.1	226,070	6.711%
342	Fuel Holders, Producers, and Accessories - Other Production	23,498,910	-15%	21,435,613	2,063,297	5,588,133	0	1998	18	30	S	6	S6	30.0	12.0	100%	12.0	465,678	1.982%
343	Prime Movers - Other Production	132,431,221	-10%	68,793,641	63,637,580	76,880,702	7,115,832	2008	8	20	R	1	R1	22.5	14.1	100%	14.1	5,465,527	4.127%
344	Generators - Other Production	25,973,204	-10%	25,373,098	600,106	3,197,427	0	2010	6	35	S	6	S6	35.0	29.0	100%	29.0	110,256	0.424%
345	Accessory Electric Equipment - Other Production	3,129,529	-10%	1,147,617	1,981,912	2,294,865	0	2010	6	20	R	1	R1	21.6	15.5	100%	15.5	147,977	4.728%
346	Miscellaneous Power Plant Equipment - Other Production	12,223,082	-10%	11,821,544	401,538	1,623,846	0	2007	9	25	R	3	R3	25.3	16.6	100%	16.6	98,043	0.802%
Cambalache Gas Total																			
340	Land and Land Rights - Other Production	422,479	0%	0	422,479	422,479	0	1998	18	70	S	6	S6	70.0	52.0	100%	52.0	0	0.000%
341	Structures and Improvements - Other Production	13,552,615	-20%	7,325,645	6,226,970	8,937,493	0	1998	18	30	S	6	S6	30.0	12.0	100%	12.0	226,070	1.668%
342	Fuel Holders, Producers, and Accessories - Other Production	31,980,281	-15%	29,004,145	2,976,136	7,773,178	0	1998	18	30	S	6	S6	30.0	12.0	100%	12.0	465,678	1.456%
343	Prime Movers - Other Production	171,622,605	-10%	82,992,054	88,630,551	105,792,812	10,673,748	2008	8	20	R	1	R1	22.3	14.2	100%	14.2	5,465,527	3.185%
344	Generators - Other Production	37,485,657	-10%	36,536,977	948,680	4,697,245	0	2010	6	35	S	6	S6	35.0	29.0	100%	29.0	110,256	0.294%
345	Accessory Electric Equipment - Other Production	3,129,533	-10%	1,147,619	1,981,914	2,294,867	0	2010	6	20	R	1	R1	21.6	15.5	100%	15.5	147,977	4.728%
346	Miscellaneous Power Plant Equipment - Other Production	14,347,945	-10%	13,852,738	495,207	1,930,002	0	2007	9	25	R	3	R3	25.3	16.7	100%	16.7	98,043	0.683%

Reference Year:	FY Ending June 30, 2017	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (years)	For FY 2018 Annual Accrual	For FY 2018 Annual Accrual Rate
Steam Production Plant - Aguirre, Costa Sur, Palo Seco, and San Juan																			
310	Land and Land Rights - Steam Production	2,752,093	0%	0	2,752,093	2,752,093	0	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	0	0.000%
311	Structures and Improvements - Steam Production	277,558,596	-25%	150,271,200	127,287,396	196,677,045	500,570	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	8,206,749	2.957%
312	Boiler Plant Equipment - Steam Production	875,476,670	-25%	413,454,225	462,022,445	680,891,612	3,594,375	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	40,058,246	4.576%
313	Engines and Engine Driven Generators - Steam Production		-20%																
314	Turbogenerator Units - Steam Production	912,126,406	-20%	450,882,079	461,244,327	643,669,608	5,768,748	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	35,848,374	3.930%
315	Accessory Electric Equipment - Steam Production	154,875,437	-15%	50,158,889	104,716,547	127,947,863	0	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	4,431,482	2.861%
316	Miscellaneous Power Plant Equipment - Steam Production	118,907,566	-15%	48,540,970	70,366,596	88,202,731	0	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	4,664,135	3.922%
Total		**2,341,696,768**		**1,113,307,363**	**1,228,389,404**	**1,740,140,952**	**9,863,693**											**93,208,986**	**3.980%**
Steam Production Plant - Residual Values																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	1971	46	70	S	6	S6	70.0	23.7	100%	23.7	0	0.000%
311	Structures and Improvements - Steam Production	28,227,500	-25%	10,964,175	17,263,325	24,320,200	0	1999	18	50	R	5	R5	50.0	31.7	100%	31.7	766,206	2.714%
312	Boiler Plant Equipment - Steam Production	6,817,597	-25%	261,487	6,556,109	8,260,509	1,890,583	2005	12	35	L	4	L4	35.0	22.8	100%	22.8	362,207	5.313%
313	Engines and Engine Driven Generators - Steam Production	0	-25%					2005	12	-	-	-	-	-	-	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	1,694,886	-20%	655,964	1,038,921	1,377,899	780,929	2005	12	35	S	6	S6	35.0	23.0	100%	23.0	59,923	3.536%
315	Accessory Electric Equipment - Steam Production	89,006,340	-15%	47,826,645	41,179,695	54,530,646	0	2005	12	40	S	6	S6	40.0	28.1	100%	28.1	1,941,474	2.181%
316	Miscellaneous Power Plant Equipment - Steam Production	843,968	-15%	262,741	581,226	707,822	0	2007	10	30	S	6	S6	30.0	19.6	100%	19.6	36,100	4.277%
Total		**126,590,290**		**59,971,012**	**66,619,278**	**89,197,075**	**2,671,511**											**3,165,910**	**2.501%**
Steam Production Plant - Combined																			
310	Land and Land Rights - Steam Production	2,752,093		0	2,752,093	2,752,093	0	-	-	-	-	-	-	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	305,786,096		161,235,375	144,550,721	220,997,245	500,570	-	-	-	-	-	-	-	-	-	-	8,972,955	2.934%
312	Boiler Plant Equipment - Steam Production	882,294,267		413,715,713	468,578,554	689,152,121	5,484,958	-	-	-	-	-	-	-	-	-	-	40,420,453	4.581%
313	Engines and Engine Driven Generators - Steam Production	0		0	0	0	0	-	-	-	-	-	-	-	-	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	913,821,291		451,538,043	462,283,248	645,047,506	6,549,676	-	-	-	-	-	-	-	-	-	-	35,908,297	3.929%
315	Accessory Electric Equipment - Steam Production	243,881,777		97,985,534	145,896,243	182,478,509	0	-	-	-	-	-	-	-	-	-	-	6,372,956	2.613%
316	Miscellaneous Power Plant Equipment - Steam Production	119,751,534		48,803,711	70,947,823	88,910,553	0	-	-	-	-	-	-	-	-	-	-	4,700,235	3.925%
Combined Total		**2,468,287,058**		**1,173,278,375**	**1,295,008,682**	**1,829,338,028**	**12,535,204**											**96,374,896**	**3.905%**
Hydroelectric Production Plant																			
330	Land and Land Rights - Hydraulic Production	1,374,387	0%	0	1,374,387	1,374,387	0	1949	68	70	S	6	S6	74.6	6.1	100%	6.1	0	0.000%
331	Structures and Improvements - Hydraulic Production	32,937,044	-20%	7,444,367	25,492,677	32,080,086	0	2006	11	70	S	6	S6	70.0	58.9	100%	58.9	544,320	1.653%
331.01	*Structures and Improvements*	*32,139,693*	*-20%*	*7,287,552*	*24,852,141*	*31,280,079*	*0*	*2006*	*11*	*70*	S	6	S6	70.0	58.9	100%	58.9	531,222	*1.653%*
331.02	*Wooden Buildings*	*0*	*-20%*	*0*	*0*	*0*	*0*	*Unavailable*	-	*70*	S	6	S6	-	-	100%	-	0	*0.000%*
331.03	*Other Buildings*	*188,033*	*-20%*	*47,079*	*140,953*	*178,560*	*0*	*2006*	*11*	*70*	S	6	S6	70.0	59.4	100%	59.4	3,007	*1.599%*
331.04	*Traveling Cranes*	*609,319*	*-20%*	*109,736*	*499,583*	*621,447*	*0*	*2009*	*8*	*70*	S	6	S6	70.0	61.6	100%	61.6	10,091	*1.656%*
332	Reservoirs, Dams and Waterways - Hydraulic Production	8,222,558	-20%	4,193,326	4,029,232	5,673,744	0	1989	28	70	S	6	S6	70.0	41.6	100%	41.6	136,220	1.657%
332.01	*Reservoirs, Dams & Waterways*	*3,965*	*-20%*	*2,401*	*1,564*	*2,357*	*0*	*1984*	*33*	*70*	S	6	S6	70.0	37.0	100%	37.0	64	*1.606%*
332.02	*Concrete Gravity Dams*	*2,452,495*	*-20%*	*1,085,260*	*1,367,235*	*1,857,734*	*0*	*1992*	*25*	*70*	S	6	S6	70.0	44.8	100%	44.8	41,463	*1.691%*
332.03	*Earth Rock Fill Dams*	*1,265,557*	*-20%*	*732,542*	*533,015*	*786,127*	*0*	*1986*	*31*	*70*	S	6	S6	70.0	39.0	100%	39.0	20,157	*1.593%*
332.05	*Tunnels*	*1,041,300*	*-20%*	*553,698*	*487,601*	*695,861*	*0*	*1987*	*30*	*70*	S	6	S6	70.0	39.8	100%	39.8	17,482	*1.679%*
332.06	*Concrete Conduits & Waterways*	*2,817,641*	*-20%*	*1,557,705*	*1,259,937*	*1,823,465*	*0*	*1986*	*31*	*70*	S	6	S6	70.0	39.1	100%	39.1	46,690	*1.657%*
332.07	*Steel Penstocks*	*641,600*	*-20%*	*261,720*	*379,880*	*508,200*	*0*	*1996*	*21*	*70*	S	6	S6	70.0	49.0	100%	49.0	10,365	*1.615%*
332.08	*Operator's Dwellings*	*0*	*-20%*	*0*	*0*	*0*	*0*	*Unavailable*	-	*70*	S	6	S6	-	-	100%	-	0	*0.000%*
333	Water Wheels, Turbines and Generators - Hydraulic Production	29,639,408	-20%	7,170,901	22,468,507	28,396,389	0	2005	12	60	S	6	S6	60.0	48.3	100%	48.3	588,484	1.985%
334	Accessory Electric Equipment - Hydraulic Production	3,874,853	-15%	1,099,457	2,775,396	3,356,624	0	2004	13	55	R	4	R4	55.0	41.6	100%	41.6	80,751	2.084%
335	Miscellaneous Power Plant Equipment - Hydraulic Production	3,369,153	-15%	442,327	2,926,826	3,432,199	0	2011	6	50	R	4	R4	50.0	43.8	100%	43.8	78,309	2.324%
336	Roads, Railroads, and Bridges - Hydraulic Production	3,193,409	-5%	1,542,065	1,651,344	1,811,015	0	1992	25	70	S	6	S6	70.0	45.0	100%	45.0	40,251	1.260%
336.01	*Roads, Railroads, and Bridges*	*3,193,409*	*-5%*	*1,542,065*	*1,651,344*	*1,811,015*	*0*	*1992*	*25*	*70*	S	6	S6	70.0	45.0	100%	45.0	40,251	*1.260%*
336.02	*Hoist House & Dwellings*	*0*	*-5%*	*0*	*0*	*0*	*0*	*Unavailable*	-	*70*	S	6	S6	-	-	100%	-	0	*0.000%*
Total		**82,610,813**		**21,892,444**	**60,718,369**	**76,124,443**	**0**											**1,468,334**	**1.777%**
Other Production Plant					0														
340	Land and Land Rights - Other Production	1,831,912	0%	0	1,831,912	1,831,912	0	1986	31	70	S	6	S6	70.0	38.6	100%	38.6	0	0.000%
341	Structures and Improvements - Other Production	38,132,835	-20%	15,368,840	22,763,995	30,390,562	0	2003	14	30	S	6	S6	30.0	16.3	100%	16.3	949,406	2.490%
341.01	*Structures & Improvements*	*23,431,145*	*-20%*	*12,339,671*	*11,091,473*	*15,777,702*	*0*	*2004*	*13*	30	S	6	S6	30.0	16.8	100%	16.8	940,086	*4.012%*
341.02	*Gas- Wooden Buildings*	*0*	*80%*	*0*	*0*	*0*	*0*	*Unavailable*	-	30	S	7	S7	-	-	100%	-	0	*0.000%*
341.03	*Other Buildings and Improvements*	*14,476,270*	*-20%*	*2,967,169*	*11,509,101*	*14,404,355*	*0*	*Unavailable*	-	30	S	6	S6	-	-	100%	-	0	*0.000%*
341.04	*Traveling Cranes*	*225,420*	*-20%*	*61,999*	*163,421*	*208,505*	*0*	*2009*	*8*	30	S	6	S6	30.0	22.4	100%	22.4	9,320	*4.134%*
342	Fuel Holders, Producers, and Accessories - Other Production	61,344,993	-15%	35,821,857	25,523,135	34,724,884	0	2004	13	30	S	6	S6	30.0	16.9	100%	16.9	2,053,182	3.347%
343	Prime Movers - Other Production	752,182,420	-10%	356,013,630	396,168,790	471,387,032	2,437,889	2009	8	20	R	1	R1	22.4	14.2	100%	14.2	33,286,315	4.425%
344	Generators - Other Production	138,214,804	-10%	65,889,029	72,325,775	86,147,255	0	2009	8	35	S	6	S6	35.0	26.8	100%	26.8	3,214,161	2.325%
345	Accessory Electric Equipment - Other Production	85,663,793	-10%	39,548,468	46,115,324	54,681,704	0	2009	8	20	R	1	R1	22.4	14.2	100%	14.2	3,851,774	4.496%
346	Miscellaneous Power Plant Equipment - Other Production	92,509,997	-10%	42,974,243	49,535,754	58,786,754	0	2009	8	25	R	3	R3	25.1	17.2	100%	17.2	3,409,487	3.686%
347	Renewable Energy	7,389,212	0%	254,800	7,134,412	7,134,412	0	2015	2	30	S	6	S6	30.0	28.0	100%	28.0	254,800	3.448%
Total		**1,177,269,965**		**555,870,867**	**621,399,098**	**745,084,515**	**2,437,889**											**47,019,125**	**3.994%**

Reference Year:	FY Ending June 30, 2017	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (years)	For FY 2018 Annual Accrual	For FY 2018 Annual Accrual Rate
Transmission Plant																			
350	Land and Land Rights - Transmission	39,511,638	0%	0	39,511,638	39,511,638	0	1995	22	70	S	6	S6	70.0	48.4	100%	48.4	0	0.000%
351	Clearing Land and Rights of Way - Transmission	33,363	0%	845	32,517	32,517	0	1960	57	70	S	6	S6	70.0	12.8	100%	12.8	0	0.000%
352	Structures and Improvements - Transmission	35,549,001	-20%	9,072,532	26,476,469	33,586,270	0	2008	9	50	R	5	R5	50.0	40.8	100%	40.8	822,784	2.315%
353	Station Equipment - Transmission	744,815,323	-5%	262,190,428	482,624,895	519,865,661	205,478	2003	14	45	R	1	R1	48.8	34.8	100%	34.8	14,033,918	1.884%
353.01	*Steel Structures*	*96,394,408*	*-5%*	*34,565,950*	*61,828,457*	*66,648,178*	*0*	*2003*	*14*	*45*	R	1	R1	48.6	34.9	100%	34.9	1,912,113	1.984%
353.02	*Wooden Structures*	*11,885,147*	*-5%*	*1,055,932*	*10,829,215*	*11,423,472*	*0*	*2013*	*4*	*45*	R	1	R1	45.7	42.2	100%	42.2	271,006	2.280%
353.03	*Power Transformers*	*149,268,686*	*-5%*	*59,318,052*	*89,950,634*	*97,414,069*	*0*	*2002*	*15*	*45*	R	1	R1	49.1	33.8	100%	33.8	2,881,080	*1.930%*
353.04	*Switching, Control Equipment, etc.*	*487,267,082*	*-5%*	*167,250,494*	*320,016,588*	*344,379,942*	*205,478*	*2008*	*9*	*45*	R	1	R1	47.3	38.4	100%	38.4	8,969,719	*1.841%*
354	Towers and Fixtures - Transmission	240,577,514	-25%	115,178,529	125,398,984	185,543,363	803,701	1999	18	50	R	5	R5	50.0	31.9	100%	31.9	5,812,595	2.416%
355	Poles and Fixtures - Transmission	436,590,203	-50%	188,411,594	248,178,609	466,473,710	4,222,444	2002	15	35	R	2	R2	36.9	22.1	100%	22.1	18,874,128	4.323%
355.01	*Wooden Poles & Crossarms*	*117,828*	*-50%*	*6,863*	*110,965*	*169,879*	*60,161*	*1985*	*32*	*35*	R	2	R2	44.3	12.3	100%	12.3	13,795	11.708%
355.02	*Steel Poles*	*301,230,131*	*-50%*	*120,915,127*	*180,315,004*	*330,930,069*	*3,951,171*	*2008*	*9*	*35*	R	2	R2	35.9	26.7	100%	26.7	12,379,743	4.110%
355.03	*Concrete Poles*	*60,648,878*	*-50%*	*45,113,413*	*15,535,465*	*45,859,904*	*211,111*	*2000*	*17*	*35*	R	2	R2	37.6	20.3	100%	20.3	2,254,106	*3.717%*
355.04	*Transmission - Natural Disasters*	*34,137,389*	*-50%*	*10,298,551*	*23,838,838*	*40,907,532*	*0*	*2001*	*16*	*35*	R	2	R2	37.3	20.9	100%	20.9	1,957,925	*5.735%*
355.05	*Transmission - Overhead*	*40,455,977*	*-50%*	*12,077,640*	*28,378,337*	*48,606,326*	*0*	*2001*	*16*	*35*	R	2	R2	37.1	21.4	100%	21.4	2,268,558	*5.607%*
356	Overhead Conductors and Devices - Transmission	362,629,742	-35%	189,893,568	172,736,173	299,656,583	7,652,811	2002	15	35	R	3	R3	35.7	20.5	100%	20.5	14,643,704	4.038%
357	Underground Conduit - Transmission	93,169,270	-15%	24,008,746	69,160,524	83,135,915	0	2009	8	40	R	5	R5	40.0	32.1	100%	32.1	2,590,603	2.781%
358	Underground Conductors and Devices - Transmission	254,312,890	-10%	70,259,284	184,053,605	209,484,894	152,590	2008	9	40	R	5	R5	40.0	31.3	100%	31.3	6,701,964	2.635%
359	Roads and Trails - Transmission	160,897	0%	149,104	11,793	11,793	0	1980	37	65	R	5	R5	65.0	28.0	100%	28.0	422	0.262%
Donated Assets	Army Corps of Engineers Donated Assets	0	-30%	0	0	0			0	40	R	2	R2	40.0	40.0	100%	40.0	0	0.000%
Total		**2,207,349,840**		**859,164,631**	**1,348,185,209**	**1,837,302,344**	**13,037,024**											**63,480,117**	**2.876%**
Distribution Plant					0														
360	Land and Land Rights - Distribution	1,307,214	0%	0	1,307,214	1,307,214	0	1965	52	70	S	6	S6	70.0	17.8	100%	17.8	0	0.000%
361	Structures and Improvements - Distribution	22,942,404	-20%	9,473,506	13,468,898	18,057,379	48,000	2002	15	40	R	3	R3	40.4	25.5	100%	25.5	708,807	3.090%
361.01	*Concrete Buildings & Improvements*	*20,522,906*	*-20%*	*8,510,537*	*12,012,368*	*16,116,949*	*0*	*2002*	*15*	*40*	R	3	R3	40.4	25.5	100%	25.5	632,954	*3.084%*
361.02	*Wooden Buildings*	*0*	*-20%*	*0*	*0*	*0*	*0*	*Unavailable*	-	*40*	R	3	R3	-	-	100%	-	0	*0.000%*
361.03	*Other Buildings and Improvements*	*2,419,499*	*-20%*	*962,968*	*1,456,530*	*1,940,430*	*48,000*	*2002*	*15*	*40*	R	3	R3	40.4	25.6	100%	25.6	75,853	*3.135%*
362	Station Equipment - Distribution	263,115,400	-15%	96,178,872	166,936,527	206,403,837	7,348,722	2005	12	40	R	1	R1	43.2	30.9	100%	30.9	6,666,090	2.534%
362.01	*Steel Structures*	*13,433,906*	*-15%*	*6,354,019*	*7,079,886*	*9,094,972*	*0*	*2001*	*16*	*40*	R	1	R1	44.6	28.8	100%	28.8	315,254	*2.347%*
362.02	*Wooden Structures*	*27,601*	*-15%*	*27,679*	*-78*	*4,062*	*0*	*Unavailable*	-	*40*	R	1	R1	-	-	100%	-	0	*0.000%*
363.03	*Power Transformers*	*49,533,226*	*-15%*	*18,064,776*	*31,468,450*	*38,898,434*	*5,384,769*	*2006*	*11*	*40*	R	1	R1	43.0	31.5	100%	31.5	1,233,855	*2.491%*
362.04	*Switching, Control Equipment, etc.*	*200,120,667*	*-15%*	*71,732,398*	*128,388,269*	*158,406,369*	*1,963,952*	*2005*	*12*	*40*	R	1	R1	43.2	31.0	100%	31.0	5,116,981	*2.557%*
363	Storage Battery Equipment - Distribution	0	-15%	0	0	0	0	Unavailable	-	20	S	2	S2	-	-	100%	-	0	0.000%
364	Poles, Towers and Fixtures - Distribution	496,390,284	-75%	241,859,512	254,530,772	626,823,486	12,875,507	1998	19	25	R	1	R1	31.8	13.2	100%	13.2	33,623,034	6.774%
364.01	*Wooden Poles & Crossarms*	*453,595*	*-75%*	*36,898*	*416,698*	*756,894*	*273,927*	*1984*	*33*	*25*	R	1	R1	41.1	8.3	100%	8.3	91,225	*20.111%*
364.02	*Steel Poles*	*236,143,010*	*-75%*	*91,495,181*	*144,647,829*	*321,755,087*	*9,533,636*	*2010*	*7*	*25*	R	1	R1	26.8	19.9	100%	19.9	16,151,418	*6.840%*
364.03	*Concrete Poles*	*259,766,090*	*-75%*	*150,319,546*	*109,446,544*	*304,271,112*	*3,067,945*	*2007*	*10*	*25*	R	1	R1	28.0	17.5	100%	17.5	17,378,388	*6.690%*
364.04	*Steel Towers*	*27,588*	*-75%*	*7,887*	*19,702*	*40,393*	*0*	*2010*	*7*	*25*	R	1	R1	26.8	20.2	100%	20.2	2,004	*7.263%*
365	Overhead Conductors and Devices - Distribution	1,021,376,845	-60%	684,116,518	337,260,327	950,086,434	9,226,375	2001	16	25	R	2	R2	28.1	11.7	100%	11.7	81,080,662	7.938%
366	Underground Conduit - Distribution	218,713,697	-15%	51,258,222	167,455,475	200,262,529	342,561	2008	9	45	R	3	R3	45.0	35.9	100%	35.9	5,572,498	2.548%
367	Underground Conductors and Devices - Distribution	350,844,638	-15%	248,460,222	102,384,416	155,011,112	4,499,912	2002	15	35	R	2	R2	36.9	22.1	100%	22.1	7,001,749	1.996%
368	Line Transformers - Distribution	441,274,013	-50%	349,251,305	92,022,708	312,659,714	11,016,599	1998	19	25	R	2	R2	29.4	10.3	100%	10.3	30,333,723	6.874%
369	Services - Distribution	121,746,695	-100%	160,061,287	-38,314,592	83,432,104	28,820	1988	29	25	R	3	R3	34.3	5.4	100%	5.4	15,321,545	12.585%
370	Meters - Distribution	468,383,934	-10%	265,425,373	202,958,561	249,796,955	15,425,328	2004	13	35	R	2	R2	36.6	23.3	100%	23.3	10,714,926	2.288%
371	Installations on Customers Premises - Distribution	0	-5%	0	0	0	0	1966	51	25	R	5	R5	31.9	1.0	100%	1.0	0	0.000%
373	Street Lighting and Signal Systems - Distribution	484,300,518	-25%	306,577,565	177,722,953	298,798,082	7,093,303	2004	13	25	L	1	L1	29.6	16.8	100%	16.8	17,816,860	3.679%
Total		**3,890,395,643**		**2,412,662,382**	**1,477,733,261**	**3,102,638,846**	**67,905,127**											**208,839,894**	**5.368%**
General Plant					0														
389	Land and Land Rights - Distribution	51,653,567	0%	46,175	51,607,392	51,607,392	187,819	1999	18	70	S	6	S6	70.0	52.4	100%	52.4	0	0.000%
390	Structures and Improvements - General Plant	358,416,238	-20%	121,444,342	236,971,897	308,655,144	111,801	2000	17	50	R	5	R5	50.0	33.1	100%	33.1	9,334,433	2.604%
390.01	*Concrete Buildings & Improvements*	*314,106,395*	*-20%*	*107,929,035*	*206,177,360*	*268,998,639*	*77,114*	*2000*	*17*	*50*	R	5	R5	50.0	32.7	100%	32.7	8,229,588	*2.620%*
390.02	*Wooden Buildings*	*571,934*	*-20%*	*293,703*	*278,231*	*392,617*	*0*	*1989*	*28*	*50*	R	5	R5	50.0	22.1	100%	22.1	17,731	*3.100%*
390.03	*Other Buildings and Improvements*	*41,957,471*	*-20%*	*12,589,011*	*29,368,460*	*37,759,954*	*34,687*	*2003*	*14*	*50*	R	5	R5	50.0	36.2	100%	36.2	1,043,920	*2.488%*
390.04	*Structures & Improvements*	*369,649*	*-20%*	*191,871*	*177,777*	*251,707*	*0*	*1992*	*25*	*50*	R	5	R5	50.0	24.6	100%	24.6	10,240	*2.770%*
390.05	*Structures & Improvements-Leased*	*1,410,791*	*-20%*	*440,721*	*970,069*	*1,252,227*	*0*	*2005*	*12*	*50*	R	5	R5	50.0	38.0	100%	38.0	32,953	*2.336%*
391	Office Furniture and Equipment - General Plant	219,068,906	5%	156,103,658	62,965,248	52,011,803	4,190,793	2010	7	10	S	5	S5	10.0	2.5	100%	2.5	19,647,710	8.969%
391.01	*Office Furniture & Equipment*	*27,603,127*	*5%*	*22,807,459*	*4,795,667*	*3,415,511*	*272,603*	*2008*	*9*	*10*	S	5	S5	10.7	1.5	100%	1.5	2,295,877	*8.317%*
391.02	*General - Office Furn. & PC Equip.*	*191,465,779*	*5%*	*133,296,198*	*58,169,581*	*48,596,292*	*3,918,191*	*2010*	*7*	*10*	S	5	S5	10.0	2.8	100%	2.8	17,351,833	*9.063%*
392	Transportation Equipment - General Plant	173,099,528	5%	126,165,846	46,933,682	38,278,706	329,024	2007	10	10	L	2	L2	15.4	5.5	100%	5.5	7,013,754	4.052%
392.01	*Cars, Jeeps, Station Wagons and Autobuses*	*8,144,906*	*5%*	*6,121,754*	*2,023,152*	*1,615,907*	*0*	*2006*	*11*	*10*	L	2	L2	16.3	5.4	100%	5.4	299,495	*3.677%*
392.02	*Light Trucks*	*59,523,099*	*5%*	*44,366,272*	*15,156,827*	*12,180,672*	*0*	*2007*	*10*	*10*	L	2	L2	15.9	5.4	100%	5.4	2,248,491	*3.778%*
392.03	*Heavy Trucks with no Auxiliary Equipment*	*23,633,383*	*5%*	*14,140,719*	*9,492,664*	*8,310,994*	*0*	*2010*	*7*	*10*	L	2	L2	12.3	5.6	100%	5.6	1,476,051	*6.246%*
392.04	*Heavy Trucks with Auxiliary Equipment*	*40,011,553*	*5%*	*33,803,288*	*6,208,265*	*4,207,687*	*0*	*2005*	*12*	*10*	L	2	L2	17.0	5.1	100%	5.1	828,974	*2.072%*
392.05	*Heavy Trucks with Ladders*	*312,201*	*5%*	*290,165*	*22,037*	*6,426*	*0*	*Unavailable*	-	*10*	L	2	L2	-	-	100%	-	0	*0.000%*
392.06	*Heavy Trucks w/cranes, air compress., etc.*	*6,673,416*	*5%*	*6,119,994*	*553,422*	*219,751*	*0*	*2001*	*16*	*10*	L	2	L2	18.9	3.1	100%	3.1	70,611	*1.058%*
392.07	*Trailers*	*2,412,586*	*5%*	*1,493,353*	*919,233*	*798,604*	*11,880*	*2008*	*9*	*10*	L	2	L2	14.7	5.6	100%	5.6	141,885	*5.881%*
392.08	*General Garage Equipment*	*18,118,556*	*5%*	*11,253,647*	*6,864,909*	*5,958,982*	*0*	*2009*	*8*	*10*	L	2	L2	13.7	5.6	100%	5.6	1,055,965	*5.828%*
392.09	*General- Air Transp General*	*106,293*	*5%*	*39,138*	*67,155*	*61,840*	*0*	*2013*	*4*	*10*	L	2	L2	10.6	6.3	100%	6.3	9,858	*9.274%*
392.52	*General- Twin Engine Airplanes*	*14,163,534*	*5%*	*8,537,515*	*5,626,019*	*4,917,842*	*317,144*	*2010*	*7*	*10*	L	2	L2	12.8	5.6	100%	5.6	882,424	*6.230%*
393	Stores Equipment - General Plant	2,845,885	0%	1,554,794	1,291,091	1,291,091	0	2000	17	25	S	0	S0	31.3	14.5	100%	14.5	88,956	3.126%
394	Tools, Shop and Garage Equipment - General Plant	27,718,142	0%	15,061,586	12,656,557	12,656,557	54,803	2000	17	25	S	3	S3	26.5	9.1	100%	9.1	1,397,864	5.043%
395	Laboratory Equipment - General Plant	106,144,539	0%	70,453,415	35,691,123	35,691,123	1,256,587	2002	15	20	S	2	S2	23.3	8.1	100%	8.1	4,417,578	4.162%
396	Power Operated Equipment - General Plant	25,306,326	5%	11,763,826	13,542,501	12,277,184	616,458	2007	10	20	S	4	S4	20.0	10.0	100%	10.0	1,232,608	4.871%
397	Communication Equipment - General Plant	146,449,086	0%	74,345,320	72,103,766	72,103,766	0	2004	13	20	L	2	L2	24.3	11.2	100%	11.2	6,426,580	4.388%
398	Miscellaneous Equipment - General Plant	13,832,901	0%	7,529,787	6,303,114	6,303,114	30,895	2009	8	15	S	5	S5	15.0	6.8	100%	6.8	923,515	6.676%
399	Other Tangible Equipment - General Plant	37,835,072	0%	4,727,720	33,107,352	33,107,352	0	2011	6	30	S	6	S6	30.0	24.0	100%	24.0	1,380,008	3.647%
Total		**1,162,370,191**		**589,196,468**	**573,173,723**	**623,983,233**	**6,778,181**											**51,863,007**	**4.462%**
Grand Total		**10,988,283,509**		**5,612,065,167**	**5,376,218,342**	**8,214,471,408**	**102,693,425**											**469,045,374**	**4.269%**

Reference Year:	FY Ending June 30, 2017	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2018 Annual Accrual	For FY 2018 Annual Accrual Rate
Aguirre Combined Cycle #1																			
310	Land and Land Rights - Steam Production	54,422	0%	0	54,422	54,422	0	1989	28	70	S	6	S6	70.0	42.0	100%	4.0	0	0.000%
311	Structures and Improvements - Steam Production	12,010,028	-25%	10,610,354	1,399,674	4,402,181	0	1992	25	50	R	5	R5	50.0	24.7	100%	4.0	1,100,545	9.164%
312	Boiler Plant Equipment - Steam Production	31,669,688	-25%	31,141,058	528,631	8,446,053	299,434	1992	25	35	L	4	L4	37.1	12.0	100%	4.0	2,111,513	6.667%
314	Turbogenerator Units - Steam Production	46,045,747	-20%	42,106,061	3,939,686	13,148,836	756,699	1997	20	35	S	6	S6	35.0	14.5	100%	4.0	3,287,209	7.139%
315	Accessory Electric Equipment - Steam Production	3,204,389	-15%	2,798,225	406,163	886,821	0	1997	20	40	S	6	S6	40.0	19.5	100%	4.0	221,705	6.919%
316	Miscellaneous Power Plant Equipment - Steam Production	2,219,384	-15%	2,035,341	184,044	516,951	0	1995	22	30	S	6	S6	30.0	8.1	100%	4.0	129,238	5.823%
Aguirre Combined Cycle #2																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	4.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	4.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	91,302	-25%	46,359	44,943	67,768	0	2015	2	35	L	4	L4	35.0	33.0	100%	4.0	16,942	18.556%
314	Turbogenerator Units - Steam Production	239,742	-20%	124,360	115,382	163,330	0	2014	3	35	S	6	S6	35.0	31.6	100%	4.0	40,833	17.032%
315	Accessory Electric Equipment - Steam Production	58,999	-15%	16,962	42,037	50,887	0	2015	2	40	S	6	S6	40.0	38.0	100%	4.0	12,722	21.563%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	4.0	0	0.000%
Aguirre Steam Plant General																			
310	Land and Land Rights - Steam Production	1,898,038	0%	0	1,898,038	1,898,038	0	1976	41	70	S	6	S6	70.0	28.5	100%	28.5	0	0.000%
311	Structures and Improvements - Steam Production	71,947,120	-25%	47,145,996	24,801,124	42,787,904	0	1994	23	50	R	5	R5	50.0	27.2	100%	27.2	1,574,540	2.188%
312	Boiler Plant Equipment - Steam Production	59,629,117	-25%	40,209,195	19,419,923	34,327,202	0	1998	19	35	L	4	L4	35.4	16.6	100%	16.6	2,065,721	3.464%
314	Turbogenerator Units - Steam Production	144,593,179	-20%	92,331,512	52,261,667	81,180,302	0	2001	16	35	S	6	S6	35.0	19.2	100%	19.2	4,226,463	2.923%
315	Accessory Electric Equipment - Steam Production	5,129,485	-15%	3,336,802	1,792,683	2,562,106	0	1999	18	40	S	6	S6	40.0	22.1	100%	22.1	115,767	2.257%
316	Miscellaneous Power Plant Equipment - Steam Production	20,476,930	-15%	6,361,420	14,115,510	17,187,050	0	2009	8	30	S	6	S6	30.0	22.0	100%	22.0	782,935	3.823%
Aguirre Steam Plant #1																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	54,107,325	-25%	12,301,901	41,805,423	55,332,254	0	2011	6	35	L	4	L4	35.0	28.8	100%	28.8	1,917,969	3.545%
314	Turbogenerator Units - Steam Production	49,354,741	-20%	9,038,238	40,316,503	50,187,452	0	2012	5	35	S	6	S6	35.0	29.6	100%	29.6	1,693,760	3.432%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Aguirre Steam Plant #2																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	54,172,186	-25%	10,715,116	43,457,070	57,000,116	0	2011	6	35	L	4	L4	35.0	29.2	100%	29.2	1,952,444	3.604%
314	Turbogenerator Units - Steam Production	53,977,951	-20%	14,218,455	39,759,496	50,555,087	945,291	2009	8	35	S	6	S6	35.0	26.9	100%	26.9	1,876,055	3.476%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Aguirre Miscellaneous																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	0	-25%	0	0	0	0	Unavailable	-	35	L	4	L4	-	-	100%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	100%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Aguirre Total																			
310	Land and Land Rights - Steam Production	1,952,461	0%	0	1,952,461	1,952,461	0	1976	41	70	S	6	S6	70.0	28.9	100%	28.9	0	0.000%
311	Structures and Improvements - Steam Production	82,952,929	-25%	57,756,350	25,196,579	45,934,812	0	1994	23	50	R	5	R5	50.0	26.8	100%	26.8	2,675,086	3.225%
312	Boiler Plant Equipment - Steam Production	200,374,403	-25%	94,413,629	105,960,774	156,054,375	0	2004	13	35	L	4	L4	35.0	22.5	100%	22.5	8,064,589	4.025%
314	Turbogenerator Units - Steam Production	293,754,095	-20%	157,818,626	135,935,469	194,686,288	1,244,725	2004	13	35	S	6	S6	35.0	22.2	100%	22.2	11,124,320	3.787%
315	Accessory Electric Equipment - Steam Production	9,031,574	-15%	6,151,990	2,879,584	4,234,320	756,699	1998	19	40	S	6	S6	40.0	21.2	100%	21.2	350,194	3.877%
316	Miscellaneous Power Plant Equipment - Steam Production	22,519,425	-15%	8,396,760	14,122,665	17,500,579	0	2008	9	30	S	6	S6	30.0	20.6	100%	20.6	912,173	4.051%

Reference Year:	FY Ending June 30, 2017	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2018 Annual Accrual	For FY 2018 Annual Accrual Rate
Costa Sur #1																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	0%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	0%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	58,754	-25%	16,666	42,088	56,776	0	2007	10	35	L	4	L4	35.0	25.0	0%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	0%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	717,336	-15%	436,472	280,864	388,464	0	1999	18	40	S	6	S6	40.0	22.0	0%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	0%	-	0	0.000%
Costa Sur #2																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	0%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	0%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	141,221	-25%	34,538	106,683	141,988	0	2008	9	35	L	4	L4	35.0	25.9	0%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	0%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	0%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	0%	-	0	0.000%
Costa Sur #3																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	2.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	2.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	11,675,188	-25%	10,873,633	801,555	3,720,351	0	2006	11	35	L	4	L4	35.0	24.5	100%	2.0	1,860,176	15.933%
314	Turbogenerator Units - Steam Production	3,169,238	-20%	2,720,429	448,809	1,082,656	0	2010	7	35	S	6	S6	35.0	27.7	100%	2.0	541,328	17.081%
315	Accessory Electric Equipment - Steam Production	336,351	-15%	274,699	61,652	112,105	0	2010	7	40	S	6	S6	40.0	33.0	100%	2.0	56,052	16.665%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	2.0	0	0.000%
Costa Sur #4																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	2.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	2.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	9,008,493	-25%	8,216,444	792,049	3,044,172	0	2008	9	35	L	4	L4	35.0	26.3	100%	2.0	1,522,086	16.896%
314	Turbogenerator Units - Steam Production	1,451,703	-20%	1,238,544	213,158	503,499	0	2010	7	35	S	6	S6	35.0	28.2	100%	2.0	251,749	17.342%
315	Accessory Electric Equipment - Steam Production	46,173	-15%	37,933	8,240	15,166	0	2010	7	40	S	6	S6	40.0	33.0	100%	2.0	7,583	16.423%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	2.0	0	0.000%
Costa Sur #5																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	111,393	-25%	53,129	58,264	86,112	0	1999	18	50	R	5	R5	50.0	32.0	100%	32.0	2,691	2.416%
312	Boiler Plant Equipment - Steam Production	94,381,758	-25%	21,733,828	72,647,931	96,243,370	0	2010	7	35	L	4	L4	35.0	28.1	100%	28.1	3,421,038	3.625%
314	Turbogenerator Units - Steam Production	47,010,135	-20%	11,555,714	35,454,420	44,856,447	0	2010	7	35	S	6	S6	35.0	27.8	100%	27.8	1,615,825	3.437%
315	Accessory Electric Equipment - Steam Production	3,723,335	-15%	1,258,578	2,464,757	3,023,257	0	2007	10	40	S	6	S6	40.0	29.7	100%	29.7	101,874	2.736%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Costa Sur #6																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	72,855,208	-25%	15,429,611	57,425,597	75,639,398	0	2011	6	35	L	4	L4	35.0	28.6	100%	28.6	2,642,033	3.626%
314	Turbogenerator Units - Steam Production	31,955,762	-20%	9,136,111	22,819,651	29,210,803	0	2009	8	35	S	6	S6	35.0	26.6	100%	26.6	1,096,354	3.431%
315	Accessory Electric Equipment - Steam Production	3,695,234	-15%	1,240,146	2,455,089	3,009,374	0	2007	10	40	S	6	S6	40.0	29.7	100%	29.7	101,207	2.739%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Costa Sur Steam Plant																			
310	Land and Land Rights - Steam Production	389,919	0%	0	389,919	389,919	0	1960	57	70	S	6	S6	70.0	13.0	100%	13.0	0	0.000%
311	Structures and Improvements - Steam Production	65,559,035	-25%	33,398,571	32,160,464	48,550,223	0	1999	18	50	R	5	R5	50.0	31.6	100%	31.6	1,538,367	2.347%
312	Boiler Plant Equipment - Steam Production	98,629,910	-25%	50,559,971	48,069,939	72,727,417	0	2003	14	35	L	4	L4	35.0	20.7	100%	20.7	3,518,689	3.568%
314	Turbogenerator Units - Steam Production	94,888,057	-20%	69,372,506	25,515,551	44,493,162	0	1999	18	35	S	6	S6	35.0	17.0	100%	17.0	2,624,174	2.766%
315	Accessory Electric Equipment - Steam Production	9,730,956	-15%	5,243,564	4,487,393	5,947,036	0	2002	15	40	S	6	S6	40.0	24.8	100%	24.8	239,735	2.464%
316	Miscellaneous Power Plant Equipment - Steam Production	12,700,570	-15%	7,619,105	5,081,465	6,986,550	0	2001	16	30	S	6	S6	30.0	14.5	100%	14.5	482,021	3.795%
Costa Sur Gas Turbine																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	2.0	0	0.000%
311	Structures and Improvements - Steam Production	38,150	-25%	37,168	981	10,519	0	1999	18	50	R	5	R5	50.0	32.0	100%	2.0	5,259	13.786%
312	Boiler Plant Equipment - Steam Production	1,520,015	-25%	1,557,834	-37,820	342,184	0	1999	18	35	L	4	L4	35.2	17.0	100%	2.0	171,092	11.256%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	100%	2.0	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	2.0	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	2.0	0	0.000%
Costa Sur Total																			
310	Land and Land Rights - Steam Production	389,919	0%	0	389,919	389,919	0	1960	57	70	S	6	S6	70.0	13.0	100%	13.0	0	0.000%
311	Structures and Improvements - Steam Production	65,708,578	-25%	33,488,868	32,219,709	48,646,854	0	1999	18	50	R	5	R5	50.0	31.6	100%	31.6	1,546,317	2.353%
312	Boiler Plant Equipment - Steam Production	288,270,546	-25%	108,422,525	179,848,021	251,915,658	0	2007	10	35	L	4	L4	35.0	25.5	100%	25.5	13,135,113	4.557%
314	Turbogenerator Units - Steam Production	178,474,894	-20%	94,023,305	84,451,589	120,146,568	0	2005	12	35	S	6	S6	35.0	22.5	100%	22.5	6,129,431	3.434%
315	Accessory Electric Equipment - Steam Production	18,249,385	-15%	8,491,390	9,757,995	12,495,403	0	2004	13	40	S	6	S6	40.0	26.9	100%	26.9	506,451	2.775%
316	Miscellaneous Power Plant Equipment - Steam Production	12,700,570	-15%	7,619,105	5,081,465	6,986,550	0	2001	16	30	S	6	S6	30.0	14.5	100%	14.5	482,021	3.795%

Reference Year:	FY Ending June 30, 2017	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2018 Annual Accrual	For FY 2018 Annual Accrual Rate
Palo Seco General																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	4,188,636	-25%	583,349	3,605,287	4,652,446	0	2011	6	50	R	5	R5	50.0	44.0	100%	44.0	105,737	2.524%
312	Boiler Plant Equipment - Steam Production	0	-25%	0	0	0	0	Unavailable	-	35	L	4	L4	-	-	100%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	100%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	1,794,588	-15%	430,981	1,363,607	1,632,795	0	2009	8	40	S	6	S6	40.0	32.2	100%	32.2	50,657	2.823%
316	Miscellaneous Power Plant Equipment - Steam Production	97,190	-15%	35,949	61,240	75,819	0	2007	10	30	S	6	S6	30.0	20.0	100%	20.0	3,791	3.901%
Palo Seco Gas Turbines																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	4.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	4.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	0	-25%	0	0	0	0	Unavailable	-	35	L	4	L4	-	-	100%	4.0	0	0.000%
314	Turbogenerator Units - Steam Production	937,016	-20%	561,436	375,580	562,984	0	2009	8	35	S	6	S6	35.0	27.0	100%	4.0	140,746	15.021%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	4.0	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	4.0	0	0.000%
Palo Seco General Steam Plant																			
310	Land and Land Rights - Steam Production	182,928	0%	0	182,928	182,928	0	1960	57	70	S	6	S6	70.0	13.0	100%	13.0	0	0.000%
311	Structures and Improvements - Steam Production	50,075,953	-25%	23,413,172	26,662,781	39,181,769	500,570	1999	18	50	R	5	R5	50.0	32.1	100%	32.1	1,220,738	2.438%
312	Boiler Plant Equipment - Steam Production	117,215,949	-25%	74,902,085	42,313,864	71,617,851	3,294,941	1999	18	35	L	4	L4	35.2	17.2	100%	17.2	4,169,504	3.557%
314	Turbogenerator Units - Steam Production	127,286,044	-20%	87,178,985	40,107,060	65,564,269	0	2000	17	35	S	6	S6	35.0	17.7	100%	17.7	3,703,825	2.910%
315	Accessory Electric Equipment - Steam Production	4,527,907	-15%	3,050,165	1,477,742	2,156,929	0	1998	19	40	S	6	S6	40.0	21.2	100%	21.2	101,961	2.252%
316	Miscellaneous Power Plant Equipment - Steam Production	16,083,830	-15%	8,045,393	8,038,438	10,451,012	0	2004	13	30	S	6	S6	30.0	17.1	100%	17.1	612,361	3.807%
Palo Seco Steam Plant #1																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	2.0	0	0.000%
311	Structures and Improvements - Steam Production	4,034,010	-25%	3,519,634	514,376	1,522,879	0	2010	7	50	R	5	R5	50.0	42.9	100%	2.0	761,439	18.875%
312	Boiler Plant Equipment - Steam Production	15,474,157	-25%	13,838,445	1,635,712	5,504,251	0	2009	8	35	L	4	L4	35.0	27.0	100%	2.0	2,752,126	17.785%
314	Turbogenerator Units - Steam Production	9,051,995	-20%	8,631,372	420,623	2,231,023	0	2002	15	35	S	6	S6	35.0	19.9	100%	2.0	1,115,511	12.323%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	2.0	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	32,249	-15%	29,223	3,026	7,864	0	2004	13	30	S	6	S6	30.0	17.0	100%	2.0	3,932	12.192%
Palo Seco Steam Plant #2																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	0%	2.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	0%	2.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	3,459,535	-25%	840,454	2,619,081	3,483,964	0	2008	9	35	L	4	L4	35.0	26.1	0%	2.0	0	0.000%
314	Turbogenerator Units - Steam Production	8,629,601	-20%	2,981,053	5,648,549	7,374,469	0	2005	12	35	S	6	S6	35.0	23.3	0%	2.0	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	0%	2.0	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	0%	2.0	0	0.000%
Palo Seco Steam Plant #3																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	4.0	0	0.000%
311	Structures and Improvements - Steam Production	1,473,666	-25%	896,666	577,000	945,416	0	2008	9	50	R	5	R5	50.0	40.7	100%	4.0	236,354	16.039%
312	Boiler Plant Equipment - Steam Production	22,471,013	-25%	13,573,163	8,897,849	14,515,603	0	2010	7	35	L	4	L4	35.0	27.9	100%	4.0	3,628,901	16.149%
314	Turbogenerator Units - Steam Production	23,132,584	-20%	11,208,362	11,924,222	16,550,739	4,066,757	2011	6	35	S	6	S6	35.0	28.7	100%	4.0	4,137,685	17.887%
315	Accessory Electric Equipment - Steam Production	88,690	-15%	50,988	37,702	51,005	0	2009	8	40	S	6	S6	40.0	32.0	100%	4.0	12,751	14.377%
316	Miscellaneous Power Plant Equipment - Steam Production	761,130	-15%	393,455	367,675	481,845	0	2012	5	30	S	6	S6	30.0	25.2	100%	4.0	120,461	15.827%
Palo Seco Steam Plant #4																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	767,762	-25%	177,045	590,717	782,658	0	2008	9	50	R	5	R5	50.0	41.0	100%	41.0	19,089	2.486%
312	Boiler Plant Equipment - Steam Production	14,718,498	-25%	3,274,703	11,443,795	15,123,420	0	2011	6	35	L	4	L4	35.0	28.5	100%	28.5	529,995	3.601%
314	Turbogenerator Units - Steam Production	21,470,693	-20%	5,821,004	15,649,689	19,943,828	0	2009	8	35	S	6	S6	35.0	27.0	100%	27.0	738,554	3.440%
315	Accessory Electric Equipment - Steam Production	8,574	-15%	1,758	6,816	8,102	0	2010	7	40	S	6	S6	40.0	33.0	100%	33.0	246	2.863%
316	Miscellaneous Power Plant Equipment - Steam Production	670,024	-15%	125,570	544,454	644,957	0	2012	5	30	S	6	S6	30.0	24.9	100%	24.9	25,907	3.867%
Palo Seco Total																			
310	Land and Land Rights - Steam Production	182,928	0%	0	182,928	182,928	0	1960	57	70	S	6	S6	70.0	13.0	100%	13.0	0	0.000%
311	Structures and Improvements - Steam Production	60,540,027	-25%	28,589,866	31,950,161	47,085,168	500,570	2001	16	50	R	5	R5	50.0	34.0	100%	34.0	2,343,358	3.871%
312	Boiler Plant Equipment - Steam Production	173,339,151	-25%	106,428,850	66,910,301	110,245,089	3,294,941	2002	15	35	L	4	L4	35.0	20.5	100%	20.5	11,080,525	6.392%
314	Turbogenerator Units - Steam Production	190,507,934	-20%	116,382,211	74,125,724	112,227,311	4,066,757	2003	14	35	S	6	S6	35.0	20.8	100%	20.8	9,836,321	5.163%
315	Accessory Electric Equipment - Steam Production	6,419,760	-15%	3,533,893	2,885,867	3,848,831	0	2001	16	40	S	6	S6	40.0	24.4	100%	24.4	165,615	2.580%
316	Miscellaneous Power Plant Equipment - Steam Production	17,644,423	-15%	8,629,590	9,014,833	11,661,497	0	2005	12	30	S	6	S6	30.0	17.7	100%	17.7	766,452	4.344%

Reference Year:	FY Ending June 30, 2017	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2018 Annual Accrual	For FY 2018 Annual Accrual Rate
San Juan General																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	1,416,672	-25%	269,100	1,147,572	1,501,740	0	2010	7	50	R	5	R5	50.0	43.0	100%	43.0	34,924	2.465%
312	Boiler Plant Equipment - Steam Production	0	-25%	0	0	0	0	Unavailable	-	35	L	4	L4	-	-	100%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	100%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
San Juan Steam Plant																			
310	Land and Land Rights - Steam Production	226,786	0%	0	226,786	226,786	0	1953	64	70	S	6	S6	71.4	7.4	100%	7.4	0	0.000%
311	Structures and Improvements - Steam Production	47,652,887	-25%	22,605,412	25,047,475	36,960,697	0	1999	18	50	R	5	R5	50.0	31.9	100%	31.9	1,159,448	2.433%
312	Boiler Plant Equipment - Steam Production	124,699,750	-25%	77,842,304	46,857,446	78,032,384	0	2000	17	35	L	4	L4	35.2	17.7	100%	17.7	4,402,883	3.531%
314	Turbogenerator Units - Steam Production	48,727,012	-20%	29,085,838	19,641,174	29,386,576	0	2000	17	35	S	6	S6	35.0	18.5	100%	18.5	1,590,713	3.265%
315	Accessory Electric Equipment - Steam Production	4,111,172	-15%	1,519,659	2,591,514	3,208,189	0	2006	11	40	S	6	S6	40.0	29.2	100%	29.2	109,879	2.673%
316	Miscellaneous Power Plant Equipment - Steam Production	14,000,637	-15%	8,418,851	5,581,785	7,681,881	0	2002	15	30	S	6	S6	30.0	15.2	100%	15.2	504,934	3.607%
San Juan Steam Plant #1																			
310	Land and Land Rights - Steam Production	0	0%	-	-	-	0	Unavailable	-	70	S	6	S6	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	-	-	-	0	Unavailable	-	50	R	5	R5	-	-	-	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	825,038	-25%	-	-	-	0	2005	12	35	L	4	L4	35.0	23.1	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	-	-	-	0	Unavailable	-	35	S	6	S6	-	-	-	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	40	S	6	S6	-	-	-	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	30	S	6	S6	-	-	-	-	0	0.000%
San Juan Steam Plant #2																			
310	Land and Land Rights - Steam Production	0	0%	-	-	-	0	Unavailable	-	70	S	6	S6	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	-	-	-	0	Unavailable	-	50	R	5	R5	-	-	-	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	11,004	-25%	-	-	-	0	2011	6	35	L	4	L4	35.0	29.0	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	-	-	-	0	Unavailable	-	35	S	6	S6	-	-	-	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	40	S	6	S6	-	-	-	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	30	S	6	S6	-	-	-	-	0	0.000%
San Juan Steam Plant #3																			
310	Land and Land Rights - Steam Production	0	0%	-	-	-	0	Unavailable	-	70	S	6	S6	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	-	-	-	0	Unavailable	-	50	R	5	R5	-	-	-	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	11,004	-25%	-	-	-	0	2011	6	35	L	4	L4	35.0	29.0	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	-	-	-	0	Unavailable	-	35	S	6	S6	-	-	-	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	40	S	6	S6	-	-	-	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	30	S	6	S6	-	-	-	-	0	0.000%
San Juan Steam Plant #4																			
310	Land and Land Rights - Steam Production	0	0%	-	-	-	0	Unavailable	-	70	S	6	S6	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	-	-	-	0	Unavailable	-	50	R	5	R5	-	-	-	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	11,004	-25%	-	-	-	0	2011	6	35	L	4	L4	35.0	29.0	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	-	-	-	0	Unavailable	-	35	S	6	S6	-	-	-	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	40	S	6	S6	-	-	-	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	30	S	6	S6	-	-	-	-	0	0.000%
San Juan Steam Plant #5																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	1,334,707	-25%	262,469	1,072,238	1,405,915	0	2009	8	50	R	5	R5	50.0	42.0	100%	42.0	33,474	2.508%
312	Boiler Plant Equipment - Steam Production	21,984,941	-25%	5,904,728	16,080,213	21,576,448	0	2009	8	35	L	4	L4	35.0	27.0	100%	27.0	798,738	3.633%
314	Turbogenerator Units - Steam Production	83,620,059	-20%	22,646,905	60,973,155	77,697,166	0	2009	8	35	S	6	S6	35.0	27.1	100%	27.1	2,871,465	3.434%
315	Accessory Electric Equipment - Steam Production	57,532,913	-15%	14,808,294	42,724,619	51,354,555	0	2009	8	40	S	6	S6	40.0	32.0	100%	32.0	1,604,830	2.789%
316	Miscellaneous Power Plant Equipment - Steam Production	36,739,577	-15%	11,106,495	25,633,083	31,144,019	0	2009	8	30	S	6	S6	30.0	22.0	100%	22.0	1,415,637	3.853%

Reference Year:	FY Ending June 30, 2017	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2018 Annual Accrual	For FY 2018 Annual Accrual Rate
San Juan Steam Plant #6																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	9,900,911	-25%	2,655,611	7,245,300	9,720,527	0	2009	8	35	L	4	L4	35.0	27.0	100%	27.0	359,712	3.633%
314	Turbogenerator Units - Steam Production	94,000,535	-20%	25,567,069	68,433,466	87,233,573	0	2009	8	35	S	6	S6	35.0	27.0	100%	27.0	3,226,238	3.432%
315	Accessory Electric Equipment - Steam Production	57,431,982	-15%	14,782,317	42,649,665	51,264,462	0	2009	8	40	S	6	S6	40.0	32.0	100%	32.0	1,602,014	2.789%
316	Miscellaneous Power Plant Equipment - Steam Production	12,068,785	-15%	3,648,437	8,420,348	10,230,665	0	2009	8	30	S	6	S6	30.0	22.0	100%	22.0	465,030	3.853%
San Juan Steam Plant #7																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	176,246	-25%	46,316	129,930	173,991	0	2007	10	50	R	5	R5	50.0	40.0	100%	40.0	4,350	2.468%
312	Boiler Plant Equipment - Steam Production	22,555,437	-25%	8,130,009	14,425,428	20,064,287	0	2006	11	35	L	4	L4	35.0	24.5	100%	24.5	820,479	3.638%
314	Turbogenerator Units - Steam Production	14,165,894	-20%	5,191,718	8,974,176	11,807,355	0	2007	10	35	S	6	S6	35.0	24.6	100%	24.6	480,231	3.390%
315	Accessory Electric Equipment - Steam Production	714,011	-15%	221,510	492,500	599,602	0	2008	9	40	S	6	S6	40.0	30.6	100%	30.6	19,585	2.743%
316	Miscellaneous Power Plant Equipment - Steam Production	1,736,489	-15%	436,768	1,299,721	1,560,195	0	2010	7	30	S	6	S6	30.0	23.3	100%	23.3	66,941	3.855%
San Juan Steam Plant #8																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	176,246	-25%	46,316	129,930	173,991	0	2007	10	50	R	5	R5	50.0	40.0	100%	40.0	4,350	2.468%
312	Boiler Plant Equipment - Steam Production	14,237,793	-25%	3,910,388	10,327,405	13,886,853	0	2009	8	35	L	4	L4	35.0	27.0	100%	27.0	514,098	3.611%
314	Turbogenerator Units - Steam Production	7,409,740	-20%	1,499,938	5,909,802	7,391,750	0	2011	6	35	S	6	S6	35.0	28.9	100%	28.9	255,740	3.451%
315	Accessory Electric Equipment - Steam Production	930,690	-15%	503,467	427,222	566,826	0	2001	16	40	S	6	S6	40.0	24.4	100%	24.4	23,189	2.492%
316	Miscellaneous Power Plant Equipment - Steam Production	326,876	-15%	70,587	256,289	305,320	0	2011	6	30	S	6	S6	30.0	24.3	100%	24.3	12,559	3.842%
San Juan Steam Plant #9																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	16,184,983	-25%	7,094,420	9,090,563	13,136,809	0	2000	17	50	R	5	R5	50.0	33.2	100%	33.2	395,294	2.442%
312	Boiler Plant Equipment - Steam Production	7,112,467	-25%	1,239,377	5,873,090	7,651,207	0	2012	5	35	L	4	L4	35.0	29.7	100%	29.7	257,282	3.617%
314	Turbogenerator Units - Steam Production	5,554,880	-20%	670,468	4,884,412	5,995,388	0	2013	4	35	S	6	S6	35.0	31.0	100%	31.0	193,400	3.482%
315	Accessory Electric Equipment - Steam Production	400,971	-15%	126,567	274,404	334,549	0	2007	10	40	S	6	S6	40.0	30.3	100%	30.3	11,036	2.752%
316	Miscellaneous Power Plant Equipment - Steam Production	495,427	-15%	106,547	388,880	463,194	0	2011	6	30	S	6	S6	30.0	24.2	100%	24.2	19,136	3.863%
San Juan Steam Plant #10																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	411,102	-25%	112,084	299,019	401,794	0	2007	10	50	R	5	R5	50.0	39.6	100%	39.6	10,148	2.469%
312	Boiler Plant Equipment - Steam Production	17,365,566	-25%	5,398,464	11,967,102	16,308,494	0	2008	9	35	L	4	L4	35.0	26.1	100%	26.1	624,827	3.598%
314	Turbogenerator Units - Steam Production	4,083,697	-20%	977,054	3,106,643	3,923,383	0	2010	7	35	S	6	S6	35.0	27.9	100%	27.9	140,514	3.441%
315	Accessory Electric Equipment - Steam Production	1,409,016	-15%	456,273	952,743	1,164,096	0	2007	10	40	S	6	S6	40.0	30.1	100%	30.1	38,688	2.746%
316	Miscellaneous Power Plant Equipment - Steam Production	498,470	-15%	107,831	390,639	465,409	0	2011	6	30	S	6	S6	30.0	24.2	100%	24.2	19,253	3.862%
San Juan Total																			
310	Land and Land Rights - Steam Production	226,786	0%	0	226,786	226,786	0	1953	64	70	S	6	S6	71.4	7.4	100%	7.4	0	0.000%
311	Structures and Improvements - Steam Production	67,352,843	-25%	30,436,116	36,916,727	53,754,937	0	2000	17	50	R	5	R5	50.0	32.7	100%	32.7	1,641,988	2.438%
312	Boiler Plant Equipment - Steam Production	218,714,915	-25%	105,354,427	113,360,487	168,039,216	0	2003	14	35	L	4	L4	35.0	21.4	100%	21.4	7,778,019	3.556%
314	Turbogenerator Units - Steam Production	257,561,817	-20%	85,638,990	171,922,828	223,435,191	0	2007	10	35	S	6	S6	35.0	25.5	100%	25.5	8,758,302	3.400%
315	Accessory Electric Equipment - Steam Production	122,530,755	-15%	32,418,088	90,112,667	108,492,280	0	2009	8	40	S	6	S6	40.0	31.8	100%	31.8	3,409,222	2.782%
316	Miscellaneous Power Plant Equipment - Steam Production	65,866,259	-15%	23,895,515	41,970,744	51,850,683	0	2008	9	30	S	6	S6	30.0	20.7	100%	20.7	2,503,489	3.801%

Reference Year:	FY Ending June 30, 2017	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2018 Annual Accrual	For FY 2018 Annual Accrual Rate
Cambalache Gas Turbine 1																			
340	Land and Land Rights - Other Production	422,479	0%	0	422,479	422,479	0	1998	19	70	S	6	S6	70.0	51.0	100%	-	0	0.000%
341	Structures and Improvements - Other Production	10,183,895	-20%	6,016,597	4,167,297	6,204,076	0	1998	19	30	S	6	S6	30.0	11.0	100%	-	0	0.000%
342	Fuel Holders, Producers, and Accessories - Other Production	8,481,372	-15%	7,568,533	912,839	2,185,045	0	1998	19	30	S	6	S6	30.0	11.0	100%	-	0	0.000%
343	Prime Movers - Other Production	42,749,300	-10%	14,198,413	28,550,888	32,825,818	3,557,916	2009	8	20	R	1	R1	22.3	14.3	100%	-	0	0.000%
344	Generators - Other Production	11,512,453	-10%	11,163,880	348,573	1,499,819	0	2010	7	35	S	6	S6	35.0	28.0	100%	-	0	0.000%
345	Accessory Electric Equipment - Other Production	4	-10%	1	2	3	0	1998	19	20	R	1	R1	27.7	8.7	100%	-	0	0.000%
346	Miscellaneous Power Plant Equipment - Other Production	2,124,863	-10%	2,031,194	93,670	306,156	0	2008	9	25	R	3	R3	25.3	16.3	100%	-	0	0.000%
Cambalache Gas Turbine 2 and 3																			
340	Land and Land Rights - Other Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
341	Structures and Improvements - Other Production	3,368,720	-20%	1,535,117	1,833,603	2,507,347	0	1998	19	30	S	6	S6	30.0	11.1	100%	11.1	226,070	6.711%
342	Fuel Holders, Producers, and Accessories - Other Production	23,498,910	-15%	21,901,291	1,597,619	5,122,456	0	1998	19	30	S	6	S6	30.0	11.0	100%	11.0	465,678	1.982%
343	Prime Movers - Other Production	139,547,053	-10%	74,259,169	65,287,884	79,242,590	7,115,832	2008	9	20	R	1	R1	22.7	13.6	100%	13.6	5,842,989	4.187%
344	Generators - Other Production	25,973,204	-10%	25,483,354	489,850	3,087,171	0	2010	7	35	S	6	S6	35.0	28.0	100%	28.0	110,256	0.424%
345	Accessory Electric Equipment - Other Production	3,129,529	-10%	1,295,594	1,833,935	2,146,888	0	2010	7	20	R	1	R1	22.0	14.9	100%	14.9	144,006	4.602%
346	Miscellaneous Power Plant Equipment - Other Production	12,223,082	-10%	11,919,587	303,495	1,525,803	0	2007	10	25	R	3	R3	25.4	15.7	100%	15.7	97,261	0.796%
Cambalache Gas Total																			
340	Land and Land Rights - Other Production	422,479	0%	0	422,479	422,479	0	1998	19	70	S	6	S6	70.0	51.0	100%	51.0	0	0.000%
341	Structures and Improvements - Other Production	13,552,615	-20%	7,551,715	6,000,900	8,711,423	0	1998	19	30	S	6	S6	30.0	11.0	100%	11.0	226,070	1.668%
342	Fuel Holders, Producers, and Accessories - Other Production	31,980,281	-15%	29,469,823	2,510,458	7,307,500	0	1998	19	30	S	6	S6	30.0	11.0	100%	11.0	465,678	1.456%
343	Prime Movers - Other Production	182,296,353	-10%	88,457,581	93,838,772	112,068,407	10,673,748	2008	9	20	R	1	R1	22.6	13.7	100%	13.7	5,842,989	3.205%
344	Generators - Other Production	37,485,657	-10%	36,647,233	838,424	4,586,989	0	2010	7	35	S	6	S6	35.0	28.0	100%	28.0	110,256	0.294%
345	Accessory Electric Equipment - Other Production	3,129,533	-10%	1,295,595	1,833,937	2,146,891	0	2010	7	20	R	1	R1	22.0	14.9	100%	14.9	144,006	4.602%
346	Miscellaneous Power Plant Equipment - Other Production	14,347,945	-10%	13,950,780	397,165	1,831,959	0	2007	10	25	R	3	R3	25.4	15.8	100%	15.8	97,261	0.678%

Reference Year:	FY Ending June 30, 2018	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (years)	For FY 2019 Annual Accrual	For FY 2019 Annual Accrual Rate
Steam Production Plant - Aguirre, Costa Sur, Palo Seco, and San Juan																			
310	Land and Land Rights - Steam Production	2,752,093	0%	0	2,752,093	2,752,093	0	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	0	0.000%
311	Structures and Improvements - Steam Production	277,558,596	-25%	158,477,949	119,080,647	188,470,296	0	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	8,192,154	2.952%
312	Boiler Plant Equipment - Steam Production	875,476,670	-25%	453,512,471	421,964,199	640,833,366	0	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	39,703,016	4.535%
313	Engines and Engine Driven Generators - Steam Production		-20%																
314	Turbogenerator Units - Steam Production	912,126,406	-20%	486,730,453	425,395,953	607,821,234	0	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	35,832,760	3.928%
315	Accessory Electric Equipment - Steam Production	154,875,437	-15%	54,590,372	100,285,065	123,516,381	0	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	4,405,647	2.845%
316	Miscellaneous Power Plant Equipment - Steam Production	118,907,566	-15%	53,205,105	65,702,461	83,538,596	0	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	See Below	4,562,702	3.837%
Total		**2,341,696,768**		**1,206,516,349**	**1,135,180,419**	**1,646,931,967**	**0**											**92,696,278**	**3.959%**
Steam Production Plant - Residual Values																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	1971	47	70	S	6	S6	70.0	22.7	100%	22.7	0	0.000%
311	Structures and Improvements - Steam Production	28,227,500	-25%	11,730,381	16,497,119	23,553,994	0	1999	19	50	R	5	R5	50.0	30.8	100%	30.8	764,660	2.709%
312	Boiler Plant Equipment - Steam Production	6,817,597	-25%	623,695	6,193,902	7,898,302	0	2005	13	35	L	4	L4	35.0	22.1	100%	22.1	357,548	5.244%
313	Engines and Engine Driven Generators - Steam Production	0	-25%	0	0	0	0	2005	13	-	-	-	-	-	-	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	1,694,886	-20%	715,887	978,999	1,317,976	0	2005	13	35	S	6	S6	35.0	22.0	100%	22.0	59,884	3.533%
315	Accessory Electric Equipment - Steam Production	89,006,340	-15%	49,768,119	39,238,221	52,589,172	0	2005	13	40	S	6	S6	40.0	27.1	100%	27.1	1,941,474	2.181%
316	Miscellaneous Power Plant Equipment - Steam Production	843,968	-15%	298,841	545,127	671,722	0	2007	11	30	S	6	S6	30.0	19.0	100%	19.0	35,301	4.183%
Total		**126,590,290**		**63,136,923**	**63,453,368**	**86,031,165**	**0**											**3,158,868**	**2.495%**
Steam Production Plant - Combined																			
310	Land and Land Rights - Steam Production	2,752,093		0	2,752,093	2,752,093	0	-	-	-	-	-	-	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	305,786,096		170,208,330	135,577,766	212,024,290	0	-	-	-	-	-	-	-	-	-	-	8,956,814	2.929%
312	Boiler Plant Equipment - Steam Production	882,294,267		454,136,166	428,158,101	648,731,668	0	-	-	-	-	-	-	-	-	-	-	40,060,565	4.540%
313	Engines and Engine Driven Generators - Steam Production	0		0	0	0	0	-	-	-	-	-	-	-	-	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	913,821,291		487,446,340	426,374,952	609,139,210	0	-	-	-	-	-	-	-	-	-	-	35,892,644	3.928%
315	Accessory Electric Equipment - Steam Production	243,881,777		104,358,490	139,523,286	176,105,553	0	-	-	-	-	-	-	-	-	-	-	6,347,121	2.603%
316	Miscellaneous Power Plant Equipment - Steam Production	119,751,534		53,503,946	66,247,588	84,210,318	0	-	-	-	-	-	-	-	-	-	-	4,598,003	3.840%
Combined Total		**2,468,287,058**		**1,269,653,271**	**1,198,633,786**	**1,732,963,132**	**0**											**95,855,146**	**3.883%**
Hydroelectric Production Plant																			
330	Land and Land Rights - Hydraulic Production	1,374,387	0%	0	1,374,387	1,374,387	0	1949	69	70	S	6	S6	76.0	6.5	100%	6.5	0	0.000%
331	Structures and Improvements - Hydraulic Production	32,937,044	-20%	7,988,687	24,948,357	31,535,766	0	2006	12	70	S	6	S6	70.0	57.9	100%	57.9	544,274	1.652%
331.01	*Structures and Improvements*	*32,139,693*	*-20%*	*7,818,774*	*24,320,919*	*30,748,857*	*0*	*2006*	*12*	*70*	S	6	S6	70.0	57.9	100%	57.9	531,177	*1.653%*
331.02	*Wooden Buildings*	*0*	*-20%*	*0*	*0*	*0*	*0*	*Unavailable*	-	*70*	S	6	S6	-	-	100%	-	0	*0.000%*
331.03	*Other Buildings*	*188,033*	*-20%*	*50,086*	*137,947*	*175,553*	*0*	*2006*	*12*	*70*	S	6	S6	70.0	58.4	100%	58.4	3,007	*1.599%*
331.04	*Traveling Cranes*	*609,319*	*-20%*	*119,828*	*489,492*	*611,356*	*0*	*2009*	*9*	*70*	S	6	S6	70.0	60.6	100%	60.6	10,091	*1.656%*
332	Reservoirs, Dams and Waterways - Hydraulic Production	8,222,558	-20%	4,329,546	3,893,012	5,537,524	0	1989	29	70	S	6	S6	70.0	40.6	100%	40.6	136,220	1.657%
332.01	*Reservoirs, Dams & Waterways*	*3,965*	*-20%*	*2,465*	*1,500*	*2,293*	*0*	*1984*	*34*	*70*	S	6	S6	70.0	36.0	100%	36.0	64	*1.606%*
332.02	*Concrete Gravity Dams*	*2,452,495*	*-20%*	*1,126,723*	*1,325,772*	*1,816,271*	*0*	*1992*	*26*	*70*	S	6	S6	70.0	43.8	100%	43.8	41,463	*1.691%*
332.03	*Earth Rock Fill Dams*	*1,265,557*	*-20%*	*752,699*	*512,858*	*765,970*	*0*	*1986*	*32*	*70*	S	6	S6	70.0	38.0	100%	38.0	20,157	*1.593%*
332.05	*Tunnels*	*1,041,300*	*-20%*	*571,180*	*470,120*	*678,380*	*0*	*1987*	*31*	*70*	S	6	S6	70.0	38.8	100%	38.8	17,482	*1.679%*
332.06	*Concrete Conduits & Waterways*	*2,817,641*	*-20%*	*1,604,395*	*1,213,247*	*1,776,775*	*0*	*1986*	*32*	*70*	S	6	S6	70.0	38.1	100%	38.1	46,690	*1.657%*
332.07	*Steel Penstocks*	*641,600*	*-20%*	*272,084*	*369,516*	*497,836*	*0*	*1996*	*22*	*70*	S	6	S6	70.0	48.0	100%	48.0	10,365	*1.615%*
332.08	*Operator's Dwellings*	*0*	*-20%*	*0*	*0*	*0*	*0*	*Unavailable*	-	*70*	S	6	S6	-	-	100%	-	0	*0.000%*
333	Water Wheels, Turbines and Generators - Hydraulic Production	29,639,408	-20%	7,759,385	21,880,023	27,807,904	0	2005	13	60	S	6	S6	60.0	47.3	100%	47.3	588,473	1.985%
334	Accessory Electric Equipment - Hydraulic Production	3,874,853	-15%	1,180,208	2,694,645	3,275,873	0	2004	14	55	R	4	R4	55.0	40.6	100%	40.6	80,751	2.084%
335	Miscellaneous Power Plant Equipment - Hydraulic Production	3,369,153	-15%	520,635	2,848,517	3,353,890	0	2011	7	50	R	4	R4	50.0	42.9	100%	42.9	78,253	2.323%
336	Roads, Railroads, and Bridges - Hydraulic Production	3,193,409	-5%	1,582,316	1,611,093	1,770,764	0	1996	22	70	S	6	S6	70.0	48.1	100%	48.1	36,793	1.152%
336.01	*Roads, Railroads, and Bridges*	*3,193,409*	*-5%*	*1,582,316*	*1,611,093*	*1,770,764*	*0*	*1996*	*22*	*70*	S	6	S6	70.0	48.1	100%	48.1	36,793	*1.152%*
336.02	*Hoist House & Dwellings*	*0*	*-5%*	*0*	*0*	*0*	*0*	*Unavailable*	-	*70*	S	6	S6	-	-	100%	-	0	*0.000%*
Total		**82,610,813**		**23,360,778**	**59,250,035**	**74,656,108**	**0**											**1,464,765**	**1.773%**
Other Production Plant					0														
340	Land and Land Rights - Other Production	1,831,912	0%	0	1,831,912	1,831,912	0	1986	32	70	S	6	S6	70.0	37.6	100%	37.6	0	0.000%
341	Structures and Improvements - Other Production	38,132,835	-20%	16,318,245	21,814,589	29,441,156	0	2003	15	30	S	6	S6	30.0	15.3	100%	15.3	949,406	2.490%
341.01	*Structures & Improvements*	*23,431,145*	*-20%*	*13,279,758*	*10,151,387*	*14,837,616*	*0*	*2004*	*14*	30	S	6	S6	30.0	15.8	100%	15.8	940,086	*4.012%*
341.02	*Gas- Wooden Buildings*	*0*	*80%*	*0*	*0*	*0*	*0*	*Unavailable*	-	30	S	7	S7	-	-	100%	-	0	*0.000%*
341.03	*Other Buildings and Improvements*	*14,476,270*	*-20%*	*2,967,169*	*11,509,101*	*14,404,355*	*0*	*Unavailable*	-	30	S	6	S6	-	-	100%	-	0	*0.000%*
341.04	*Traveling Cranes*	*225,420*	*-20%*	*71,319*	*154,102*	*199,186*	*0*	*2009*	*9*	30	S	6	S6	30.0	21.4	100%	21.4	9,320	*4.134%*
342	Fuel Holders, Producers, and Accessories - Other Production	61,344,993	-15%	37,875,039	23,469,954	32,671,702	0	2009	9	30	S	6	S6	30.0	21.0	100%	21.0	1,555,798	2.536%
343	Prime Movers - Other Production	752,182,420	-10%	389,299,945	362,882,475	438,100,717	0	2009	9	20	R	1	R1	22.6	13.6	100%	13.6	32,140,916	4.273%
344	Generators - Other Production	138,214,804	-10%	69,103,190	69,111,614	82,933,094	0	2009	9	35	S	6	S6	35.0	25.8	100%	25.8	3,214,161	2.325%
345	Accessory Electric Equipment - Other Production	85,663,793	-10%	43,400,242	42,263,550	50,829,930	0	2009	9	20	R	1	R1	22.8	13.6	100%	13.6	3,738,457	4.364%
346	Miscellaneous Power Plant Equipment - Other Production	92,509,997	-10%	46,383,730	46,126,267	55,377,266	0	2009	9	25	R	3	R3	25.3	16.4	100%	16.4	3,379,675	3.653%
347	Renewable Energy	7,389,212	0%	509,601	6,879,611	6,879,611	0	2015	3	30	S	6	S6	30.0	27.0	100%	27.0	254,800	3.448%
Total		**1,177,269,965**		**602,889,993**	**574,379,973**	**698,065,390**	**0**											**45,233,214**	**3.842%**

Reference Year:	FY Ending June 30, 2018	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (years)	For FY 2019 Annual Accrual	For FY 2019 Annual Accrual Rate
Transmission Plant																			
350	Land and Land Rights - Transmission	39,511,638	0%	0	39,511,638	39,511,638	0	1995	23	70	S	6	S6	70.0	47.4	100%	47.4	0	0.000%
351	Clearing Land and Rights of Way - Transmission	33,363	0%	845	32,517	32,517	0	1960	58	70	S	6	S6	70.0	11.8	100%	11.8	0	0.000%
352	Structures and Improvements - Transmission	35,549,001	-20%	9,895,315	25,653,686	32,763,486	0	2008	10	50	R	5	R5	50.0	39.8	100%	39.8	822,784	2.315%
353	Station Equipment - Transmission	744,854,915	-5%	276,224,346	468,630,569	505,873,315	39,592	2003	15	45	R	1	R1	49.1	34.2	100%	34.2	13,893,361	1.865%
353.01	*Steel Structures*	*96,394,408*	*-5%*	*36,478,063*	*59,916,345*	*64,736,065*	*0*	*2003*	*15*	*45*	R	1	R1	49.1	34.3	100%	34.3	1,887,031	*1.958%*
353.02	*Wooden Structures*	*11,885,147*	*-5%*	*1,326,938*	*10,558,209*	*11,152,466*	*0*	*2013*	*5*	*45*	R	1	R1	45.9	41.4	100%	41.4	269,533	*2.268%*
353.03	*Power Transformers*	*149,268,686*	*-5%*	*62,199,132*	*87,069,554*	*94,532,988*	*0*	*2002*	*16*	*45*	R	1	R1	49.5	33.5	100%	33.5	2,819,622	*1.889%*
353.04	*Switching, Control Equipment, etc.*	*487,306,674*	*-5%*	*176,220,212*	*311,086,462*	*335,451,796*	*39,592*	*2008*	*10*	*45*	R	1	R1	47.5	37.6	100%	37.6	8,917,175	*1.830%*
354	Towers and Fixtures - Transmission	242,511,281	-25%	120,991,124	121,520,157	182,147,977	1,933,767	1999	19	50	R	5	R5	50.0	31.1	100%	31.1	5,863,404	2.418%
355	Poles and Fixtures - Transmission	437,161,898	-50%	207,285,722	229,876,176	448,457,125	571,695	2002	16	35	R	2	R2	37.1	21.3	100%	21.3	18,726,023	4.284%
355.01	*Wooden Poles & Crossarms*	*164,167*	*-50%*	*20,658*	*143,509*	*225,593*	*46,340*	*1985*	*33*	*35*	R	2	R2	45.0	12.0	100%	12.0	18,761	*11.428%*
355.02	*Steel Poles*	*301,755,486*	*-50%*	*133,294,871*	*168,460,616*	*319,338,359*	*525,356*	*2008*	*10*	*35*	R	2	R2	36.1	25.9	100%	25.9	12,318,949	*4.082%*
355.03	*Concrete Poles*	*60,648,878*	*-50%*	*47,367,520*	*13,281,359*	*43,605,798*	*0*	*2000*	*18*	*35*	R	2	R2	37.8	19.5	100%	19.5	2,233,898	*3.683%*
355.04	*Transmission - Natural Disasters*	*34,137,389*	*-50%*	*12,256,476*	*21,880,913*	*38,949,607*	*0*	*2001*	*17*	*35*	R	2	R2	37.6	20.2	100%	20.2	1,924,073	*5.636%*
355.05	*Transmission - Overhead*	*40,455,977*	*-50%*	*14,346,198*	*26,109,779*	*46,337,767*	*0*	*2001*	*17*	*35*	R	2	R2	37.5	20.8	100%	20.8	2,230,341	*5.513%*
356	Overhead Conductors and Devices - Transmission	363,385,868	-35%	204,537,272	158,848,596	286,033,650	756,127	2002	16	35	R	3	R3	35.7	19.5	100%	19.5	14,667,661	4.036%
357	Underground Conduit - Transmission	93,180,701	-15%	26,599,350	66,581,351	80,558,456	11,431	2009	9	40	R	5	R5	40.0	31.1	100%	31.1	2,590,945	2.781%
358	Underground Conductors and Devices - Transmission	254,312,890	-10%	76,961,248	177,351,642	202,782,931	0	2008	10	40	R	5	R5	40.0	30.3	100%	30.3	6,701,964	2.635%
359	Roads and Trails - Transmission	160,897	0%	149,526	11,372	11,372	0	1980	38	65	R	5	R5	65.0	27.0	100%	27.0	422	0.262%
Donated Assets	Army Corps of Engineers Donated Assets	272,815,224	-30%	0	272,815,224	354,659,791	272,815,224		0	40	R	2	R2	40.0	40.0	100%	40.0	8,866,495	3.250%
Total		**2,483,477,676**		**922,644,748**	**1,560,832,928**	**2,132,832,258**	**276,127,836**											**72,133,058**	**2.905%**
Distribution Plant					0														
360	Land and Land Rights - Distribution	1,307,214	0%	0	1,307,214	1,307,214	0	1965	53	70	S	6	S6	70.0	16.8	100%	16.8	0	0.000%
361	Structures and Improvements - Distribution	22,942,404	-20%	10,182,313	12,760,091	17,348,572	0	2002	16	40	R	3	R3	40.6	24.8	100%	24.8	700,744	3.054%
361.01	*Concrete Buildings & Improvements*	*20,522,906*	*-20%*	*9,143,491*	*11,379,415*	*15,483,996*	*0*	*2002*	*16*	*40*	R	3	R3	40.6	24.8	100%	24.8	625,503	*3.048%*
361.02	*Wooden Buildings*	*0*	*-20%*	*0*	*0*	*0*	*0*	*Unavailable*	*-*	*40*	R	3	R3	-	-	100%	-	0	*0.000%*
361.03	*Other Buildings and Improvements*	*2,419,499*	*-20%*	*1,038,822*	*1,380,677*	*1,864,577*	*0*	*2002*	*16*	*40*	R	3	R3	40.6	24.8	100%	24.8	75,241	*3.110%*
362	Station Equipment - Distribution	270,491,592	-15%	102,844,962	167,646,630	208,220,369	7,376,192	2005	13	40	R	1	R1	43.4	30.9	100%	30.9	6,733,333	2.489%
362.01	*Steel Structures*	*15,135,267*	*-15%*	*6,669,274*	*8,465,993*	*10,736,283*	*1,701,361*	*2004*	*14*	*40*	R	1	R1	44.0	29.8	100%	29.8	359,846	*2.378%*
362.02	*Wooden Structures*	*27,601*	*-15%*	*27,679*	*(78)*	*4,062*	*0*	*Unavailable*	*-*	*40*	R	1	R1	-	-	100%	-	0	*0.000%*
363.03	*Power Transformers*	*49,533,226*	*-15%*	*19,298,631*	*30,234,595*	*37,664,579*	*0*	*2006*	*12*	*40*	R	1	R1	43.4	31.0	100%	31.0	1,215,369	*2.454%*
362.04	*Switching, Control Equipment, etc.*	*205,795,498*	*-15%*	*76,849,378*	*128,946,119*	*159,815,444*	*5,674,831*	*2006*	*12*	*40*	R	1	R1	43.4	31.0	100%	31.0	5,158,118	*2.506%*
363	Storage Battery Equipment - Distribution	0	-15%	0	0	0	0	Unavailable	-	20	S	2	S2	-	-	100%	-	0	0.000%
364	Poles, Towers and Fixtures - Distribution	501,364,745	-75%	275,482,545	225,882,200	601,905,758	4,974,461	1999	19	25	R	1	R1	32.1	12.7	100%	12.7	33,411,251	6.664%
364.01	*Wooden Poles & Crossarms*	*925,903*	*-75%*	*128,122*	*797,781*	*1,492,209*	*472,308*	*1984*	*34*	*25*	R	1	R1	41.8	8.0	100%	8.0	187,317	*20.231%*
364.02	*Steel Poles*	*239,508,640*	*-75%*	*107,646,599*	*131,862,041*	*311,493,520*	*3,365,629*	*2010*	*8*	*25*	R	1	R1	27.0	19.3	100%	19.3	16,158,815	*6.747%*
364.03	*Concrete Poles*	*260,902,614*	*-75%*	*167,697,934*	*93,204,680*	*288,881,640*	*1,136,523*	*2007*	*11*	*25*	R	1	R1	28.4	16.9	100%	16.9	17,063,141	*6.540%*
364.04	*Steel Towers*	*27,588*	*-75%*	*9,890*	*17,698*	*38,389*	*0*	*2010*	*8*	*25*	R	1	R1	27.0	19.4	100%	19.4	1,978	*7.170%*
365	Overhead Conductors and Devices - Distribution	1,026,150,441	-60%	765,197,180	260,953,261	876,643,526	4,773,596	2001	17	25	R	2	R2	28.6	11.3	100%	11.3	77,572,873	7.560%
366	Underground Conduit - Distribution	219,392,901	-15%	56,830,720	162,562,181	195,471,116	679,204	2008	10	45	R	3	R3	45.0	35.0	100%	35.0	5,590,233	2.548%
367	Underground Conductors and Devices - Distribution	352,878,009	-15%	255,461,971	97,416,038	150,347,740	2,033,371	2002	16	35	R	2	R2	37.1	21.4	100%	21.4	7,025,467	1.991%
368	Line Transformers - Distribution	444,967,775	-50%	379,585,028	65,382,746	287,866,633	3,693,762	1998	20	25	R	2	R2	29.9	10.0	100%	10.0	28,857,733	6.485%
369	Services - Distribution	121,997,089	-100%	175,382,832	*(53,385,743)*	68,611,347	250,394	1988	30	25	R	3	R3	34.9	5.1	100%	5.1	13,370,398	10.960%
370	Meters - Distribution	469,223,812	-10%	276,140,299	193,083,513	240,005,894	839,878	2004	14	35	R	2	R2	36.8	22.5	100%	22.5	10,660,495	2.272%
371	Installations on Customers Premises - Distribution	0	-5%	0	0	0	0	1966	52	25	R	5	R5	31.9	1.0	100%	1.0	0	0.000%
373	Street Lighting and Signal Systems - Distribution	486,214,497	-25%	324,394,426	161,820,072	283,373,696	1,913,979	2004	14	25	L	1	L1	30.4	16.6	100%	16.6	17,081,786	3.513%
Total		**3,916,930,480**		**2,621,502,276**	**1,295,428,203**	**2,931,101,865**	**26,534,837**											**201,004,313**	**5.132%**
General Plant					0														
389	Land and Land Rights - Distribution	51,653,567	0%	46,175	51,607,392	51,607,392	0	1999	19	70	S	6	S6	70.0	51.4	100%	51.4	0	0.000%
390	Structures and Improvements - General Plant	358,416,238	-20%	130,778,775	227,637,463	299,320,711	0	2000	18	50	R	5	R5	50.0	32.2	100%	32.2	9,284,984	2.591%
390.01	*Concrete Buildings & Improvements*	*314,106,395*	*-20%*	*116,158,623*	*197,947,772*	*260,769,051*	*0*	*2000*	*18*	*50*	R	5	R5	50.0	31.9	100%	31.9	8,180,139	*2.604%*
390.02	*Wooden Buildings*	*571,934*	*-20%*	*311,434*	*260,499*	*374,886*	*0*	*1989*	*29*	*50*	R	5	R5	50.0	21.1	100%	21.1	17,731	*3.100%*
390.03	*Other Buildings and Improvements*	*41,957,471*	*-20%*	*13,632,931*	*28,324,540*	*36,716,034*	*0*	*2003*	*15*	*50*	R	5	R5	50.0	35.2	100%	35.2	1,043,920	*2.488%*
390.04	*Structures & Improvements*	*369,649*	*-20%*	*202,112*	*167,537*	*241,466*	*0*	*1992*	*26*	*50*	R	5	R5	50.0	23.6	100%	23.6	10,240	*2.770%*
390.05	*Structures & Improvements-Leased*	*1,410,791*	*-20%*	*473,675*	*937,116*	*1,219,274*	*0*	*2005*	*13*	*50*	R	5	R5	50.0	37.0	100%	37.0	32,953	*2.336%*
391	Office Furniture and Equipment - General Plant	226,462,840	5%	175,751,368	50,711,473	39,388,331	7,393,934	2010	8	10	S	5	S5	10.0	2.5	100%	2.5	15,168,923	6.698%
391.01	*Office Furniture & Equipment*	*27,630,668*	*5%*	*25,103,336*	*2,527,332*	*1,145,799*	*27,542*	*2009*	*9*	*10*	S	5	S5	10.6	1.5	100%	1.5	765,669	*2.771%*
391.02	*General - Office Furn. & PC Equip.*	*198,832,172*	*5%*	*150,648,031*	*48,184,141*	*38,242,532*	*7,366,393*	*2011*	*7*	*10*	S	5	S5	10.0	2.7	100%	2.7	14,403,254	*7.244%*
392	Transportation Equipment - General Plant	173,099,528	5%	133,179,599	39,919,929	31,264,952	0	2008	10	10	L	2	L2	15.5	5.5	100%	5.5	5,779,986	3.339%
392.01	*Cars, Jeeps, Station Wagons and Autobuses*	*8,144,906*	*5%*	*6,421,250*	*1,723,656*	*1,316,411*	*0*	*2008*	*10*	*10*	L	2	L2	15.3	5.6	100%	5.6	236,697	*2.906%*
392.02	*Light Trucks*	*59,523,099*	*5%*	*46,614,763*	*12,908,336*	*9,932,181*	*0*	*2007*	*11*	*10*	L	2	L2	16.4	5.3	100%	5.3	1,870,730	*3.143%*
392.03	*Heavy Trucks with no Auxiliary Equipment*	*23,633,383*	*5%*	*15,616,770*	*8,016,613*	*6,834,944*	*0*	*2012*	*6*	*10*	L	2	L2	11.6	5.6	100%	5.6	1,216,081	*5.146%*
392.04	*Heavy Trucks with Auxiliary Equipment*	*40,011,553*	*5%*	*34,632,262*	*5,379,291*	*3,378,713*	*0*	*2005*	*13*	*10*	L	2	L2	17.5	4.8	100%	4.8	707,815	*1.769%*
392.05	*Heavy Trucks with Ladders*	*312,201*	*5%*	*290,165*	*22,037*	*6,426*	*0*	*Unavailable*	*-*	*10*	L	2	L2	-	-	100%	-	0	*0.000%*
392.06	*Heavy Trucks w/cranes, air compress., etc.*	*6,673,416*	*5%*	*6,190,605*	*482,811*	*149,140*	*0*	*2004*	*14*	*10*	L	2	L2	18.1	4.2	100%	4.2	35,109	*0.526%*
392.07	*Trailers*	*2,412,586*	*5%*	*1,635,238*	*777,348*	*656,719*	*0*	*2008*	*10*	*10*	L	2	L2	15.2	5.6	100%	5.6	118,136	*4.897%*
392.08	*General Garage Equipment*	*18,118,556*	*5%*	*12,309,611*	*5,808,945*	*4,903,017*	*0*	*2009*	*9*	*10*	L	2	L2	14.7	5.6	100%	5.6	868,842	*4.795%*
392.09	*General- Air Transp General*	*106,293*	*5%*	*48,995*	*57,297*	*51,983*	*0*	*2013*	*5*	*10*	L	2	L2	11.1	5.8	100%	5.8	8,927	*8.398%*
392.52	*General- Twin Engine Airplanes*	*14,163,534*	*5%*	*9,419,939*	*4,743,595*	*4,035,419*	*0*	*2010*	*8*	*10*	L	2	L2	13.9	5.6	100%	5.6	717,649	*5.067%*
393	Stores Equipment - General Plant	2,845,885	0%	1,643,750	1,202,135	1,202,135	0	2000	18	25	S	0	S0	31.9	14.1	100%	14.1	85,024	2.988%
394	Tools, Shop and Garage Equipment - General Plant	27,861,786	0%	16,459,450	11,402,336	11,402,336	143,644	2000	18	25	S	3	S3	26.9	8.8	100%	8.8	1,300,933	4.669%
395	Laboratory Equipment - General Plant	106,297,754	0%	74,870,993	31,426,760	31,426,760	153,215	2002	16	20	S	2	S2	23.9	7.8	100%	7.8	4,037,830	3.799%
396	Power Operated Equipment - General Plant	25,307,830	5%	12,996,434	12,311,395	11,046,004	1,503	2007	11	20	S	4	S4	20.0	9.0	100%	9.0	1,225,619	4.843%
397	Communication Equipment - General Plant	146,488,017	0%	80,771,900	65,716,118	65,716,118	38,931	2004	14	20	L	2	L2	25.0	11.1	100%	11.1	5,939,806	4.055%
398	Miscellaneous Equipment - General Plant	13,846,694	0%	8,453,303	5,393,392	5,393,392	13,793	2011	7	15	S	5	S5	15.0	7.7	100%	7.7	703,312	5.079%
399	Other Tangible Equipment - General Plant	37,835,072	0%	6,107,728	31,727,344	31,727,344	0	2011	7	30	S	6	S6	30.0	23.0	100%	23.0	1,380,008	3.647%
Total		**1,170,115,211**		**641,059,475**	**529,055,736**	**579,495,474**	**7,745,020**											**44,906,426**	**3.838%**
Grand Total		**11,298,691,202**		**6,081,110,541**	**5,217,580,661**	**8,149,114,226**	**310,407,693**											**460,596,921**	**4.077%**

Reference Year:	FY Ending June 30, 2018	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2019 Annual Accrual	For FY 2019 Annual Accrual Rate
Aguirre Combined Cycle #1																			
310	Land and Land Rights - Steam Production	54,422	0%	0	54,422	54,422	0	1989	29	70	S	6	S6	70.0	41.0	100%	3.0	0	0.000%
311	Structures and Improvements - Steam Production	12,010,028	-25%	11,710,899	299,129	3,301,636	0	1992	26	50	R	5	R5	50.0	23.7	100%	3.0	1,100,545	9.164%
312	Boiler Plant Equipment - Steam Production	31,669,688	-25%	33,252,571	-1,582,882	6,334,540	0	1992	26	35	L	4	L4	37.5	11.7	100%	3.0	2,111,513	6.667%
314	Turbogenerator Units - Steam Production	46,045,747	-20%	45,393,270	652,477	9,861,627	0	1997	21	35	S	6	S6	35.0	13.5	100%	3.0	3,287,209	7.139%
315	Accessory Electric Equipment - Steam Production	3,204,389	-15%	3,019,931	184,458	665,116	0	1997	21	40	S	6	S6	40.0	18.5	100%	3.0	221,705	6.919%
316	Miscellaneous Power Plant Equipment - Steam Production	2,219,384	-15%	2,164,578	54,806	387,713	0	1995	23	30	S	6	S6	30.0	7.1	100%	3.0	129,238	5.823%
Aguirre Combined Cycle #2																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	3.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	3.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	91,302	-25%	63,301	28,001	50,826	0	2015	3	35	L	4	L4	35.0	32.0	100%	3.0	16,942	18.556%
314	Turbogenerator Units - Steam Production	239,742	-20%	165,193	74,549	122,498	0	2014	4	35	S	6	S6	35.0	30.6	100%	3.0	40,833	17.032%
315	Accessory Electric Equipment - Steam Production	58,999	-15%	29,684	29,315	38,165	0	2015	3	40	S	6	S6	40.0	37.0	100%	3.0	12,722	21.563%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	3.0	0	0.000%
Aguirre Steam Plant General																			
310	Land and Land Rights - Steam Production	1,898,038	0%	0	1,898,038	1,898,038	0	1976	42	70	S	6	S6	70.0	27.5	100%	27.5	0	0.000%
311	Structures and Improvements - Steam Production	71,947,120	-25%	48,720,536	23,226,584	41,213,364	0	1994	24	50	R	5	R5	50.0	26.2	100%	26.2	1,574,540	2.188%
312	Boiler Plant Equipment - Steam Production	59,629,117	-25%	42,274,916	17,354,202	32,261,481	0	1999	19	35	L	4	L4	35.4	16.0	100%	16.0	2,015,297	3.380%
314	Turbogenerator Units - Steam Production	144,593,179	-20%	96,557,976	48,035,203	76,953,839	0	2001	17	35	S	6	S6	35.0	18.2	100%	18.2	4,226,463	2.923%
315	Accessory Electric Equipment - Steam Production	5,129,485	-15%	3,452,570	1,676,916	2,446,339	0	2005	13	40	S	6	S6	40.0	27.0	100%	27.0	90,577	1.766%
316	Miscellaneous Power Plant Equipment - Steam Production	20,476,930	-15%	7,144,355	13,332,575	16,404,115	0	2010	8	30	S	6	S6	30.0	21.7	100%	21.7	755,343	3.689%
Aguirre Steam Plant #1																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	54,107,325	-25%	14,219,870	39,887,454	53,414,286	0	2011	7	35	L	4	L4	35.0	27.8	100%	27.8	1,917,969	3.545%
314	Turbogenerator Units - Steam Production	49,354,741	-20%	10,731,998	38,622,743	48,493,691	0	2012	6	35	S	6	S6	35.0	28.6	100%	28.6	1,693,760	3.432%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Aguirre Steam Plant #2																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	54,172,186	-25%	12,667,560	41,504,626	55,047,673	0	2011	7	35	L	4	L4	35.0	28.2	100%	28.2	1,952,444	3.604%
314	Turbogenerator Units - Steam Production	53,977,951	-20%	16,094,509	37,883,442	48,679,032	0	2009	9	35	S	6	S6	35.0	25.9	100%	25.9	1,876,055	3.476%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Aguirre Miscellaneous																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	0	-25%	0	0	0	0	Unavailable	-	35	L	4	L4	-	-	100%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	100%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Aguirre Total																			
310	Land and Land Rights - Steam Production	1,952,461	0%	0	1,952,461	1,952,461	0	1976	42	70	S	6	S6	70.0	27.9	100%	27.9	0	0.000%
311	Structures and Improvements - Steam Production	82,952,929	-25%	60,431,435	22,521,494	43,259,726	0	1994	24	50	R	5	R5	50.0	25.8	100%	25.8	2,675,086	3.225%
312	Boiler Plant Equipment - Steam Production	200,374,403	-25%	102,478,217	97,896,186	147,989,786	0	2005	13	35	L	4	L4	35.0	21.9	100%	21.9	8,014,165	4.000%
314	Turbogenerator Units - Steam Production	293,754,095	-20%	168,942,946	124,811,149	183,561,968	0	2004	14	35	S	6	S6	35.0	21.2	100%	21.2	11,124,320	3.787%
315	Accessory Electric Equipment - Steam Production	9,031,574	-15%	6,502,184	2,529,390	3,884,126	0	2001	17	40	S	6	S6	40.0	22.8	100%	22.8	325,004	3.599%
316	Miscellaneous Power Plant Equipment - Steam Production	22,519,425	-15%	9,308,933	13,210,492	16,588,406	0	2008	10	30	S	6	S6	30.0	20.2	100%	20.2	884,581	3.928%

Reference Year:	FY Ending June 30, 2018	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2019 Annual Accrual	For FY 2019 Annual Accrual Rate
Costa Sur #1																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	0%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	0%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	58,754	-25%	16,666	42,088	56,776	0	2007	11	35	L	4	L4	35.0	24.0	0%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	0%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	717,336	-15%	436,472	280,864	388,464	0	1999	19	40	S	6	S6	40.0	21.0	0%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	0%	-	0	0.000%
Costa Sur #2																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	0%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	0%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	141,221	-25%	34,538	106,683	141,988	0	2008	10	35	L	4	L4	35.0	24.9	0%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	0%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	0%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	0%	-	0	0.000%
Costa Sur #3																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	1.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	1.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	11,675,188	-25%	12,733,809	1,058,621	1,860,176	0	2006	12	35	L	4	L4	35.0	23.5	100%	1.0	1,860,176	15.933%
314	Turbogenerator Units - Steam Production	3,169,238	-20%	3,261,757	92,520	541,328	0	2010	8	35	S	6	S6	35.0	26.7	100%	1.0	541,328	17.081%
315	Accessory Electric Equipment - Steam Production	336,351	-15%	330,751	5,600	56,052	0	2010	8	40	S	6	S6	40.0	32.0	100%	1.0	56,052	16.665%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Costa Sur #4																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	1.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	1.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	9,008,493	-25%	9,738,530	730,037	1,522,086	0	2008	10	35	L	4	L4	35.0	25.3	100%	1.0	1,522,086	16.896%
314	Turbogenerator Units - Steam Production	1,451,703	-20%	1,490,294	38,591	251,749	0	2010	8	35	S	6	S6	35.0	27.2	100%	1.0	251,749	17.342%
315	Accessory Electric Equipment - Steam Production	46,173	-15%	45,516	657	7,583	0	2010	8	40	S	6	S6	40.0	32.0	100%	1.0	7,583	16.423%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Costa Sur #5																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	111,393	-25%	55,820	55,573	83,421	0	1999	19	50	R	5	R5	50.0	31.0	100%	31.0	2,691	2.416%
312	Boiler Plant Equipment - Steam Production	94,381,758	-25%	25,154,865	69,226,893	92,822,333	0	2010	8	35	L	4	L4	35.0	27.1	100%	27.1	3,421,038	3.625%
314	Turbogenerator Units - Steam Production	47,010,135	-20%	13,171,540	33,838,595	43,240,622	0	2010	8	35	S	6	S6	35.0	26.8	100%	26.8	1,615,825	3.437%
315	Accessory Electric Equipment - Steam Production	3,723,335	-15%	1,360,451	2,362,884	2,921,384	0	2007	11	40	S	6	S6	40.0	28.7	100%	28.7	101,874	2.736%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Costa Sur #6																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	72,855,208	-25%	18,071,644	54,783,564	72,997,366	0	2011	7	35	L	4	L4	35.0	27.6	100%	27.6	2,642,033	3.626%
314	Turbogenerator Units - Steam Production	31,955,762	-20%	10,232,465	21,723,297	28,114,449	0	2009	9	35	S	6	S6	35.0	25.6	100%	25.6	1,096,354	3.431%
315	Accessory Electric Equipment - Steam Production	3,695,234	-15%	1,341,352	2,353,882	2,908,167	0	2007	11	40	S	6	S6	40.0	28.7	100%	28.7	101,207	2.739%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
Costa Sur Steam Plant																			
310	Land and Land Rights - Steam Production	389,919	0%	0	389,919	389,919	0	1960	58	70	S	6	S6	70.0	12.0	100%	12.0	0	0.000%
311	Structures and Improvements - Steam Production	65,559,035	-25%	34,936,937	30,622,097	47,011,856	0	1999	19	50	R	5	R5	50.0	30.8	100%	30.8	1,524,137	2.325%
312	Boiler Plant Equipment - Steam Production	98,629,910	-25%	54,078,660	44,551,250	69,208,728	0	2003	15	35	L	4	L4	35.0	19.9	100%	19.9	3,469,907	3.518%
314	Turbogenerator Units - Steam Production	94,888,057	-20%	71,996,679	22,891,377	41,868,989	0	1999	19	35	S	6	S6	35.0	16.0	100%	16.0	2,623,178	2.764%
315	Accessory Electric Equipment - Steam Production	9,730,956	-15%	5,483,299	4,247,657	5,707,301	0	2002	16	40	S	6	S6	40.0	23.8	100%	23.8	239,421	2.460%
316	Miscellaneous Power Plant Equipment - Steam Production	12,700,570	-15%	8,101,126	4,599,443	6,504,529	0	2002	16	30	S	6	S6	30.0	13.8	100%	13.8	469,671	3.698%
Costa Sur Gas Turbine																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	1.0	0	0.000%
311	Structures and Improvements - Steam Production	38,150	-25%	42,428	4,278	5,259	0	1999	19	50	R	5	R5	50.0	31.0	100%	1.0	5,259	13.786%
312	Boiler Plant Equipment - Steam Production	1,520,015	-25%	1,728,926	208,912	171,092	0	1999	19	35	L	4	L4	35.4	16.2	100%	1.0	171,092	11.256%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	100%	1.0	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	1.0	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	1.0	0	0.000%
Costa Sur Total																			
310	Land and Land Rights - Steam Production	389,919	0%	0	389,919	389,919	0	1960	58	70	S	6	S6	70.0	12.0	100%	12.0	0	0.000%
311	Structures and Improvements - Steam Production	65,708,578	-25%	35,035,185	30,673,392	47,100,537	0	1999	19	50	R	5	R5	50.0	30.8	100%	30.8	1,532,087	2.332%
312	Boiler Plant Equipment - Steam Production	288,270,546	-25%	121,557,638	166,712,908	238,780,544	0	2008	10	35	L	4	L4	35.0	24.6	100%	24.6	13,086,331	4.540%
314	Turbogenerator Units - Steam Production	178,474,894	-20%	100,152,736	78,322,158	114,017,137	0	2005	13	35	S	6	S6	35.0	21.5	100%	21.5	6,128,435	3.434%
315	Accessory Electric Equipment - Steam Production	18,249,385	-15%	8,997,841	9,251,544	11,988,952	0	2004	14	40	S	6	S6	40.0	25.9	100%	25.9	506,137	2.773%
316	Miscellaneous Power Plant Equipment - Steam Production	12,700,570	-15%	8,101,126	4,599,443	6,504,529	0	2002	16	30	S	6	S6	30.0	13.8	100%	13.8	469,671	3.698%

Reference Year:	FY Ending June 30, 2018	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2019 Annual Accrual	For FY 2019 Annual Accrual Rate
Palo Seco General																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	4,188,636	-25%	689,086	3,499,550	4,546,709	0	2011	7	50	R	5	R5	50.0	43.0	100%	43.0	105,737	2.524%
312	Boiler Plant Equipment - Steam Production	0	-25%	0	0	0	0	Unavailable	-	35	L	4	L4	-	-	100%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	100%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	1,794,588	-15%	481,638	1,312,950	1,582,138	0	2009	9	40	S	6	S6	40.0	31.2	100%	31.2	50,657	2.823%
316	Miscellaneous Power Plant Equipment - Steam Production	97,190	-15%	39,740	57,449	72,028	0	2007	11	30	S	6	S6	30.0	19.0	100%	19.0	3,791	3.901%
Palo Seco Gas Turbines																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	3.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	3.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	0	-25%	0	0	0	0	Unavailable	-	35	L	4	L4	-	-	100%	3.0	0	0.000%
314	Turbogenerator Units - Steam Production	937,016	-20%	702,182	234,834	422,238	0	2009	9	35	S	6	S6	35.0	26.0	100%	3.0	140,746	15.021%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	3.0	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	3.0	0	0.000%
Palo Seco General Steam Plant																			
310	Land and Land Rights - Steam Production	182,928	0%	0	182,928	182,928	0	1960	58	70	S	6	S6	70.0	12.0	100%	12.0	0	0.000%
311	Structures and Improvements - Steam Production	50,075,953	-25%	24,633,910	25,442,043	37,961,032	0	1999	19	50	R	5	R5	50.0	31.1	100%	31.1	1,220,394	2.437%
312	Boiler Plant Equipment - Steam Production	117,215,949	-25%	79,071,589	38,144,360	67,448,347	0	2000	18	35	L	4	L4	35.4	17.0	100%	17.0	3,974,884	3.391%
314	Turbogenerator Units - Steam Production	127,286,044	-20%	90,882,810	36,403,234	61,860,443	0	2000	18	35	S	6	S6	35.0	16.7	100%	16.7	3,703,825	2.910%
315	Accessory Electric Equipment - Steam Production	4,527,907	-15%	3,152,126	1,375,781	2,054,967	0	1998	20	40	S	6	S6	40.0	20.2	100%	20.2	101,630	2.245%
316	Miscellaneous Power Plant Equipment - Steam Production	16,083,830	-15%	8,657,754	7,426,076	9,838,651	0	2005	13	30	S	6	S6	30.0	16.7	100%	16.7	588,502	3.659%
Palo Seco Steam Plant #1																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	1.0	0	0.000%
311	Structures and Improvements - Steam Production	4,034,010	-25%	4,281,073	-247,063	761,439	0	2010	8	50	R	5	R5	50.0	41.9	100%	1.0	761,439	18.875%
312	Boiler Plant Equipment - Steam Production	15,474,157	-25%	16,590,570	-1,116,414	2,752,126	0	2009	9	35	L	4	L4	35.0	26.0	100%	1.0	2,752,126	17.785%
314	Turbogenerator Units - Steam Production	9,051,995	-20%	9,746,883	-694,888	1,115,511	0	2002	16	35	S	6	S6	35.0	18.9	100%	1.0	1,115,511	12.323%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	1.0	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	32,249	-15%	33,155	-905	3,932	0	2004	14	30	S	6	S6	30.0	16.0	100%	16.0	246	0.762%
Palo Seco Steam Plant #2																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	0%	1.0	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	0%	1.0	0	0.000%
312	Boiler Plant Equipment - Steam Production	3,459,535	-25%	840,454	2,619,081	3,483,964	0	2008	10	35	L	4	L4	35.0	25.1	0%	1.0	0	0.000%
314	Turbogenerator Units - Steam Production	8,629,601	-20%	2,981,053	5,648,549	7,374,469	0	2005	13	35	S	6	S6	35.0	22.3	0%	1.0	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	0%	1.0	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	0%	1.0	0	0.000%
Palo Seco Steam Plant #3																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	3.0	0	0.000%
311	Structures and Improvements - Steam Production	1,473,666	-25%	1,133,020	340,646	709,062	0	2008	10	50	R	5	R5	50.0	39.7	100%	3.0	236,354	16.039%
312	Boiler Plant Equipment - Steam Production	22,471,013	-25%	17,202,064	5,268,949	10,886,702	0	2010	8	35	L	4	L4	35.0	26.9	100%	3.0	3,628,901	16.149%
314	Turbogenerator Units - Steam Production	23,132,584	-20%	15,346,046	7,786,538	12,413,054	0	2011	7	35	S	6	S6	35.0	27.7	100%	3.0	4,137,685	17.887%
315	Accessory Electric Equipment - Steam Production	88,690	-15%	63,740	24,950	38,254	0	2009	9	40	S	6	S6	40.0	31.0	100%	3.0	12,751	14.377%
316	Miscellaneous Power Plant Equipment - Steam Production	761,130	-15%	513,916	247,214	361,383	0	2012	6	30	S	6	S6	30.0	24.2	100%	3.0	120,461	15.827%
Palo Seco Steam Plant #4																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	767,762	-25%	196,134	571,628	763,569	0	2008	10	50	R	5	R5	50.0	40.0	100%	40.0	19,089	2.486%
312	Boiler Plant Equipment - Steam Production	14,718,498	-25%	3,804,698	10,913,800	14,593,425	0	2011	7	35	L	4	L4	35.0	27.5	100%	27.5	529,995	3.601%
314	Turbogenerator Units - Steam Production	21,470,693	-20%	6,559,558	14,911,135	19,205,274	0	2009	9	35	S	6	S6	35.0	26.0	100%	26.0	738,554	3.440%
315	Accessory Electric Equipment - Steam Production	8,574	-15%	2,004	6,571	7,857	0	2010	8	40	S	6	S6	40.0	32.0	100%	32.0	246	2.863%
316	Miscellaneous Power Plant Equipment - Steam Production	670,024	-15%	151,476	518,547	619,051	0	2012	6	30	S	6	S6	30.0	23.9	100%	23.9	25,907	3.867%
Palo Seco Total																			
310	Land and Land Rights - Steam Production	182,928	0%	0	182,928	182,928	0	1960	58	70	S	6	S6	70.0	12.0	100%	12.0	0	0.000%
311	Structures and Improvements - Steam Production	60,540,027	-25%	30,933,224	29,606,804	44,741,811	0	2001	17	50	R	5	R5	50.0	33.0	100%	33.0	2,343,014	3.870%
312	Boiler Plant Equipment - Steam Production	173,339,151	-25%	117,509,375	55,829,776	99,164,564	0	2003	15	35	L	4	L4	35.0	20.0	100%	20.0	10,885,905	6.280%
314	Turbogenerator Units - Steam Production	190,507,934	-20%	126,218,532	64,289,402	102,390,989	0	2003	15	35	S	6	S6	35.0	19.8	100%	19.8	9,836,321	5.163%
315	Accessory Electric Equipment - Steam Production	6,419,760	-15%	3,699,508	2,720,252	3,683,216	0	2001	17	40	S	6	S6	40.0	23.5	100%	23.5	165,284	2.575%
316	Miscellaneous Power Plant Equipment - Steam Production	17,644,423	-15%	9,396,041	8,248,382	10,895,045	0	2005	13	30	S	6	S6	30.0	17.4	100%	17.4	738,906	4.188%

Reference Year:	FY Ending June 30, 2018	EOY Total Depreciable Plant In Service ("Original Cost")	Percent Salvage	EOY Accumulated Depreciation ("Book Reserve")	EOY Undepreciated Plant Balance (0% Salvage)	EOY Undepreciated Plant Balance (with Salvage)	New In-Service	Year Installed	Actual Age (years)	Average Life (years)	Curve Family	Curve Number	Curve Family / Number	Probable Life, Given Actual Age (years)	Remaining Life - Survivor Curve Basis (Years)	Portion of Assets Used and Useful	Remaining Life - Site Inspection Basis (Years)	For FY 2019 Annual Accrual	For FY 2019 Annual Accrual Rate
San Juan General																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	1,416,672	-25%	304,024	1,112,648	1,466,816	0	2010	8	50	R	5	R5	50.0	42.0	100%	42.0	34,924	2.465%
312	Boiler Plant Equipment - Steam Production	0	-25%	0	0	0	0	Unavailable	-	35	L	4	L4	-	-	100%	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	0	0	0	0	Unavailable	-	35	S	6	S6	-	-	100%	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	40	S	6	S6	-	-	100%	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	0	0	0	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
San Juan Steam Plant																			
310	Land and Land Rights - Steam Production	226,786	0%	0	226,786	226,786	0	1953	65	70	S	6	S6	71.8	6.8	100%	6.8	0	0.000%
311	Structures and Improvements - Steam Production	47,652,887	-25%	23,764,860	23,888,027	35,801,249	0	1999	19	50	R	5	R5	50.0	30.9	100%	30.9	1,159,427	2.433%
312	Boiler Plant Equipment - Steam Production	124,699,750	-25%	82,245,186	42,454,564	73,629,501	0	2000	18	35	L	4	L4	35.4	17.0	100%	17.0	4,341,479	3.482%
314	Turbogenerator Units - Steam Production	48,727,012	-20%	30,676,551	18,050,460	27,795,863	0	2001	17	35	S	6	S6	35.0	17.6	100%	17.6	1,576,095	3.235%
315	Accessory Electric Equipment - Steam Production	4,111,172	-15%	1,629,538	2,481,635	3,098,311	0	2006	12	40	S	6	S6	40.0	28.2	100%	28.2	109,879	2.673%
316	Miscellaneous Power Plant Equipment - Steam Production	14,000,637	-15%	8,923,785	5,076,851	7,176,947	0	2003	15	30	S	6	S6	30.0	15.2	100%	15.2	470,989	3.364%
San Juan Steam Plant #1																			
310	Land and Land Rights - Steam Production	0	0%	-	-	-	0	Unavailable	-	70	S	6	S6	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	-	-	-	0	Unavailable	-	50	R	5	R5	-	-	-	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	825,038	-25%	-	-	-	0	2005	13	35	L	4	L4	35.0	22.1	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	-	-	-	0	Unavailable	-	35	S	6	S6	-	-	-	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	40	S	6	S6	-	-	-	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	30	S	6	S6	-	-	-	-	0	0.000%
San Juan Steam Plant #2																			
310	Land and Land Rights - Steam Production	0	0%	-	-	-	0	Unavailable	-	70	S	6	S6	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	-	-	-	0	Unavailable	-	50	R	5	R5	-	-	-	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	11,004	-25%	-	-	-	0	2011	7	35	L	4	L4	35.0	28.0	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	-	-	-	0	Unavailable	-	35	S	6	S6	-	-	-	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	40	S	6	S6	-	-	-	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	30	S	6	S6	-	-	-	-	0	0.000%
San Juan Steam Plant #3																			
310	Land and Land Rights - Steam Production	0	0%	-	-	-	0	Unavailable	-	70	S	6	S6	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	-	-	-	0	Unavailable	-	50	R	5	R5	-	-	-	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	11,004	-25%	-	-	-	0	2011	7	35	L	4	L4	35.0	28.0	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	-	-	-	0	Unavailable	-	35	S	6	S6	-	-	-	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	40	S	6	S6	-	-	-	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	30	S	6	S6	-	-	-	-	0	0.000%
San Juan Steam Plant #4																			
310	Land and Land Rights - Steam Production	0	0%	-	-	-	0	Unavailable	-	70	S	6	S6	-	-	-	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	-	-	-	0	Unavailable	-	50	R	5	R5	-	-	-	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	11,004	-25%	-	-	-	0	2011	7	35	L	4	L4	35.0	28.0	-	-	0	0.000%
314	Turbogenerator Units - Steam Production	0	-20%	-	-	-	0	Unavailable	-	35	S	6	S6	-	-	-	-	0	0.000%
315	Accessory Electric Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	40	S	6	S6	-	-	-	-	0	0.000%
316	Miscellaneous Power Plant Equipment - Steam Production	0	-15%	-	-	-	0	Unavailable	-	30	S	6	S6	-	-	-	-	0	0.000%
San Juan Steam Plant #5																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	1,334,707	-25%	295,944	1,038,764	1,372,441	0	2009	9	50	R	5	R5	50.0	41.0	100%	41.0	33,474	2.508%
312	Boiler Plant Equipment - Steam Production	21,984,941	-25%	6,703,466	15,281,475	20,777,710	0	2009	9	35	L	4	L4	35.0	26.0	100%	26.0	798,738	3.633%
314	Turbogenerator Units - Steam Production	83,620,059	-20%	25,518,370	58,101,689	74,825,701	0	2009	9	35	S	6	S6	35.0	26.1	100%	26.1	2,871,465	3.434%
315	Accessory Electric Equipment - Steam Production	57,532,913	-15%	16,413,124	41,119,789	49,749,726	0	2009	9	40	S	6	S6	40.0	31.0	100%	31.0	1,604,830	2.789%
316	Miscellaneous Power Plant Equipment - Steam Production	36,739,577	-15%	12,522,132	24,217,446	29,728,382	0	2009	9	30	S	6	S6	30.0	21.0	100%	21.0	1,415,637	3.853%

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San Juan Steam Plant #6																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	0	-25%	0	0	0	0	Unavailable	-	50	R	5	R5	-	-	100%	-	0	0.000%
312	Boiler Plant Equipment - Steam Production	9,900,911	-25%	3,015,322	6,885,588	9,360,816	0	2009	9	35	L	4	L4	35.0	26.0	100%	26.0	359,712	3.633%
314	Turbogenerator Units - Steam Production	94,000,535	-20%	28,793,307	65,207,228	84,007,335	0	2009	9	35	S	6	S6	35.0	26.0	100%	26.0	3,226,238	3.432%
315	Accessory Electric Equipment - Steam Production	57,431,982	-15%	16,384,332	41,047,650	49,662,448	0	2009	9	40	S	6	S6	40.0	31.0	100%	31.0	1,602,014	2.789%
316	Miscellaneous Power Plant Equipment - Steam Production	12,068,785	-15%	4,113,467	7,955,317	9,765,635	0	2009	9	30	S	6	S6	30.0	21.0	100%	21.0	465,030	3.853%
San Juan Steam Plant #7																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	176,246	-25%	50,666	125,580	169,641	0	2007	11	50	R	5	R5	50.0	39.0	100%	39.0	4,350	2.468%
312	Boiler Plant Equipment - Steam Production	22,555,437	-25%	8,950,489	13,604,949	19,243,808	0	2006	12	35	L	4	L4	35.0	23.5	100%	23.5	820,479	3.638%
314	Turbogenerator Units - Steam Production	14,165,894	-20%	5,671,949	8,493,945	11,327,123	0	2007	11	35	S	6	S6	35.0	23.6	100%	23.6	480,231	3.390%
315	Accessory Electric Equipment - Steam Production	714,011	-15%	241,096	472,915	580,017	0	2008	10	40	S	6	S6	40.0	29.6	100%	29.6	19,585	2.743%
316	Miscellaneous Power Plant Equipment - Steam Production	1,736,489	-15%	503,708	1,232,781	1,493,254	0	2010	8	30	S	6	S6	30.0	22.3	100%	22.3	66,941	3.855%
San Juan Steam Plant #8																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	176,246	-25%	50,666	125,580	169,641	0	2007	11	50	R	5	R5	50.0	39.0	100%	39.0	4,350	2.468%
312	Boiler Plant Equipment - Steam Production	14,237,793	-25%	4,424,486	9,813,307	13,372,756	0	2009	9	35	L	4	L4	35.0	26.0	100%	26.0	514,098	3.611%
314	Turbogenerator Units - Steam Production	7,409,740	-20%	1,755,678	5,654,062	7,136,010	0	2011	7	35	S	6	S6	35.0	27.9	100%	27.9	255,740	3.451%
315	Accessory Electric Equipment - Steam Production	930,690	-15%	526,657	404,033	543,637	0	2001	17	40	S	6	S6	40.0	23.4	100%	23.4	23,189	2.492%
316	Miscellaneous Power Plant Equipment - Steam Production	326,876	-15%	83,145	243,730	292,762	0	2011	7	30	S	6	S6	30.0	23.3	100%	23.3	12,559	3.842%
San Juan Steam Plant #9																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	16,184,983	-25%	7,489,714	8,695,270	12,741,515	0	2000	18	50	R	5	R5	50.0	32.2	100%	32.2	395,294	2.442%
312	Boiler Plant Equipment - Steam Production	7,112,467	-25%	1,496,659	5,615,808	7,393,925	0	2012	6	35	L	4	L4	35.0	28.7	100%	28.7	257,282	3.617%
314	Turbogenerator Units - Steam Production	5,554,880	-20%	863,868	4,691,012	5,801,988	0	2013	5	35	S	6	S6	35.0	30.0	100%	30.0	193,400	3.482%
315	Accessory Electric Equipment - Steam Production	400,971	-15%	137,603	263,367	323,513	0	2007	11	40	S	6	S6	40.0	29.3	100%	29.3	11,036	2.752%
316	Miscellaneous Power Plant Equipment - Steam Production	495,427	-15%	125,683	369,744	444,058	0	2011	7	30	S	6	S6	30.0	23.2	100%	23.2	19,136	3.863%
San Juan Steam Plant #10																			
310	Land and Land Rights - Steam Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
311	Structures and Improvements - Steam Production	411,102	-25%	122,232	288,870	391,646	0	2007	11	50	R	5	R5	50.0	38.6	100%	38.6	10,148	2.469%
312	Boiler Plant Equipment - Steam Production	17,365,566	-25%	6,023,291	11,342,275	15,683,667	0	2008	10	35	L	4	L4	35.0	25.1	100%	25.1	624,827	3.598%
314	Turbogenerator Units - Steam Production	4,083,697	-20%	1,117,568	2,966,129	3,782,868	0	2010	8	35	S	6	S6	35.0	26.9	100%	26.9	140,514	3.441%
315	Accessory Electric Equipment - Steam Production	1,409,016	-15%	494,961	914,055	1,125,408	0	2007	11	40	S	6	S6	40.0	29.1	100%	29.1	38,688	2.746%
316	Miscellaneous Power Plant Equipment - Steam Production	498,470	-15%	127,084	371,386	446,156	0	2011	7	30	S	6	S6	30.0	23.2	100%	23.2	19,253	3.862%
San Juan Total																			
310	Land and Land Rights - Steam Production	226,786	0%	0	226,786	226,786	0	1953	65	70	S	6	S6	71.8	6.8	100%	6.8	0	0.000%
311	Structures and Improvements - Steam Production	67,352,843	-25%	32,078,104	35,274,739	52,112,949	0	2000	18	50	R	5	R5	50.0	31.7	100%	31.7	1,641,968	2.438%
312	Boiler Plant Equipment - Steam Production	218,714,915	-25%	113,132,446	105,582,469	160,261,197	0	2003	15	35	L	4	L4	35.0	20.5	100%	20.5	7,716,615	3.528%
314	Turbogenerator Units - Steam Production	257,561,817	-20%	94,397,291	163,164,526	214,676,890	0	2008	10	35	S	6	S6	35.0	24.5	100%	24.5	8,743,683	3.395%
315	Accessory Electric Equipment - Steam Production	122,530,755	-15%	35,827,310	86,703,445	105,083,058	0	2009	9	40	S	6	S6	40.0	30.8	100%	30.8	3,409,222	2.782%
316	Miscellaneous Power Plant Equipment - Steam Production	65,866,259	-15%	26,399,004	39,467,255	49,347,194	0	2008	10	30	S	6	S6	30.0	20.0	100%	20.0	2,469,544	3.749%

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Cambalache Gas Turbine 1																			
340	Land and Land Rights - Other Production	422,479	0%	0	422,479	422,479	0	1998	20	70	S	6	S6	70.0	50.0	100%	-	0	0.000%
341	Structures and Improvements - Other Production	10,183,895	-20%	6,016,597	4,167,297	6,204,076	0	1998	20	30	S	6	S6	30.0	10.0	100%	-	0	0.000%
342	Fuel Holders, Producers, and Accessories - Other Production	8,481,372	-15%	7,568,533	912,839	2,185,045	0	1998	20	30	S	6	S6	30.0	10.0	100%	-	0	0.000%
343	Prime Movers - Other Production	46,307,216	-10%	14,198,413	32,108,804	36,739,525	3,557,916	2009	9	20	R	1	R1	22.7	13.7	100%	-	0	0.000%
344	Generators - Other Production	11,512,453	-10%	11,163,880	348,573	1,499,819	0	2010	8	35	S	6	S6	35.0	27.0	100%	-	0	0.000%
345	Accessory Electric Equipment - Other Production	4	-10%	1	2	3	0	1998	20	20	R	1	R1	28.4	8.4	100%	-	0	0.000%
346	Miscellaneous Power Plant Equipment - Other Production	2,124,863	-10%	2,031,194	93,670	306,156	0	2008	10	25	R	3	R3	25.4	15.4	100%	-	0	0.000%
Cambalache Gas Turbine 2 and 3																			
340	Land and Land Rights - Other Production	0	0%	0	0	0	0	Unavailable	-	70	S	6	S6	-	-	100%	-	0	0.000%
341	Structures and Improvements - Other Production	3,368,720	-20%	1,535,137	1,833,583	2,507,327	0	1998	20	30	S	6	S6	30.0	10.1	100%	10.1	248,471	7.376%
342	Fuel Holders, Producers, and Accessories - Other Production	23,498,910	-15%	0	23,498,910	27,023,746	0	Unavailable	-	30	S	6	S6	-	-	100%	-	0	0.000%
343	Prime Movers - Other Production	146,662,885	-10%	74,259,177	72,403,708	87,069,996	7,115,832	2010	8	20	R	1	R1	22.4	14.0	100%	14.0	6,204,602	4.231%
344	Generators - Other Production	25,973,204	-10%	25,483,362	489,842	3,087,163	0	2010	8	35	S	6	S6	35.0	27.0	100%	27.0	114,339	0.440%
345	Accessory Electric Equipment - Other Production	3,129,529	-10%	1,295,602	1,833,927	2,146,880	0	2010	8	20	R	1	R1	22.3	14.2	100%	14.2	151,101	4.828%
346	Miscellaneous Power Plant Equipment - Other Production	12,223,082	-10%	11,919,597	303,484	1,525,792	0	2007	11	25	R	3	R3	25.4	14.7	100%	14.7	103,883	0.850%
Cambalache Gas Total																			
340	Land and Land Rights - Other Production	422,479	0%	20	422,459	422,459	0	1998	20	70	S	6	S6	70.0	50.0	100%	50.0	0	0.000%
341	Structures and Improvements - Other Production	13,552,615	-20%	7,551,735	6,000,880	8,711,403	0	1998	20	30	S	6	S6	30.0	10.0	100%	10.0	248,471	1.833%
342	Fuel Holders, Producers, and Accessories - Other Production	31,980,281	-15%	29,469,843	2,510,438	7,307,480	0	1998	20	30	S	6	S6	30.0	10.0	100%	10.0	0	0.000%
343	Prime Movers - Other Production	192,970,101	-10%	88,457,590	104,512,511	123,809,522	10,673,748	2009	9	20	R	1	R1	22.5	14.0	100%	14.0	6,204,602	3.215%
344	Generators - Other Production	37,485,657	-10%	36,647,241	838,416	4,586,981	0	2010	8	35	S	6	S6	35.0	27.0	100%	27.0	114,339	0.305%
345	Accessory Electric Equipment - Other Production	3,129,533	-10%	1,295,603	1,833,929	2,146,883	0	2010	8	20	R	1	R1	22.3	14.2	100%	14.2	151,101	4.828%
346	Miscellaneous Power Plant Equipment - Other Production	14,347,945	-10%	13,950,791	397,154	1,831,948	0	2007	11	25	R	3	R3	25.4	14.8	100%	14.8	103,883	0.724%

Exhibit C

AMENDMENT NO. 1

TO

AGREEMENT

BETWEEN

PUNTA LIMA WIND FARM, LLC

AND

PUERTO RICO ELECTRIC POWER AUTHORITY

THIS AMENDMENT NO. 1 (this "Amendment No. 1"), dated as of December 18, 2012, is by and between **PUNTA LIMA WIND FARM, LLC**, a Delaware limited liability company ("PLWF"), and **PUERTO RICO ELECTRIC POWER AUTHORITY** ("PREPA"), amends that certain Agreement between PREPA and PLWF, dated November 18, 2011 (the "Agreement"). PREPA and PLWF are herein individually referred to as a "Party" and collectively referred to as "Parties." All capitalized terms used herein and not otherwise defined shall have the meaning ascribed to them in the Agreement.

RECITALS

WHEREAS, the Agreement sets forth the rights and obligations of the Parties with respect to the design, procurement, construction, ownership, operation, and maintenance of the Poles, the 115 kV Line, and the PREPA Interconnection Facilities needed to interconnect the PLWF Complex to PREPA's system at PREPA's Daguao Transmission Center in Naguabo, Puerto Rico; and

WHEREAS, PLWF and PREPA desire to amend the Agreement as provided herein;

NOW, THEREFORE, in consideration of the promises and of the mutual covenants and agreements set forth herein and for other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, PLWF and PREPA, intending to be legally bound, hereby agree as follows:

AGREEMENT

SECTION A. Amendment to the Agreement. The Agreement is hereby amended as follows:

1. ARTICLE FIRST is hereby amended by: (i) changing the designation of the clause (a) that follows clause (b) to clause (g) and moving the new clause (g) to the end of the article.

2. ARTICLE SIXTH is hereby amended by:

(a) deleting the first sentence of the article and replacing it with the following two sentences:

"PREPA shall constitute or cause the constitution of the necessary easements, licenses, franchises, rights to use, approvals, authorizations and/or consents required by Applicable Law for: (a) the ownership, and the PLWF Work related to the erection of, the Poles, including the installation of the Poles in the locations specified in Exhibit C attached hereto; and (b) the installation, erection, building, operation, maintenance, repair and ownership of the 115 kV Line (collectively, the "Rights to Use"). PREPA shall also constitute or cause the constitution of the necessary easements, licenses, franchises, rights to use, approvals, authorizations and/or consents required by Applicable Law for: (y) the completion of the Project in accordance with the Schedule of Values; and (z) the installation, erection, building, operation, maintenance, repair and ownership of the PREPA Interconnection Facilities.";

(b) inserting the following phrase after the word "Materials" in the third sentence of the article:

"incorporated into, and comprising, the 115 kV Line ('115 kV Line Materials'), any and all warranties relating to the Poles and the 115 kV Materials,"; and

(c) adding the following sentence to the end of the section:

"For the avoidance of doubt, after the transfer from PREPA to PLWF of the 115 kV Line, the 115 kV Line Materials, any and all warranties relating to the Poles and the 115 kV Materials, the Poles, and the Rights to Use pursuant to the Transfer Document: (1) except with respect to the replacement and maintenance cost of breaker 42070 located at the PREPA Interconnection Facilities (as set forth in the PPOA), PREPA shall be solely responsible for the operation, maintenance, and repair of the PREPA Interconnection Facilities; and (2) PLWF shall be solely responsible for the operation, maintenance, and repair of the Poles and 115 kV Line, subject to ARTICLE SEVENTH and ARTICLE FIFTEENTH."

3. ARTICLE SEVENTH is hereby amended by deleting the section and replacing it with the following:

"SEVENTH: After the completion of the Project and the transfer to PLWF contemplated in ARTICLE SIXTH above, PLWF and PREPA may, but are not required to, negotiate and enter into a separate, commercially-reasonable service agreement under which PREPA will operate, maintain, and repair the 115 kV Line on behalf of PLWF."

4. ARTICLE FIFTEENTH is hereby amended by deleting the section and replacing it with the following:

"PLWF shall be responsible for promptly correcting any defects in the portion of the Project designed, permitted and/or built by PLWF and shall indemnify, defend, release, and hold harmless PREPA from any and all liability caused by such defects. PREPA shall be responsible for promptly correcting any defects in the portion of the Project designed, permitted and/or built by PREPA and shall indemnify, defend, release, and hold harmless PLWF from any and all liability caused by such defects, except for any such defects by a third party

contracted by PLWF. This ARTICLE FIFTEENTH shall survive the transfer to PLWF contemplated in ARTICLE SIXTH above."

SECTION B. Effect on the Agreement. Except as specifically amended above, the Agreement is and shall continue to be in full force and effect and is hereby in all respects ratified and confirmed.

SECTION C. Amendment. No change or modification of this Amendment No. 1 shall be valid unless the same is in writing and signed by the Parties hereto. No purported or alleged waiver of any of the provisions of this Amendment No. 1 shall be binding and effective unless in writing and signed by the Party against whom it is sought to be enforced.

SECTION D. Counterparts. This Amendment No. 1 may be simultaneously executed in several counterparts, each of which shall be an original and all of which together shall constitute one and the same Agreement.

SECTION E. Governing Law. THIS AMENDMENT NO. 1 SHALL BE GOVERNED BY THE LAWS OF THE COMMONWEALTH OF PUERTO RICO, AND TO THE EXTENT APPLICABLE, THE LAWS OF THE UNITED STATES OF AMERICA.

[Signature page follows]

IN WITNESS WHEREOF, the Parties hereto have caused this Amendment No. 1 to be executed by their respective officers thereunto duly authorized, as of the date first above written.

PUERTO RICO ELECTRIC POWER AUTHORITY

Raúl Bugos Santiago

By: Raúl Bugos Santiago
Title: Transmission and Distribution Director

PUNTA LIMA WIND FARM, LLC

By: Punta Lima Holding Company, LLC
as Sole Member,
By: Gestamp Wind Puerto Rico, Inc.,
as Managing Member

By: _____
Javier Mateache Sacristán
President

PUERTO RICO ELECTRIC POWER AUTHORITY
PUNTA LIMA WIND FARM, LLC

AGREEMENT

APPEAR

AS FIRST PARTY: **PUERTO RICO ELECTRIC POWER AUTHORITY**, hereinafter referred to as "PREPA", a public corporation and government instrumentality of the Commonwealth of Puerto Rico, created by Act No. 83 of May 2, 1941, as amended, employer's employer identification number 660-43-3747, represented in this act by its Acting Executive Director, Mr. Otoniel Cruz Carrillo, of legal age, married, and resident of Luquillo, Puerto Rico.

AS SECOND PARTY: **PUNTA LIMA WIND FARM LLC**, hereinafter referred to as "PLWF", a limited liability company duly organized and in existence under the laws of the State of Delaware and authorized to do business in the Commonwealth of Puerto Rico, employer identification number 99-0365082, represented by Javier Mateache Sacristán, President of Gestamp Wind Puerto Rico, Inc., managing member of Punta Lima Holding Company, LLC, itself sole member of PLWF, of legal age, married and resident of Houston, Texas.

PREPA, and PLWF are herein individually referred to as a "Party" and collectively referred to as the "Parties".

RECITALS

WHEREAS, PREPA and Go Green Puerto Rico Alternative Energy Corp., PLWF's predecessor, executed a 40 MW Power Purchase and Operating Agreement, dated and effective as of July 3, 2009, as subsequently amended (the "PPOA").

WHEREAS, PREPA and PLWF executed a Memorandum of Understanding dated September 29, 2011 (the "MOU").

WHEREAS, as provided in the MOU, PLWF will construct, own, operate and maintain an approximately 39 megawatt Small Power Production Facility, as defined by Section 201 of the

Public Utility Regulatory Act of 1978 and the regulations promulgated thereunder ("PURPA"), capable of operating on wind power, in Naguabo, Puerto Rico (the "PLWF Complex").

WHEREAS, PREPA agreed to allow PLWF to interconnect to PREPA's system at PREPA's Daguao Transmission Center in Naguabo, Puerto Rico ("Daguao").

WHEREAS, PREPA and PLWF acknowledge that the PLWF Complex cannot be connected to Daguao until certain upgrades and improvements are completed by PLWF, which include (i) an electric power service transmission line of one hundred and fifteen kilovolts (115 kV) approximately three point five (3.5) miles long (the "115kV Line") to be installed from the PLWF Complex to Daguao crossing State Road PR-53 ("PR-53") utilizing portions of the PREPA right-of-way ("ROW") along PR-53 and ROWs to be constituted and (ii) an extension to the Daguao 115kV switchyard and the corresponding configuration of said switchyard ("PREPA Interconnection Facilities" and collectively with the 115kV Line, the "Project").

WHEREAS, PREPA agrees to undertake the planning, design, permitting construction, maintenance and repair of the Project.

NOW THEREFORE, in consideration of the foregoing, the Parties hereby agree as follows:

TERMS AND CONDITIONS

FIRST:

a. PLWF recognizes that obtaining the permits, obtaining the land rights necessary for construction of the 115 kV Line from the PLWF Complex to Daguao, dressing the poles, including steelwork, insulators, fittings and installing the conductors, and providing the labor for the PREPA Interconnection Facilities are to be performed by PREPA in order to improve the feasibility of the PLWF Complex.

b. Until the transfer of the 115 kV Line, the Materials, the Poles and the Rights to Use (as each such term is hereinafter defined) by PREPA to PLWF, as required by Article SIXTH below, PREPA shall be responsible for all the studies, design permitting, construction, repair and maintenance of the 115 kV Line. The scope of the work to be performed by PREPA is specifically described in Exhibit A attached hereto ("PREPA Work"). PLWF and its designated agents or representatives may monitor the planning, design, permitting and construction of the PREPA Work so as to ensure that the PREPA Work is compatible with the

operation of the PLWF Complex for its intended purpose and complies with all laws, statutes, treaties, ordinances, judgments, decrees, injunctions, writs, orders, rules, regulations, interpretations, licenses and Permits (as defined below) or any similar form of decision or determination by, or any written interpretation or administration of, any of the foregoing by any Governmental Authority (as defined below) (collectively, the "Applicable Laws"). Progress meetings shall be held weekly or as deemed necessary by PREPA and/or PLWF from time to time. No later than five (5) calendar days after each meeting PREPA shall prepare and distribute minutes of such progress meetings to PLWF for review and correction.

a. PREPA shall be responsible for performing the PREPA Work as provided in this Agreement. For purposes of this Agreement, Final Completion of the PREPA Work means: (i) that all of the PREPA Work has been properly constructed, installed, correctly adjusted and tested and all items in a punch list prepared by PREPA and PLWF shall have been completed, repaired or replaced to the sole satisfaction of PLWF; (ii) PREPA has delivered (A) a release of claims and/ or liens from PREPA that is final with respect to all PREPA Work and (B) release of claims and/or lien from each Subcontractor (defined below) with respect to all PREPA Work performed by such Subcontractor that are final, conditional upon payment from PREPA to each such Subcontractor of all remaining amounts to such Subcontractor; (iii) all of PREPA's supplies, personnel and rubbish related to the PREPA Work from the site of the PREPA Work have been removed; and (iv) PREPA has issued a Final Completion Certificate acceptable to PLWF.

c. Notwithstanding the foregoing, PLWF will be responsible for:

   i. Procuring and delivering to PREPA at the site in the vicinity of the Project designated by PREPA from time to time, at PLWF's sole cost and within the Project Schedule (as defined below), all the materials related to the PREPA Work (collectively the "Materials") required by the design and specifications delivered by PREPA and detailed in the list attached hereto as Exhibit B. Contemporaneously with the delivery of the Materials, PREPA and PLWF shall execute an assignment transferring title to the Materials to PREPA including all warranties related thereto.

   ii. The performance, at its sole cost and within the Project Schedule, of all civil work and excavations necessary to install poles in the ROW from the PLWF Complex to Daguao. PLWF will provide and install all necessary pole foundations, guy anchors and guy wires (collectively the "Poles") and will erect the Poles per PREPA's requirements pursuant to the plans and specification attached hereto as Exhibit C. A detailed description of the work to be undertaken by PLWF is included in Exhibit A hereto (the "PLWF Work"). All Poles shall belong to PREPA as soon as each is erected without the need to execute any additional documentation.

d. PREPA shall apply for, obtain and maintain in effect all permits, licenses, agreements, instruments, approvals, authorizations, consents, variances or waivers from all federal, Commonwealth of Puerto Rico and local agencies,

commissions, authorities and regulatory bodies with jurisdiction which are necessary or required for the design, development, construction, operation and/or maintenance of PREPA Work (collectively, the "Permits").

e. PLWF shall use its commercially reasonable efforts to assist PREPA in obtaining the Permits.

f. PREPA shall provide PLWF with one or more staging areas in areas subject to the Rights to Use (as hereinafter defined) acceptable to PLWF in each instance in order for PLWF to perform the PLWF work.

SECOND:

a. As full and complete payment for the PREPA Work and the performance by PREPA of its obligations under this Agreement, PLWF shall pay to PREPA the amount of TWO MILLION SIX-HUNDRED THOUSAND DOLLARS ($ 2,600,000.00), as adjusted pursuant to this Agreement (the "Contract Price"). The Contract Price shall be paid to PREPA in accordance with this Article SECOND.

b. The construction milestones (the "Construction Milestones") and the schedule of values (collectively, the "Schedule of Values") attached hereto as Exhibit D will serve as the basis for advanced payments and will be incorporated into a form of application for advanced payment in the form attached as Exhibit E (each an "Application for Advanced Payment").

c. PREPA shall submit to PLWF Applications for Advanced Payment as set forth below:

i. Prior to commencing PREPA Work for each Construction Milestone, PREPA shall prepare and submit to PLWF an Application for Advanced Payment for the Construction Milestone in question specifying (i) the PREPA Work to be completed under such Construction Milestone; and (ii) the total payment sought in the Application for Advanced Payment based upon the Schedule of Values.

ii. Within seven (7) business days after the receipt of each Application for Advanced Payment, PLWF shall verify (A) that the PREPA Work for the immediately preceding Construction Milestone conforms to the plans, specifications and applicable laws and regulations (the "Requirements"); (B) that PLWF has received waivers of any claims and/or liens from PREPA for the immediately preceding Construction Milestone; and (C) that the invoiced amount in the Application for Advanced Payment in question reflects the corresponding price as identified in the Schedule of Values. Upon such verification, PLWF shall approve the Application for Advanced Payment or shall advise PREPA if all or any portion of the Application for Advanced Payment is not approved. PLWF shall provide

specific reasons in writing for any disapproval of an Application for Advanced Payment or a portion thereof.

iii. Within twenty (20) calendar days following approval of the Application for Advanced Payment (which must occur within seven (7) business days of receipt of an Application for Advanced Payment), PLWF shall pay directly to the account of PREPA the appropriate amounts due in the Application for Advanced Payment.

d. If a dispute arises as to the payments to be made to PREPA, then PLWF and PREPA shall attempt to resolve the dispute and, if unsuccessful, shall utilize the dispute resolution provision set forth in Article TWELFTH to resolve the payment dispute.

e. Payment of the Contract Price or execution and/ or approval of any Application for Advanced Payment and/or completion certificates by PWLF shall not constitute PLWF's approval of any portion of the PREPA Work that is subsequently determined to have not been performed in accordance with the Requirements.

THIRD: PLWF shall be responsible, at its sole cost, for the design, development and construction of the PLWF Complex.

FOURTH: PREPA shall submit to PLWF within seven (7) business days after written request, all information that is requested by PLWF in connection with the PREPA Work.

FIFTH: PREPA agrees to complete the design, permitting and construction of the PREPA Work by the Construction Milestones set forth in the Schedule of Values provided that PLWF, on or before the corresponding Construction Milestones set forth in the Schedule of Values (i) delivers the Materials and equipment required to be delivered by this Agreement for the complete performance by PREPA of the PREPA Work and (ii) performs the PLWF Work. In the event the PREPA Project falls behind in any Construction Milestone for reasons not attributable to PLWF, so that PLWF reasonably believes any Construction Milestone set forth in the Schedule of Values may be missed, it shall notify PREPA and PREPA shall provide to PLWF for PLWF's review and approval, a plan to accelerate the corresponding work to meet the Construction Milestone in question, and the Schedule of Values at PREPA sole cost and expense. PREPA and PLWF shall use their best efforts to promptly resolve the cause of any

delay to the PREPA Project regardless of who is responsible for such delay. PREPA shall continue the PREPA Work during the process to resolve any such delay.

SIXTH: PREPA shall constitute or cause the constitution of the necessary easements, licenses, franchises, rights to use, approvals, authorizations and/or consents required by Applicable Law for (i) for PLWF to install the Poles in the locations specified in the Exhibit C attached hereto, and , (ii) for PREPA and PLWF to complete Project in accordance with the Schedule of Values and (iii) to install, erect, build, operate, maintain and repair the Project (collectively the "Rights to Use"). The Rights to Use shall be in form and substance recordable in the Registry of Property of Puerto Rico (the "Registry"). Upon completion of the Project and prior to the commencement of operation of the PLWF' Complex, PREPA shall transfer to PLWF all rights and interest in and to the 115kV Line, the Materials, the Poles and the Rights to Use pursuant to the documents in substantially the form attached hereto as Exhibit F (the "Transfer Document"). The Transfer Document shall be recordable at the Registry and shall be assignable by PLWF (i) as collateral security to the entities financing the PLWF Complex (the "Financing Parties"); or (ii) to a purchaser of the PLWF Complex or the ownership interests in PLWF.

SEVENTH: After the completion of the Project and the transfer to PLWF contemplated on Article SIXTH above, PLWF shall be solely responsible for the repair, conservation and maintenance of the 115kV Line pursuant to a separate service agreement to be negotiated and executed between the Parties at a later date.

EIGHTH: PREPA and PLWF shall comply with all Applicable Laws in performing their obligations hereunder.

NINTH: PREPA hereby represents and warrants to PLWF as follows:

a. PREPA is a public corporation and government instrumentality of the Commonwealth of Puerto Rico, created by Act of May 2, 1941, No. 83, validly existing and in respect of which no action relating to insolvency, liquidation or general suspension of payments has been taken.

b. The execution, delivery and performance of this Agreement by PREPA has been duly authorized by all necessary corporate action on the part of PREPA in accordance with its enabling act and does not and will not require the consent of any federal, state, local or other governmental, judicial, public or statutory

instrumentality, tribunal, agency, authority, body or entity, or any political subdivision thereof (collectively "Governmental Authority"), trustee or holder of any indebtedness or other obligation of PREPA or any other party to any other agreement with PREPA.

c. This Agreement has been duly executed and delivered by PREPA. This Agreement constitutes the legal, valid, binding and enforceable obligation of PREPA and PREPA has all necessary power and authority to conduct its business, own its properties and to execute, deliver and perform its obligations under this Agreement.

d. None of the execution, delivery and performance of this Agreement, the consummation of the transactions herein contemplated, or compliance with the terms and provisions hereof, shall conflict with or result in a violation or breach of the terms, conditions or provisions of, or require any consent under, the enabling act or by-laws of PREPA, or any Applicable Law, order, writ, injunction, award, judgment or decree of any court, or any agreement, contract, indenture or other instrument to which PREPA is a party or by which it or its assets is bound or to which it or its assets is subject, or constitute a default under any such agreement or instrument.

e. No governmental authorization, approval, order, license, permit or franchise, and no registration, declaration or filing with any Governmental Authority is required on the part of PREPA in connection with the execution, delivery and performance of this Agreement, except those which have already been obtained or which PREPA anticipates will be timely obtained in the ordinary course of performance of its obligations under this Agreement.

f. At the time title to the 115kV Line and Right To Use is transferred to PLWF pursuant to Article SIXTH (i) PLWF shall have good and marketable title to the 115kV Line and the Rights to Use free and clear of all claims and/or liens by PREPA or any Subcontractors or anyone else entitled to file a claim and or lien under Applicable Law, except to the extent that PLWF has not made payment to PREPA.

TENTH: PLWF represents and warrants to PREPA as follows:

a. PLWF is a limited liability company, duly organized under the laws of the State of Delaware, validly existing and in respect of which no action relating to insolvency, liquidation or suspension of payments has been taken. PLWF is qualified to conduct business in the Commonwealth of Puerto Rico.

b. The execution, delivery and performance of this Agreement by PLWF has been duly authorized by all necessary action on the part of PLWF in accordance with its organizational documents and does not and will not require the consent of any Governmental Authority, trustee or holder of any indebtedness or other obligation of PLWF or any other party to any other agreement with PLWF.

c. This Agreement has been duly executed and delivered by PLWF. This Agreement constitutes the legal, valid, binding and enforceable obligation of PLWF and PLWF has all necessary power and authority to conduct its business, own its properties and to execute, deliver and perform its obligations under this Agreement.

d. None of the execution, delivery and performance of this Agreement, the consummation of the transactions herein contemplated, or compliance with the terms and provisions hereof, shall conflict with or result in a violation or breach of the terms, conditions or provisions of, or require any consent under, the charter or by-laws of PLWF, or any Applicable Law or regulation, order, writ, injunction, award, judgment or decree of any court, or any agreement, contract, indenture or other instrument to which PLWF is a party or by which it or its assets is bound or to which it or its assets is subject, or constitute a default under any such agreement or instrument.

e. No governmental authorization, approval, order, license, permit or franchise, and no registration, declaration or filing with any Governmental Authority is required on the part of PLWF in connection with the execution, delivery and performance of this Agreement, except those which have already been obtained or which PLWF anticipates will be timely obtained in the ordinary course of performance its obligations under this Agreement.

ELEVENTH: There shall be no change to the PREPA Work, the Contract Price or the Schedule of Values except by written instrument signed by PLWF and PREPA stating their mutual agreement upon all of the following: (i) a change in the scope of the PREPA Work, if any; (ii) the amount of the adjustment in the Contract Price, if any; and/or (iii) the extent of the adjustment in the Schedule of Values, if any (each, a "Change Order").

TWELFTH: (a) In the event either Party has a claim or request for an increase or decrease in the Contract Price or an extension of the Schedule of Values that is not resolved pursuant to the Change Order process in Article ELEVENTH, or for any other adjustment of the terms of this Agreement as expressly permitted in this Agreement, or in the event either Party disputes any determination affecting its rights or obligations arising out of or related to the Project or this Agreement (hereinafter jointly, "Claim"), such Party shall notify the other Party in writing.

(b) Within three (3) business days after a Claim notification, the Party making such Claim shall submit to the other Party all supporting information and documentation in support thereof. Such Party shall also respond promptly to all inquiries from the other Party about the Claim and

its basis. Thereafter, the Party receiving such Claim shall issue a written response regarding the Claim.

(c) Any Claim which is not disposed of by agreement within thirty (30) business days after submission of the Claim to the other Party may be submitted for resolution under the Article NINETEENTH below which shall henceforth govern the resolution of the Claim.

(d) Each Party shall continue to fully and timely perform its obligations under this Agreement while a Claim is pending under Article TWELFTH and/or Article NINETEENTH.

(e) The prevailing Party in any action or proceeding pursuant to Article TWELFTH and/or Article NINETEENTH shall be entitled to recover from the other Party all of its reasonable costs and expenses incurred in connection with such action or proceeding, including reasonable attorneys' fees and court costs.

(f) Notwithstanding anything to the contrary contained in this Article ELEVENTH, if, upon a material breach or threatened material breach or default or threatened default by a Party, the non-defaulting Party may petition a court of competent jurisdiction for injunctive relief, specific performance or other equitable relief.

(g) If at any time prior to Final Completion, PLWF determines that any portion of the PREPA Work is delayed to the extent that the eligibility of the PLWF Complex to receive cash grants under the American Recovery and Reinvestment Act ("ARRA") is jeopardized, PLWF may, by written notice (the "Termination Notice") immediately take over and complete the PREPA Work without making any further payments to PREPA. In the case of the PREPA Work on the PREPA Interconnection Facilities, PLWF must engage a contractor from a list containing a minimum of three (3) contractors submitted by PREPA to PLWF no later than four (4) calendar days after receipt of the Termination Notice to perform the remaining PREPA Work on the PREPA Interconnection Facilities. The Termination Notice shall include the amount proposed to be reimbursed to PLWF including all the information and documentation support thereof. PREPA and PLWF shall endeavor to agree on the amounts to be reimbursed to PLWF on account of amounts paid to PREPA in advance. If PREPA and PLWF are unable to reach an agreement within fourteen (14) calendar days after delivery of the aforesaid written notice, either Party may avail themselves on the remedy provided in the Article NINETEENTH below. This

Paragraph (g) shall control over all other conflicting provisions of this Agreement in the event PLWF delivers a Termination Notice.

THIRTEENTH: All notices, requests, consents and other communications required or permitted under this Agreement shall be in writing (including telefax communication) and shall be (as elected by the person giving them notice) hand delivered by messenger or courier service, transmitted, or mailed by registered or certified mail (postage prepaid), return receipt requested, addressed to:

To PREPA:	Puerto Rico Electric Power Authority Box 364267 San Juan, PR 00936-4267
Attention:	Mr. Otoniel Cruz Carrillo Acting Executive Director
To PLWF:	Punta Lima Wind Farm, LLC. 5120 Woodway Drive Ste 9004 Houston, Texas 77056
Attention:	Javier Mateache Sacristán CEO
With a copy to:	McConnell Valdés PO Box 364225 San Juan, Puerto Rico 00936-4225
Attention:	Juan C. Mendez Esq.

FOURTEENTH: A Party's delay in performing any of its obligations hereunder shall be excused, if and only to the extent that such delay is caused by a Force Majeure (as hereinafter defined); provided that these events, or any other claimed as a Force Majeure, and/or its effects, are beyond the reasonable control and without the fault or negligence of the Party claiming the Force Majeure and that such Party, within ten (10) days after the occurrence of the alleged Force Majeure, gives the other Party written notice describing the particulars of the occurrence and its estimated duration. For purposes of this Agreement, "Force Majeure" means any cause without any fault or negligence and beyond the reasonable control of the Party

claiming the occurrence of a Force Majeure event. Force Majeure may include, but not be limited to, the following: Acts of God, industrial disturbances, acts of the public enemy, war, blockades, boycotts, riot, insurrections, epidemics, earthquakes, storms, floods, civil disturbances, lockouts, fire, explosions, interruptions of service due to the acts or failure to act of any Governmental Authority (except if the party claiming the Force Majeure is a Governmental Authority). The burden of proof as to whether a Force Majeure has occurred shall be on the Party claiming the Force Majeure. Upon the cessation of the Force Majeure event, the Party claiming the Force Majeure shall continue to perform its obligations under this Agreement.

FIFTEENTH: Both Parties shall be responsible for promptly correcting and shall indemnify, defend and release and hold harmless each other for any and all defects related to the portion of the Project designed, permitted and/or built by each of them.

SIXTEENTH: The Parties agree that their liability for any default under this Agreement shall be governed by the Puerto Rico Civil Code and its case law, as interpreted by the Supreme Court of Puerto Rico.

SEVENTEENTH: This Agreement or any interest herein or any money due or to become due hereunder shall not be assigned, mortgaged or otherwise disposed of without the prior consent in writing of the Parties except for (i) assignments, mortgages or dispositions by PLWF to the Financing Parties as collateral security, or (ii) by PLWF to a purchaser of the PLWF Complex or of ownership interests in PLWF.

EIGHTEENTH: The Parties agree that no amendment or change order which could be made to this Agreement shall be understood as a contractual novation, unless the Parties agree to it, specifically and in writing.

NINETEENTH: This Agreement shall be governed by and construed in accordance with the laws of the Commonwealth of Puerto Rico. The Parties agree that the state courts of Puerto Rico will be the only courts of competent and exclusive jurisdiction to decide over all judicial controversies that the Parties may have among them regarding this Agreement.

TWENTIETH: If a court of competent jurisdiction declares any of this Agreement null or invalid, such holding shall not affect the validity and effectiveness of the remaining provisions of this Agreement and the Parties agree to comply with their respective obligations under such provisions not affected by the judicial declaration in question.

TWENTY-FIRST: The terms and conditions set forth herein, together with those set forth on all Exhibits attached hereto, constitute the complete agreement between PREPA and PLWF relating to the subject matter hereof and supersedes the MOU (which is no longer of any force and effect) or any prior statement or correspondence by PREPA or PLWF.

[SIGNATURE PAGES FOLLOWS]

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement, as of the 18th day of November of the year 2011, in San Juan, Puerto Rico.

PUERTO RICO ELECTRIC POWER AUTHORITY

by: Raúl Rugo Santiago

Otoniel Cruz Carrillo
Acting Executive Director

PUNTA LIMA WIND FARM, LLC

By: Punta Lima Holding Company, LLC
as Sole Member,
By: Gestamp Wind Puerto Rico, Inc.,
as Managing Member,

By: _____
Javier Mateache Sacristán
President

EXHIBIT A
SCOPE OF WORK BY PREPA

1. PREPA will be responsible for the design of the 115 kV Line including the structural design for the poles' foundations.
2. PREPA will be responsible for applying and obtaining the permits and the land rights necessary for construction of the 115 kV Line from the PLWF Complex to Daguao and transfer the ownership and use' rights to PLWF after Final Completion of the Project.
3. For the 115 kV Line installation, PREPA will dress the poles, including steelwork, insulators, fittings, and will install the conductors with the materials procured and delivered by PLWF.
4. PREPA will design and install the SCADA Communication from Daguao to PLWF Complex.
5. PREPA will be responsible for providing the labor for the PREPA Interconnection Facilities which comprises of installing an extension to the switchyard and the corresponding configuration of said switchyard pursuant to PREPA design and specifications with the materials procured and delivered by PLWF.
6. PREPA will be responsible for testing and energizing the new 115kV Line from Daguao to the PLWF Complex sub-station.
7. All work will be accomplished in coordination with the PLWF sub-station construction crews.

SCOPE OF WORK BY PLWF

1. PLWF will purchase and deliver materials required to build approximately three point five miles of 115 KV transmission line pursuant to the list of materials to be provided by PREPA. PLWF will prepare access to each pole location for the transmission line.
2. PLWF will purchase and deliver a breaker, steel structures, insulators, and other equipment to be installed by PREPA at Daguao pursuant to the list of materials to be provided by PREPA.
3. PLWF will perform the survey of the 115 kV Line.

4. PLWF will perform the geotechnical studies necessary for the structural design of the pole foundations.

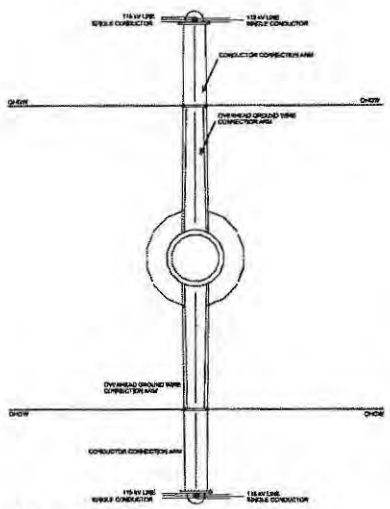
5. For the installation of the 115 kV Line, PLWF will perform all civil work, excavations and foundations necessary to install all 38 poles from PLWF Complex to Daguao pursuant to the design and specifications provided by PREPA.

6. PLWF will provide and build all necessary pole foundations and will erect the poles pursuant to PREPA requirements.

EXHIBIT B
LIST OF MATERIALS

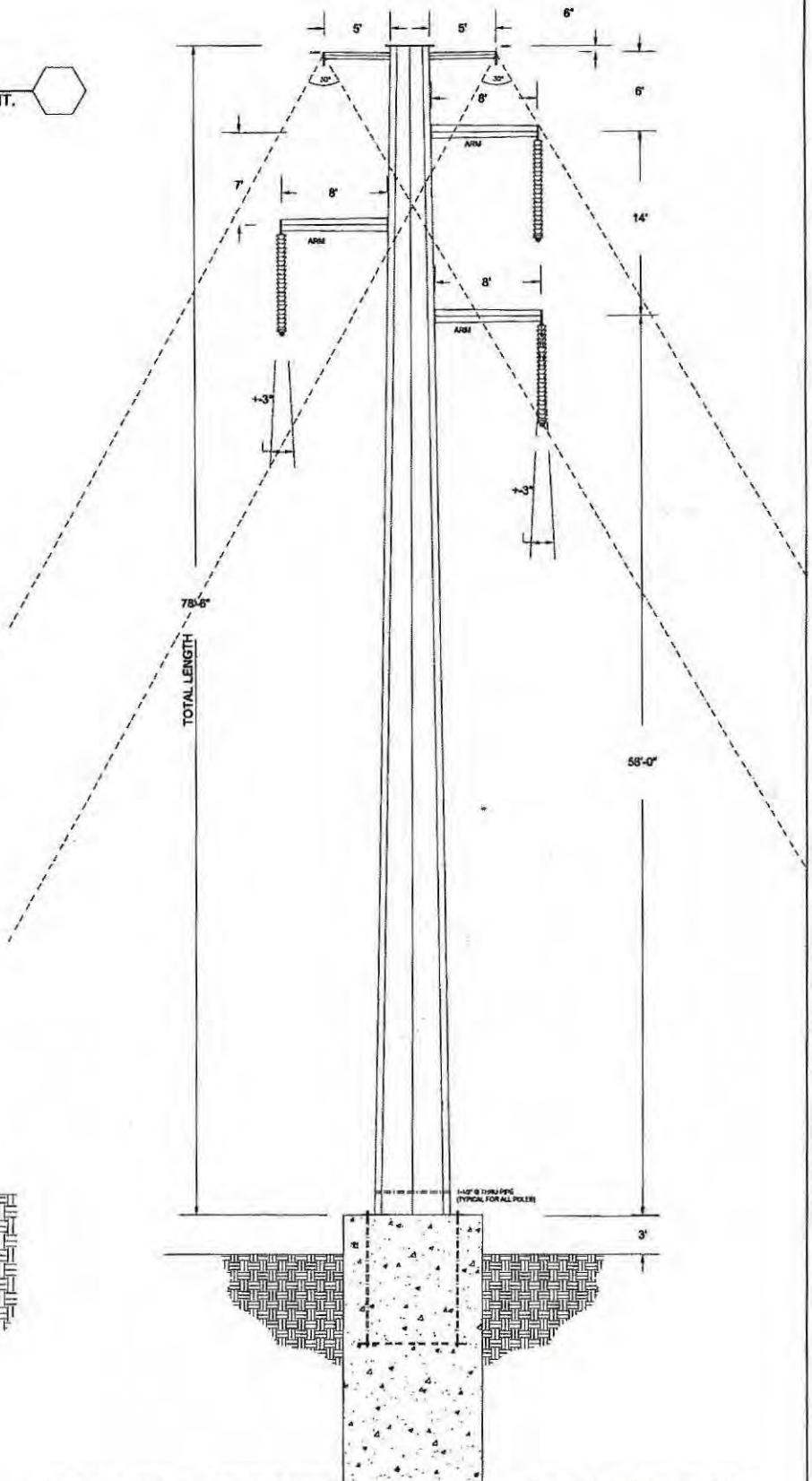
STEEL POLE MKD'

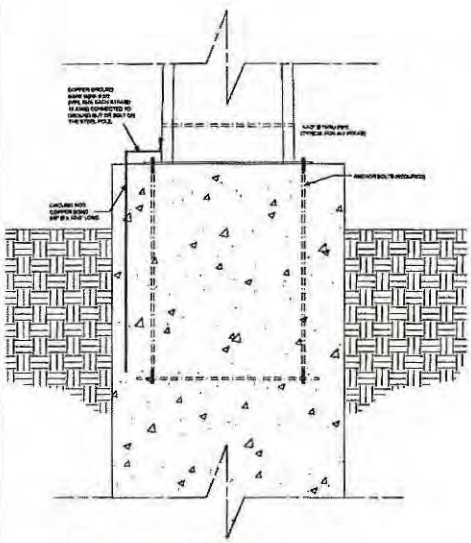
TYPE A-SINGLE CIRCUIT-SELF SUPPORTED 78'-6" HT.



STEEL POLE/TYPE A–PLAN VIEW

SCALE: 3/8"= 1'-0"





STEEL POLE/TYPE A
TYPICAL GROUNDING DETAIL

SCALE: 3/8"= 1'-0"

TYPE A/SINGLE CIRCUIT/ SELF SUPPORTED STEEL POLE–GENERAL DETAILS

SCALE: 1/4"= 1'-0"

GENERAL POLE DESCRIPTION

TANGENT
VERTICAL CONFIGURATION STRUCTURE
HORIZONTAL SPAN = 850 FT
VERTICAL SPAN = 1100 FT
MAXIMUM DEFLECTION LINE ANGLE = 3°

REVISIONS	
DESCRIPTION	APPD.

REFERENCE DRAWINGS	
NUMBER	TITLE

COORDINATED		
DEPARTMENT	SIGNATURE	DATE
ARCHITECTURAL		
CIVIL		
ELECTRICAL		
MECHANICAL		

DESIGNED JUAN CARLOS MIRANDA RIVERA
SURVEYED
DRAWN
CHECKED
SUBMITTED
RECOMMENDED
APPROVED

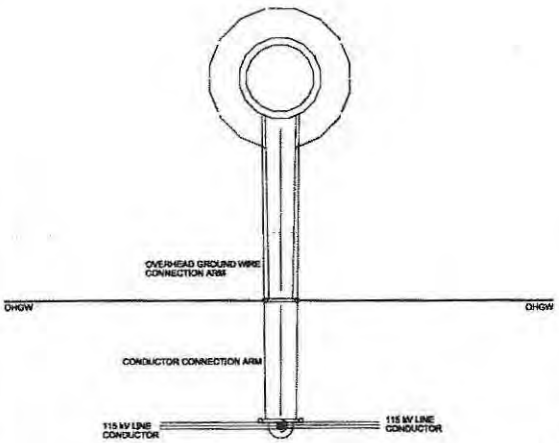
PUERTO RICO ELECTRIC POWER AUTHORITY
ENGINEERING DIVISION

115 KV TRANSMISSION LINE POLE
TYPE – A SINGLE CIRCUIT, SELF–SUPPORTED STEEL POLE
USING 1192.5 kCMIL ACSR CONDUCTORS

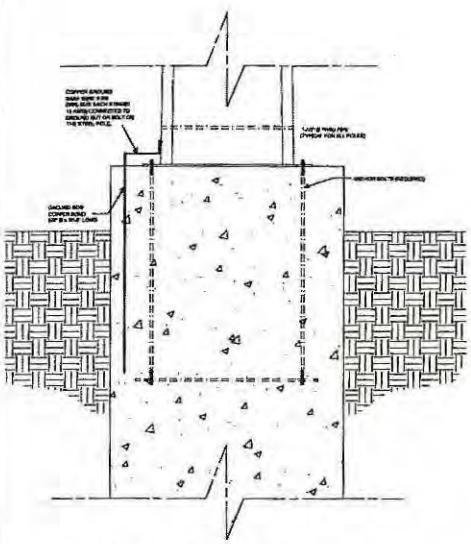
SCALE: AS SHOWN SAN JUAN, PUERTO RICO

STEEL POLE-ITEM

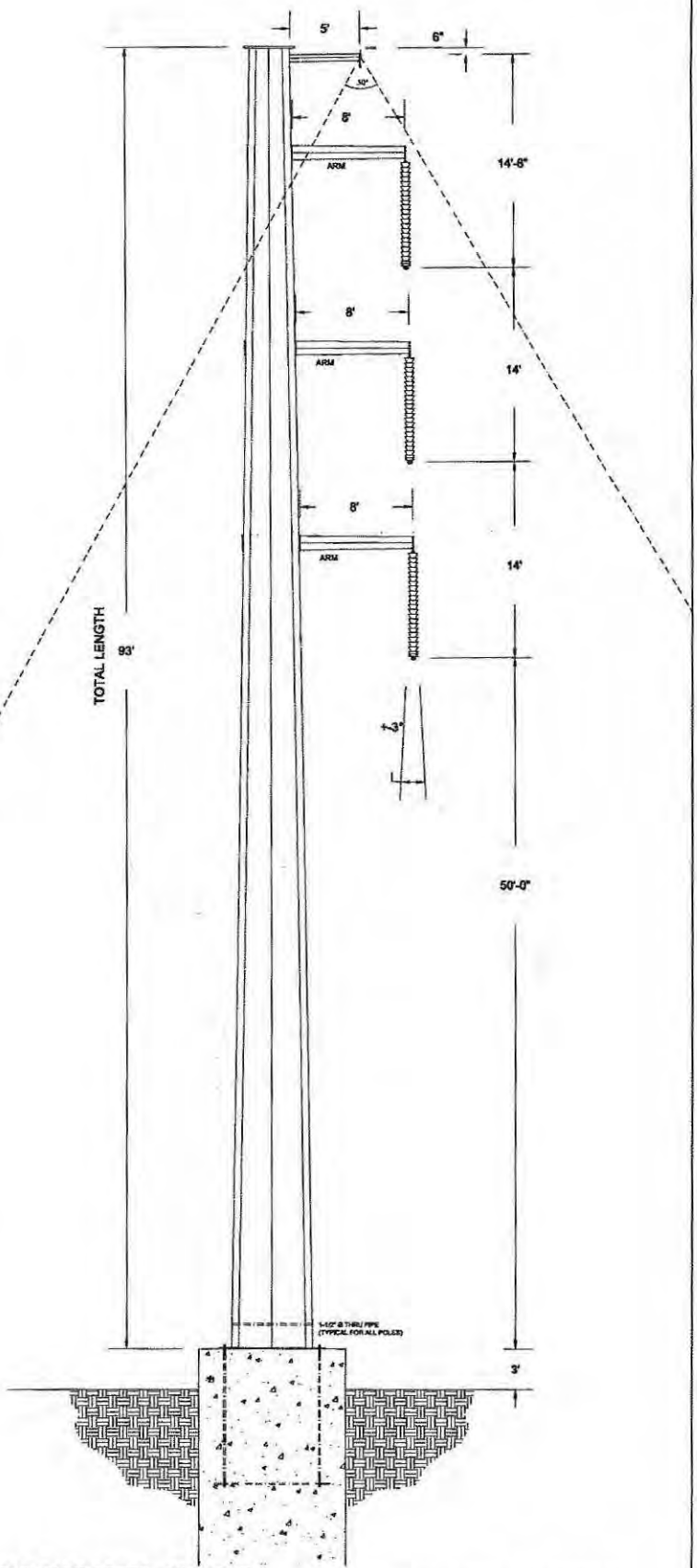
TYPE A-SELF SUPPORTED-TANGENT
SINGLE CIRCUIT (0°-3°)-93'-0" HT.



STEEL POLE/TYPE A-PLAN VIEW
SCALE: 3/8"= 1'-0"



STEEL POLE/TYPE A
TYPICAL GROUNDING DETAIL
SCALE: 3/8"= 1'-0"



TYPE A-SELF SUPPORTED-TANGENT
SINGLE CIRCUIT (0°-3°)-93'-0" HT.
SCALE: 1/4"= 1'-0"

GENERAL POLE DESCRIPTION

TANGENT
VERTICAL CONFIGURATION STRUCTURE
HORIZONTAL SPAN = 775 FT
VERTICAL SPAN = 900 FT
MAXIMUM DEFLECTION LINE ANGLE = 3°

REVISIONS	
DESCRIPTION	APR.

REFERENCE DRAWINGS	
NUMBER	TITLE

COORDINATED		
DEPARTMENT	SIGNATURE	DATE
ARCHITECTURAL		
CIVIL		
ELECTRICAL		
MECHANICAL		

DESIGN: JUAN CARLOS MIRANDA RIVERA
SURVEYED
DRAWN
CHECKED
SUBMITTED
RECOMMENDED
APPROVED

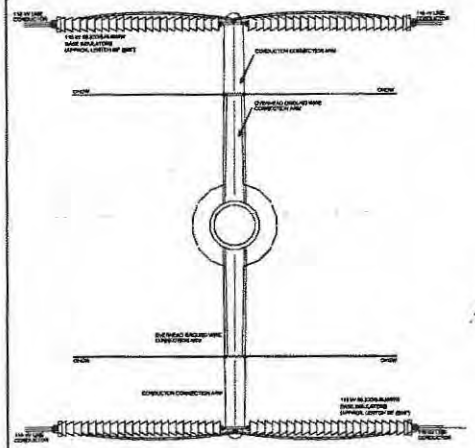
PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

115 kV TRANSMISSION LINE POLE
TYPE A-SELF SUPPORTED-SINGLE CIRCUIT (0°-3°)
TANGENT- 93'-0" HT.

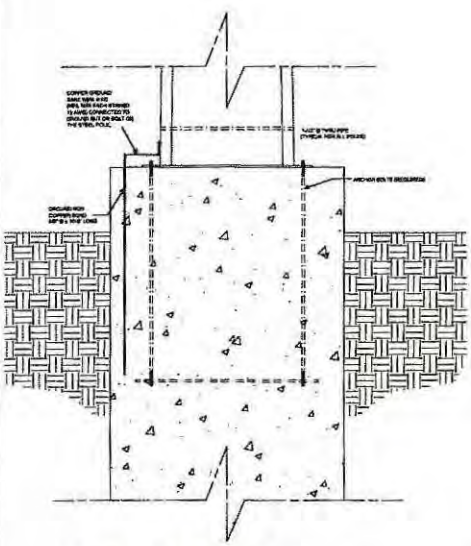
SCALE: AS SHOWN | SAN JUAN, PUERTO RICO

STEEL POLE-ITEM

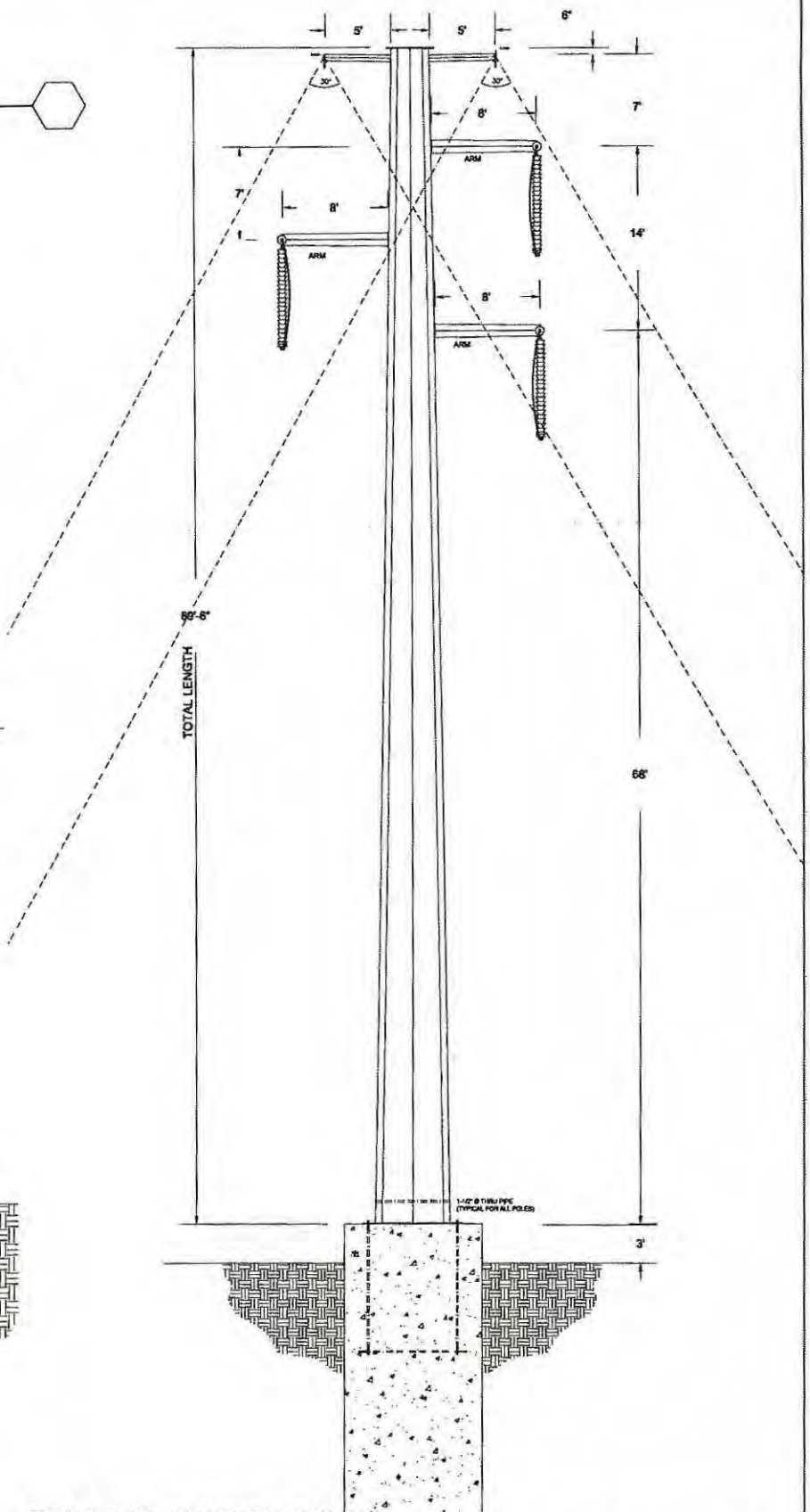
TYPE B-SELF SUPPORTED-DEAD END
SINGLE CIRCUIT (0°-10°)-89'-6" HT.



STEEL POLE/TYPE B-PLAN VIEW
SCALE: 3/8"= 1'-0"



STEEL POLE/TYPE B
TYPICAL GROUNDING DETAIL
SCALE: 3/8"= 1'-0"



TYPE B-SELF SUPPORTED-DEAD END
SINGLE CIRCUIT (0°-10°)-89'-6" HT.
SCALE: 1/4"= 1'-0"

GENERAL POLE DESCRIPTION

DEADEND
VERTICAL CONFIGURATION STRUCTURE
HORIZONTAL SPAN = 800 FT
VERTICAL SPAN = 1200 FT
MAXIMUM DEFLECTION LINE ANGLE = 10°

REVISIONS	
DESCRIPTION	APPR.

REFERENCE DRAWINGS	
NUMBER	TITLE

COORDINATED		
DEPARTMENT	SIGNATURE	DATE
ARCHITECTURAL		
CIVIL		
ELECTRICAL		
MECHANICAL		

DESIGNED JUAN CARLOS MIRANDA RIVERA
SURVEYED
DRAWN
CHECKED
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RECOMMENDED
APPROVED

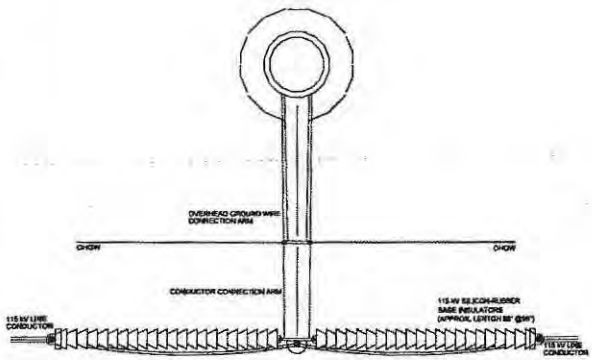
PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

115 kV TRANSMISSION LINE POLE
TYPE B-SELF SUPPORTED-SINGLE CIRCUIT (0°-10°)
DEAD END-89'-6" HT.

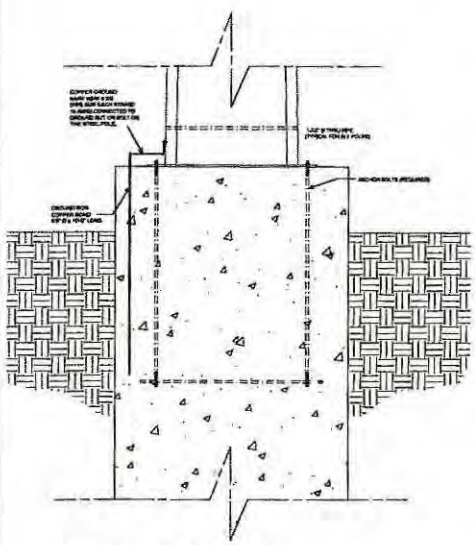
SCALE: AS SHOWN SAN JUAN, PUERTO RICO

STEEL POLE-ITEM

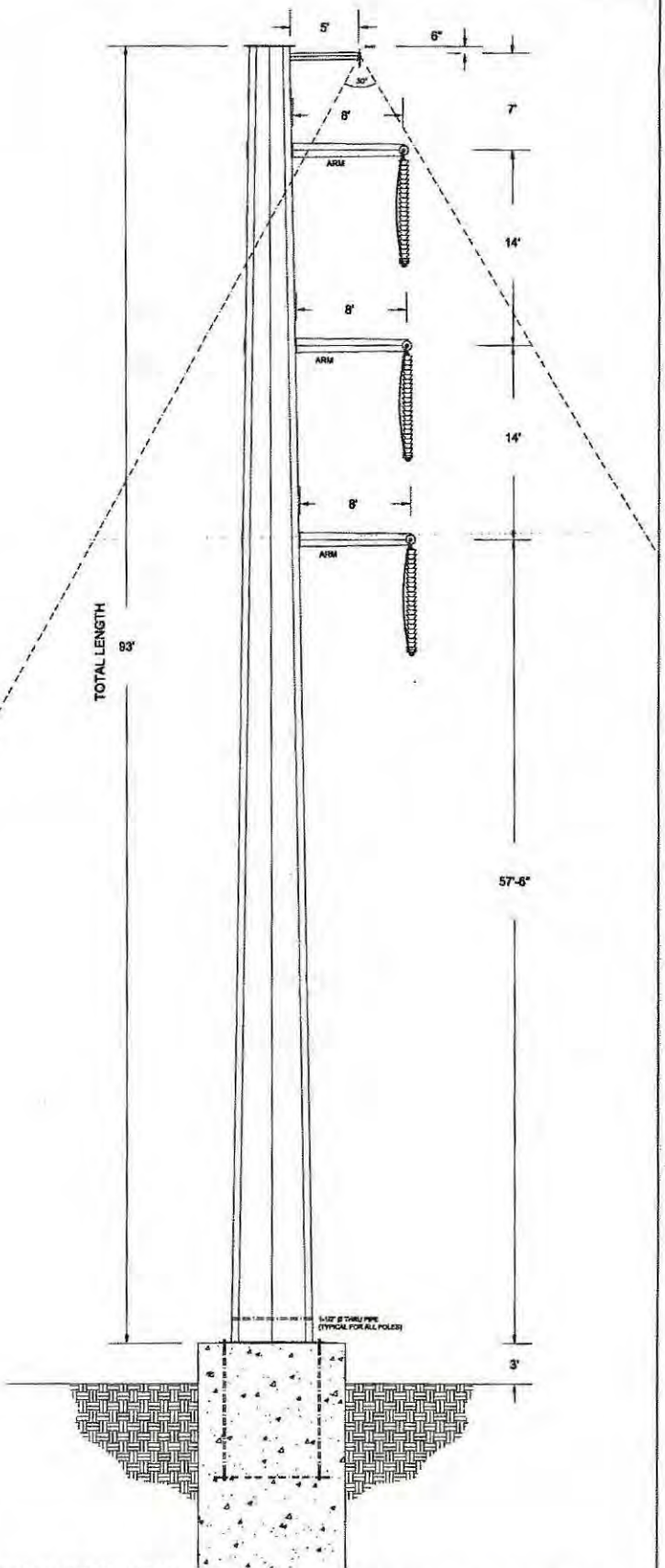
TYPE B-SELF SUPPORTED-DEAD END
SINGLE CIRCUIT (0°-15°)-93'-0" HT.



STEEL POLE/TYPE B–PLAN VIEW
SCALE: 3/8"= 1'-0"



STEEL POLE/TYPE B
TYPICAL GROUNDING DETAIL
SCALE: 3/8"= 1'-0"



TYPE B–SELF SUPPORTED–DEAD END
SINGLE CIRCUIT (0°–15°)–93'–0" HT.
SCALE: 1/4"= 1'-0"

GENERAL POLE DESCRIPTION

DEADEND
VERTICAL CONFIGURATION STRUCTURE
HORIZONTAL SPAN = 775 FT
VERTICAL SPAN = 900 FT
MAXIMUM DEFLECTION LINE ANGLE = 15°

REVISIONS	
DESCRIPTION	APR.

REFERENCE DRAWINGS	
NUMBER	TITLE

COORDINATED		
DEPARTMENT	SIGNATURE	DATE
ARCHITECTURAL		
CIVIL		
ELECTRICAL		
MECHANICAL		

DESIGN: JUAN CARLOS MIRANDA RIVERA
SURVEYED
DRAWN
CHECKED
SUBMITTED
RECOMMENDED
APPROVED

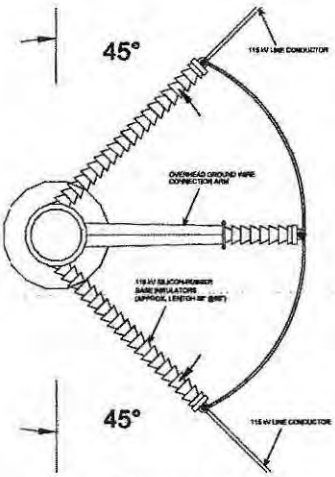
PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

115 kV TRANSMISSION LINE POLE
TYPE B–SELF SUPPORTED–SINGLE CIRCUIT (0°–15°)
DEAD END–93'–0" HT.

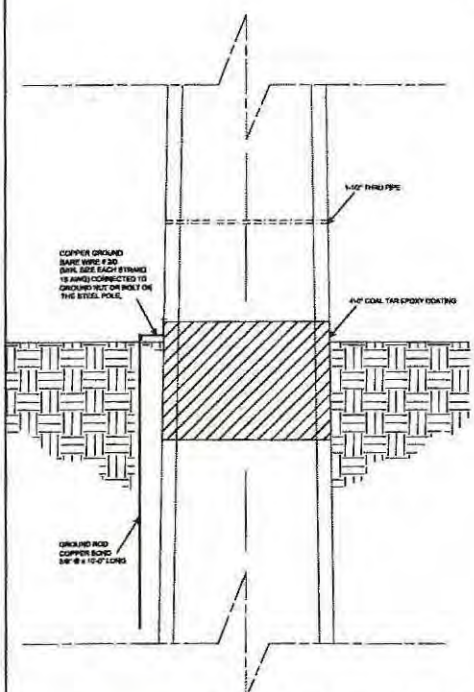
SCALE: AS SHOWN | SAN JUAN, PUERTO RICO

STEEL POLE-ITEM

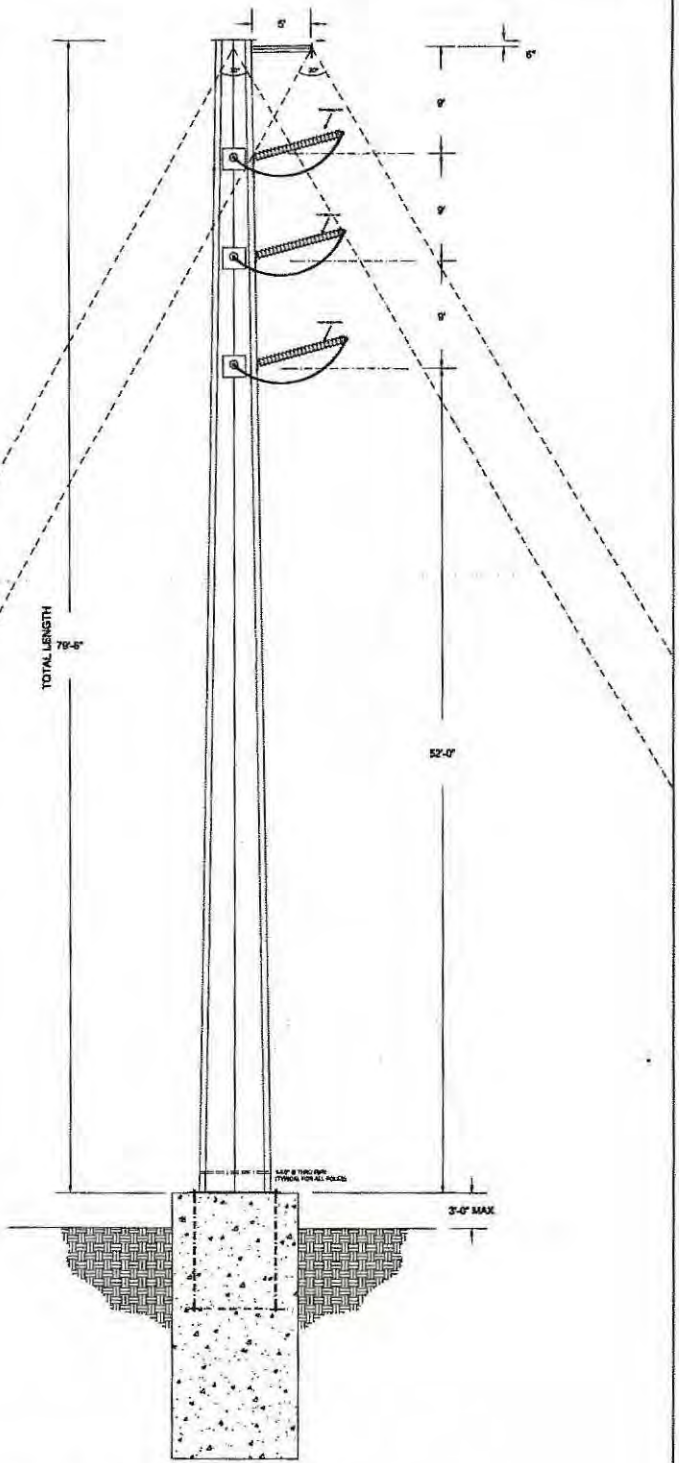
TYPE C-SELF SUPPORTED DEAD END
SINGLE CIRCUIT (0°-90°)-79'-6" HT.



STEEL POLE/TYPE C-PLAN VIEW
SCALE: 3/8"= 1'-0"



STEEL POLE/TYPE C-TYPICAL GROUNDING DETAIL
SCALE: 1/2"= 1'-0"



TYPE C-SELF SUPPORTED- DEAD END
SINGLE CIRCUIT (0°-90°)-79'-6" HT.
SCALE: 1/4"= 1'-0"

GENERAL POLE DESCRIPTION

DEADEND
VERTICAL CONFIGURATION STRUCTURE
HORIZONTAL SPAN = 900 FT
VERTICAL SPAN = 1400 FT
MAXIMUM DEFLECTION LINE ANGLE = 90°

REVISIONS	
DESCRIPTION	APPR.

REFERENCE DRAWINGS	
NUMBER	TITLE

COORDINATED		
DEPARTMENT	SIGNATURE	DATE
ARCHITECTURAL		
CIVIL		
ELECTRICAL		
MECHANICAL		

DESIGNED
SURVEYED
DRAWN
CHECKED
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RECOMMENDED
APPROVED

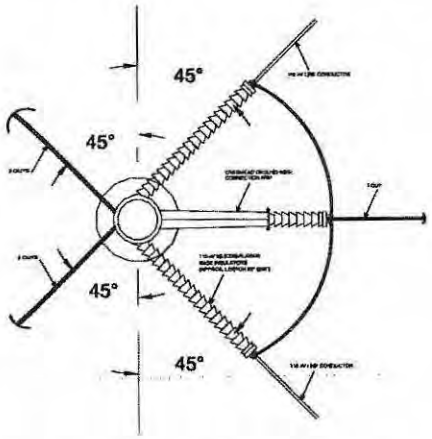
PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

115 kV TRANSMISSION LINE POLE
TYPE C-SELF SUPPORTED-SINGLE CIRCUIT (0°-90°)
79'-6" HEIGHT

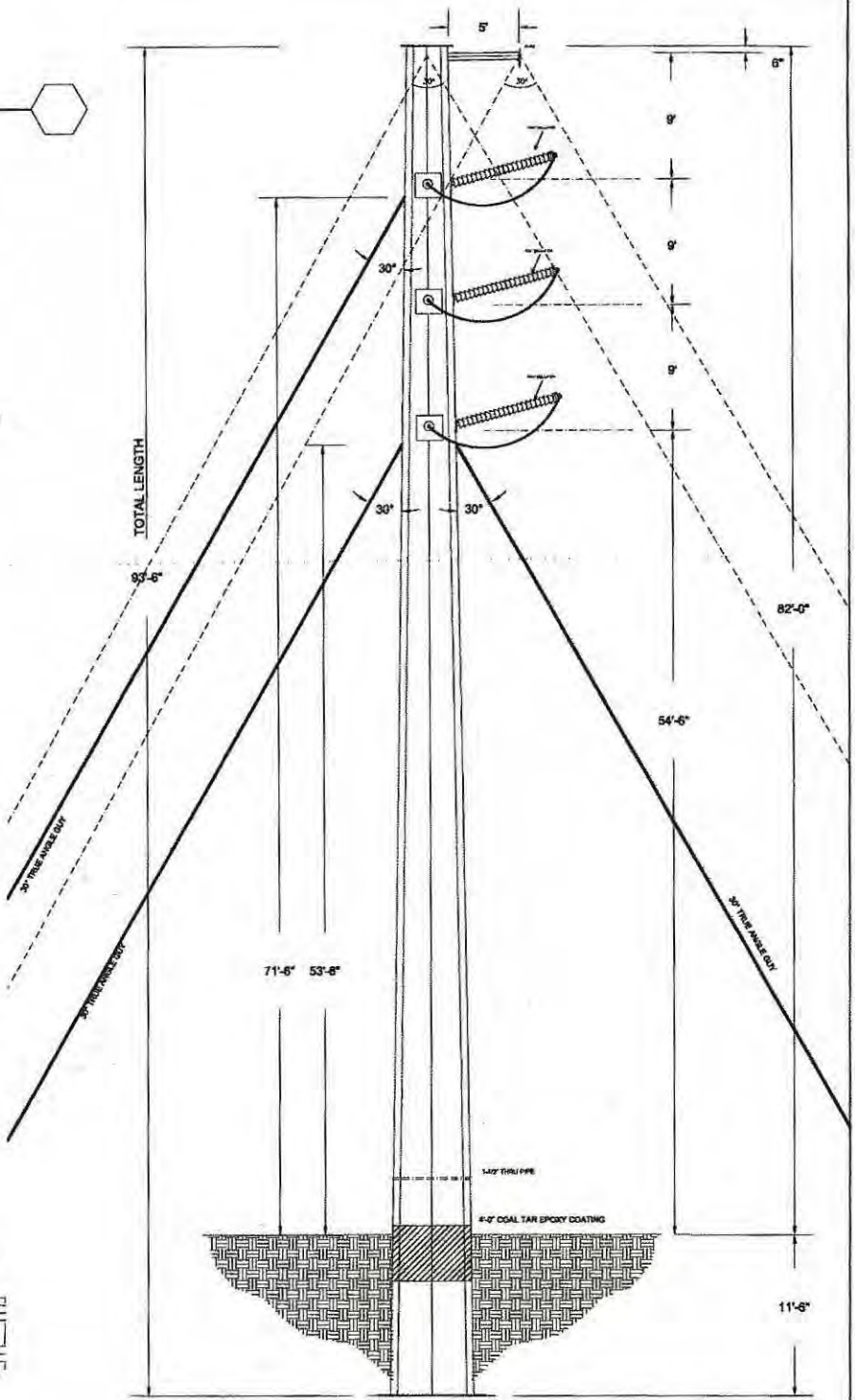
SCALE: AS SHOWN SAN JUAN, PUERTO RICO

STEEL POLE-ITEM

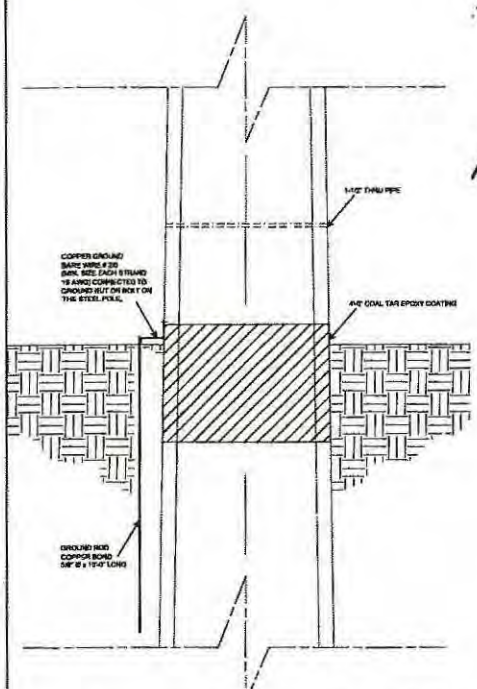
TYPE C-GUYED SUPPORTED-DEAD END
SINGLE CIRCUIT (0°-90°)-93-6" HT.
NUMBER OF GUYS=5



STEEL POLE/TYPE C-PLAN VIEW
SCALE: 3/8"= 1'-0"



TYPE C-GUYED SUPPORTED-DEAD END
SINGLE CIRCUIT (0°-90°)-93'-6" HT.
MAXIMUM NUMBER OF GUYS=5
SCALE: 1/4"= 1'-0"



STEEL POLE/TYPE C-TYPICAL GROUNDING DETAIL
SCALE: 1/2"= 1'-0"

GENERAL POLE DESCRIPTION

DEADEND
VERTICAL CONFIGURATION STRUCTURE
HORIZONTAL SPAN = 1000 FT
VERTICAL SPAN = 1400 FT
MAXIMUM DEFLECTION LINE ANGLE = 90°

REVISIONS	
DESCRIPTION	APP.

REFERENCE DRAWINGS	
NUMBER	TITLE

COORDINATED		
DEPARTMENT	SIGNATURE	DATE
ARCHITECTURAL		
CIVIL		
ELECTRICAL		
MECHANICAL		

DESIGNED JUAN CARLOS MIRANDA RIVERA
SURVEYED
DRAWN
CHECKED
SUBMITTED
RECOMMENDED
APPROVED

PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

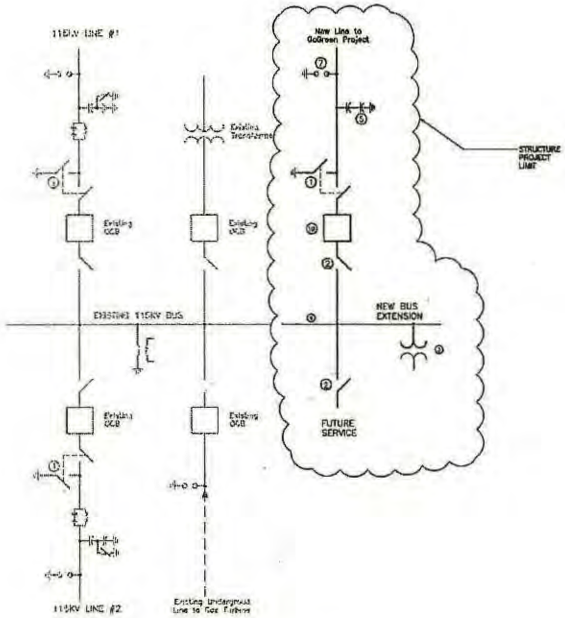
115 kV TRANSMISSION LINE POLE
TYPE C-GUYED SUPPORTED-SINGLE CIRCUIT (0°-90°)
93'-6" HT. - NUMBER OF GUYS=5

SCALE: AS SHOWN SAN JUAN, PUERTO RICO

Annex 1: Table of Bidding Requirements

Item	Description	Required by PREPA	Proposed by Bidder	Comments
1	Voltage (rms kV)			
1.1	Operating (rms kV)	115		
1.2	Design (minimum rms kV)	123		
2	Rated Continuous Current (rms amperes)	2000		
3	Rated Interrupting Capacity (rms kiloamperes)	40		
4	Quantity of bushing CTs / turn ratio / accuracy	12 / 2000:5 / MR / C-400		
5	Terminal Connectors (to include with breaker)			
5.1	Bus Side	2" ø IPS to NEMA pad with Flexible Connector		
5.2	Line Side	2" ø IPS to NEMA pad with Flexible Connector		
6	Control Voltage (125 or 48 VDC)	125		
7	Auxiliary power voltage, phase, Hz	120/240VAC, 1Ø, 60 Hz		
8	Universal Motor Nominal Voltage (AC/DC volts)	120VAC/125VDC		
9	Rated Voltage Range Factor (K)	1		
10	Rated Interrupting Time (miliseconds)	50		
11	Rated Permmisible Tripping Delay Time (Seconds)	1		
12	Rated Low-Frequency Withstand Voltage (dry, rms kV)	260		
13	Rated Full Wave Impulse Withstand Voltage (peak kV)	550		
14	Basic Impulse Insulation Level (BIL) of Bushings	550		
15	Minimum Creepage Distance of Bushings (inches)	96		
16	Quantity of sets of fittings and hoses for the gas system	1		
17	Sets of Manuals and Drawings to include with equipment	2		
18	Additional Requirements	NO		
19	Training	NO		

PREPA-SKE-402



115KV SINGLE LINE DIAGRAM

115KV EQUIPMENT SCHEDULE	
ITEM	DESCRIPTION
1	GOAB SWITCH 115KV, 2000A, VERTICAL BREAK, WITH GROUNDING BLADE
2	GOAB SWITCH 115KV, 2000A, VERTICAL BREAK
3	BUS POTENTIAL TRANSFORMERS (ON 3ø) WITH STAND STRUCTURE
5	COUPLING CAPACITOR POTENTIAL DEVICE (ON ø A & B)
7	LIGHTNING ARRESTER 115KV, STATION TYPE, WITH STAND STRUCTURE
8	BUS SUPPORT 115KV, STATION TYPE
9	COPPER BUS, 2"ø
18	SUBSTATION TYPE LUMINARIES 100W, HPS, WITH PHOTO CELL EQUAL TO HOLLOPHANE SU1A-100HP-24-TL-PR
19	CIRCUIT BREAKER 115KV, 2000A, 40 KAIC, SF6
22	GALVANIZED STEEL STRUCTURE 115KV
23	LINE INSULATOR, 115KV, POLYMER TYPE, SILICONE RUBBER
25	COPPER CONDUCTOR 4/0 AWG, BARE
28	OVERHEAD GROUND WIRE, 3/8 ALUMOWELD

115KV STRUCTURE DESIGN DATA	
RATED/ OPERATING VOLTAGE	121/115KV
BASIC INSULATION LEVEL (BIL)	550KV
CLEARANCE METAL TO METAL	4'-5"
CLEARANCE PHASE TO GROUND	3'-11"
CLEARANCE ABOVE GROUND	16'-0"
BUS SPACING PHASE TO PHASE	7'-0"
LINE SPACING PHASE TO PHASE	10'-0"
MAX. INCOMING LINE TENSION	3000# PER PHASE
MAX.TRANSFORMER LINE TENSION	3000# PER PHASE
MAX. INCOMING OHGW TENSION	1500# PER WIRE
SEISMIC ZONE	3

NOTES:

1. THE INCLUDED DRAWINGS ARE FOR SHOWN THE LAYOUT AND MAJOR EQUIPMETS. NOT FOR CONSTRUCTION. THE MANUFACTURER ARE RESPONSIBLE OF DESIGN AND FABRICATION OF THE ENTIRE SYSTEM.
2. BUSES WILL HAVE A MAXIMUM DEFLECTION OF THE TUBE OF 1/150 OF THE SPAN (NO ICE LOAD).
3. BUS SUPPORTS LOCATION AND QUANTITY CAN BE ADJUSTED TO COMPLY WITH MAXIMUN DEFLECTION AND ELECTRICAL CLEARANCES
4. LINE CONDUCTORS, OVERHEAD GROUND WIRES AND GROUNDING OUTSIDE THE STRUCTURES SHALL BE BY OTHER. INSIDE AND BETWEEN STRUCTURES SHALL BE BY STRUCTURE MANUFACTURER.

REVISIONES — NUM | FECHA | DESCRIPCION | FIRMA

REVISIONES — NUM | FECHA | DESCRIPCION | FIRMA

DIBUJOS DE REFERENCIA — NUMERO | TITULO

COORDINADO — DEPARTAMENTO | FIRMA | FECHA

ELÉCTRICO

MECÁNICO

CIVIL

DISEÑADO

MENSURA

DIBUJADO

VERIFICADO

SOMETIDO

RECOMENDADO

APROBADO

AUTORIDAD DE ENERGÍA ELÉCTRICA

DIVISIÓN DE INGENIERÍA

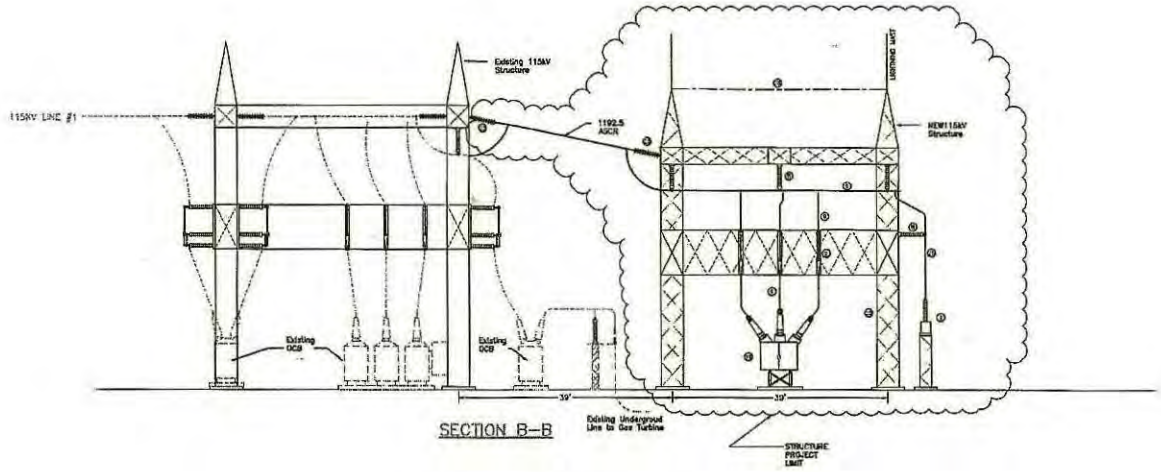
DAGUAO 115/38KV SWITCHYARD

115KV STRUCTURE EXTENSION

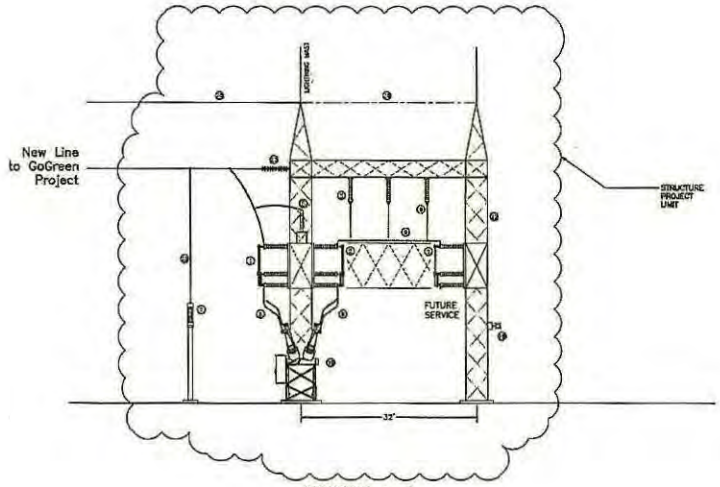
EQUIPMENT SCHEDULE AND DETAILS

ESCALA: 1:120 | SAN JUAN, PUERTO RICO | PREPA-SKE-402

PREPA-SKE-401



SECTION B–B



SECTION A–A

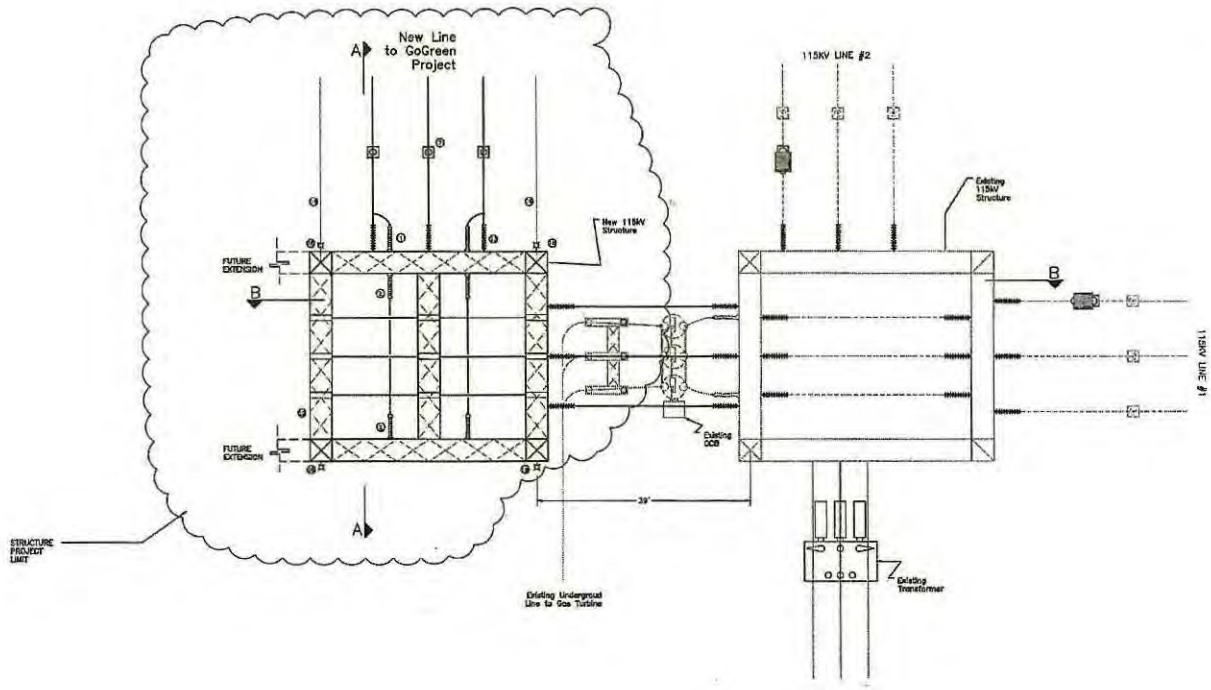
REVISIONES				REVISIONES				DIBUJOS DE REFERENCIA		COORDINADO			
NUM	FECHA	DESCRIPCION	FIRMA	NUM	FECHA	DESCRIPCION	FIRMA	NUMERO	TITULO	DEPARTAMENTO	FIRMA	FECHA	DISEÑADO REVISADO DIBUJADO VERIFICADO SOMETIDO RECOMENDADO APROBADO
										ELÉCTRICO			
										MECÁNICO			
										CIVIL			

AUTORIDAD DE ENERGÍA ELÉCTRICA
DIVISIÓN DE INGENIERÍA

DAGUAO 115/38KV SWITCHYARD
115KV STRUCTURE EXTENSION – GOGREEN
STRUCTURE DETAILS

ESCALA: 1:120 | SAN JUAN PUERTO RICO | PREPA-SKE-401

PREPA-SKE-400



SITE PLAN

REVISIONES				REVISIONES				DIBUJOS DE REFERENCIA		COORDINADO			
NUM	FECHA	DESCRIPCION	FIRMA	NUM	FECHA	DESCRIPCION	FIRMA	NUMERO	TITULO	DEPARTAMENTO	FIRMA	FECHA	
										ELÉCTRICO			
										MECÁNICO			
										CIVIL			

DISEÑADO
REVISADO
DIBUJADO
VERIFICADO
SOMETIDO
RECOMENDADO
APROBADO

AUTORIDAD DE ENERGIA ELÉCTRICA
DIVISIÓN DE INGENIERÍA

DAGUAO 115/38KV SWITCHYARD
115KV STRUCTURE EXTENSION - GOGREEN
SITE PLAN

ESCALA: 1:120 | SAN JUAN PUERTO RICO | PREPA-SKE-400

Exhibit C
PLANS AND SPECIFICATIONS

243.84	1 X=280942.67 Y=244300.51 Type B-SC-SS-90		3 X=280739.10 Y=244171.43 Type C-SC-SS-79.5		5 X=280503.43 Y=244085.75 Type A-SC-SS-78.5		7 X=280267.83 Y=244040.40 Type A-SC-SS-78.5		9 X=280054.80 Y=244018.62 Type B-SC-SS-90		11 X=279742.97 Y=244035.63 Type C-SC-GS-93.5	243.84
228.60												228.60
213.36		2 X=280840.21 Y=244235.54 Type A-SC-SS-78.5		4 X=280607.87 Y=244115.22 Type B-SC-SS-90		6 X=280385.38 Y=244052.44 Type C-SC-SS-79.5		8 X=280175.61 Y=244030.97 Type A-SC-SS-78.5		10 X=279941.91 Y=244024.78 Type A-SC-SS-78.5		213.36
198.12												198.12
182.88												182.88
167.64												167.64
152.40												152.40
137.16												137.16
121.92												121.92
106.68												106.68
91.44												91.44
76.20												76.20
60.96												60.96
45.72												45.72
30.48												30.48
15.24												15.24

PI 0°00'00" 121.33 119.72 PI 9°11'27" 142.76 PI 17°25'51" 108.52 122.66 PI 9°55'14" 118.17 92.70 121.43 PI 18°57'29" 113.06 199.24 PI 32°18'00"

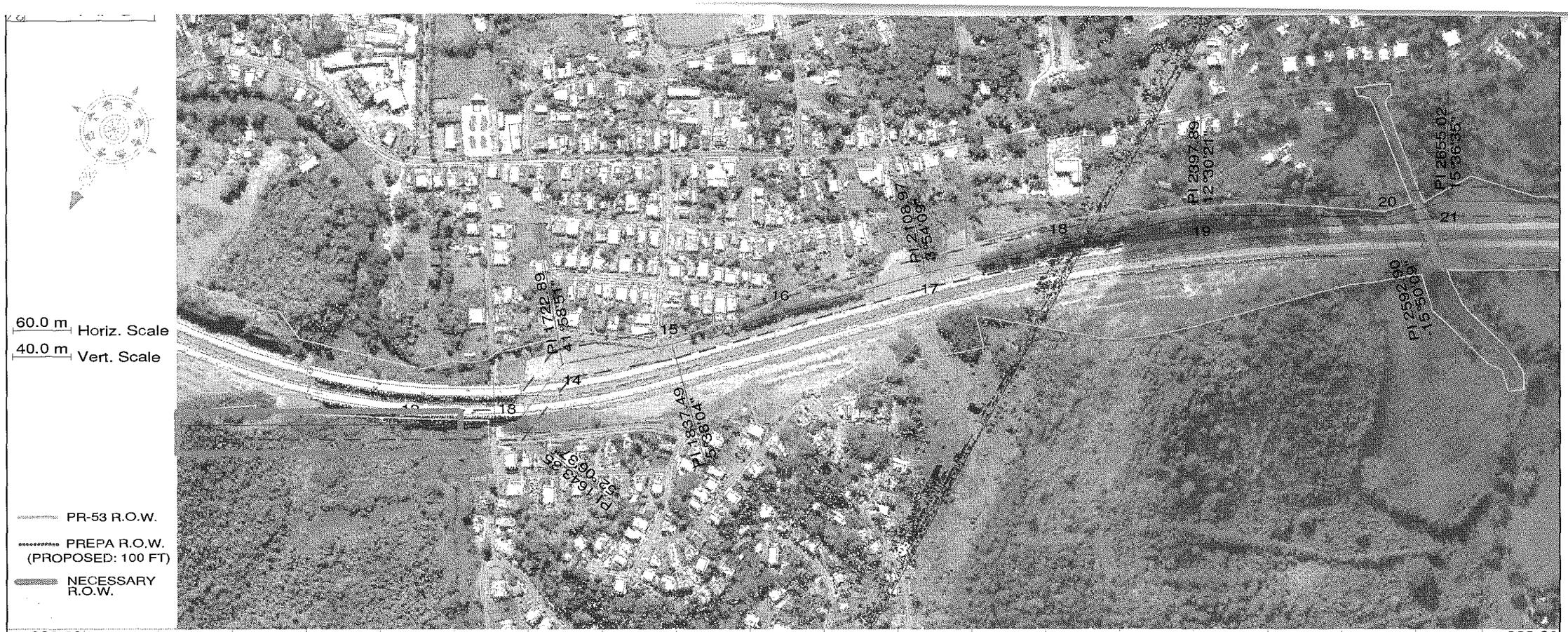
-76.20 | 0 | 76.20 | 152.40 | 228.60 | 304.80 | 381 | 457.20 | 533.40 | 609.60 | 685.80 | 762 | 838.20 | 914.40 | 990.60 | 1066.80 | 1143 | 1219.20 | 1295.40

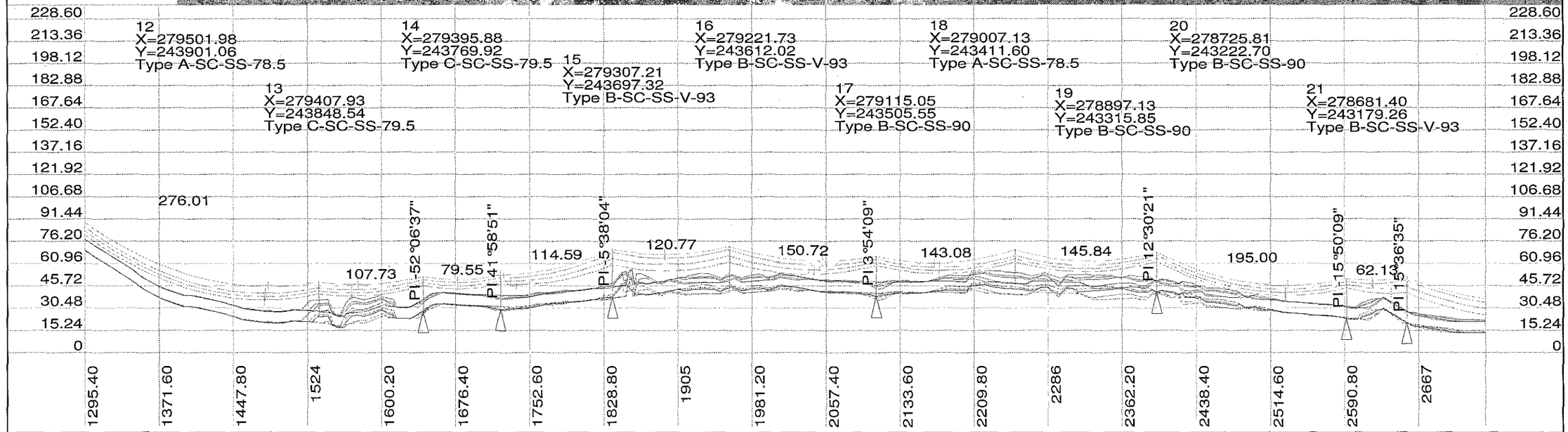
REVISIONS				REVISIONS				REFERENCE DRAWINGS		COORDINATED		
NO.	DATE	DESCRIPTION	APPD	NO.	DATE	DESCRIPTION	APPD	NUMBER	TITLE	DEPARTMENT	SIGNATURE	DATE
										ARCHITECTURAL		
										CIVIL		
										ELECTRICAL		

DESIGNED	Juan Carlos Miranda Rivera
SURVEYED	
DRAWN	
CHECKED	
SUBMITTED	
RECOMMENDED	

PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

New 115 kV Line to Punta Lima Wind Farm
New Transmission Line Construction - P&P
Line from Daguao T.C. to Punta Lima





REVISIONS				REVISIONS				REFERENCE DRAWINGS		COORDINATED			
NO.	DATE	DESCRIPTION	APPD	NO.	DATE	DESCRIPTION	APPD	NUMBER	TITLE	DEPARTMENT	SIGNATURE	DATE	
										ARCHITECTURAL			
										CIVIL			
										ELECTRICAL			

DESIGNED	Juan Carlos Miranda Rivera
SURVEYED	
DRAWN	
CHECKED	
SUBMITTED	
RECOMMENDED	

PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

New 115 kV Line to Punta Lima Wind Farm
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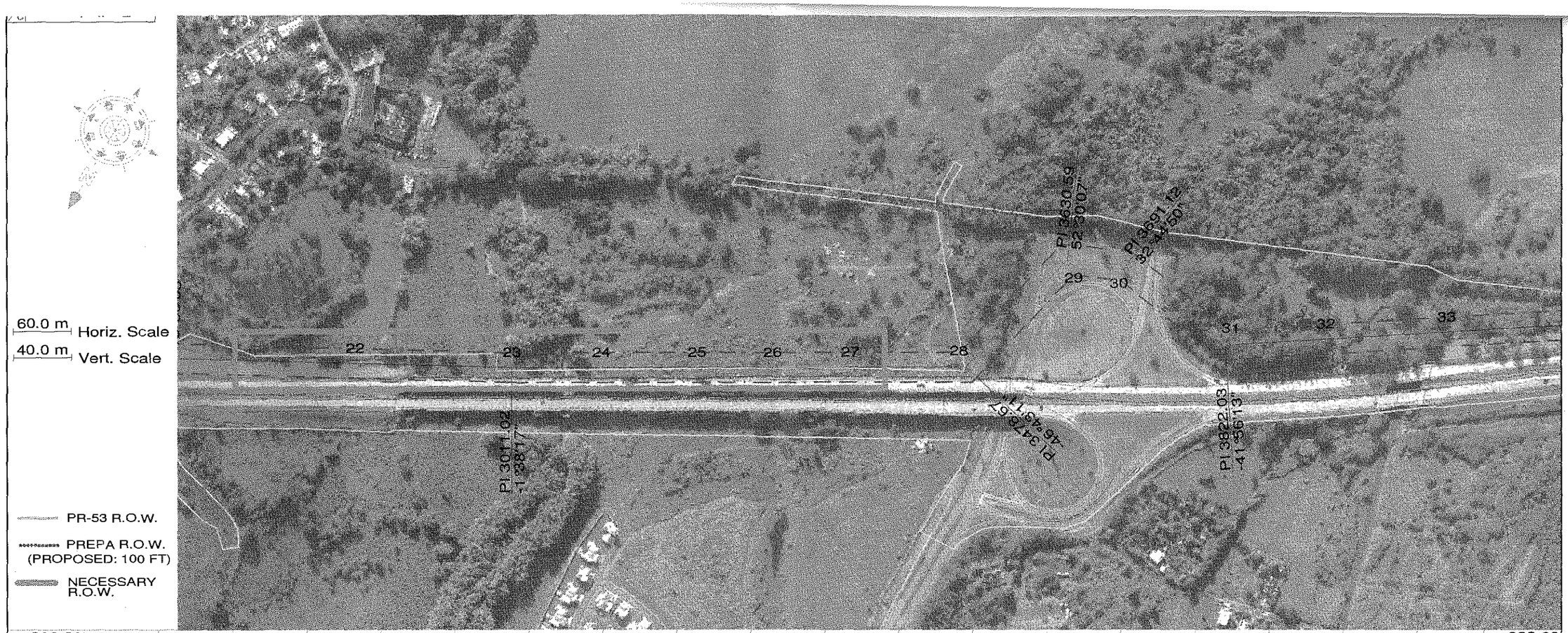
Line from Daguao T.C. to Punta Lima



228.60 | 213.36 | 198.12 | 182.88 | 167.64 | 152.40 | 137.16 | 121.92 | 106.68 | 91.44 | 76.20 | 60.96 | 45.72 | 30.48 | 15.24 | 0

22
X=278511.21
Y=243085.85
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23
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24
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Type A-SC-SS-V-93

25
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Type A-SC-SS-V-93

26
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Type C-SC-SS-79.5

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33
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Y=242489.07
Type A-SC-SS-78.5

194.13 | 161.86 | PI -1°38'17" | 91.94 | 98.68 | 77.77 | 80.12 | 119.15 | PI -46°43'11" | 151.92 | PI 52°30'07" | 60.53 | PI 32°44'50" | 130.91 | PI -41°56'13" | 104.54 | 124.59

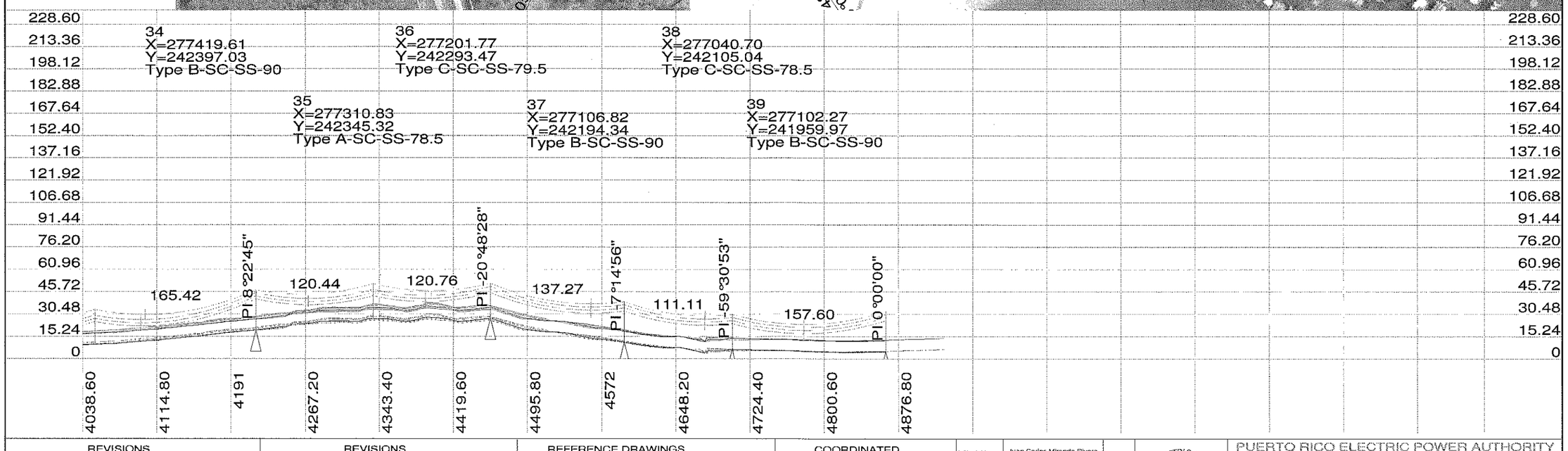
2667 | 2743.20 | 2819.40 | 2895.60 | 2971.80 | 3048 | 3124.20 | 3200.40 | 3276.60 | 3352.80 | 3429 | 3505.20 | 3581.40 | 3657.60 | 3733.80 | 3810 | 3886.20 | 3962.40 | 4038.60

REVISIONS				REVISIONS				REFERENCE DRAWINGS		COORDINATED		
NO.	DATE	DESCRIPTION	APRD.	NO.	DATE	DESCRIPTION	APRD.	NUMBER	TYPE	DEPARTMENT	SIGNATURE	DATE
										ARCHITECTURAL		
										CIVIL		
										ELECTRICAL		

DESIGNED	Juan Carlos Miranda Rivera	
SURVEYED		
DRAWN		
CHECKED		
SUBMITTED		
RECOMMENDED		

PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

New 115 kV Line to Punta Lima Wind Farm
New Transmission Line Construction - P&P
Line from Daguao T.C. to Punta Lima



REVISIONS				REVISIONS				REFERENCE DRAWINGS	
NO.	DATE	DESCRIPTION	APPD.	NO.	DATE	DESCRIPTION	APPD.	NUMBER	TITLE

COORDINATED		
DEPARTMENT	SIGNATURE	DATE
ARCHITECTURAL		
CIVIL		
ELECTRICAL		

DESIGNED	Juan Carlos Miranda Rivera	
SURVEYED		
DRAWN		
CHECKED		
SUBMITTED		
RECOMMENDED		

PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

New 115 kV Line to Punta Lima Wind Farm
New Transmission Line Construction - P&P
Line from Daguao T.C. to Punta Lima

PRELIMINARY

N

1

2

3

4

5

6

7

8

TO CEIBA

HIGHWAY PR-53

TO NAGUABO

MATCH LINE #1

REVISIONS				REVISIONS				REFERENCE DRAWINGS		COORDINATED		
NO.	DATE	DESCRIPTION	APPD.	NO.	DATE	DESCRIPTION	APPD.	NUMBER	TITLE	DEPARTMENT	SIGNATURE	DATE
										ARCHITECTURAL		
										CIVIL		
										ELECTRICAL		
										MECHANICAL		

DESIGNED JUAN CARLOS MIRANDA RIVERA
SURVEYED
DRAWN
CHECKED
SUBMITTED
RECOMMENDED

PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

NEW 115 kV LINE TO PUNTA LIMA WIND FARM
NEW TRANSMISSION LINE CONSTRUCTION - PLAN VIEW
LINE FROM DAGUAO T.C., CEIBA TO PUNTA LIMA, NAGUABO

SCALE: 1:1000 CEIBA, PUERTO RICO PRELIMINARY

PRELIMINARY

N

11

10

9

MATCH LINE #1

TO CEIBA

HIGHWAY PR-53

12

13

14

TO NAGUABO

15

MATCH LINE #2

REVISIONS				REVISIONS				REFERENCE DRAWINGS		COORDINATED			DESIGNED JUAN CARLOS MIRANDA RIVERA		PUERTO RICO ELECTRIC POWER AUTHORITY TRANSMISSION & DISTRIBUTION DIRECTORATE
NO.	DATE	DESCRIPTION	APPD.	NO.	DATE	DESCRIPTION	APPD.	NUMBER	TITLE	DEPARTMENT	SIGNATURE	DATE	SURVEYED		NEW 115 kV LINE TO PUNTA LIMA WIND FARM
										ARCHITECTURAL			DRAWN		NEW TRANSMISSION LINE CONSTRUCTION - PLAN VIEW
										CIVIL			CHECKED		LINE FROM DAGUAO T.C., CEIBA TO PUNTA LIMA, NAGUABO
										ELECTRICAL			SUBMITTED		
										MECHANICAL			RECOMMENDED		SCALE: 1:1000 NAGUABO, PUERTO RICO PRELIMINARY

PRELIMINARY

N

TO CEIBA

MATCH LINE #2

16

17

18

HIGHWAY PR-53

19

20

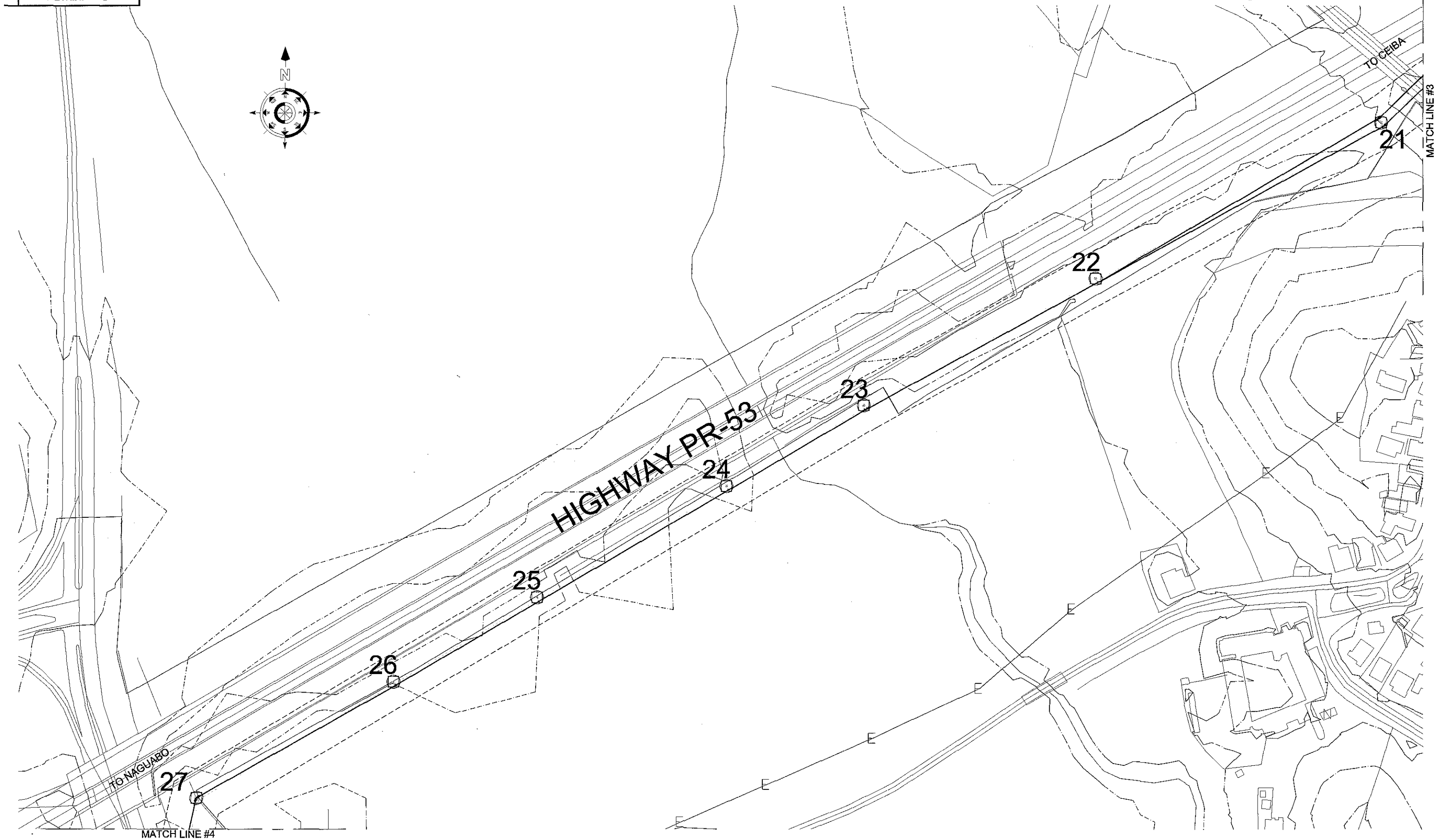
TO NAGUABO

MATCH LINE #3

REVISIONS				REVISIONS				REFERENCE DRAWINGS		COORDINATED			DESIGNED JUAN CARLOS MIRANDA RIVERA		PUERTO RICO ELECTRIC POWER AUTHORITY
NO.	DATE	DESCRIPTION	APPD.	NO.	DATE	DESCRIPTION	APPD.	NUMBER	TITLE	DEPARTMENT	SIGNATURE	DATE	SURVEYED		TRANSMISSION & DISTRIBUTION DIRECTORATE
										ARCHITECTURAL			DRAWN		NEW 115 kV LINE TO PUNTA LIMA WIND FARM
										CIVIL			CHECKED		NEW TRANSMISSION LINE CONSTRUCTION - PLAN VIEW
										ELECTRICAL			SUBMITTED		LINE FROM DAGUAO T.C., CEIBA TO PUNTA LIMA, NAGUABO
										MECHANICAL			RECOMMENDED		

PUERTO RICO ELECTRIC POWER AUTHORITY CORPORATE SEAL

SCALE: 1:1000 | NAGUABO, PUERTO RICO | PRELIMINARY



REVISIONS				REVISIONS				REFERENCE DRAWINGS		COORDINATED			
NO.	DATE	DESCRIPTION	APPD.	NO.	DATE	DESCRIPTION	APPD.	NUMBER	TITLE	DEPARTMENT	SIGNATURE	DATE	
										ARCHITECTURAL			
										CIVIL			
										ELECTRICAL			
										MECHANICAL			

DESIGNED JUAN CARLOS MIRANDA RIVERA
SURVEYED
DRAWN
CHECKED
SUBMITTED
RECOMMENDED

PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

NEW 115 kV LINE TO PUNTA LIMA WIND FARM
NEW TRANSMISSION LINE CONSTRUCTION - PLAN VIEW
LINE FROM DAGUAO T.C., CEIBA TO PUNTA LIMA, NAGUABO

SCALE: 1:1000 | NAGUABO, PUERTO RICO | PRELIMINARY

PRELIMINARY

N

TO CEIBA

27

MATCH LINE #4

28

29

30

31

HIGHWAY PR-53

32

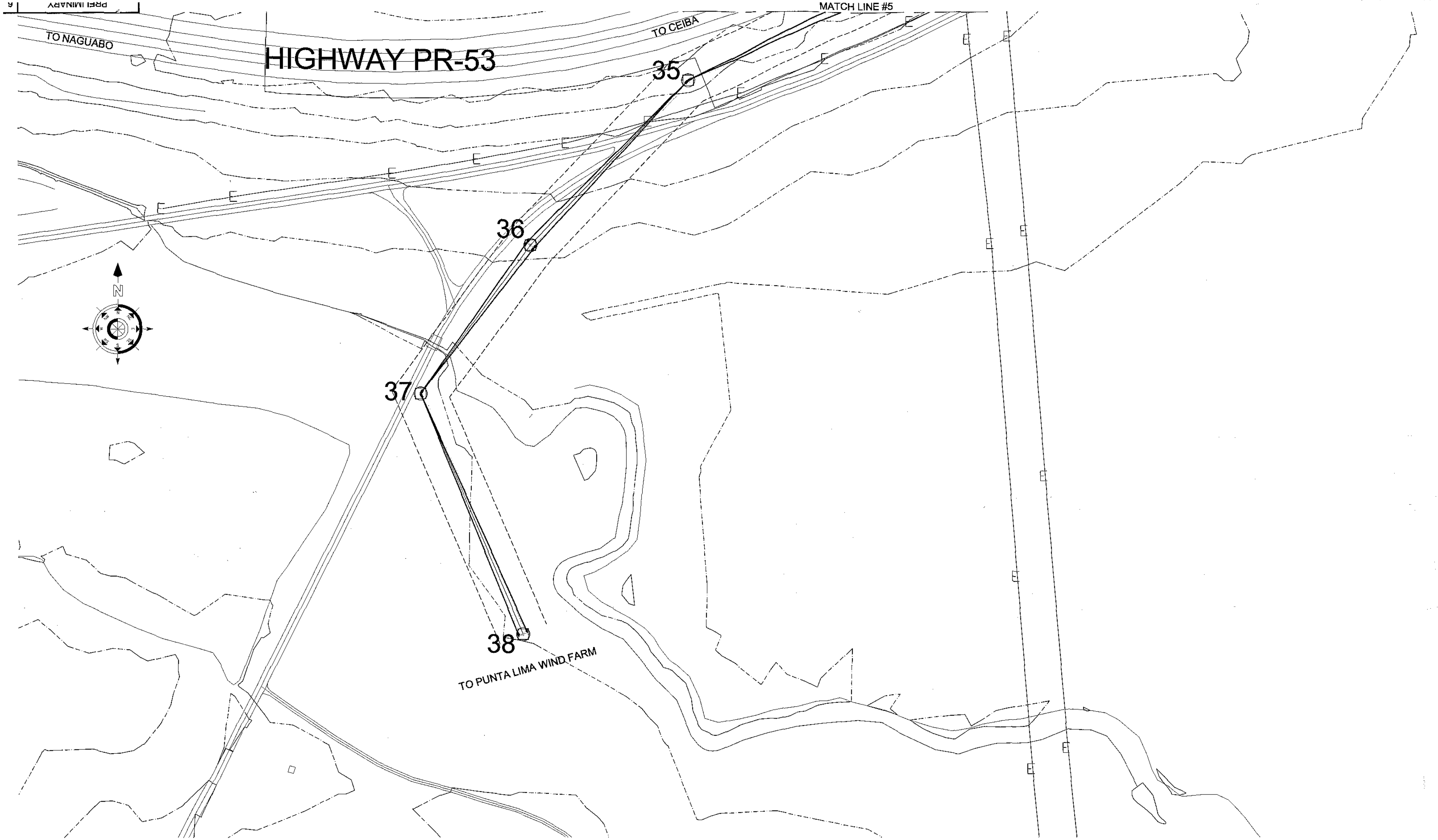
33

34

TO NAGUABO

MATCH LINE #5

REVISIONS				REVISIONS				REFERENCE DRAWINGS		COORDINATED			DESIGNED JUAN CARLOS MIRANDA RIVERA	PUERTO RICO ELECTRIC POWER AUTHORITY
NO.	DATE	DESCRIPTION	APPD.	NO.	DATE	DESCRIPTION	APPD.	NUMBER	TITLE	DEPARTMENT	SIGNATURE	DATE	SURVEYED	TRANSMISSION & DISTRIBUTION DIRECTORATE
										ARCHITECTURAL			DRAWN	NEW 115 kV LINE TO PUNTA LIMA WIND FARM
										CIVIL			CHECKED	NEW TRANSMISSION LINE CONSTRUCTION - PLAN VIEW
										ELECTRICAL			SUBMITTED	LINE FROM DAGUAO T.C., CEIBA TO PUNTA LIMA, NAGUABO
										MECHANICAL			RECOMMENDED	
														SCALE: 1:1000 NAGUABO, PUERTO RICO PRELIMINARY



REVISIONS				REVISIONS				REFERENCE DRAWINGS		COORDINATED		
NO.	DATE	DESCRIPTION	APPD.	NO.	DATE	DESCRIPTION	APPD.	NUMBER	TITLE	DEPARTMENT	SIGNATURE	DATE
										ARCHITECTURAL		
										CIVIL		
										ELECTRICAL		
										MECHANICAL		

DESIGNED JUAN CARLOS MIRANDA RIVERA
SURVEYED
DRAWN
CHECKED
SUBMITTED
RECOMMENDED

PUERTO RICO ELECTRIC POWER AUTHORITY CORPORATE SEAL

PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

NEW 115 kV LINE TO PUNTA LIMA WIND FARM
NEW TRANSMISSION LINE CONSTRUCTION - PLAN VIEW
LINE FROM DAGUAO T.C., CEIBA TO PUNTA LIMA, NAGUABO

SCALE: 1 : 1000 | NAGUABO, PUERTO RICO | PRELIMINARY

EXHIBIT D

SCHEDULE OF VALUES

a. Project Schedule

The PLWF Complex shall be fully commissioned and operational by September 30, 2012. To achieve the foregoing milestone the following actions shall be completed by PLWF and PREPA in connection with the Project:

Action Item	Party Responsible	Completion Dates
Design Line	PREPA	**November 15, 2011**
Survey of Line	PLWF	**December 5, 2011**
Land Acquisition	PREPA	**February 21, 2012**
Geotechnical Studies	PLWF	**January 24, 2012**
Hardware Procurement and Delivery	PLWF	**April 20, 2012**
Pole Procurement and Delivery	PLWF	**June 22, 2012**
Construction of Pole Foundations	PLWF	**July 6, 2012**
Erection of Poles	PLWF	**July 20, 2012**
Install pole hardware/string conductors	PREPA	**August 3, 2012**
Procurement and Delivery for Materials for Daguao Substation Extension	PLWF	**June 1 2012**
Construction of Daguao Substation Extension	PREPA	**August 3, 2012**
Substation/Energize/Backfeed	PREPA	**August 15, 2012**
Transfer of Line and Use Rights	PREPA	**September 1, 2012**

b. Schedule of Advanced Payments

Construction Milestone	Amount of Advanced Payment
Commencement of PREPA Work at Daguao	**$400,000**
Substation Design	
Civil Work	
Installation of Daguao Switchyard equipment	**$400,000**
Installation of major	

equipment	
Installation of relay/control equipment	
Commencement of Poles Installation by PLWF	**$900,000**
Line Design	
Foundation Design	
Dressing 50% of Poles	
Installation of 50% of Conductors	
Final Completion	**$900,000**
Dressing 50% of Poles	
Installation of 50% of Conductors	
Energization and testing/commissioning of Project	
Land Acquisition	**$750,000 (subject to adjustment)**

EXHIBIT E

FORM OF APPLICATION FOR ADVANCED PAYMENT

APPLICATION FOR ADVANCED PAYMENT

TO PLWF: _____

PROJECT: 115 Kv LINE

APPLICATION NO: _____

Distribution to:
☐ PLWF
☐ PREPA

PERIOD TO: _____

FROM PREPA

_____

PROJECT NO: _____

Application is made for Advanced Payment, as shown below, in connection with the Agreement

CHANGE ORDER SUMMARY			
		ADDITIONS	DEDUCT
Total Change Orders for Previous Months			
Total Change Orders for this month			
Approved this Month			
Number	Date Approved		
TOTALS			
Net change by Change Orders			

1. **ORIGINAL CONTRACT SUM**	
2. Net change by Change Orders	
3. **CONTRACT SUM TO DATE** (Line 1± 2)	
4. **LESS PREVIOUS CERTIFICATES FOR PAYMENT** Line 6 from prior certificate)	
5. **CURRENT PAYMENT DUE**	

The undersigned PREPA certifies that to the best of the PREPA's information and belief the Work covered by this Application for Advanced Payment will be completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Advanced Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

PREPA

By: _____ Date:

Aff Number:_____

Subscribed and sworn to before me by_____ on behalf of PREPA, of legal age [single] and resident of_____, Puerto Rico, personally known to me.
this day of ,2011

_____
Notary Public

PLWF'S CERTIFICATE FOR PAYMENT

In accordance with the Agreement, based on on-site observations and the data compromising the above application, the PLWF Representative certifies to he Owner that to the best of the PLWF Repesentative's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Agreement, and PREPA is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED

(Attach explanation if amount certified differs from the amount applied for)

PLWF' Representative: Date:

By: _____ _____

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to PREPA. Issuance, payment and acceptance of payment are without prejudice to any rights of PREPA or PLWF under this Agreement.

EXHIBIT F

TRANSFER DOCUMENT

----------NUMBER[____] [__])---------

----------DEED OF CONVEYANCE----------

----------PUNTA LIMA WIND FARM----------

---In the City of San Juan, Commonwealth of Puerto Rico, on this _____ day of _____, two thousand twelve (2012), ----------

----------BEFORE ME----------

---[_____], Attorney-at-Law and Notary Public in and for the Commonwealth of Puerto Rico, with residence in _____, Puerto Rico, and office on the Eighth Floor of the building located at 270 Muñoz Rivera Avenue, Hato Rey, Puerto Rico,----------

----------APPEAR----------

---AS PARTY OF THE FIRST PART: THE PUERTO RICO ELECTRIC POWER AUTHORITY, a public corporation and government instrumentality of the Commonwealth of Puerto Rico, created by Act No. 83 of May 2, 1941, as amended, represented herein by its Acting Executive Director, Otoniel Cruz Carrillo, of legal age, married, and resident of Luquillo, Puerto Rico, who is duly authorized to appear herein pursuant to a resolution adopted by the Board of Directors of the Puerto Rico Electric Power Authority on _____ , two thousand twelve (2012), as evidenced by a Certificate of Resolution (the "PREPA Certificate") issued on _____ (_____), two thousand twelve (2012) by _____ under

affidavit number _____ (___) before Notary _____ (hereinafter "PREPA");----------

-----AS A PARTY OF THE SECOND PART: PUNTA LIMA WIND FARM, LLC (hereinafter referred to as "PLWF"), a limited liability company duly organized under the laws of the State of Delaware and authorized to do business in the Commonwealth of Puerto Rico, represented in this act by its sole member, Punta Lima Holding Company, LLC, a limited liability company organized under the laws of the State of Delaware represented by its managing member, Gestamp Wind Puerto Rico, Inc. ("GWPRI"), a corporation organized under the laws of the State of Delaware, represented by its President, Javier Mateache, of legal age, married, executive, and a resident of Houston, Texas, who is duly authorized to appear herein pursuant to a resolution adopted by the Board of Director of GWPRI on ____, ____ (2012), as evidenced by a Certificate of Corporate Resolution (the "GWPRI Certification") issued on [_____] ([__]), _____ (_____) vy _____ before Notary [_____], whose commission to act as a Notary expires on the [_____] ([__]th) day of [_____], [_____] ([___]). The notarial commission, title and signature of [_____] were duly certified pursuant to a Certificate issued by the Secretary of State of

the State of Texas, Hope Andrade, on the _____ ([__]th) day of [_____], two thousand _____ (20____)(the "Secretary's Certificate"). The Secretary's Certificate is attached to the GWPRI Certificate of Corporate Resolution. Originals of the PREPA Certificate, the GWPRI Certificate and the Secretary's Certificate shall be annexed to the first certified copy of this Deed as complementary documents.----------

---I, the Notary, do hereby certify that I personally know the appearing parties herein and through their statements as to their respective age, civil status, profession and residence. They assure me that they have and in my judgment they do have the necessary legal capacity and knowledge of the English language to execute this public instrument, wherefore they freely and voluntarily----------

----------STATE----------

---FIRST: The Line and ROW Parcels. a)PREPA is owner of a three point five (3.5) mile electrical power line of one hundred fifteen (115) kilovolts amperes (KVA) that includes the following equipment **[[37] poles, cables, guy wires, insulators, and conductors]**, _____]) and of (collectively, the "Line") and a right of way easement (the "Easement") over the following parcels where the Line is located (collectively, the "ROW Parcels"). The ROW Parcels are described in the

Registry of Property of Puerto Rico, Humacao Section (the "Registry"), as follows:----------

----1. ROW Parcels: ----------

-----"[INSERT DESCRIPTION]

----- PREPA acquired the Easement from the Puerto Rico Highway Authority pursuant to [_____] (the "Agreement") issued on [_____] ([__]th), two thousand _____(20____). A certified copy of the Agreement was filed and is pending recordation at entry [_____] ([__]) of volume [_____] ([__]) of the Book of Daily Entries of the Registry. ----------

The Easement is graphically depicted in a survey titled _____ prepared by _____ dated _____, a copy of which is attached hereto as Exhibit A. ----------

b) Liens and Encumbrances.-----The ROW Parcels are subject to the following liens and encumbrances:----------

-------(i) By its origin to:----------

[INSERT INFORMATION]

-------(ii) By itself to:----------

[INSERT INFORMATION]

---SECOND: Conveyance. PREPA and PLWF's predecessor, Go Green Alternative Energy Corp., executed a 40 MW Power Purchase and Operating Agreement dated effective as of July 3, 2009, as amended (the "POA"). In connection therewith, PLWF will build, own and operate an approximately

39 MW wind-powered electrical generation facility in Naguabo, Puerto Rico (the "Facility"). PREPA has agreed to allow PLF to interconnect to the PREPA system at the Daguao Transmission Center in Naguabo. In order to consummate the transactions contemplated in the POA, PLWF has requested and PREPA has agreed to convey of all of its rights, title and interest over the Line and the Easement to PLWF for use in connection with the operation of the Facility. Therefore, PREPA hereby transfers, conveys and assigns to PLWF al of its rights, title and interest in and to the (a) Line together with all of its uses, rights and privileges without limitation and free and clear of all liens and encumbrances; and (b) Easement with all its obligations, rights privileges provided by the Agreement and the Civil Code of the Commonwealth of Puerto Rico in respect of personal easements. Such rights include, without limitation, the right to (i) remove, reconstruct, relocate, replace, keep, maintain, operate, renew, repair and increase or decrease the size of remove the Line; (b) the right of ingress, egress and regress to, from and over any part of each of the ROW Parcels at any and all times for any and all of the purposes described herein and for doing anything necessary, useful or convenient for the further use and enjoyment by PLWF of the Easement; and (c) the right to clear, clean and maintain the ROW Parcels from time to

time as PLWF deems necessary or convenient and charge PREPA for all reasonable expenses incurred by PLWF for such clearing, cleaning and maintenance.----------

---THIRD: Value. The parties attribute a value of _____ ($_____) for the conveyance of the Line to PLWF and ONE THOUSAND DOLLARS ($1,000) for conveyance of the Easement to PLWF.-

---FOURTH: (a) PLWF shall pay for all of the internal revenue stamps, legal assistance stamps and the notarial duty stamps required to be affixed and cancelled on the original and first certified copy of this Deed, plus the vouchers required to present and record the first certified copy of this Deed in the Registry. ----

---(b) This Deed shall be executed before a Notary selected by PLWF. PLWF shall pay the notarial tariff in connection with the execution of this Deed. ----------

FIFTH: Petition to the Registrar: The parties hereto respectfully request that the Honorable Registrar of Property record the conveyance of the Line and of the Easement from PREPA to PLWF.-

SIXTH: Notice. (a) All notices, requests, consents and other communications required or permitted under this Deed shall be in writing (including telecopier communication) and shall be (as elected by the person giving notice) hand delivered by messenger or courier service, telecommunicated, or mailed (airmail if

international) by registered certified mail (postage prepaid), return receipt requested, addressed to: ----------

-----If to PREPA: ----------

[INSERT]

-----If to PLWF: ----------

[INSERT]

------(b) Each such notice shall be deemed delivered (i) on the date of delivery, if delivered by messenger or courier, (ii) on the date of transmission with confirmed receipt, if by telecopier, and (iii) on the date on which the return receipt is signed or delivery is refused or the notice is designated by the postal authorities as not deliverable, as the case may be, if mailed. ----------

-----(c) By giving to the other party at least ten (10) days written notice thereof, such party and its successors and assigns shall have the right from time to time and at any time during the term of this deed to change their respective addresses. ----------

---SEVENTH: Governing Law. This Deed and the rights of the parties hereunder shall be governed by and interpreted in accordance with the laws of Puerto Rico. ----------

---EIGHT: Successors. (a) This Deed shall be binding upon and inure to the benefit of the parties and their legal representatives, heirs, administrators, executors, successors and

assigns. ----------

---(b) PLWF may assign, mortgage, pledge or otherwise encumbrances its rights, title and interest in and to the Line and/or Easement as collateral security for any and all loans made by PLWF and/or its affiliates in connection with the design, development, construction and/or operations of the Facility without the consent of PREPA. Notice of any such action by PLWF shall be given to PREPA. ----------

---(c) PLWF may sell, assign, transfer and convey all or a part of its rights, title and interest in and to the Line and/or the Easement to a purchaser of the Facility or of ownership interest in PLWF without any consents other than those required to be obtained under the POA or applicable law. ----------

---NINTH: Pronouns. Wherever from the context it appears appropriate, each term stated in either the singular or the plural shall include the singular and the plural, and pronouns stated in either the masculine, the feminine or the neuter gender, shall include the masculine, feminine and neuter. ----------

FIFTEENTH: Severability. If any provisions of this Deed or the application of such provision to any person or circumstances shall be held invalid, the remainder of this Deed, or the application of such provision to persons or circumstances other than those to which it is

held invalid, shall not be affected thereby. ----

TENTH: Entire Agreement and Amendment. This Deed constitutes the entire agreement between the parties regarding the subject matter hereof. The parties thereto may amend this Deed at any time during the term of the Easement provided in the Agreement, but no amendment shall be effective unless it is in writing and duly executed by the parties hereto. ----------

ELEVENTH: Further Assurances. The parties agree to execute and deliver any and all other instruments and documents and do any and all other acts and things as may be necessary or expedient to more fully effectuate the agreements contained in this Deed and carry on the business contemplated hereunder, including, without limitation, obtaining the recordation of this Deed in the Registry. ----------

TWELFTH: Construction. This Deed shall be interpreted without regard to any presumption or rule requiring construction against the party causing this Deed to be drafted. ----------

---

----------ACCEPTANCE----------

---The appearing parties accept this Deed as drafted and confirm that the same has been drawn in accordance with their instructions----------

---I, the Notary, hereby certify that the appearing parties read this Deed, that I advised the appearing parties of their right to have

witnesses present at its execution, which right they waived, and that I advised them of the legal effect of this Deed and made to them the pertinent legal warnings; that I specifically advised the parties that I did not personally perform a title search with respect to the Property in the Registry, but rather was relying, as they were relying, on a title search conducted by [_____] on [_____]([__]), two thousand twelve (2011); that I advised them that other documents creating liens or encumbrances over the property herein conveyed may have been filed for recordation or recorded after the title study was performed; that I advised them of the benefits of recording a certified copy of this Deed in the Registry and of the risks of not doing so or of delaying the same; and they acknowledged that they understood the contents of this Deed and such legal effect and such legal warnings, and thereupon they signed this Deed before me affixing their initials to each and every page thereof.----------

---I further certify as to everything stated or contained herein. I, the Notary, DO HEREBY ATTEST. ----------

GOVERNMENT OF PUERTO RICO
DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS
PUERTO RICO HIGHWAYS AND TRANSPORTATION AUTHORITY
PUERTO RICO ELECTRIC POWER AUTHORITY

MASTER UTILITY AGREEMENT

Contract No. _____

This **MASTER UTILITY AGREEMENT** (the "Agreement") is entered into as of this ___day of November, 2011 by and between:

The **DEPARTMENT OF TRANSPORTATION AND PUBLIC WORKS** ("DTPW"), an agency of the Commonwealth of Puerto Rico, represented in this act by the Deputy Secretary for Administration, Amilcar Gonzalez Ortiz, executive, of legal age, and resident of Guaynabo, Puerto Rico, under delegated powers by virtue of Resolution Number 2011-26, conferred upon him by Act No. 6 of July 24, 1952, and the Reorganization Plan No. 6 of 1971, effective January 2, 1973;

The **PUERTO RICO HIGHWAY AND TRANSPORTATION AUTHORITY** ("PRHTA"), a public corporation and instrumentality of the Government of the Commonwealth of Puerto Rico, EIN 66-0433808, represented by Iris Maritza Borges Delgado, of legal age, single, Engineer, and resident of San Juan, Puerto Rico, as Acting Executive Sub director, under delegated powers by virtue of Resolution Number 2011-39, conferred by the Secretary of the Department of Transportation and Public Works, acting under the authority of Law No. 74, June 23, 1965, as amended, and Reorganization Plan No. 6 of 1971; and

The **PUERTO RICO ELECTRIC POWER AUTHORITY** ("PREPA"), a public corporation and instrumentality of the government of the Commonwealth of Puerto Rico, EIN 66-0433747, represented in this act by its Executive Director, Otoniel Cruz, of legal age, married, ------- and resident of Luquillo, Puerto Rico, acting under the authority conferred by Law No. 83, May 2 1941, as amended.

RECITALS

WHEREAS: PREPA and Punta Lima Wind Farm, LLC ("PLWF") executed a Power Purchase and Operating Agreement dated on July 3, 2009, as amended, for the sale of energy to be generated by an up to 40 MW wind farm to be developed and operated by PLWF in the Santiago y Lima Ward of the municipality of Naguabo (the "Facility").

WHEREAS: In connection with the construction and operation of the Facility, PREPA proposes to design, permit, construct, operate, maintain and repair a 115kv line of approximately 3.5 miles long (the "Line") from the Facility to the Daguao Transmission Center through PR-53 ("PR-53") and the required extension to the Daguao 115kV switchyard and the corresponding configuration of said switchyard (the "Project").

WHEREAS: The Line shall be installed from the PLWF facility to the Daguao Transmission Center crossing PR-53 utilizing portions of the PRHTA's right-of-way ("ROW") along PR-53 pursuant to a right of way easement to be constituted by PRHTA along PR 53 and areas adjacent thereto owned by PRHTA in favor of PREPA (the "PREPA ROW") as particularly described in drawing attached hereto as Attachment A.

WHEREAS: The Line shall be installed, using the construction method described in Attachment B to this Agreement.

WHEREAS: Jurisdiction over PR-53 belongs to DTPW. The Project shall be carried out in compliance with federal regulations and PRHTA's "Policy on the Accommodation of Utilities on Highways Rights of Way", as amended, enacted pursuant to 23 CFR 645.209 (d) and (f).

WHEREAS: All terms and conditions set forth in this Agreement comply with all applicable federal rules and regulations, including 23 CFR 645.213.

THEREFORE: DTPW, PRHTA and PREPA (the "Parties") possess the authority to agree to and execute this Agreement pursuant to the following:

TERMS AND CONDITIONS

FIRST:

1.1 It is agreed by and among the Parties that PREPA shall perform or cause to be performed, the construction of the Project as specified in **Attachment B** (Preliminary Drawings and Specifications) of this Agreement (the "Work"). The Parties agree that the plans forming a part of Attachment B are preliminary subject to revisions to be agreed to by PRHTA and PREPA on or before December 16, 2011 (such revised plans, the "Final Plans"). The Work shall be conducted as contemplated in the Final Plans.

1.2 No later than 14 calendar days from the date hereof, PRHTA shall constitute the PREPA ROW for the construction, operation, maintenance and repair of the Line pursuant to a Deed of Constitution of Right of Way Easement in form and substance reasonable acceptable to PRHTA and PREPA (the "Line Easement"). The deed constituting the Line Easement shall provide for the assignment thereof by PREPA to PLWF upon completion of construction of the Line and subject to the consent to such assignment by the Federal Highway Administration ("FHWA").

SECOND: PREPA hereby agrees to perform the Work in accordance with all applicable federal and state statutes, regulations and policies, including the PRHTA's "Policy on the Accommodation of Utilities on Highways Right-of-Way", as amended (the "Policy"). The Work will be the sole responsibility of PREPA and shall be performed at no cost to PRHTA or DTPW.

THIRD: PREPA shall not deviate from the Work, as specified in Attachment B, without the prior written consent of DTPW and PRHTA. Moreover, PREPA shall:

3.1 The Line Easement shall require a set-back of 50 feet from both sides of the center line of the pole alignment to assure that the use and operation of PR-53 is unaffected by the Work, except for those areas with limited working space, where the parties will develop a working strategy, in compliance with all applicable regulations, that will allow the timely construction of the Project. The construction approach selected will be included in a comprehensive Management of Traffic (the "MOT") document that meets all applicable Federal standards including, without limitation the Manual on Uniform Traffic Control Devices (MUTCD-2003), and must be filed for approval by DTPW and PRHTA.

3.2 Perform the construction, operation, maintenance and repair of the Line without any direct access from PR-53, with the exception of those accesses and particular working conditions allowed by the Policy and applicable laws and regulations.

3.3 Perform the construction and installation of the Line pursuant to all applicable laws, regulations and policies, including the Policy. The accommodation of the Line longitudinal to PR-53 shall be located as close as possible to the outer edge of the ROW for PR-53, except when the space required is not available, in which

case the Parties agree to find a solution in compliance with applicable regulations and policies, and as established by the MOT. Notwithstanding, PRHTA and DTPW will allow PREPA to locate the Line within the ROW (as opposed to the outer edge), keeping a clear zone from the roadway that will be agreed to by the Parties on a case by case basis, in compliance with applicable regulations and policies and according to the MOT, in cases where locating the Line at the outer edge of the ROW and keeping the clear zone will prevent the Line from being located at least twenty feet (25) away from any structure designed and used for human occupancy.

FOURTH: If any part of PR-53 is damaged by the Work, PREPA shall restore the section and pavement markings in question to their respective original condition in accordance with PRHTA standards. All such restoration shall be at the sole cost and expense of PREPA.

FIFTH: PREPA shall be responsible for any damage caused during the construction of the Work and operation of the Project to existing drainage systems, which shall be repaired and restored to their original condition at the sole cost and expense of PREPA. Prior to commencement of the Work, PREPA shall require that PLWF include DTPW and PRHTA as additional insureds under all policies required to be obtained by PLWF in its agreement with PLWF for the construction and operation of the Line.

SIXTH: PREPA shall compact all fill material so as not to affect the topography of the area impacted by the Work, which shall be restored in full to its original state at sole cost and expense of PREPA. The PRHTA shall have the right to inspect and approve the restoration work. The Work shall not be considered complete until PREPA satisfies its obligations under the preceding two sentences of this Section Sixth and the PRHTA concurs that the impacted area has been restored to its original state or approves and accepts further restoration work to be done by PREPA to satisfy such obligations. Upon completion of the Project, PREPA shall submit to the PRHTA as-built drawings thereof (the "As-Builts"). All As-Builts shall be signed and sealed by a land surveyor licensed in the Commonwealth of Puerto Rico. The As-Builts shall be delivered in sets of three hard copies with plan sheets of twenty-four inches by thirty-six inches (24 X 36) together with a CD-ROM including the AutoCad files of the final version of the As-Builts.

SEVENTH: The parking of vehicles or equipment or the storage of materials within the ROW shall not be allowed. However, allowance for construction activities in and around the ROW, which will be temporary in nature, shall have the proper authorization from and coordination with PRHTA/DTPW and shall be included in the MOT.

EIGHTH: In areas where security barriers exist or will be installed as part of the Project, the lateral distance between any excavation and the nearest security fence pole shall be set at three feet zero inches (3'-0"). All other particular conditions shall be established in the MOT.

NINTH: PREPA shall install and maintain for the duration of the Work, all such safety barriers as are necessary to comply with applicable regulatory requirements and in compliance with the MOT. PREPA shall bear the cost of installation and removal (where appropriate) of all required safety barriers and traffic control devices in compliance with DTPW standards.

TENTH: All construction, maintenance and/or repair of the Line and related infrastructure will be performed in accordance with the MOT.

ELEVENTH: PREPA shall begin the Work immediately after written notice to the PRHTA and shall thereafter diligently pursue the completion of the Work in accordance with a schedule agreed to by the Parties on or before December 16, 2011.

TWELFTH: PREPA releases and holds PRHTA, DTPW and/or any private concessionaire in charge of the operation and maintenance of PR-53 harmless from any and all accidents or claims arising as a result of the Project. PRHTA, DTPW and/or any private concessionaire in charge of the operation and maintenance of PR-53 individually and/or collectively do not assume any liability for the Project. PRHTA, DTPW and/or any private concessionaire in charge of the operation and maintenance of PR-53 shall not be liable for any breach by PREPA of any of its obligations with

contractors or any other third parties, known or unknown to all or any of them, employed by PREPA from time to time for all or any part of the Project (collectively, "Contractors"). PREPA will require all Contractors to include PRHTA and DTPW as additional insured on all required insurance policies to be obtained by any Contractor in connection with the Project. PREPA shall provide a copy of all such policies to PRHTA and DTPW promptly after the execution of any contract for the Project requiring the Contractor in question to obtain and maintain insurance as specified therein or before the initiation of any field construction activity, as the case may be. PREPA shall indemnify, defend and hold harmless PRHTA and DTPW and their respective directors, officers, employees and consultants from any and all loss, damage, liability, claim, complaint, proceeding, enforcement action, judgment, interest, penalty, surcharge and cost and expense, including attorneys' fees (i) suffered or brought by any Contractor or any third party based on any action, inaction, negligence, misconduct, error or omission of PREPA or any entity contracted by PREPA to perform any obligation of PREPA hereunder, (ii) suffered or brought by any Contractor or third party alleging nonpayment by PREPA of any of its obligations related to the Project, (iii) for personal injury or death of any person or damage to property arising from or related in any way to the Project, (iv) arising out of or in any way related to any claim for labor initiated by any staff or work force of PREPA or any Contractor or third party related in any way to the performance of work on the Project or the rendering of services under this Agreement, and or (iv) suffered or brought by any private concessionaire in charge of the operation and maintenance of PR-53 arising out of or related in any way to the Project during the term of the concession in question.

THIRTEENTH: All rights and interests of the DTPW and PRHTA under this Agreement shall be superior to any lien of any mortgage, now or hereafter constituted upon all or any part of the Line Easement. Nevertheless, PLWF shall be allowed to mortgage its rights and interest in and to the Line Easement as security for the financing for the construction of the Facility and the Line. If requested by the entity providing the aforesaid financing, DTPW, PRHTA and PREPA shall execute and deliver Estoppel Certificates regarding the status of this Agreement and the absence of breaches of the obligations of the Parties hereunder and agreeing to deliver a copy of any Notice (as hereinafter defined) to such entity.

FOURTEENTH: This Agreement becomes effective upon its signature by all Parties and shall continue in force and effect for as long as the Line remains installed in the PR-53 ROW or September 30, 2032, whichever is longer. This Agreement may be extended for an additional term to be jointly determined by the Parties. PREPA agrees and represents that six (6) months before the expiration of the original term or any extension hereof, it shall submit to the PRHTA and the DTPW a detailed plan and schedule for the removal of the Line from the area encumbered by the Line Easement. Any and all work necessary for the removal of the Line, including all costs and expenses thereof shall be solely assumed by PREPA.

FIFTEENTH: The terms and conditions of this Agreement are independent and mutually exclusive. If a court of competent jurisdiction finds any provision of this Agreement void, invalid or illegal, all other terms and conditions contained in this Agreement shall remain valid and in full force, unless the opinion of the court expressly states otherwise.

SIXTEENTH: The Parties certify that none of their respective officers and employees have a direct or indirect financial interest in this Agreement. DTPW, PRHTA and PREPA certify that no officer or employee of the Executive Branch of the Government of Puerto Rico has an economic interest in, or shall profit or obtain any benefits arising out of this Agreement within the meaning provided in the Ethics in Government Act, Act Number 12, of July 24, 1985 as amended thereafter.

SEVENTEENTH: If PRHTA expands or relocates PR-53 or undertakes any project on the ROW it shall give written notice thereof to PREPA. Upon receipt of such notice, PREPA shall have thirty (30) days to evaluate the alternatives to relocate the Line in order for such project to proceed. PREPA may relocate the portion of the Line and/or any auxiliary equipment affected by any such proposed expansion, relocation or project and in such event PREPA shall assume the cost of such relocation in its entirety. In such event, PREPA shall cause PLWF to execute the corresponding amendments to the Line Easement in order to allow such project to proceed. If such expansion, relocation or project requires the acquisition of additional lands in order to relocate the Line or any part thereof,

PREPA shall bear the responsibility and cost of the acquisition of such lands and PREPA and PLWF shall execute the corresponding amendments to the Line Easement.

EIGHTEENTH: PRHTA and/or DTPW (the "Terminating Party") may each terminate this Agreement upon a material breach hereof by PREPA by giving PREPA not less than thirty (30) days written notice of such material breach (the "Notice"). Failure of PREPA to cure each of such breach on or before thirty (30) days from the date the Terminating Party gives the Notice shall entitle the Terminating Party to terminate this Agreement at any time thereafter by written notice to PREPA; provided, however, that if PREPA is diligently pursuing the curing of any such material breach, such 30-day period shall be extended until such time as such material breach has been cured or three (3) months from the date of the Notice, whichever occurs first. Failure to comply with the Policy shall be a material breach for purposes of this Agreement. Upon the effective date of termination, PREPA agrees to submit to PRHTA a detailed plan and schedule for the immediate removal of the Line. Any and all work necessary for the removal of the Line, including all costs and expenses thereof shall be solely assumed by PREPA.

NINETEENTH: This Agreement contains all of the terms and conditions agreed to by the Parties. No official, employee, representative or agent of any of the Parties may amend, modify or change any of the terms and conditions hereof unless said person is duly authorized by the corresponding Party. All amendments, modifications or amendments hereto must be in writing and signed by all of the Parties.

TWENTIETH: This Agreement is made specifically between and for the benefit of the parties hereto and their respective successors and assigns. However, PLWF shall be a third-party beneficiary and shall have the right to enforce any term and conditions of this Agreement.

TWENTY-FIRST: The waiver by any Party of any breach of any term, covenant or condition of this Agreement shall not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant or condition herein contained. No covenant, term or condition of this Agreement shall be deemed to have been waived unless such waiver is in writing signed by the Party charged therewith.

TWENTY-SECOND: This Agreement and the rights and obligations of the Parties shall be interpreted and construed in accordance with and governed by the laws of Puerto Rico. Jurisdiction and venue for all disputes arising hereunder shall be vested exclusively in the Courts of Puerto Rico, San Juan Region.

TWENTY-THIRD: Whenever the consent of a third party (such as the FHWA) is required to be obtained by any of the Parties, such Party agrees to diligently and in good faith seek such consent. Noncompliance with the foregoing obligation by any of the Parties shall be considered a material breach of this Agreement.

TWENTY-FOURTH: This Assignment may be executed in counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

(SIGNATURE PAGE FOLLOWS)

IN WITNESS WHEREOF, the Parties execute this Agreement as of the date first written above.

by: Raúl Bugos Santiago
Otoniel Cruz
Executive Director
Puerto Rico Electric Power Authority

Amilcar González Ortiz, PhDc
Deputy Secretary for Administration
Department of Transportation and Public Works

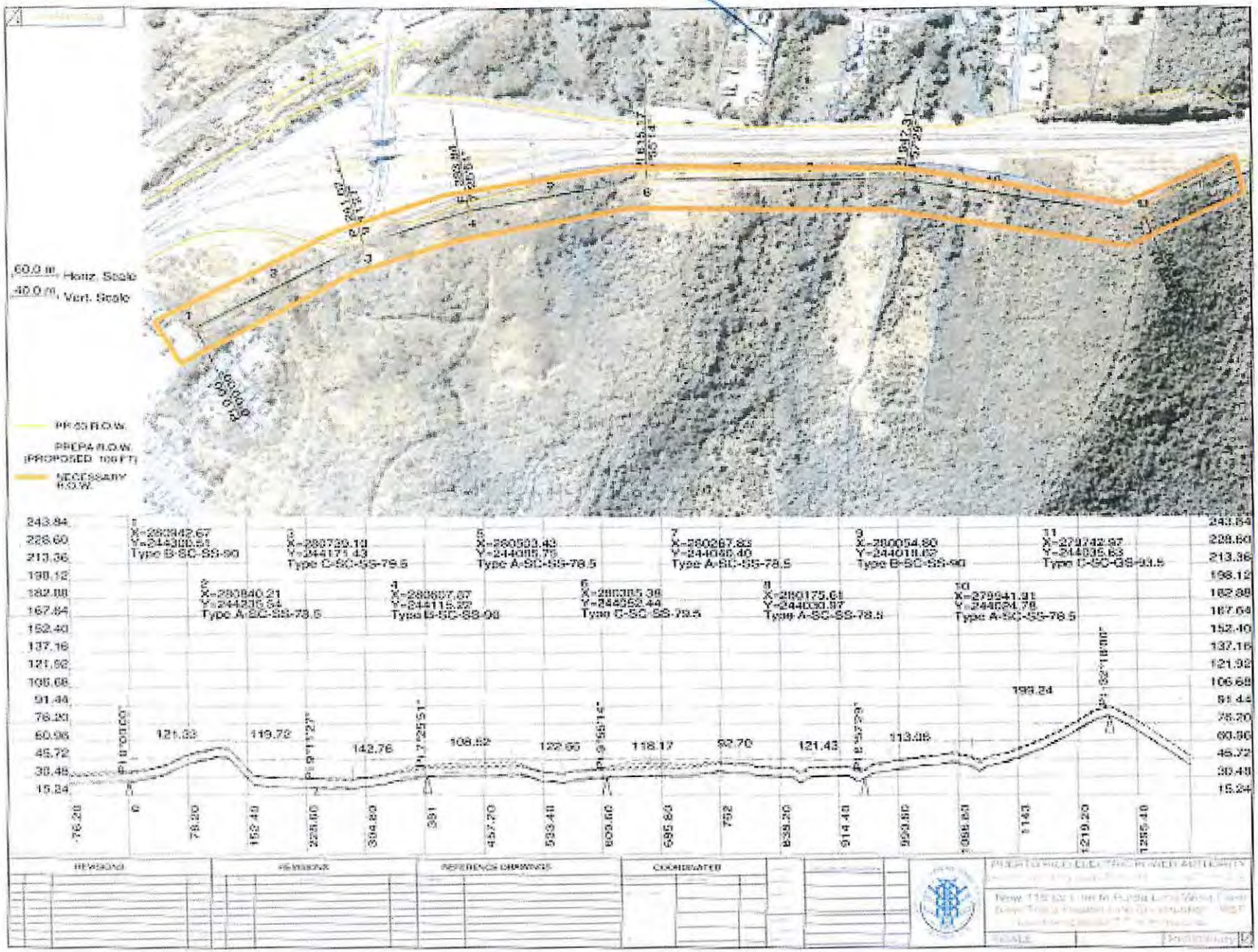
Nov/18/11
Iris Maritza Borges, PE
Acting Deputy Executive Director
Puerto Rico Highway and Transportation Authority

Revised as to legal form by:

Rebeca F. Rojas Colón
DTPW General Counsel

18/VI/2011
Ricardo Arturo Pérez-Rivera
PRHTA General Counsel

Attachment A
115kv Line Diagram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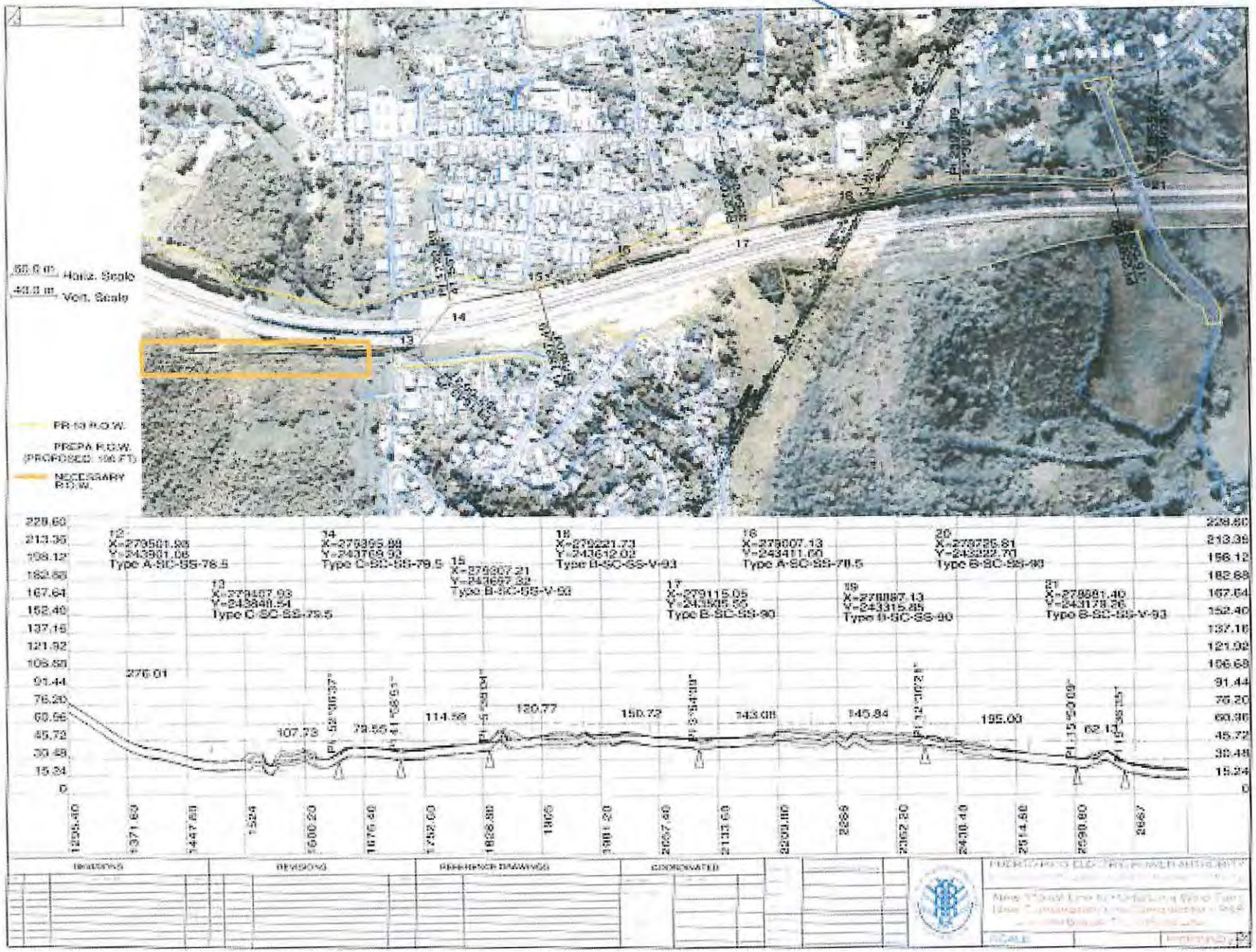
COORDINATED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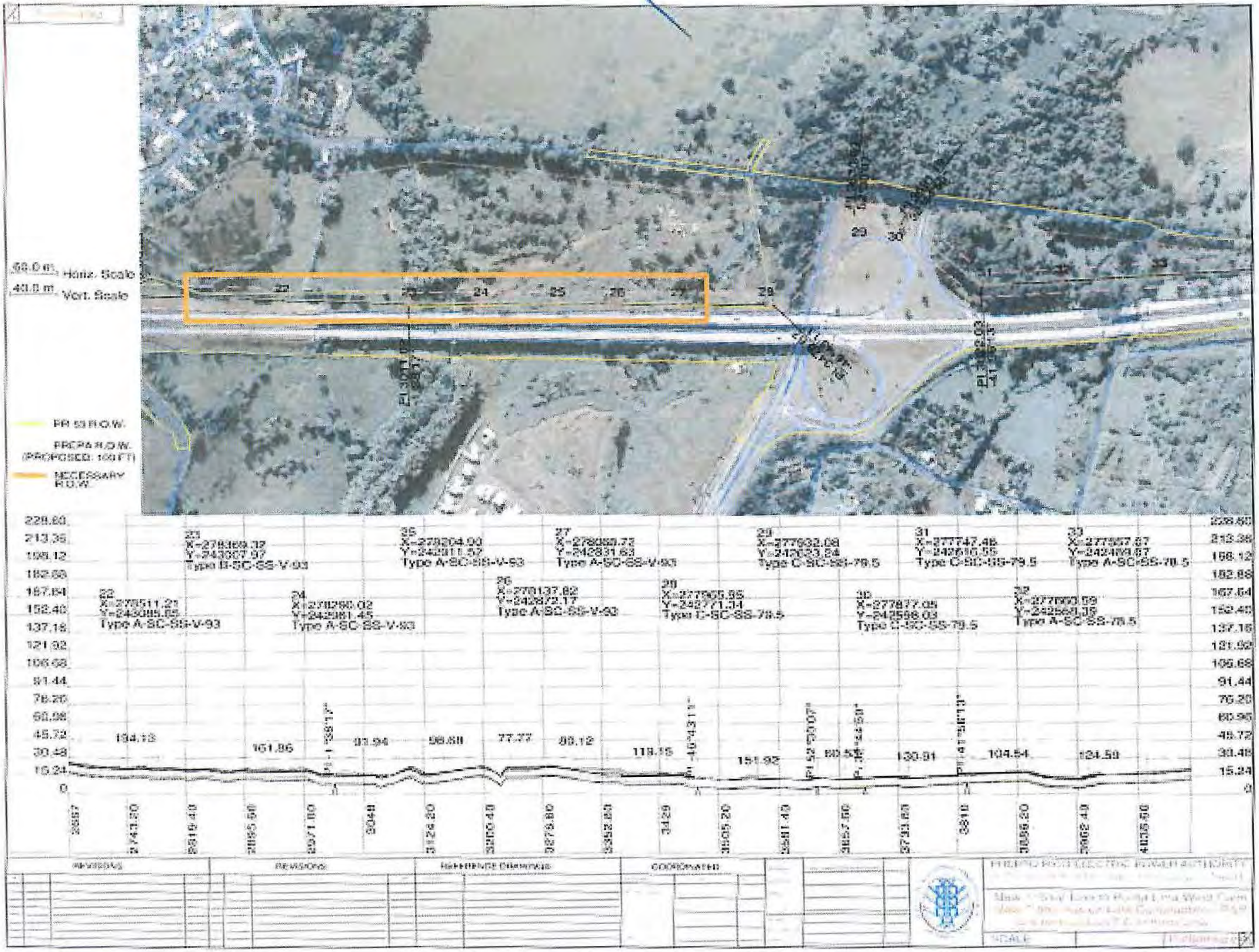

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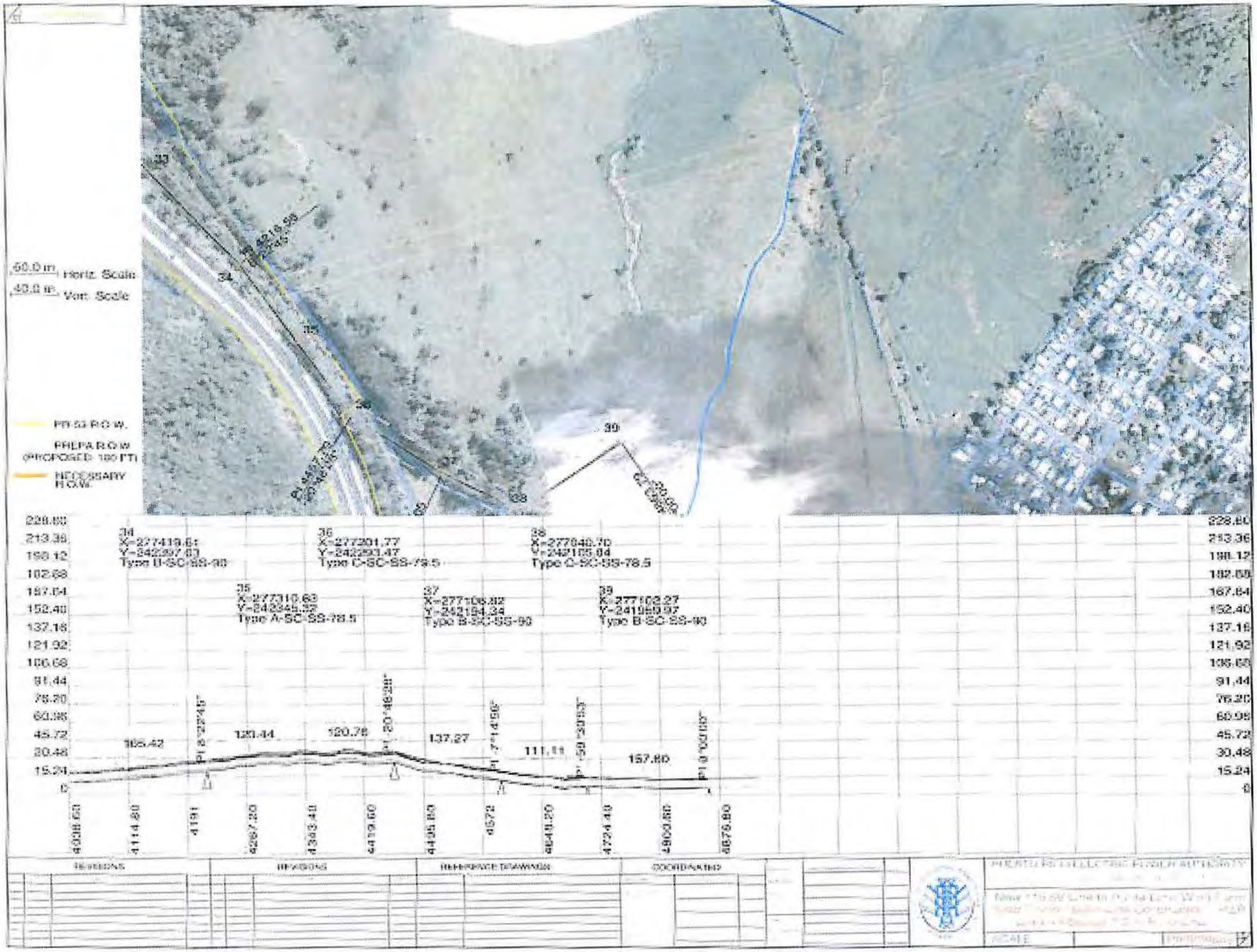
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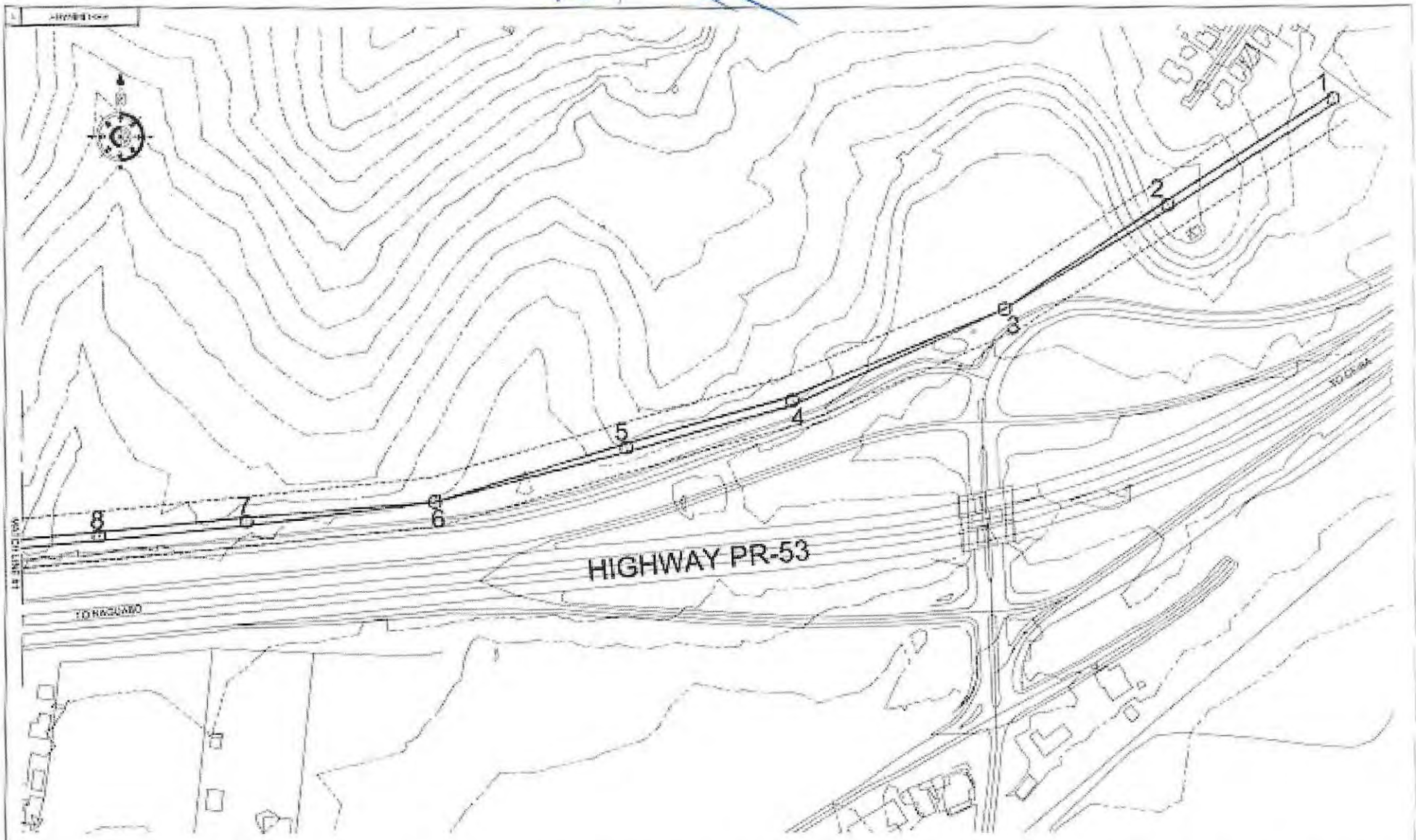
REVISIONS
REVISIONS
REFERENCE DRAWINGS
COORDINATES
PUERTO RICO ELECTRIC POWER AUTHORITY
SCALE

Attachment B

Preliminary Drawings and Specifications



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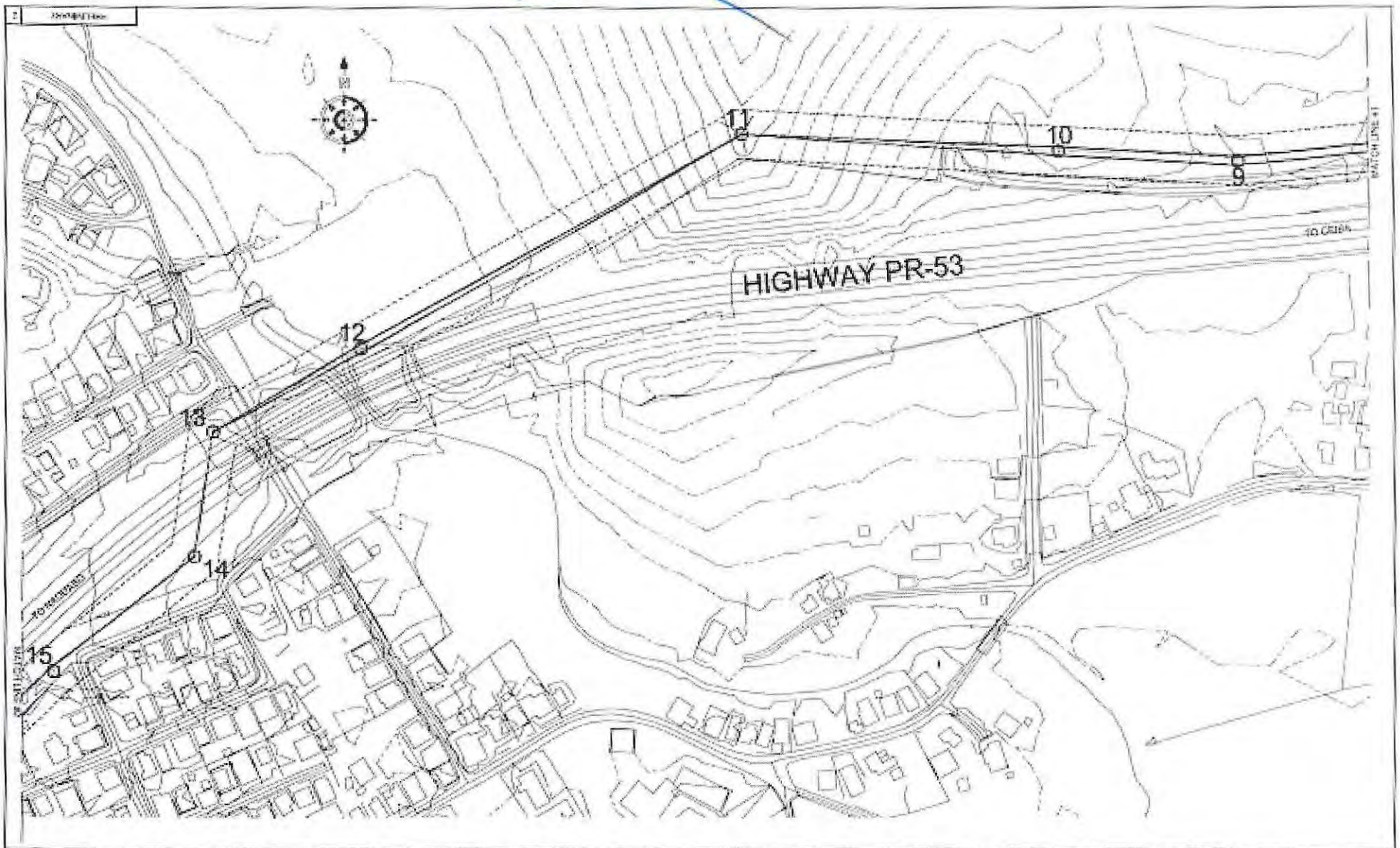
			MECHANICAL

PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

NEW 115 kV LINE TO PUNTA LIMA WIND FARM
NEW TRANSMISSION LINE CONSTRUCTION - PLAN VIEW
LINE FROM DAGUAO T.C., CEIBA TO PUNTA LIMA, NAGUABO

SCALE: 1:1000 PUERTO RICO 1802 PRELIMINARY 1



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PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

NEW 115 kV LINE TO PUNTA LIMA WIND FARM

NEW TRANSMISSION LINE CONSTRUCTION - PLAN VIEW
LINE FROM BAGUAO T.C., CEIBA TO PUNTA LIMA, NAGUABO

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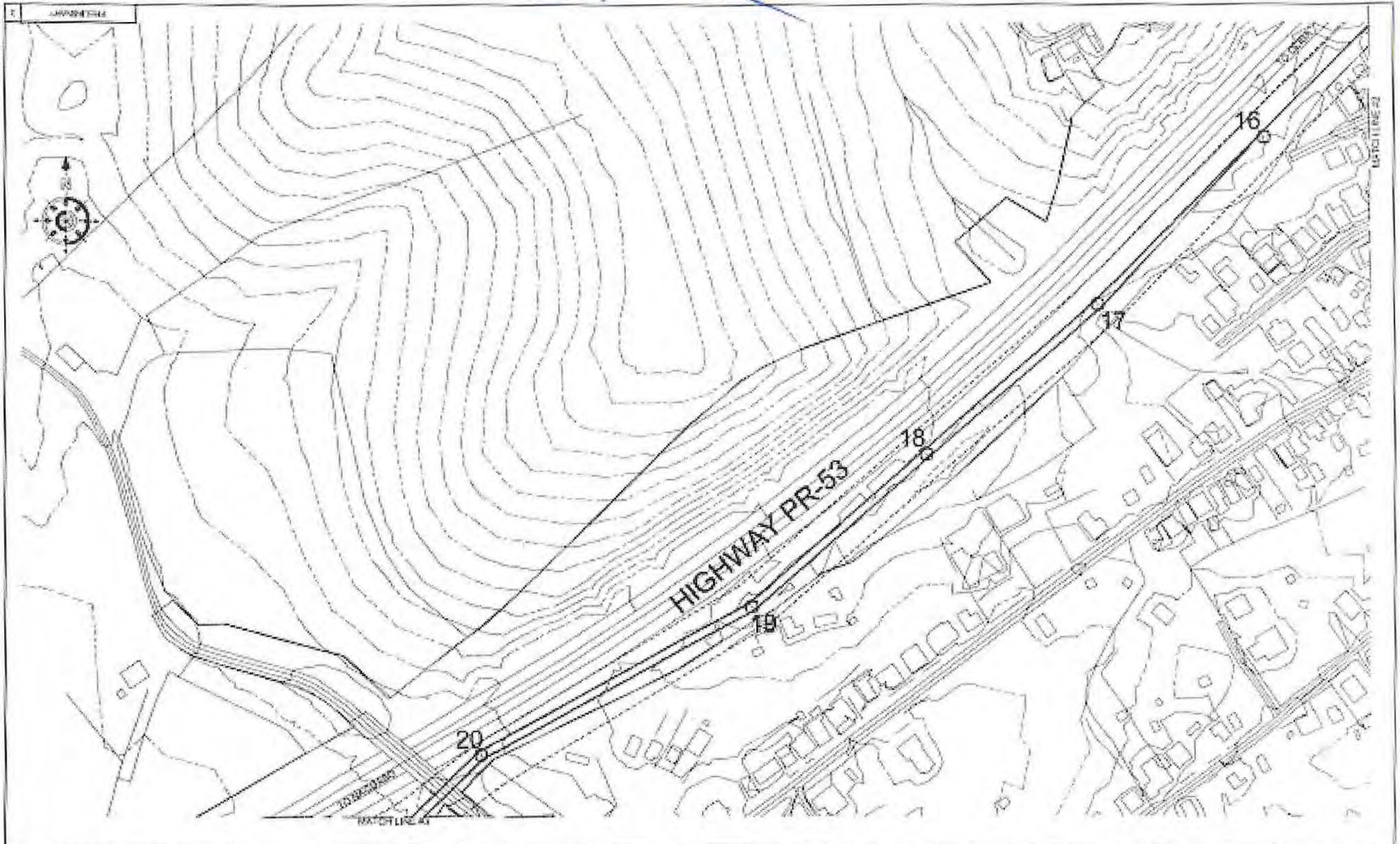

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			MECHANICAL

PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE
NEW 115 kV LINE TO PUNTA LIMA WIND FARM
NEW TRANSMISSION LINE CONSTRUCTION - PLAN VIEW
LINE FROM DAGUAO T.C. CEIBA TO PUNTA LIMA, NAGUABO
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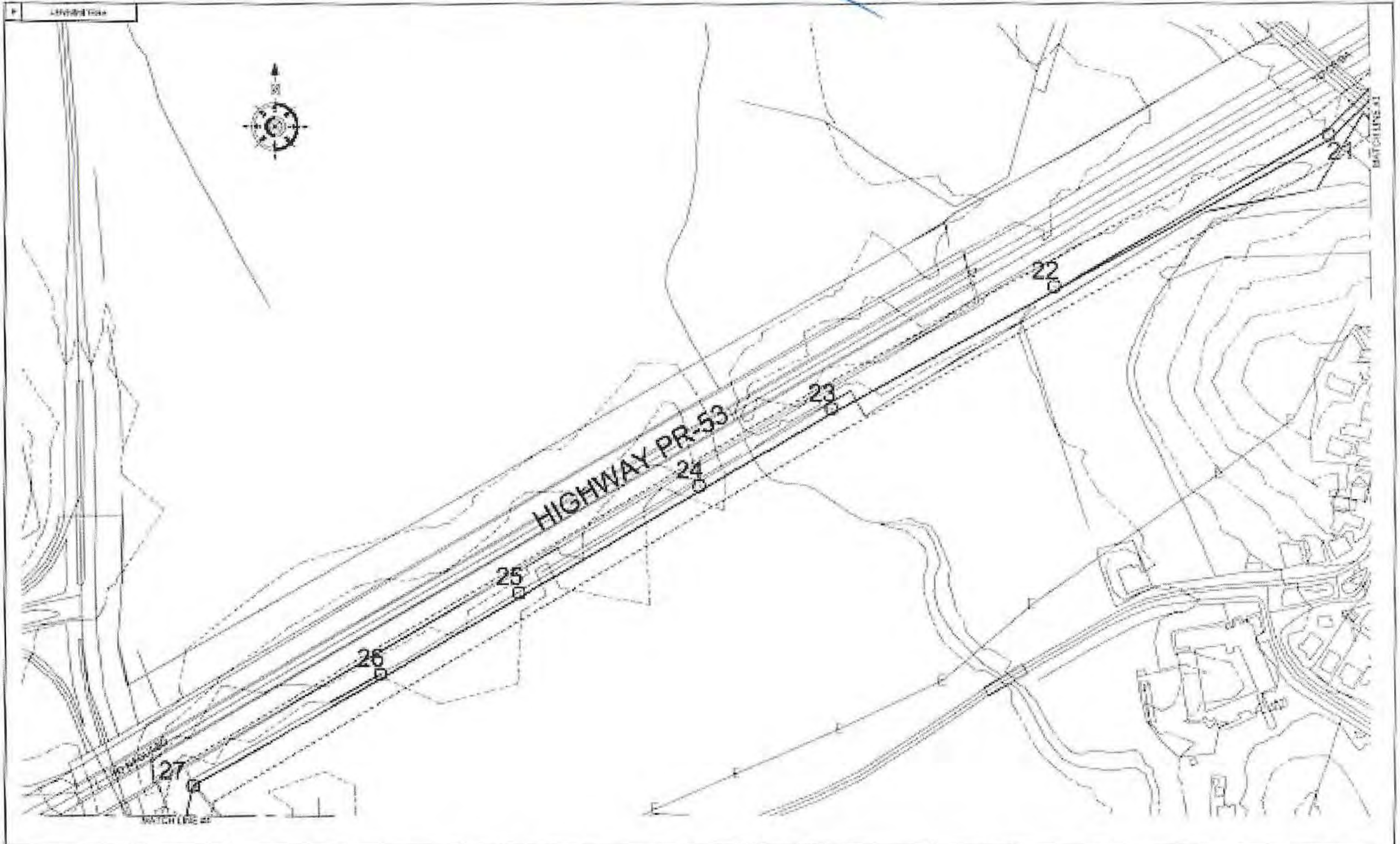

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PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

NEW 115 KV LINE TO PUNTA LIMA WIND FARM
NEW TRANSMISSION LINE CONSTRUCTION - PLAN VIEW
LINE FROM DAGUAO T.C., CEIBA TO PUNTA LIMA, NAGUABO

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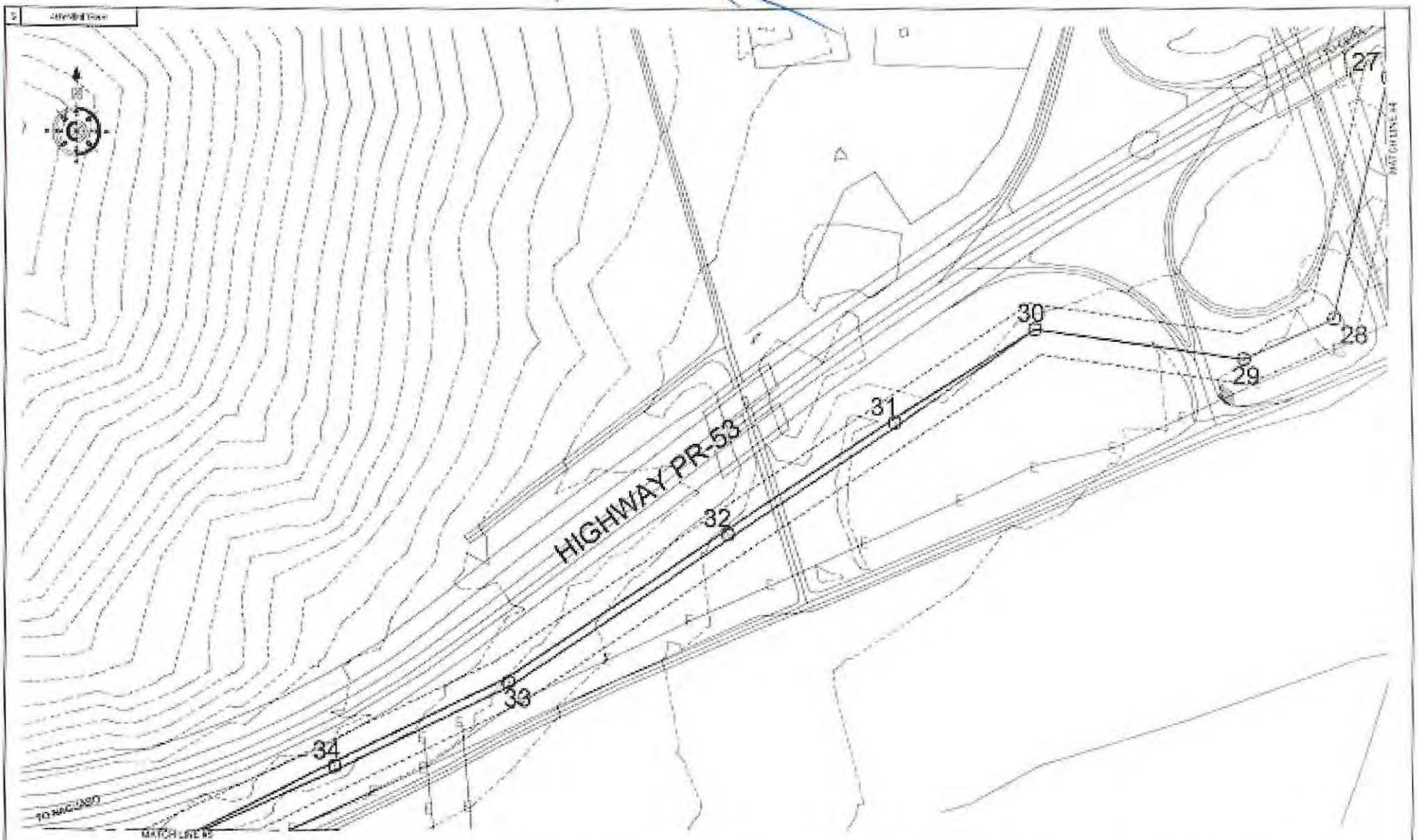

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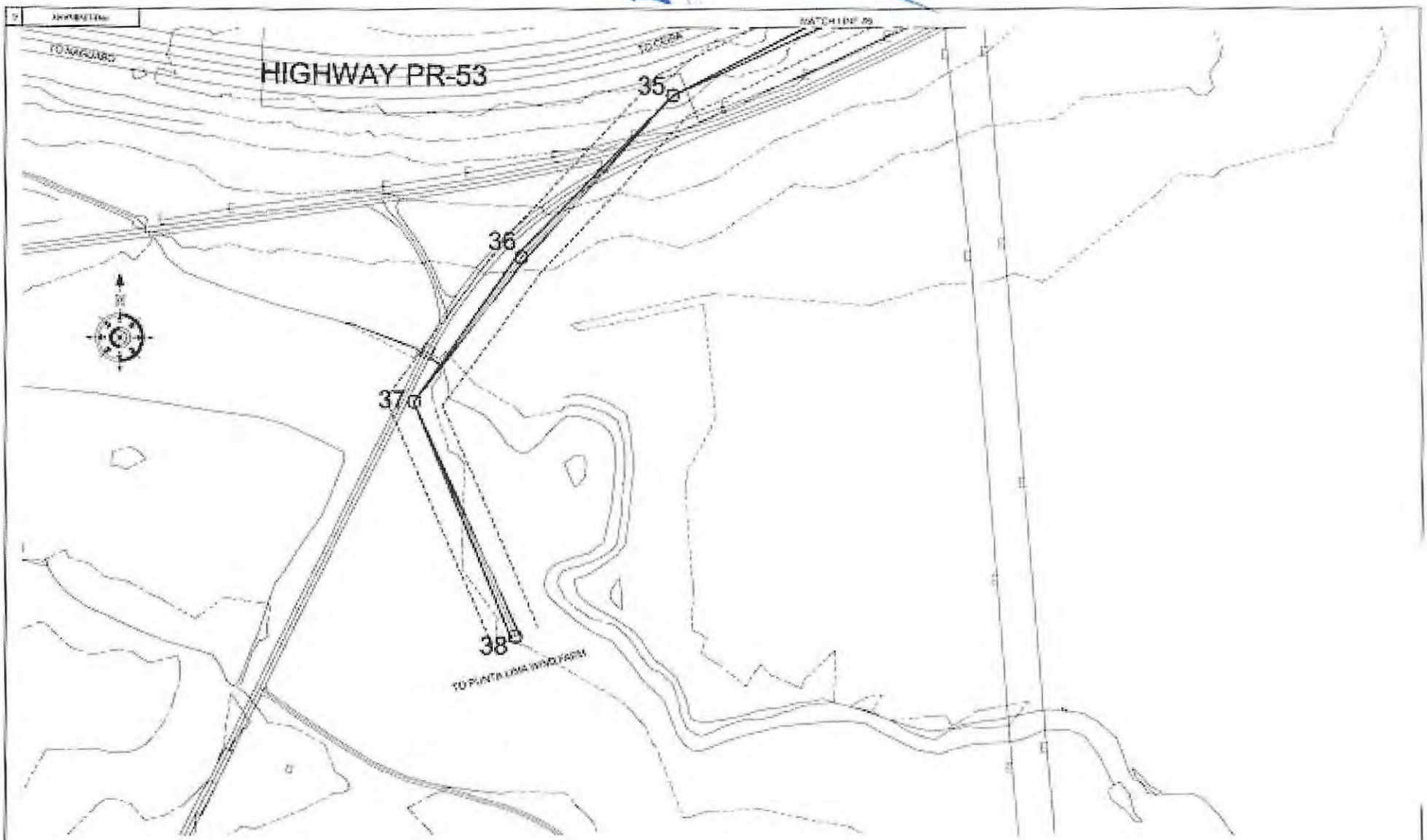
PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

NEW 115 kV LINE TO PUNTA LIMA WIND FARM
NEW TRANSMISSION LINE CONSTRUCTION - PLAN VIEW
LINE FROM ENGUAD T.O. CEIBA TO PUNTA LIMA, NAGUABO

SCALE: 1:1200 | NAGUABO, PUERTO RICO | PRELIMINARY | 5



REVISIONS	REVISIONS	REFERENCE DRAWINGS	COORDINATED
			ARCHITECTURAL
			CIVIL
			ELECTRICAL
			MECHANICAL

PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

NEW 115 kV LINE TO PUNTA LIMA WIND FARM
NEW TRANSMISSION LINE CONSTRUCTION - PLAN VIEW
LINE FROM BAGUAO T.C. CEIBA TO PUNTA LIMA, NAGUABO

SCALE: 1:1000 | NAGUABO, PUERTO RICO | PRELIMINARY

TECHNICAL SPECIFICATIONS

1.0 Scope

1.1

This specification covers the minimum requirements for the design, materials, fabrication, welding, galvanizing, inspection and shipment of poles to PREPA's Warehouse # 5 at Palo Seco, Toa Baja, Puerto Rico. To be used in the construction of transmission lines.

1.2

The reference to specifications of organizations such as ASTM together with drawings and loading diagrams shall be considered part of this specification. Referenced specifications shall be the latest edition, unless specially stated otherwise.

2.0 Material

2.1 General

All material supplied shall conform to ASTM Specification A-6, "General Requirements for Delivery of Rolled Steel Plates, Shapes, Sheet Piling and Bars for Structural Use" unless herein modified. All structural plate material used to fabricate the structures included in this specification shall be mill-certified to meet a required Charpy "V" notch impact value of 15 foot-pounds at -20 degrees F.

2.2 Poles, Arms, Attachment Plates and Brackets

The material shall conform to ASTM A-572. The steel shall be high strength, low alloy, structural steel, Grade 65 (min.).

2.3 Base Plates **(when required)**

The base plate material shall have minimum yield strength equal to or greater than the value used in design calculations. Material shall conform to ASTM A-572, and meet the requirements of 2.1.

2.4 Structure Bases and Anchor Bolts (when required)

2.4.1

Anchor bolts shall be used to support the suspension, angle and dead end poles.

2.4.1.1

The Supplier shall furnish all the anchor bolts and nuts.

Maximum length of anchor bolts shall be 10 feet. The length of the anchor bolts shall be the minimum length required to develop the necessary bond in concrete.

The bottom template of bolts shall be kept to a minimum size and use only for alignment purposes.

The concrete to be used on foundations shall be considered to have a maximum compressive strength of 3000 psi at 28 days.

2.4.1.2

Material shall conform to ASTM A-615 modified "Standard Specification for Deformed Billet Steel Bars for Concrete Reinforcement", with minimum yield strength of 75,000 psi. The material shall be larger in diameter and rounder than the standard ASTM A-615 reinforcement bar so that a fuller thread can be cut or rolled. The anchor bolt material shall be normalized so that it meets the requirements of 2.1.

2.4.1.3

Anchor bolts shall have a threaded length at the top equal to the sum of the base plate thickness plus the depth of two nuts (one below the plate one on top) plus one bolt diameter plus four (4) inches. The bottom of the anchor bolts shall have a threaded length sufficient for attaching the bottom template. The thread area plus 6 inches of the top of the bolts shall be hot deep galvanized according to ASTM A-123 and A-153.

2.4.1.4

Anchor bolts shall be used to support the steel pole. The supplier shall furnish one (1) top and one (1) bottom steel template for each and every one pole, suitable for the installation of anchor bolts in the foundation.

2.5 Fasteners

2.5.1

All connection bolts shall be galvanized hex-head conforming to ASTM A 325 or A-354. Bolts shall be hot dipped galvanized to ASTM A-153. Nuts shall be cut to proper class and size and galvanized so that a nut tapped to dimensions conforming to ASTM A-563, may be assembled by hand effort on galvanized bolts.

3.0 Design

3.1

Published theories that are accepted as good engineering practices by the industry shall be used in making the design. Stress calculations shall be based on elastic analysis with maximum stresses in main members being limited to the specified yield strength of the steel being used.

3.2

Structures shall be designed to meet the loading requirements as stated on the Special Conditions which form part of this document. The loadings used shall include the specified safety factors.

3.3

The supplier is responsible of the design. The proposal shall include two original sets, (one set for the Purchasing Division, and one for the Engineering Division) and have to include and comply with the following:

1. Loading diagrams and all the calculations and design parameters.

2. The total actual moments, moments of inertia furnished, and the w/t for polygonal sections and splices and at least every 5 feet along the pole shaft (Summary table).

3. General dimensions and details of all the structural components and anchor bolts including but not limited to:

    a. Base Diameter

b. Top Diameter
c. Arm connection details
d. Base plate anchor bolt configuration (when required)
e. Anchor bolt (when required)
f. Reactions on poles and guys
g. Pole deflections
h. Pole weight
i. Design loads shown on loading trees
j. Step bolts configuration
k. Top Plate Details
l. Overhead ground wires attachment details
m. Bill of materials for each pole assembly
n. Grounding attachment details
o. Guys' attachments

3.4

The pole shall be designed to resist, in addition to all other loads and their appropriate overload factors, the effect of deflection due to the loading specified including the dead load of the pole (P-Delta effect).

3.5

Final design calculations shall be submitted before fabrication commences together with the shop drawings for approval. After approval two final original set (11"x17") plus one CD with the drawings in AutoCAD shall be sent for PREPA's files. All drawings shall include an unique identifying order number. Final design calculations and input files shall be included on a CD for PREPA's use.

3.6

The Owner shall have access to the manufacture's plant for inspection.

4.0 Fabrication of Steel Poles

4.1 General

Fabrication of steel poles, anchor bolts, bolts, nuts and hardware shall conform to the applicable standards of the ASTM, NEMA and ASCE Manual of Practice No. 72 (latest edition) except as otherwise specified herein.

4.2 Structure configuration and features

4.2.1

The Supplier will comply with the design criteria detailed in the Special Conditions using the included sketches as guidelines. These sketches will not be acceptable as shop drawings for the approval.

4.2.2

Dimensions for arms, spacing of brackets, arms, distances and diameters of holes on brackets shown in the sketches shall be adhered to.

4.2.3

The steel shaft shall have symmetrical round, octagonal or other cross section approved by PREPA.

4.2.4

The thickness of any structural member shall not be less than 3/16 inch unless otherwise specified.

4.2.5

The pole arms shall be bolted to the Steel Pole.

4.3 Welding

4.3.1

All welding shall be performed by qualified operators using procedures in accordance with Section 5, AWS D1.1 of the American Welding Society Structural Welding Code.

4.3.2

Records of welding procedure and welding operator test results shall be kept for five years by the Supplier and shall be available for review by PREPA.

4.3.3

Circumferential seams, longitudinal seams in the female slip-joint area and Base plate shall be complete penetration welds.

Arm bracket joints, and post-insulator bracket joints welds shall be full penetration or equivalent ninety percent partial penetration with a fillet overlay in order to develop the full strength of the arm shaft. The post insulator bracket welds shall be designated to carry the specified loading requirement without any permanent damage.

4.3.4

Longitudinal welds in pole sections (except- as noted in 4.3.3) shall have 80% minimum weld joint penetration.

4.3.5

Each pole section shall be formed and shall not have intermediate circumferential welds before forming. Each pole section shall be of uniform thickness.

5.0 Identification Plate

5.1

Each pole shall include (welded) one steel plate at 5 feet from the bottom with the following information clearly stated:

1. Manufacturer
2. Manufacture date
3. Owner: PREPA
4. Purchase Order No.:
5. Moment at Base (Ft-k):
6. Shear at Base (Kips):
7. Weight (lbs):

6.0 Galvanizing

6.1

The Supplier shall provide procedures which detail the galvanizing process upon request.

6.2

All steel work, including bolts, shall be galvanized in accordance with ASTM Specifications A-123, and A-153.

6.3

Fabrication should be complete prior to galvanizing. No bending, working, or machining of structure members shall take place after galvanizing.

6.4

The inside of tubular members shall be readily visible and accessible for post galvanizing cleaning and repair as needed.

6.5

The coating quality shall be determined as described in the American Galvanizer's Association bulletin " **Inspection of Products Hot Dip Galvanized after Fabrication (2003)**".

6. 6

The Supplier shall provide a detailed inspection procedure and evidence that ultrasonic tests are performed on base and flange plate welds after galvanizing, upon request.

7.0 Bolts Requirements

7.1

The Supplier shall furnish all the required bolts, nuts and washers for the installation of all parts of the steel poles, plus 10 percent extra.

8.0 Shipping

8.1

Each part, assembly or sub-assembly shall be packed in such a manner as to minimize structural damage or damage to the galvanizing. Any damaged part shipped will be replaced by the manufacturer.

8.2

Anchor bolts and templates may be shipped in advance and have nuts on the bolts to ensure proper fit and anchor bolt thread protection.

8.3

Shipments shall consist of complete structures and shall be accompanied by a packing list of all parts which will be identifiable by structure number and type.

8.4

All bolts, nuts and locknuts shall be bagged and securely attached to each structure or identified in a way that enables efficient match-up with their respective pole shafts.

9.0 Failure to Meet Guarantees

If any piece of equipment fail to meet the guarantees and the requirements of these specifications within the time covered by the guarantee, it shall be optional to PREPA to accept the pole or reject it and tell the manufacturer to at once proceed to make alterations or furnish such new parts as may be necessary to make it meet the guarantees and requirements. All expense of furnishing and installing new parts by failure of the pole to meet the guarantees and other requirements of the specifications shall be absorb by the manufacturer.

10.0 General Characteristics

10.1

The bearing plate shall have a hole at center of plate not larger than 30% of the total base diameter. The maximum bearing plate diameter shall be 42 in.

10.2

The pole shall have a bolted metal top cap. The bolt diameter shall not be less than 3/4 " and the cap will not exceed the pole top diameter by more than 1".

10.3

Step bolts shall be supplied for the whole length of the structure and shall be removable type. Such bolts shall be ¾" -10 UNC 2A x 8" LG Type, hot dipped galvanized with 2 inch thread length and the unthreaded section shall have an abrasive surface. Step bolts shall be spaced 14 inches center to center, staggered appropriate for climbing the pole easily. Additional step

bolts shall be installed 4'-0" below each arm, guy wire and ground wire attachment to facilitate work on these areas. Pole steps orientation and vertical specified spacing shall be shown on drawings. **Step Bolts shall Start at 10'-0" from Goundline level.**

10.4

The pole shall have suitable slip joints clearly marked for proper sections matching.

10.5

Arm attachment plates and post- insulators supports shall be welded to the pole shaft.

10.6

Insulator strings attachments at pole body and at arm end shall be shown on drawings.

10.7

Overhead ground wire attachment detail shall be shown on drawings.

10.11

The minimum thickness of any structural member shall be 3/16 inches. End plates of arms shall have a minimum thickness of 3/4 inches.

10.12

Connecting parts shall be marked and diagrams showing such marks shall be furnished in the drawings. All members shall be properly identified with code numbers to indicate the exact location of the member of the pole.

10.13

The pole bottom diameter shall be, at least, two times the pole top diameter (flat to flat).

10.14

All pole sections, arms, bolts and nuts package, anchor bolts, step bolts, anchor fixing plates and any other appurtenance shall be marked for identification by means of a code designed

by the manufacturer for each item indicated in the purchase order. The coding system shall be shown in the manufacturer's drawings.

10.15

The guyed poles shall have a thru pipe hole 1-1/2" in diameter at 3'-0" above ground line. A bar inserted thru the pipe would permit rotating the guyed structure for alignment with the power line.

10.16

The guyed pole shall have a corrosion resistant strip covering three feet embedment plus one foot above ground line. This strip shall be **equal or approved equal** to madison corrocoti coating.

10.17

The poles shall have adequate fastening system between all pole sections to ensure proper helicopter lifting.

10.18

Connection bolts shall meet ASTM A-325 type 1.

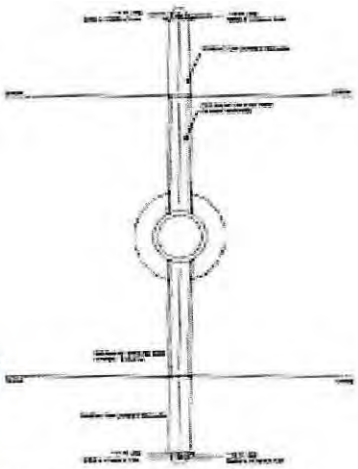
10.19

Design and fabrication of steel poles shall be using slip joint type connection. No other type of connection will be accepted.

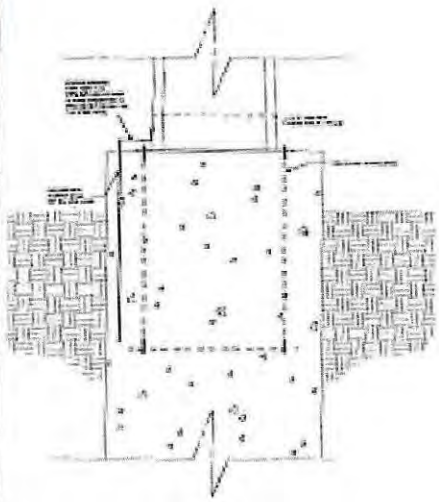
****** END OF TECHNICAL SPECIFICATIONS ******

STEEL POLE MKD'

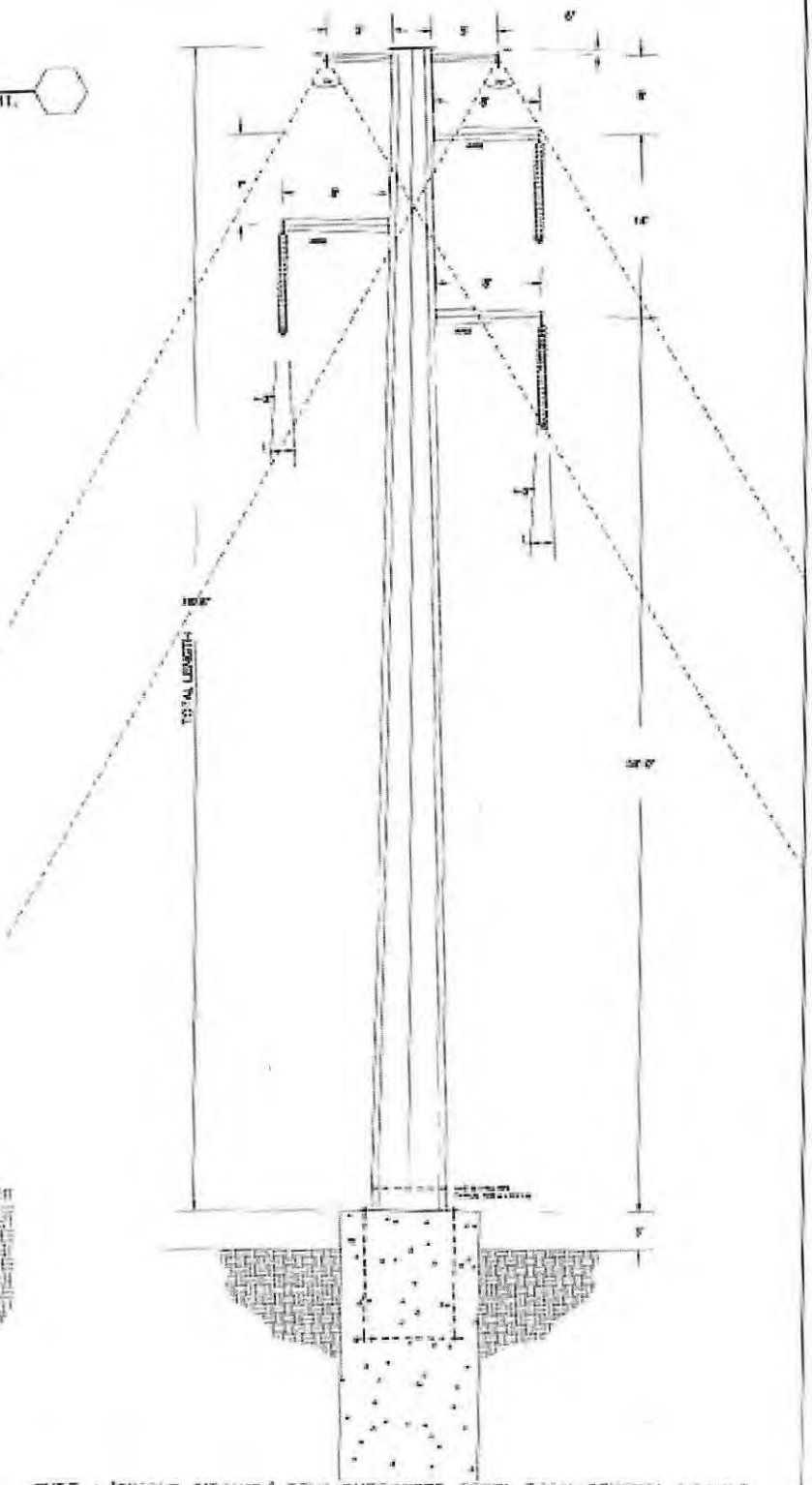
TYPE A-SINGLE CIRCUIT SELF SUPPORTED 78'-6" HT.



STEEL POLE/TYPE A-PLAN VIEW



STEEL POLE/TYPE A
TYPICAL GROUNDING DETAIL



TYPE A/SINGLE CIRCUIT/ SELF SUPPORTED STEEL POLE-GENERAL DETAILS

REVISIONS		

GENERAL POLE DESCRIPTION

TANGENT
VERTICAL CONFIGURATION STRUCTURE
HORIZONTAL SPAN = 850 FT
VERTICAL SPAN = 1100 FT
MAXIMUM DEFLECTION LINE ANGLE = 3°

REFERENCE DRAWINGS		COORDINATED			

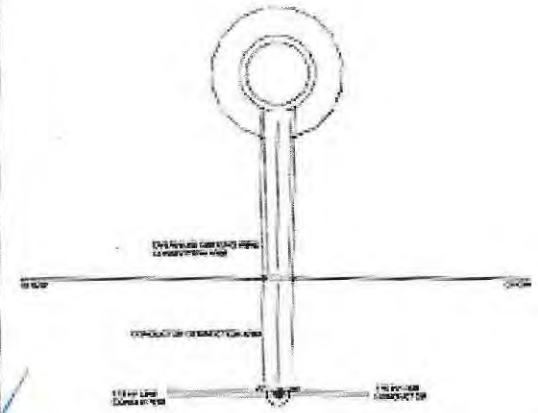
PUERTO RICO ELECTRIC POWER AUTHORITY
ENGINEERING DIVISION

115 kV TRANSMISSION LINE POLE
TYPE - A SINGLE CIRCUIT, SELF-SUPPORTED STEEL POLE
USING 1192.5 KCMIL ACSR CONDUCTORS

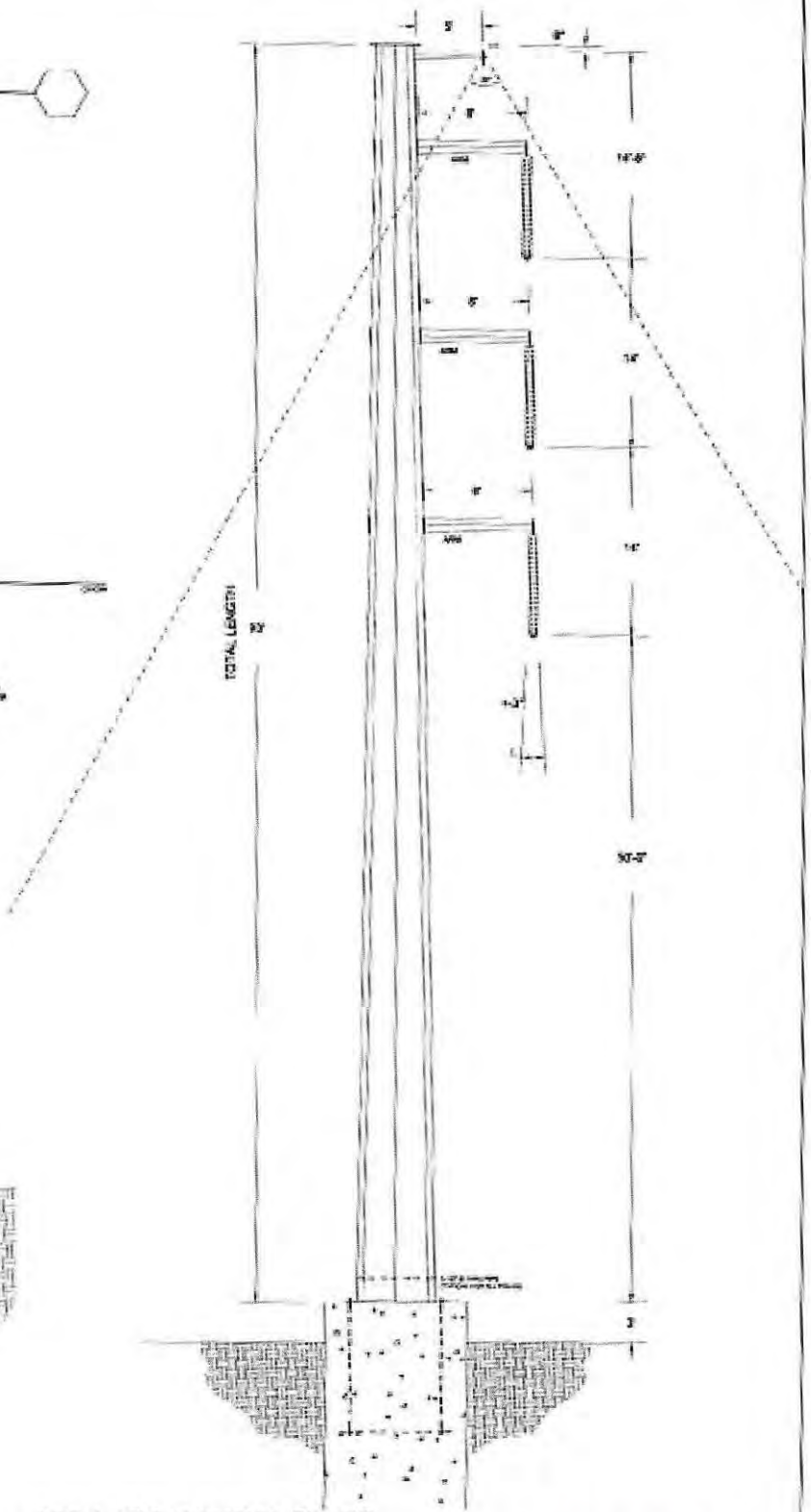
SCALE: AS SHOWN SAN JUAN, PUERTO RICO

STEEL POLE-ITEM

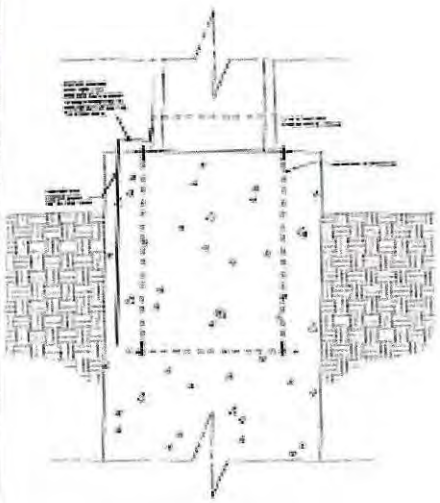
TYPE A-SELF SUPPORTED-TANGENT
SINGLE CIRCUIT (0°-3°)-93'-0" HT.



STEEL POLE/TYPE A-PLAN VIEW



TYPE A-SELF SUPPORTED-TANGENT
SINGLE CIRCUIT (0°-3°)-93'-0" HT.



STEEL POLE/TYPE A
TYPICAL GROUNDING DETAIL

GENERAL POLE DESCRIPTION

TANGENT
VERTICAL CONFIGURATION STRUCTURE
HORIZONTAL SPAN = 775 FT
VERTICAL SPAN = 900 FT
MAXIMUM DEFLECTION LINE ANGLE = 3°

REVISIONS		

REFERENCE DRAWINGS	COORDINATED
	ARCHITECTURAL CIVIL ELECTRICAL MECHANICAL

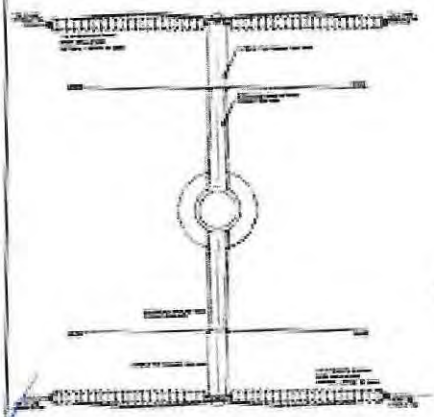
PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

115 kV TRANSMISSION LINE POLE
TYPE A-SELF SUPPORTED-SINGLE CIRCUIT (0°-3°)
TANGENT- 93'-0" HT.

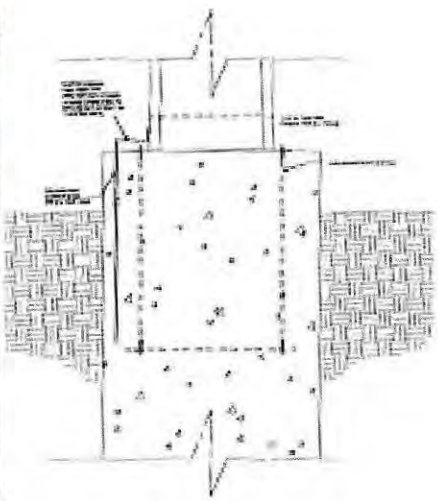
SCALE: AS SHOWN | SAN JUAN, PUERTO RICO

STEEL POLE-ITEM

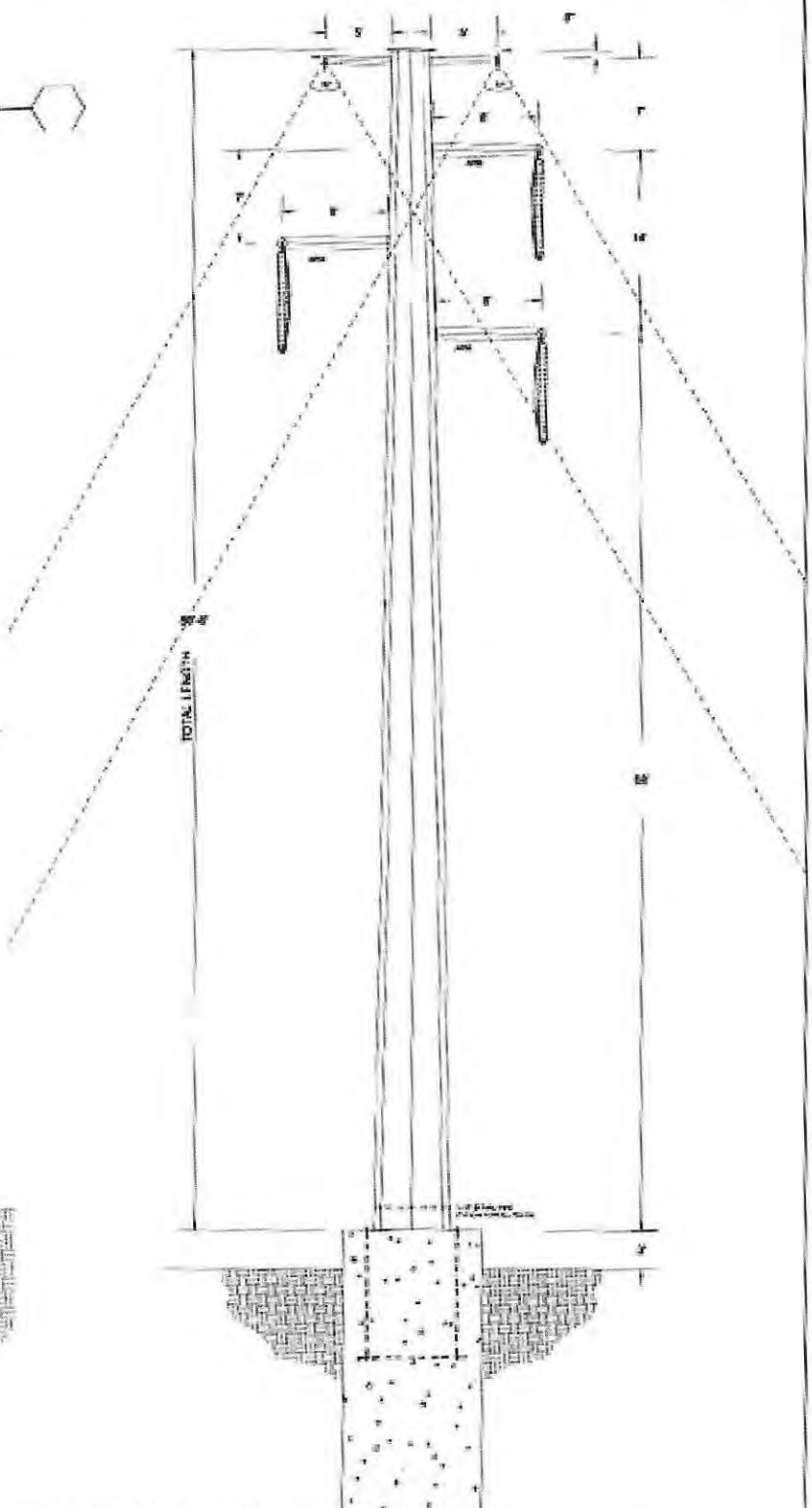
TYPE B-SELF SUPPORTED-DEAD END
SINGLE CIRCUIT (0°-10°)-89'-6" HT.



STEEL POLE/TYPE B-PLAN VIEW



STEEL POLE/TYPE B
TYPICAL GROUNDING DETAIL



TYPE B-SELF SUPPORTED-DEAD END
SINGLE CIRCUIT (0°-10°)-89'-6" HT.

GENERAL POLE DESCRIPTION

DEADEND
VERTICAL CONFIGURATION STRUCTURE
HORIZONTAL SPAN = 800 FT
VERTICAL SPAN = 1200 FT
MAXIMUM DEFLECTION LINE ANGLE = 10°

REVISIONS		

REFERENCE DRAWINGS		COORDINATED		
		ARCHITECTURAL		
		CIVIL		
		ELECTRICAL		
		MECHANICAL		

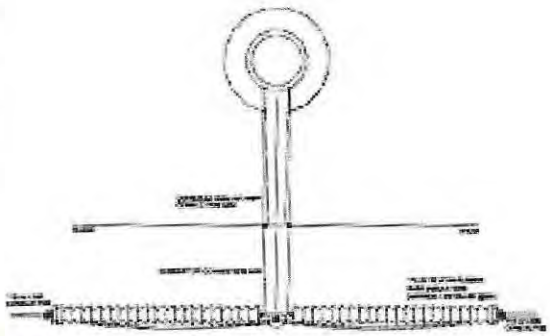
PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

115 kV TRANSMISSION LINE POLE
TYPE B-SELF SUPPORTED-SINGLE CIRCUIT (0°-10°)
DEAD END-89'-6" HT.

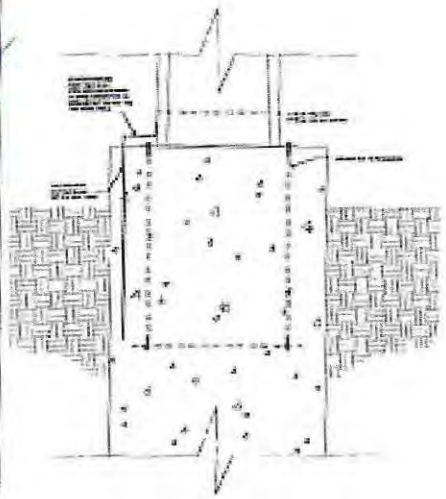
SCALE: AS SHOWN | SAN JUAN, PUERTO RICO

STEEL POLE-ITEM

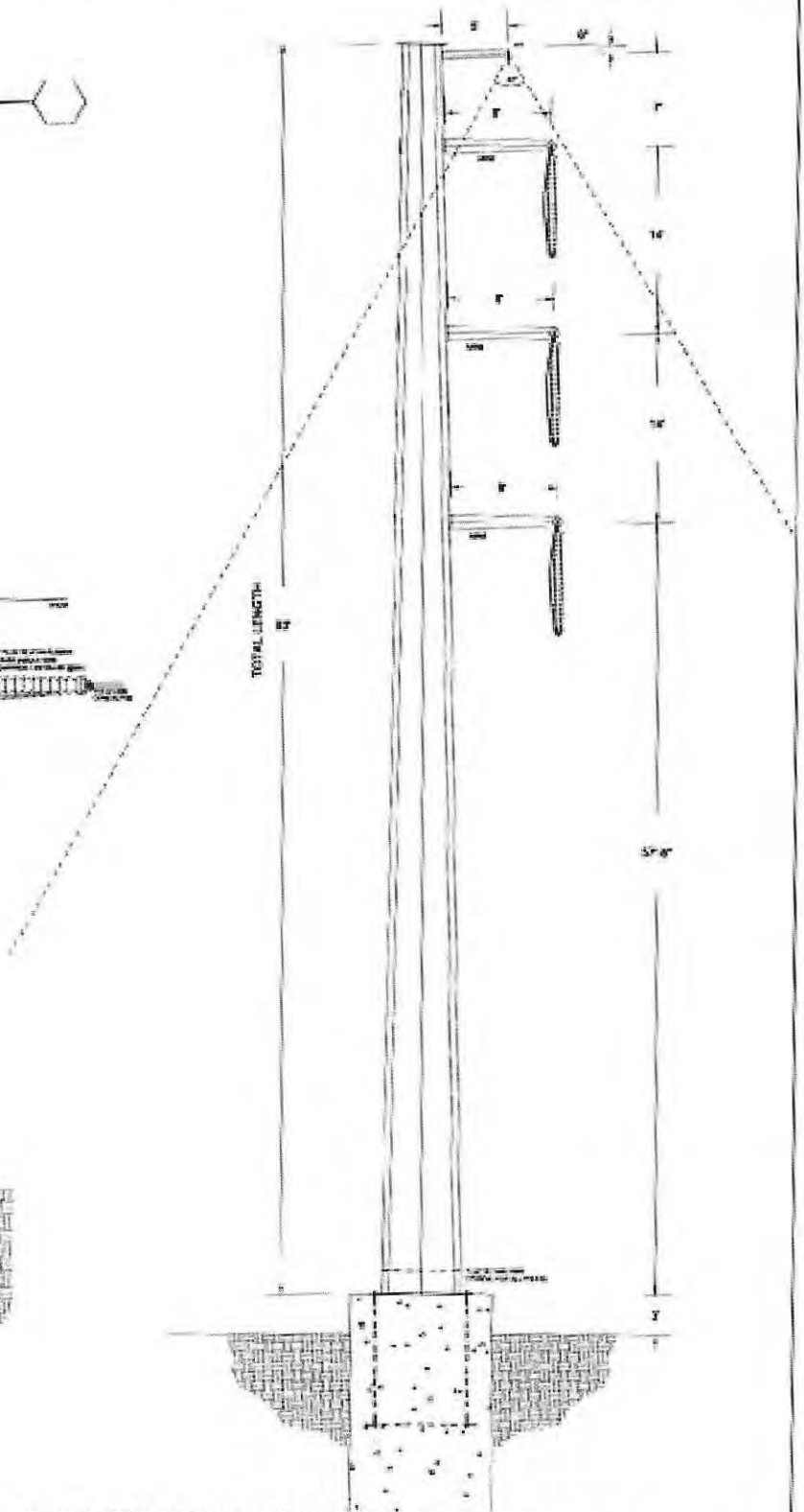
TYPE B-SELF SUPPORTED-DEAD END
SINGLE CIRCUIT (0°-15°)-93'-0" HT.



STEEL POLE/TYPE B-PLAN VIEW



STEEL POLE/TYPE B
TYPICAL GROUNDING DETAIL



TYPE B-SELF SUPPORTED-DEAD END
SINGLE CIRCUIT (0°-15°)-93'-0" HT.

GENERAL POLE DESCRIPTION

DEAD END
VERTICAL CONFIGURATION STRUCTURE
HORIZONTAL SPAN = 775 FT
VERTICAL SPAN = 900 FT
MAXIMUM DEFLECTION LINE ANGLE = 15°

REVISIONS		

REFERENCE DRAWINGS	COORDINATES	
	ARCHITECTURAL CIVIL ELECTRICAL MECHANICAL	

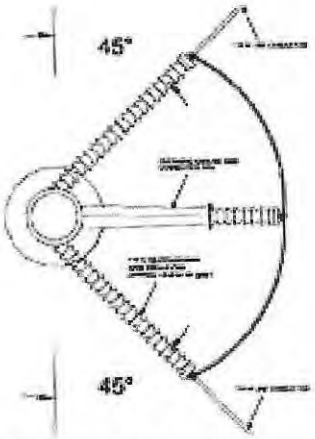
PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

115 kV TRANSMISSION LINE POLE
TYPE B-SELF SUPPORTED-SINGLE CIRCUIT (0°-15°)
DEAD END-93'-0" HT.

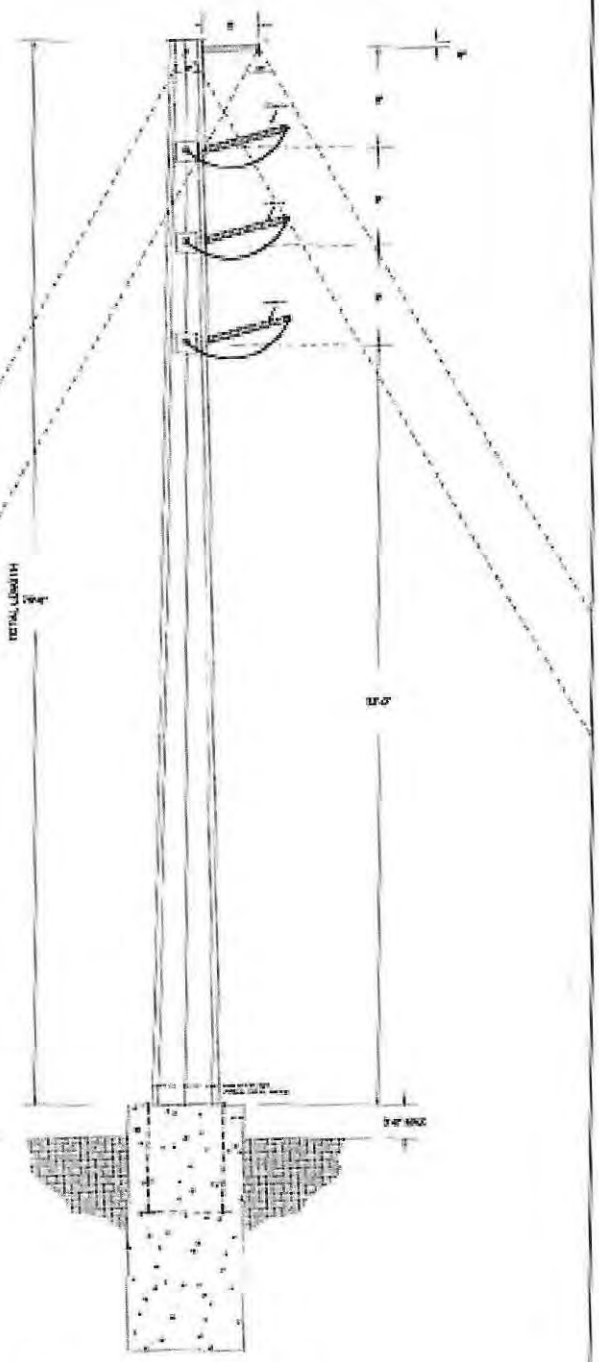
SCALE: AS SHOWN | SAN JUAN, PUERTO RICO

STEEL POLE-ITEM

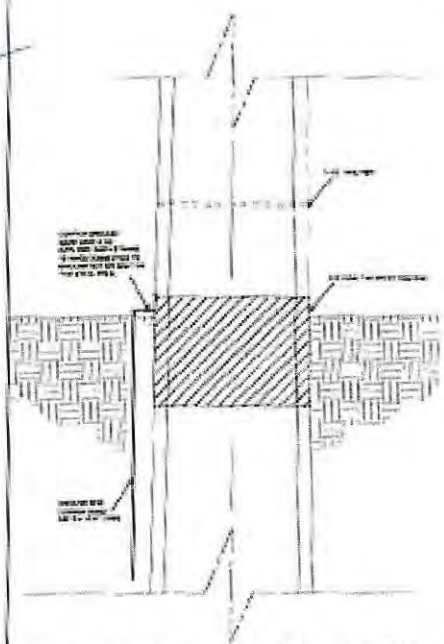
TYPE C-SELF SUPPORTED DEAD END
SINGLE CIRCUIT (0°-90°)-79'-6" HT.



STEEL POLE/TYPE C-PLAN VIEW



TYPE C-SELF SUPPORTED- DEAD END
SINGLE CIRCUIT (0°-90°)-79'-6" HT.



STEEL POLE/TYPE C-TYPICAL GROUNDING DETAIL

GENERAL POLE DESCRIPTION
DEADEND
VERTICAL CONFIGURATION STRUCTURE
HORIZONTAL SPAN = 900 FT
VERTICAL SPAN = 1400 FT
MAXIMUM DEFLECTION LINE ANGLE = 90°

REVISIONS		

REFERENCE DRAWINGS		COORDINATED			

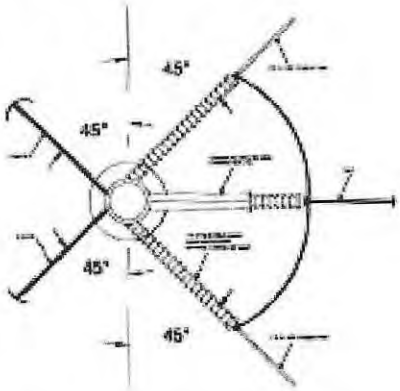
PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

115 kV TRANSMISSION LINE POLE
TYPE C-SELF SUPPORTED-SINGLE CIRCUIT (0°-90°)
79'-6" HEIGHT

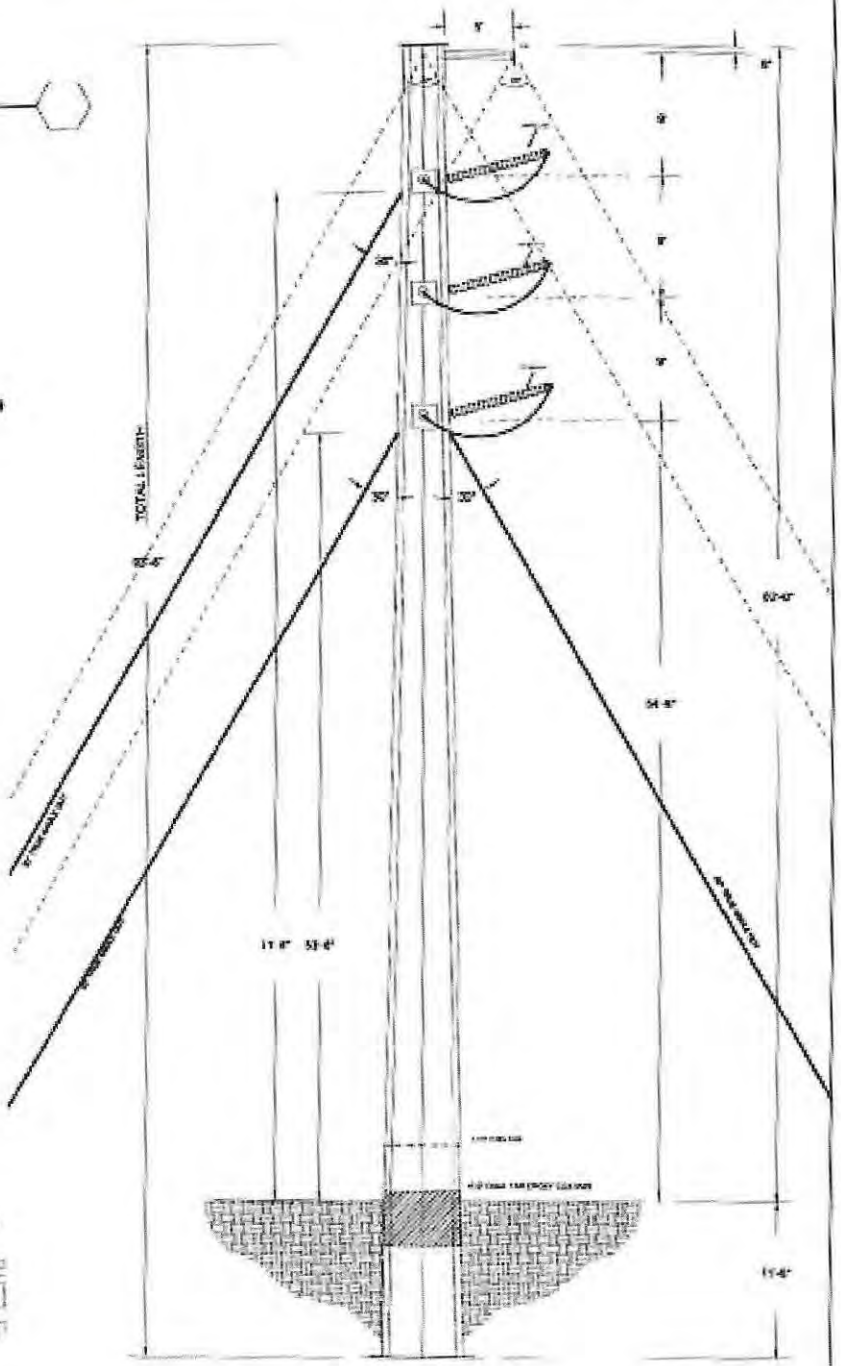
SCALE: AS SHOWN SAN JUAN, PUERTO RICO

STEEL POLE-ITEM

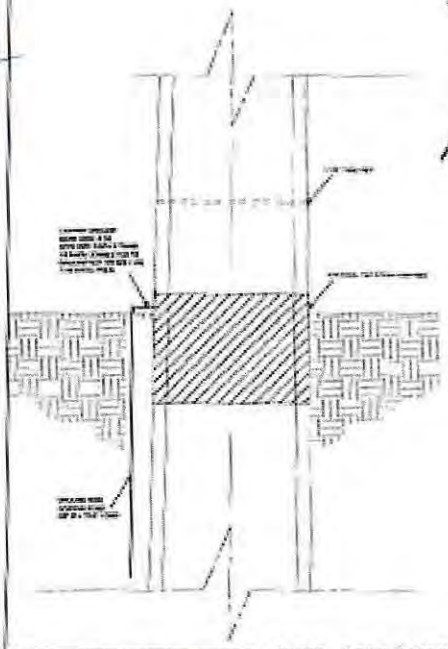
TYPE C-GUYED SUPPORTED-DEAD END
SINGLE CIRCUIT (0°-90°)-93'-6" HT.
NUMBER OF GUYS=5



STEEL POLE/TYPE C-PLAN VIEW



TYPE C-GUYED SUPPORTED-DEAD END
SINGLE CIRCUIT (0°-90°)-93'-6" HT.
MAXIMUM NUMBER OF GUYS=5



STEEL POLE/TYPE C-TYPICAL GROUNDING DETAIL

GENERAL POLE DESCRIPTION
DEADEND
VERTICAL CONFIGURATION STRUCTURE
HORIZONTAL SPAN = 1000 FT
VERTICAL SPAN = 1400 FT
MAXIMUM DEFLECTION LINE ANGLE = 90°

REVISIONS	

REFERENCE DRAWINGS	

COORDINATED	
ARCHITECTURAL	
CIVIL	
ELECTRICAL	
MECHANICAL	

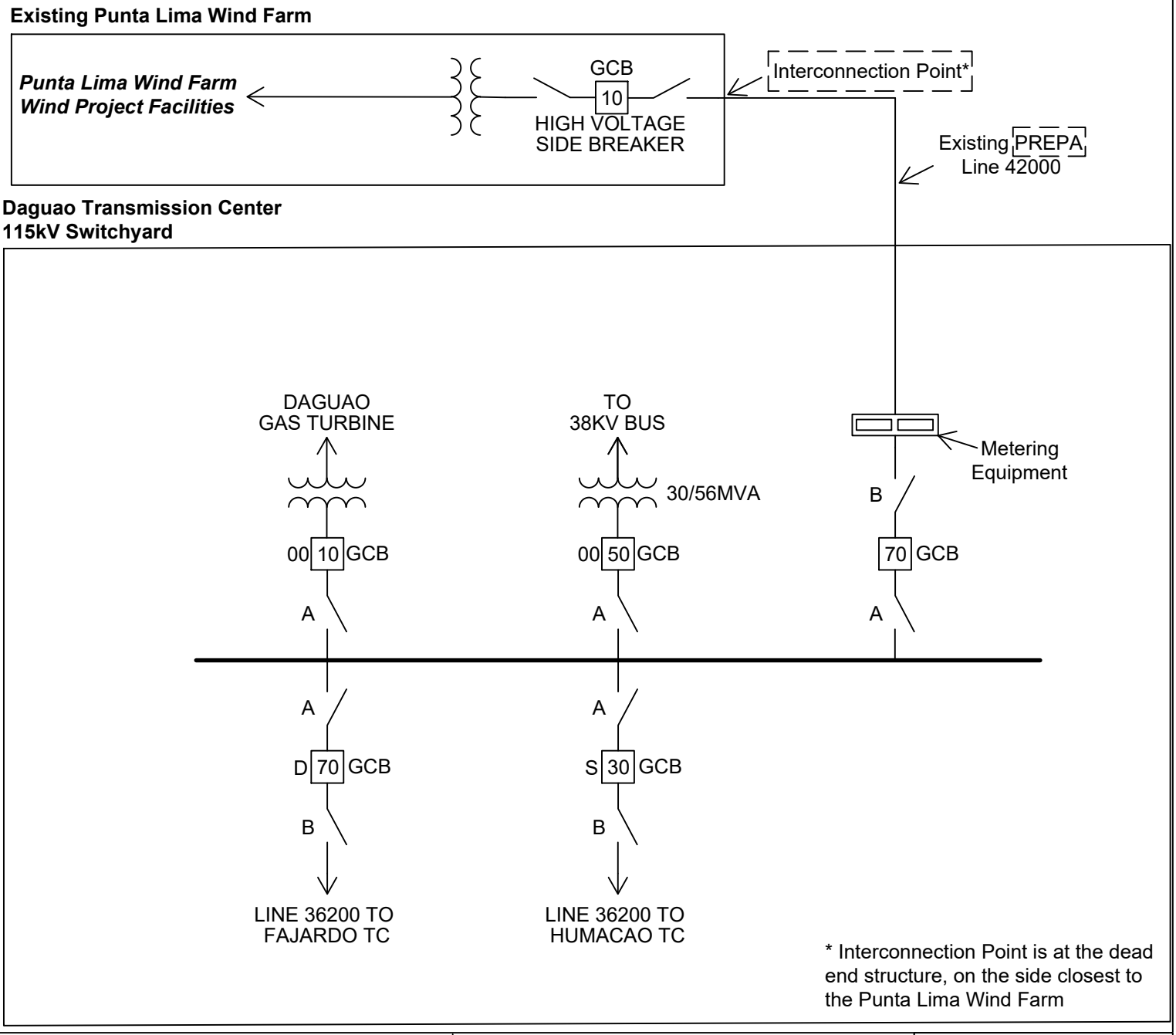
PUERTO RICO ELECTRIC POWER AUTHORITY
TRANSMISSION & DISTRIBUTION DIRECTORATE

115 kV TRANSMISSION LINE POLE
TYPE C-GUYED SUPPORTED-DEAD END (0°-90°)
93'-6" HT. – NUMBER OF GUYS=5

SCALE: AS SHOWN SAN JUAN, PUERTO RICO

Exhibit D

RENEGOTIATED PPOA
PUNTA LIMA WIND FARM
ELECTRICAL INTERCONNECTION
NAGUABO, P.R.



Punta Lima Wind Farm Electrical Interconnection to Line 42000	PREPA (Puerto Rico Electric Power Authority)	AUTORIDAD DE ENERGIA ELECTRICA DE PUERTO RICO •SELLO OFICIAL•