

June 29, 2018

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The Island Regulatory
and Appeals Commission

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Island Regulatory and Appeals Commission
PO Box 577
Charlottetown PE C1A 7L1

Dear Commissioners:

2017 Depreciation Study

Under Order UE16-04, Maritime Electric Company, Limited (the "Company") was directed by the Island Regulatory and Appeals Commission (the "Commission") to file a Depreciation Study based on financial results ending on December 31, 2017. Please find attached a copy of Maritime Electric's 2017 Depreciation Study (the "Study"). The Company retained the services of Gannett Fleming to prepare the 2017 Depreciation Study.

The Study results present a point in time determination, as at December 31, 2017, of the depreciation of the Company's various fixed capital asset groups or accounts by comparing Gannett Fleming's calculated accrued depreciation to the amounts recorded by the Company based upon the approved depreciation rates in effect. As stated by Gannett Fleming on Page I-5 of the Study:

The calculated accrued depreciation is used as a measure to assess the adequacy of the Company's book accumulated depreciation amount. The calculated accrued depreciation should not be viewed in exact terms as the correct reserve amount. Rather it should be viewed as a benchmark or a tool used by the depreciation professional to assess the standing of the book accumulated depreciation amount based on the most recent available information.

Similar to the 2014 Depreciation Study filed with the Commission on July 23, 2015, the results of the 2017 Study indicate that the current rates of depreciation require adjustment. Gannett Fleming has calculated the accumulated reserve variance at December 31, 2017 to be approximately \$43.973 million as compared to \$33.357 million from the 2014 Depreciation Study. The accumulated reserve variance represents the difference between the depreciation recorded by the Company to December 31, 2017 and the amount calculated by Gannett Fleming based upon their analysis of the original cost, age, estimated service life and net salvage value of the Company's fixed capital assets. The increase in the accumulated reserve variance can be attributed to changes in those factors since the previous study for 2014, in particular as related to the Charlottetown Thermal Generating Station ("CTGS") assets. The increase in the accumulated reserve variance is also due to the fact that the current depreciation rates were not implemented until 2016, resulting in 2015 depreciation being less than what was recommended in the 2014 Depreciation Study.

The 2017 Study recognizes that the Charlottetown Thermal Generating Station ("CTGS") is approaching the end of its useful life and has calculated the estimated depreciation rates required to ensure recovery of the original book value and estimated decommissioning and removal costs for the facility.

The table below provides a comparison of the results from the 2014 and 2017 Depreciation Studies as they relate to the accumulated reserve variance at each point and the resulting depreciation rates as approved since 2016 and as calculated in the 2017 Study.

Depreciable Electrical Plant	Accumulated Reserve Variance (\$ Millions)			Depreciation Rates (%)	
	2014	2017	Change	2014 Approved ¹	2017 Study ²
Total Steam Production Plant	14.560	18.007	3.447	7.99 ³	13.06 ³
Borden Generating Station	3.767	3.044	(0.723)	4.81	4.12/5.83 ⁴
Combustion Turbine #3	1.113	1.834	0.721	2.28	2.34/2.49 ⁴
Total Transmission Plant	(5.978)	(2.129)	3.849	2.27	2.45/2.42 ⁴
Total Distribution Plant	16.630	22.931	6.301	3.32	3.41/3.72 ⁴
General Plant	<u>3.265</u>	<u>0.286</u>	<u>(2.979)</u>	5.96	5.81/6.0 ⁴
	33.357	43.973	10.616		

1 Depreciation rates effective January 1, 2016 as per Order UE16-04, Appendices 5 and 6; and 2014 Depreciation Study, Part VI, Tables 1 and 3

2 2017 Depreciation Study, Part VI, Tables 1 and 3

3 Rates for the Steam Production Plant include amortization of the accumulated reserve variance

4 The first rate excludes the amortization of the accumulated reserve variance for comparison to approved rates from the 2014 Depreciation Study whereas the second rate includes the amortization of the accumulated reserve variance

The Company's recommendations and proposals with respect to the 2017 Depreciation Study will be presented in the Company's General Application to be filed later this Fall.

If you have any questions, please do not hesitate to contact me at 902-629-3696.

Yours truly,

MARITIME ELECTRIC



Jason Roberts
Vice President, Finance &
Chief Financial Officer

JCR38
Enclosure

MARITIME ELECTRIC COMPANY

CHARLOTTETOWN, PRINCE EDWARD ISLAND

2017 DEPRECIATION STUDY

RECOMMENDED ANNUAL DEPRECIATION
RATES RELATED TO ELECTRIC PLANT
AT DECEMBER 31, 2017

Prepared by:



*Excellence Delivered **As Promised***

MARITIME ELECTRIC COMPANY
Charlottetown, Prince Edward Island

2017 DEPRECIATION STUDY

RECOMMENDED ANNUAL DEPRECIATION
RATES RELATED TO ELECTRIC PLANT
AT DECEMBER 31, 2017

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Valley Forge, Pennsylvania



*Excellence Delivered **As Promised***

June 28, 2018

Maritime Electric Company
P.O. Box 1328
180 Kent Street
Charlottetown, PEI C1A 7N2

Attention Mr. Jason Roberts
Vice President, Finance and Corporate Services & CFO

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Maritime Electric Company as of December 31, 2017. The attached report presents a description of the methods used in the estimation of depreciation, the statistical support for the life and net salvage estimates and the summary and detailed tabulations of annual and accrued depreciation.

We gratefully acknowledge the assistance of Maritime Electric Company personnel in the completion of the study, especially Mr. Rolly Young.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads "John F. Wiedmayer".

JOHN F. WIEDMAYER
Project Manager, Depreciation Studies

JFW:mle

063565.100UL

Gannett Fleming Valuation and Rate Consultants, LLC

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MARITIME ELECTRIC COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Maritime Electric Company's ("Maritime Electric" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to electric plant as of December 31, 2017. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight-line method using the average service life ("ASL") procedure and whole life technique, with a separate amortization of the variance between the book depreciation reserve and the calculated accrued depreciation. The calculations were based on attained ages and estimated average service life and net salvage for each depreciable group of assets.

Gannett Fleming recommends the calculated annual depreciation accrual rates and amortization amounts set forth herein apply specifically to electric plant in service as of December 31, 2017 as summarized by Tables 1 through 3 of the study. Supporting analyses and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$22.003 million, not including the amortization of the reserve variance, when applied to depreciable plant balances as of December 31, 2017. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, PROPOSED ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF 12/31/2017	ACCRUAL RATE	ACCRUAL AMOUNT	RESERVE VARIANCE AMORTIZATION
Steam Production Plant	60,749,618	5.09	3,089,585	4,842,443
Other Production Plant	48,964,087	2.83	1,387,444	288,814
Transmission Plant	124,194,604	2.45	3,048,497	(49,133)
Distribution Plant	348,681,010	3.41	11,890,664	1,089,677
General Plant	44,514,726	5.81	2,586,360	83,042
Total	627,104,044	3.51	22,002,550	6,254,843

PART I. INTRODUCTION

MARITIME ELECTRIC COMPANY DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Maritime Electric Company (“Maritime” or “Company”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of December 31, 2017. The rates are based on the straight line whole life method of depreciation with an amortization of the variance between the book depreciation reserve and the calculated accrued depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates and amounts related to electric plant in service as of December 31, 2017.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2017, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

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

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

BASIS OF THE STUDY

Depreciation

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

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

For most accounts, the annual depreciation was calculated by the straight-line method using the average service life procedure. For certain General Plant accounts, the annual depreciation is based on amortization accounting. Both types of calculations were

based on original cost, attained ages, and estimates of service lives and net salvage. Variances between the calculated accrued depreciation and the book accumulated depreciation are amortized over the composite remaining life of the assets. Mass plant accounts for which the composite remaining lives are less than five years, the amortization period used to minimize the reserve variance was set at five years which is the period of time between depreciation studies. This was done to reduce the annual fluctuations to depreciation expense related to the reserve variance amortization for accounts with short composite remaining lives.

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

In the previous depreciation study conducted for the company, based on electric plant in service as of December 31, 2014, the total book accumulated depreciation was \$187.160 million or 15% less than the calculated accrued depreciation, a.k.a., theoretical reserve. The reserve variance in the prior study was \$33.357 million. Currently the reserve variance is \$43.973 million or 16% of the theoretical reserve based on electric plant in service as of December 31, 2017. This indicates that past levels of depreciation were insufficient.

Gannett Fleming recommends that Maritime Electric maintain their accumulated depreciation reserve at the account level in order to monitor the reserve variances that develop over time. The remaining lives of the various plant accounts range from a few years to over fifty years. Variances of a specific asset group should be corrected before

the surviving assets are retired rather than effectively transferring the remaining variance at the time of retirement to other asset groups.

The calculated accrued depreciation is used as a measure to assess the adequacy of the Company's book accumulated depreciation amount. The calculated accrued depreciation should not be viewed in exact terms as the correct reserve amount. Rather it should be viewed as a benchmark or a tool used by the depreciation professional to assess the standing of the book accumulated depreciation amount based on the most recent available information. Gannett Fleming recommends that Maritime Electric amortize the reserve variance over a period equal to the composite remaining life of the assets. This is the industry's most commonly used method for adjusting depreciation. Also it decreases the probability of large fluctuations in depreciation expense that can occur with relatively short amortization periods, such as three years, and is the method that Gannett Fleming considers appropriate for Maritime Electric.

In order to implement both the maintenance and monitoring of the accumulated depreciation reserve, we have calculated reserve variance amortization amounts to correct the present variance with the calculated accrued depreciation during the remaining life of the account. This adjustment mechanism, whether determined separately as a true-up provision or incorporated in the calculation of remaining life accruals, is widely-accepted. An explanation of the monitoring of the accumulated depreciation reserve and the calculation of the reserve variance amortization amounts is presented beginning on page V-5.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies

of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived. The estimates of net salvage are expressed as the average net salvage percent of the investment to be incurred or recovered upon its retirement.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

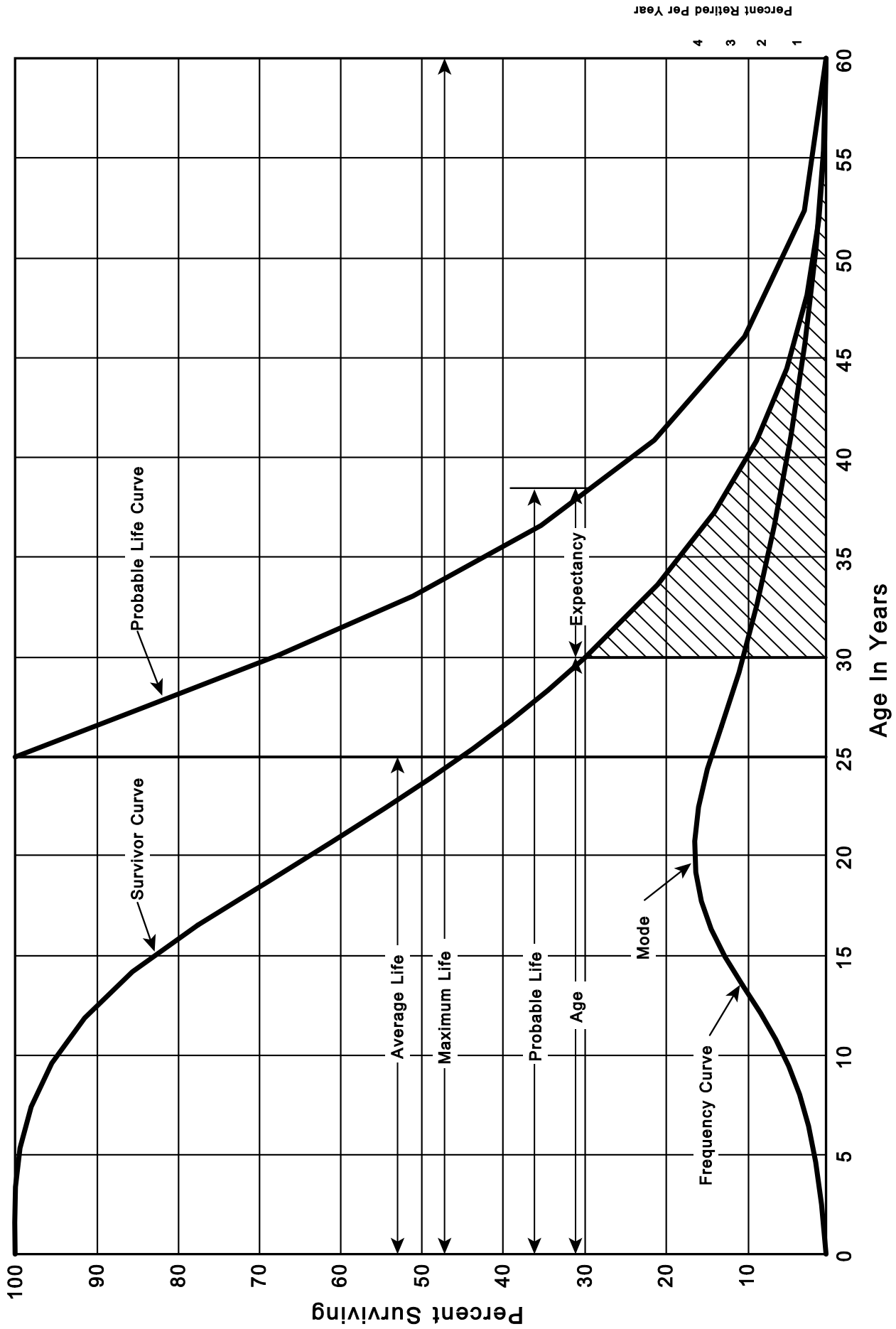


Figure 1. A Typical Survivor Curve and Derived Curves

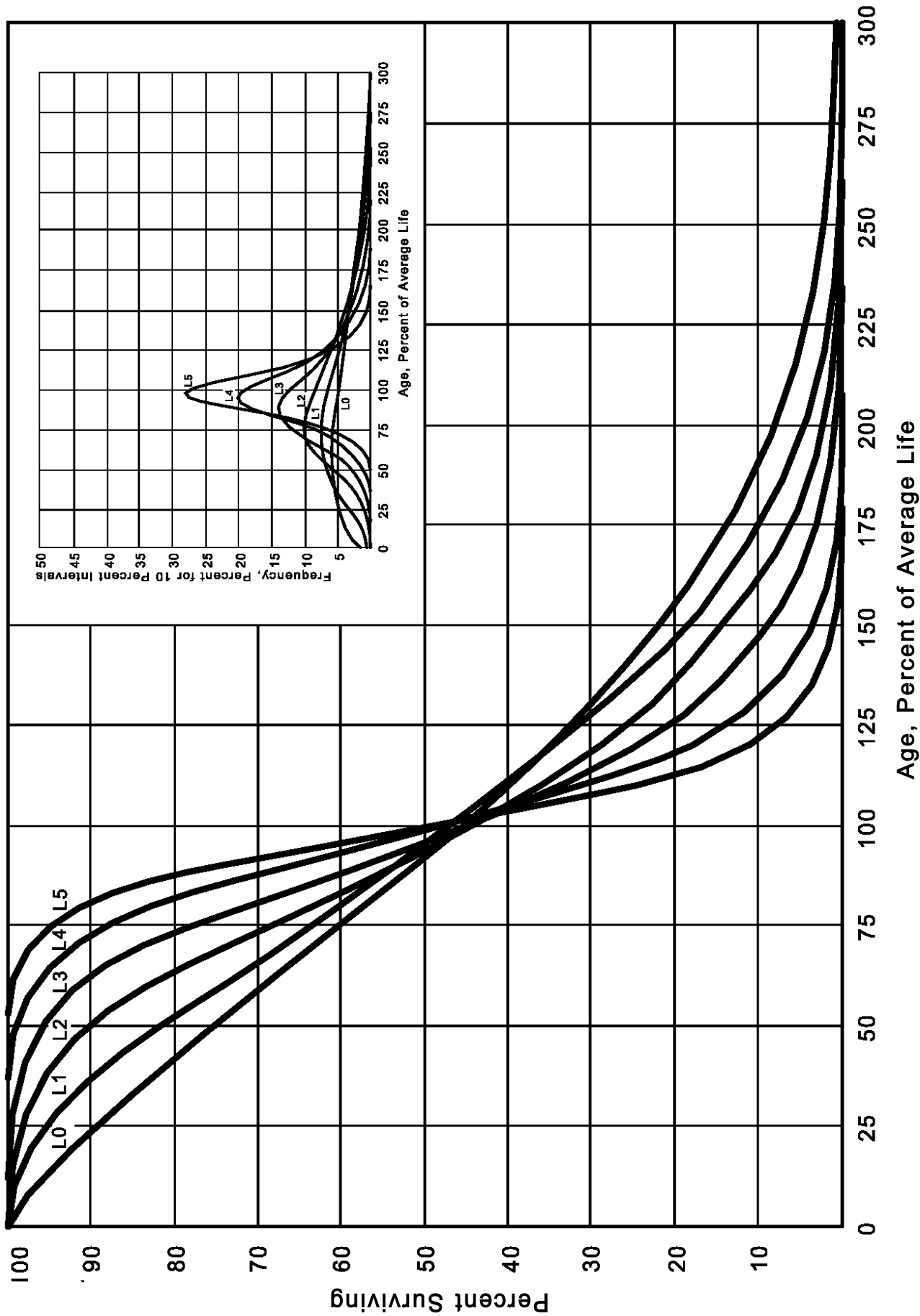


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

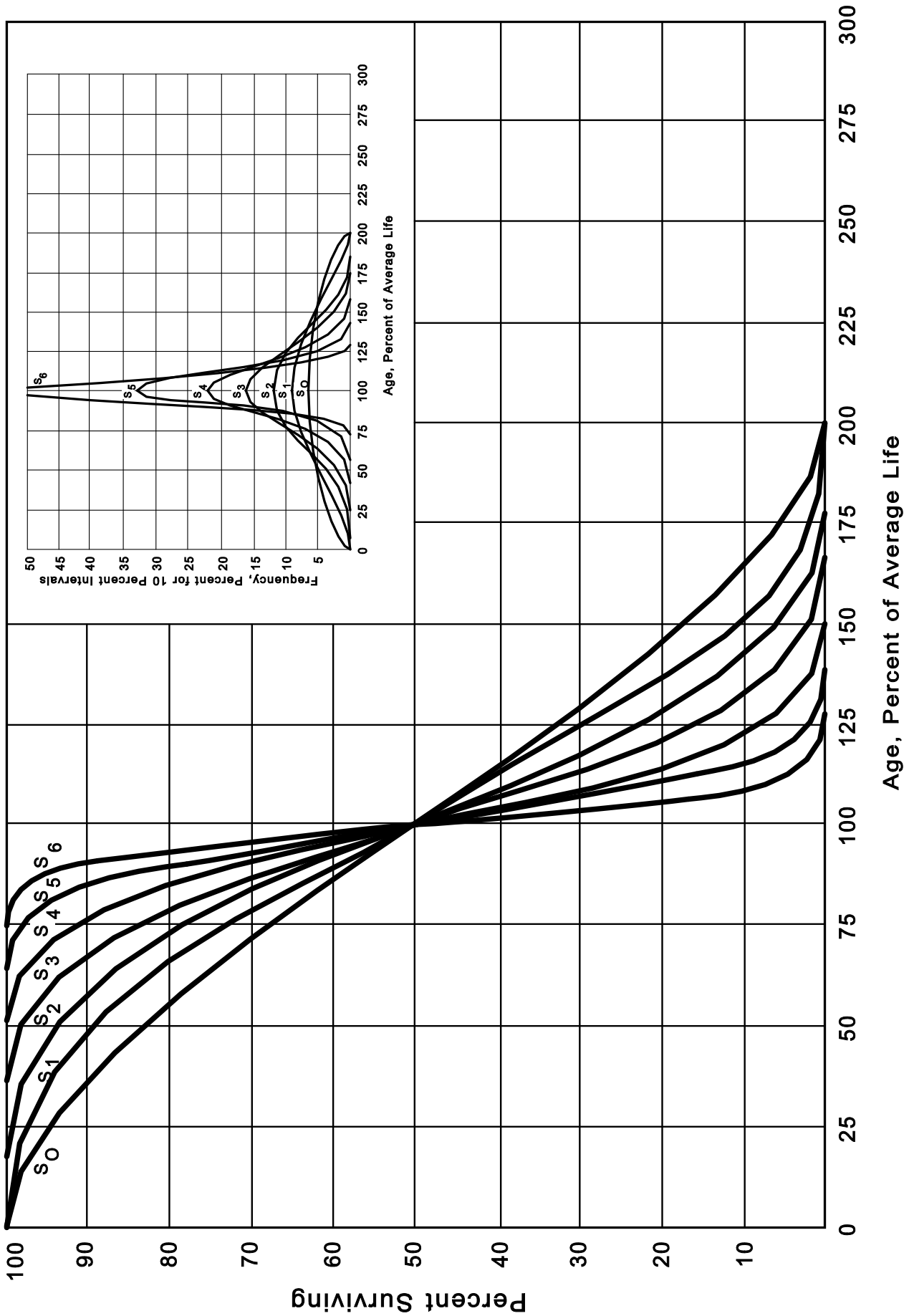


Figure 3. Symmetrical or "S" IOWA Type Survivor Curves



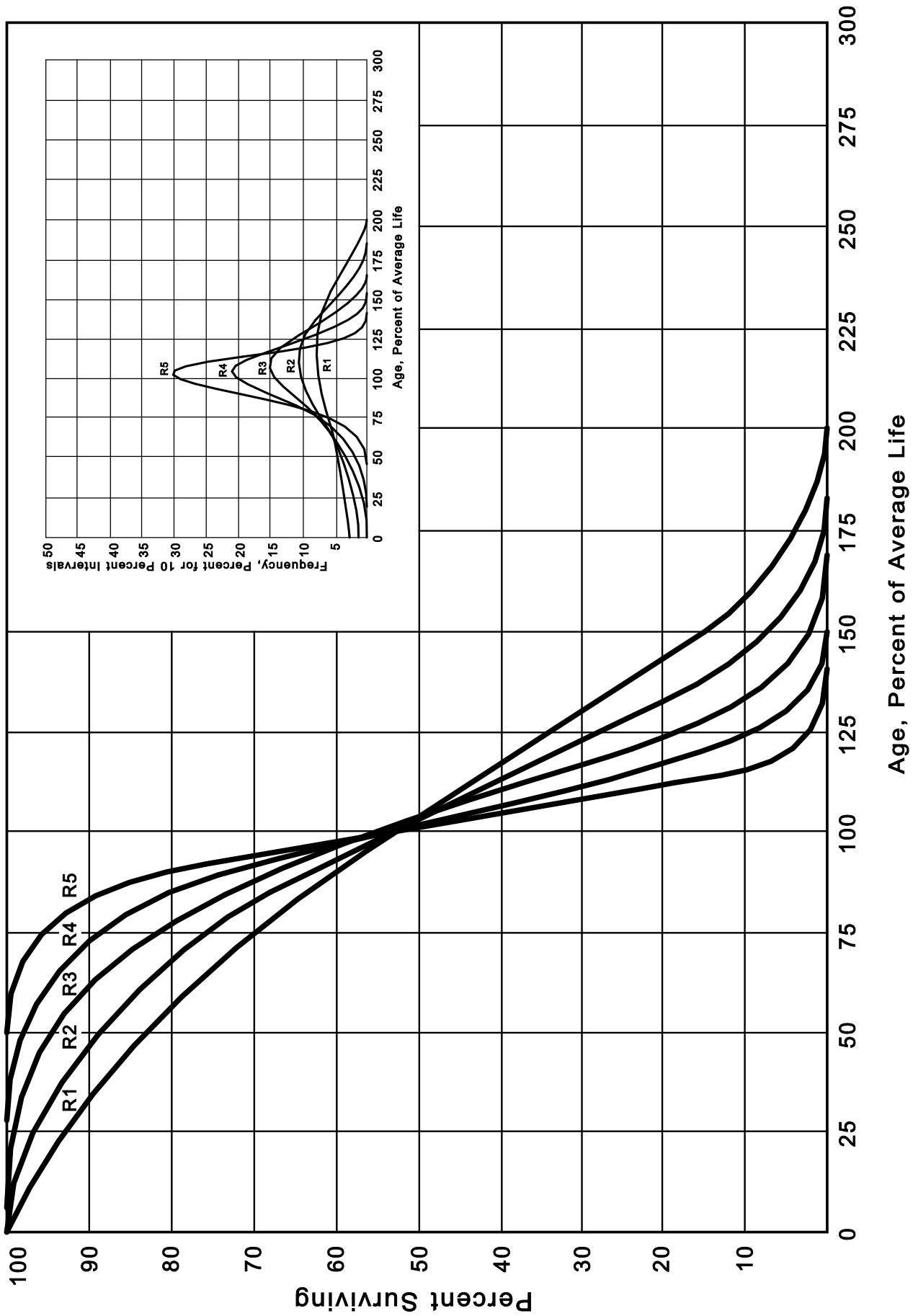


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

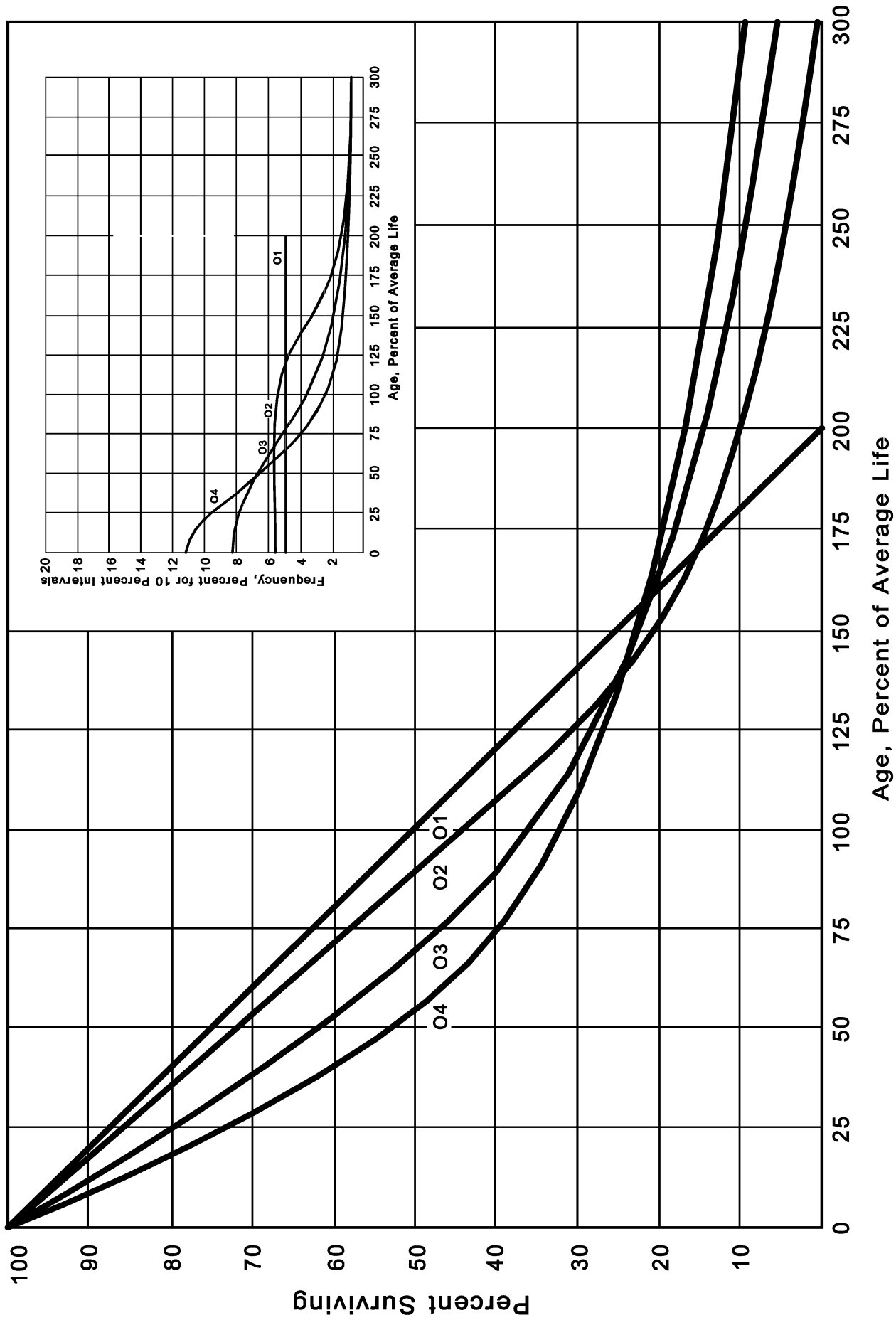


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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

Retirement Rate Method of Analysis

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

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

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

²Winfrey, Robley, Supra Note 1.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2008-2017 during which there were placements during the years 2003-2017. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2003 were retired in 2008. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2008 retirements of 2003 installations and ending with the 2017 retirements of the 2012 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2008-2017
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars										Total During		Age Interval (13)
	During Year										Age Interval	(12)	
	2008 (2)	2009 (3)	2010 (4)	2011 (5)	2012 (6)	2013 (7)	2014 (8)	2015 (9)	2016 (10)	2017 (11)			
2003	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½
2004	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½
2005	11	12	13	14	16	17	19	21	22	18	64	64	11½-12½
2006	8	9	10	11	11	13	14	15	16	17	83	83	10½-11½
2007	9	10	11	12	13	14	16	17	19	20	93	93	9½-10½
2008	4	9	10	11	12	13	14	15	16	20	105	105	8½-9½
2009		5	11	12	13	14	15	16	18	20	113	113	7½-8½
2010			6	12	13	15	16	17	19	19	124	124	6½-7½
2011				6	13	15	16	17	19	19	131	131	5½-6½
2012					7	14	16	17	19	20	143	143	4½-5½
2013						8	18	20	22	23	146	146	3½-4½
2014							9	20	22	25	150	150	2½-3½
2015								11	23	25	151	151	1½-2½
2016									11	24	153	153	½-1½
2017										13	80	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	1,606	

Experience Band 2008-2017

Placement Band 2003-2017

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2008-2017
SUMMARIZED BY AGE INTERVAL

Experience Band 2008-2017		Placement Band 2003-2017											
		Acquisitions, Transfers and Sales, Thousands of Dollars											
		During Year											
Year	Placed	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Total During Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
2003	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2004	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2005	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2006	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	10½-11½
2007	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2008	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2009	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2010	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2011	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2012	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2013	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½
2014	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2015	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½
2016	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2017	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2008 through 2017 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2013 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2008-2017
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars													Total at Beginning of Age Interval	Age Interval
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Placement Band 2003-2017				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(13)		
2003	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½		
2004	279	268	256	243	228	212	194	174	153	131	323	323	12½-13½		
2005	307	296	284	271	257	241	224	205	184	162	531	531	11½-12½		
2006	338	330	321	311	300	289	276	262	242	226	823	823	10½-11½		
2007	376	367	357	346	334	321	307	297	280	261	1,097	1,097	9½-10½		
2008	420 ^a	416	407	397	386	374	361	347	332	316	1,503	1,503	8½-9½		
2009		460 ^a	455	444	432	419	405	390	374	356	1,952	1,952	7½-8½		
2010			510 ^a	504	492	479	464	448	431	412	2,463	2,463	6½-7½		
2011				580 ^a	574	561	546	530	501	482	3,057	3,057	5½-6½		
2012					660 ^a	653	639	623	628	609	3,789	3,789	4½-5½		
2013						750 ^a	742	724	685	663	4,332	4,332	3½-4½		
2014							850 ^a	841	821	799	4,955	4,955	2½-3½		
2015								960 ^a	949	926	5,719	5,719	1½-2½		
2016									1,080 ^a	1,069	6,579	6,579	½-1½		
2017										1,220 ^a	7,490	7,490	0-½		
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	44,780			

^aAdditions during the year

For the entire experience band 2008-2017, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2008-2017

Placement Band 2003-2017

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

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

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

Simulated Plant Balance Method

The simulated plant balance method of life analysis is a statistical procedure by which experienced average service life and survivor characteristics are inferred through a series of approximations in which several average service life and survivor curve combinations are tested. The testing procedure consists of applying survivor ratios defined by the average service life and survivor curve combinations being tested to historical plant additions and comparing the resulting calculated, or simulated, surviving balances with the actual surviving balances.

Each year-end book balance is the sum of the plant surviving from the original annual additions. Each calculated year-end balance is the sum of the simulated plant surviving from the same original annual additions. The simulated survivors are calculated for each vintage by multiplying the original additions by the percent surviving corresponding to the age of the vintage as of the date of the year-end balances being simulated. This procedure is repeated until a series of simulated balances are calculated. The balances are then compared with the book balances to determine which average service life and survivor curve combinations result in calculated balances most nearly simulating the progression of actual balances.

The simulated plant record method is presented in greater detail in the Edison Electric Institute's publication, "Methods of Estimating Utility Plant Life."⁵

Computed Mortality Method

The computed mortality method of life analysis as used in this study is a procedure for statistically aging annual retirements of property and analyzing the statistically aged

⁵ A Report of the Engineering Subcommittee of the Depreciation Accounting Committee, Edison Electric Institute. Publication No. 51-23. Published 1952.

retirements by the retirement rate method. In this procedure, an aged plant balance is developed for the year prior to and for each test year during the given term of comparison. Each given balance is aged by a simulation procedure which applies a series of successive survivor curve trials using a specified Iowa type curve. The Iowa type survivor curve specified for each account is based on judgment incorporating the results of the simulated plant record analyses, a knowledge of the property, and the type curves estimated for the account in other railroad companies. Each trial consists of constructing a specific survivor curve at one-year intervals beginning with age $\frac{1}{2}$. From this curve, survivor ratios are computed and applied, by vintage, to the previous year's aged ending balance and the current test year's given gross addition. The resultant aged surviving balances also produce the aged retirements which are the differences between successive aged balances. The aged data are then analyzed by the retirement rate method as described above.

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

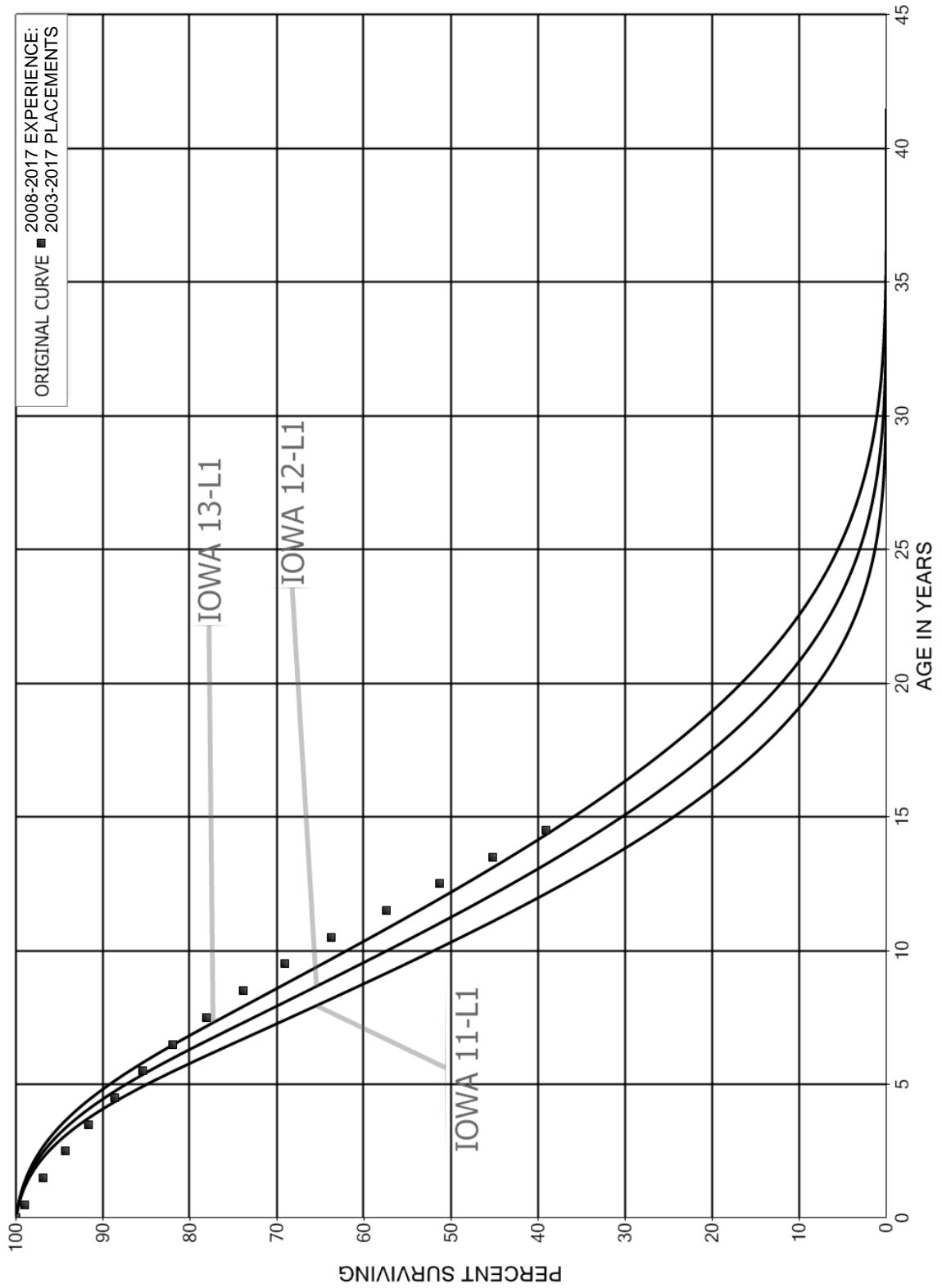


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

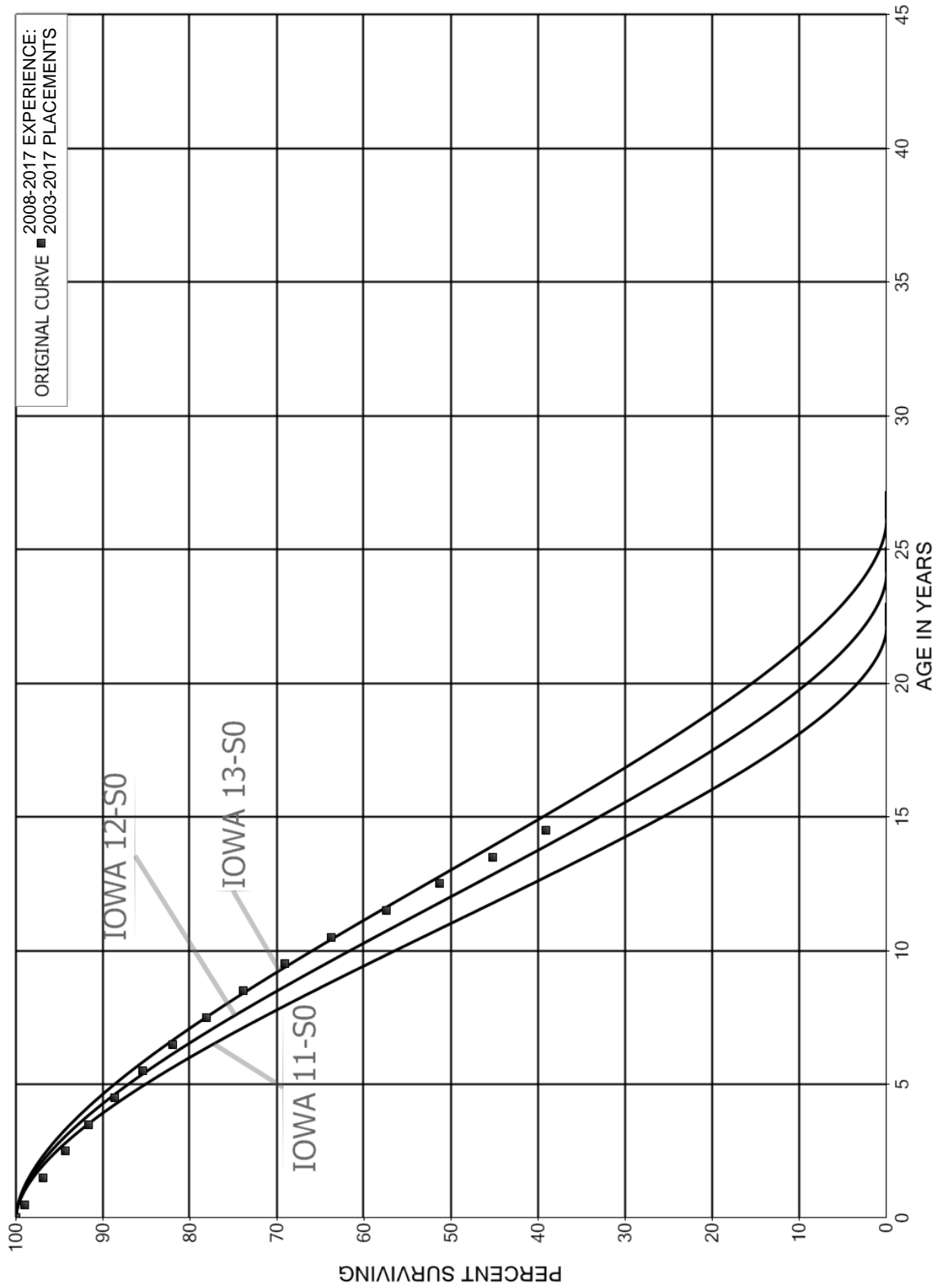


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

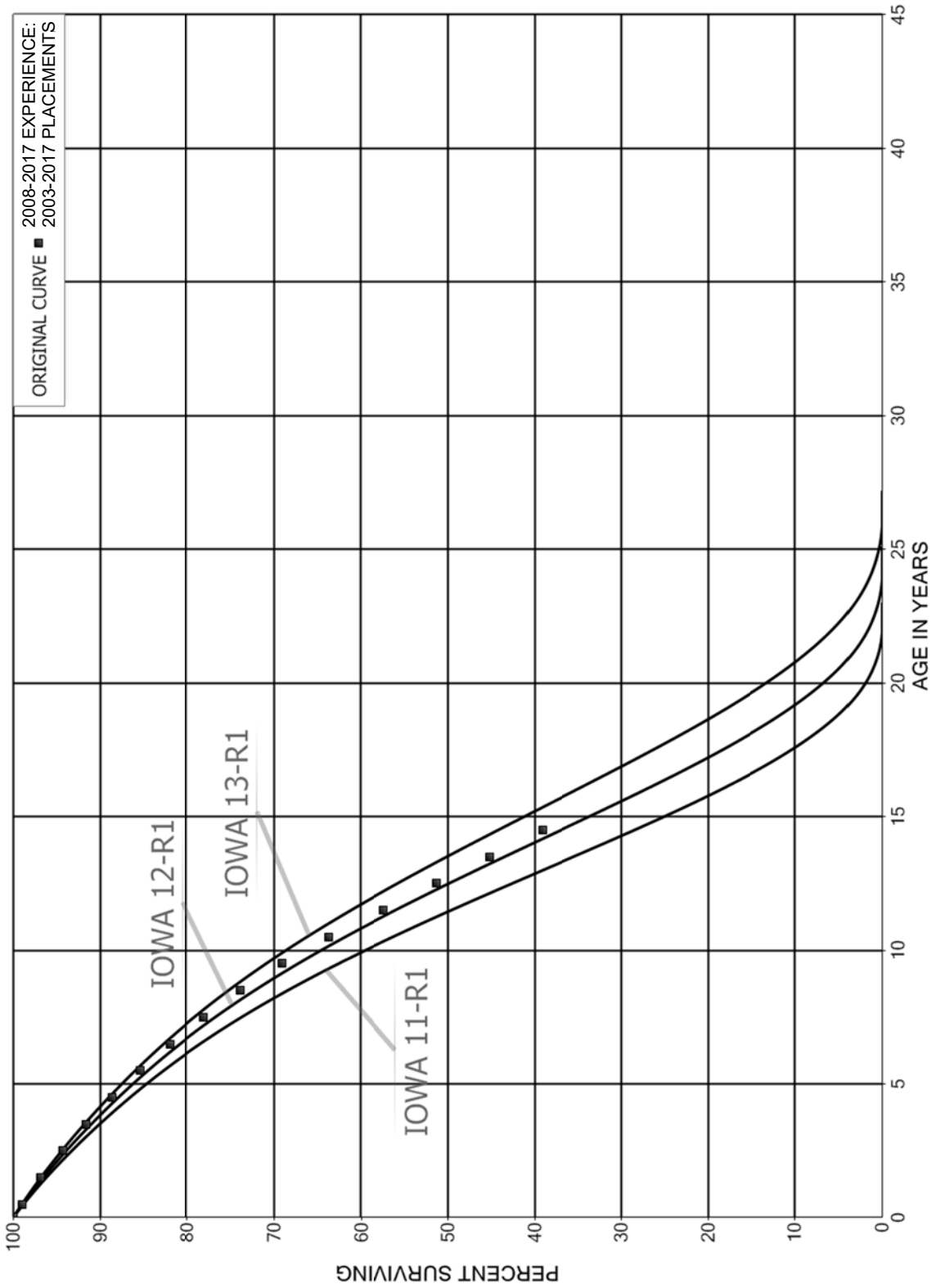
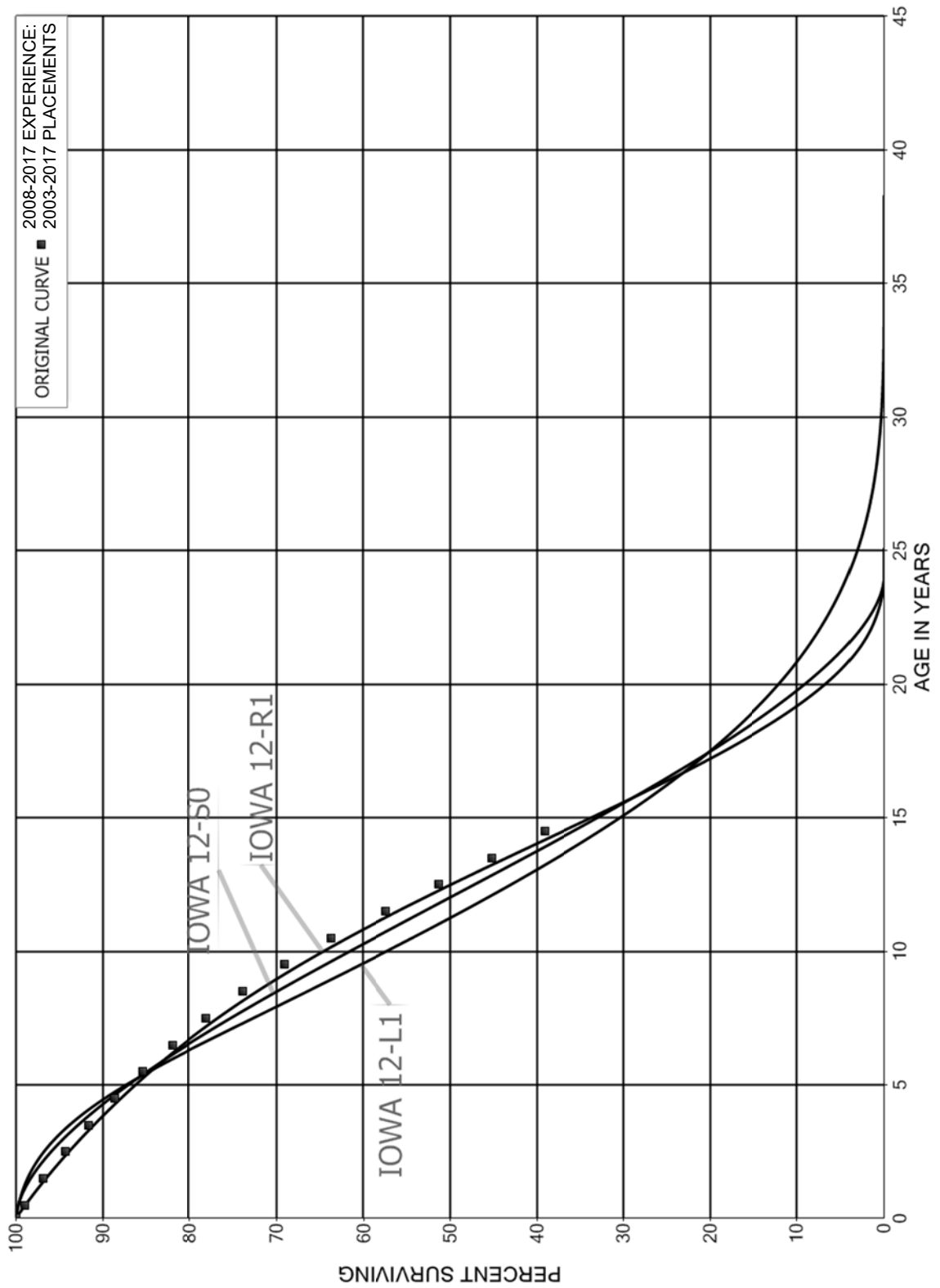


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

SERVICE LIFE ANALYSIS

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

Amortization accounting is used for certain General Plant accounts that represent numerous units of property, but a small portion of the depreciable electric plant in service. The selected amortization periods for these General Plant accounts are described in the section "Calculation of Annual and Accrued Amortization."

Life Span Estimates

For Steam and Other Production Plant accounts, the life span technique was employed in conjunction with the use of interim survivor curves. Interim survivor curves reflect retirements that occur prior to the ultimate retirement of the major unit or building. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differs from account to account. The life span technique is appropriate for power plants since all of the assets within the plant will be retired concurrently, regardless of the age of an asset or unit of property. Probable retirement dates were estimated for each power plant.

The mode of operation for the Charlottetown Steam Plant has changed from base load to standby since the installation of the initial submarine cables between New Brunswick and Prince Edward Island in the late 1970's. In addition, the plant has undergone a major refurbishment in the early 1990's which also has had an effect on

extending its life beyond typical industry norms for similar units. The installation of two new submarine cables across Northumberland Strait were recently completed in 2017. The new submarine cables will solidify plans to retire the Charlottetown Steam Plant.

The Borden gas turbines operate infrequently and are also in standby service. Both Borden units combined operated less than 70 hours in 2017. Based on its current and expected future mode of operation as an emergency standby unit primarily, the life span estimates for the Borden gas turbines are longer than industry norms.

The life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel, concerning the outlook for the units.

In order to reflect the varying probable retirement years for the generating units at the Charlottetown Steam Plant, the investment in Account 314 Turbogenerator Units was allocated to the various generating units based on their operational capacity, in MW. The Company has always depreciated the investment at the Charlottetown Steam Plant at the plant account level, and as such, does not maintain detailed property records at the generating unit level. The allocation of the investment from the account level for Account 314 to the generating units represents the best estimates of what the property records would indicate if costs had been maintained at the generating unit level.

A summary of the year in service, probable retirement year for depreciation purposes, and life span for each power production facility follows:

<u>Depreciable Group</u>	<u>Year In Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
<u>Production Plant</u>			
Charlottetown Unit 7	1956	2019	63
Charlottetown Unit 8	1960	2020	60
Charlottetown Unit 9	1963	2021	58
Charlottetown Unit 10	1968	2021	53
Borden Unit 1	1971	2031	60
Borden Unit 2	1973	2031	58
Charlottetown CT3	2006	2056	50

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

Net Salvage Considerations

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

The historical data necessary to conduct a traditional net salvage study at the plant account level was limited due to previous Company practices of maintaining net salvage at the functional level. The available cost of removal at the plant account level was analyzed for the years 1998 through 2017. However, gross salvage is not maintained at the plant account level and as such could not be analyzed in the same manner. Therefore, the net salvage estimates were largely based on considerations of several factors including the net salvage characteristics of other electric utilities, a knowledge of management's plans and operating practices, current removal cost estimated by company engineers for certain mass plant accounts expressed in dollars per unit and previous net salvage estimates used by Maritime Electric. The estimates of net salvage are expressed as a percent of the cost of plant retired.

The net salvage for the Charlottetown Steam plant is expected to occur mostly in connection with the final retirement of the plant. In order to estimate terminal net salvage accurately, a site-specific decommissioning study was performed in 2017 by GHD, an engineering consulting firm with 200+ offices worldwide including Fredericton. It is generally recognized that the cost of decommissioning and dismantling a steam plant will significantly exceed the salvage received for any reusable equipment or material at the

plant. The net decommissioning and dismantlement cost of the Charlottetown Steam plant was estimated to be \$10.438 million stated in 2018 price levels. Since the decommissioning and dismantlement of the plant is estimated to occur in 2022, the \$10.438 million cost estimate, stated at a 2018 price level, was escalated to 2022 at 2 percent per annum. This results in a decommissioning cost estimate in 2022 of \$11.298 million. The net salvage estimate of negative 19% is based the net decommissioning cost estimated escalated to 2022 divided by the plant investment in service as of December 31, 2017. The table set forth on page VIII-2 in Part VIII of the report presents the calculation supporting the negative 19 percent net salvage estimate.

Amortization accounting is used for certain General Plant accounts. Future gross salvage and removal cost for these accounts will be recorded as miscellaneous revenue and expense, respectively. Typically, there is only minimal net salvage experienced by these accounts. Inasmuch as there will be no depreciation reserve entries related to salvage, the estimate of net salvage for accounts subject to amortization is zero percent.

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

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

Single Unit of Property

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

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

The accrued depreciation is:

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

Average Service Life Procedure

When considering more than a single item of property, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. In the average service life procedure, the rate of annual depreciation is based on the average service life of the group, and this rate is applied to the surviving balances of the group's cost. The accrued depreciation is based on the average service life of the group and the average remaining life of each vintage within the group, derived from the area under the survivor curve between the attained age of the vintage and the maximum age.

After the survivor curve and net salvage are estimated, the annual depreciation rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, \%} = \frac{(100\% - \text{Net Salvage, \%})}{\text{Average Service Life}}$$

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

$$\text{Ratio} = \left(1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}\right) (1 - \text{Net Salvage, \%})$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

<u>ACCT</u>	<u>TITLE</u>	<u>AMORTIZATION PERIOD, YEARS</u>
391.12,	Office Equipment	15
391.3,	Computer Hardware	5
391.4,	Computer Software	10
394,	Tools, Shop and Garage Equipment	20

The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the original cost by the period of amortization for the account.

MONITORING OF BOOK ACCUMULATED DEPRECIATION

The calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals, if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the amortization of book accumulated depreciation variances to ensure complete recovery of capital over the life of the property. Gannett Fleming recommends that the variances be amortized over a period equal to the average remaining life for each account.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2017. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2017, is reasonable for a period of three to five years.

DESCRIPTION OF SUMMARY TABULATIONS

Summaries of the results of the study, as applied to original cost of electric plant at December 31, 2017, are presented on pages VI-5 through VI-10 of this report. Table 1 presents a summary of the calculated annual and accrued depreciation based on the straight line whole life method of depreciation. Table 2 compares the calculated accrued depreciation with the book depreciation reserve and calculates amortization amounts that correct the variance. Table 3 sets forth the total annual depreciation accruals related to utility plant as of December 31, 2017, consisting of the whole life accrual from Table 1 and the amortization amounts from Table 2.

DESCRIPTION OF DETAILED TABULATIONS

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

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

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

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2017 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage

percent for the account and set forth, for each installation year, the original cost, the calculated annual accrual rate and amount, and the calculated accrued depreciation factor and amount.

MARITIME ELECTRIC COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2017

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT YEAR (2)	ESTIMATED SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AT 12/31/2017 (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(5)	CALCULATED ACCRUED DEPRECIATION (8)
DEPRECIABLE ELECTRIC PLANT							
STEAM PRODUCTION PLANT							
<i>CHARLOTTETOWN STEAM PLANT</i>							
311 STRUCTURES AND IMPROVEMENTS	12-2021	80 - S0	(19)	9,006,038	547,357	6.08	8,546,939
312 BOILER PLANT EQUIPMENT	12-2021	75 - R2	(19)	26,445,980	1,285,317	4.86	26,377,078
314 TURBOGENERATOR UNITS							
UNIT 7	12-2019	100 - S0	(19)	1,954,691	113,005	5.78	2,100,717
UNIT 8	12-2020	100 - S0	(19)	3,909,382	209,582	5.36	4,026,569
UNITS 9 AND 10	12-2021	100 - S0	(19)	15,637,528	796,856	5.10	15,442,475
TOTAL TURBOGENERATOR UNITS				21,501,600	1,119,443	5.21	21,569,761
315 ACCESSORY ELECTRICAL EQUIPMENT	12-2021	80 - R2	(19)	2,283,113	68,942	3.02	2,444,835
316 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2021	70 - L0	(19)	1,512,887	68,526	4.53	1,531,750
TOTAL STEAM PRODUCTION PLANT				60,749,618	3,089,585	5.09	60,470,363
OTHER PRODUCTION PLANT							
<i>BORDEN</i>							
341 STRUCTURES AND IMPROVEMENTS	06-2031	70 - S0	(3)	481,306	14,050	2.92	316,843
344 GENERATORS	06-2031	65 - S0.5	(3)	12,865,545	535,707	4.16	6,266,803
346 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2031	30 - L3	(3)	320,116	13,054	4.08	187,125
SUBTOTAL BORDEN				13,666,966	562,811	4.12	6,770,771
<i>CHARLOTTETOWN - CT3</i>							
344 GENERATORS	06-2056	65 - S0.5	(3)	35,297,121	824,633	2.34	8,505,193
TOTAL OTHER PRODUCTION PLANT				48,964,087	1,387,444	2.83	15,275,964
TRANSMISSION PLANT							
350.2 RIGHTS OF WAY AND EASEMENTS		70 - R5	0	4,462,985	63,821	1.43	1,066,585
353 SUBSTATION EQUIPMENT		57 - R3	(5)	50,295,933	924,188	1.84	13,293,620
354 TOWERS AND FIXTURES		60 - R4	(20)	878,834	17,612	2.00	642,774
355 POLES AND FIXTURES		52 - R2.5	(70)	22,861,634	746,204	3.26	8,531,641
356 OVERHEAD CONDUCTORS		60 - R3	(70)	45,621,955	1,295,207	2.84	13,823,101
359 ROADS AND TRAILS		50 - S2	0	73,263	1,465	2.00	12,411
TOTAL TRANSMISSION PLANT				124,194,604	3,048,497	2.45	37,370,132

MARITIME ELECTRIC COMPANY

TABLE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE, ORIGINAL COST, CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2017

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT YEAR (2)	ESTIMATED SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AT 12/31/2017 (5)	ANNUAL ACCRUAL AMOUNT (6)	ANNUAL ACCRUAL RATE (7)=(6)/(5)	CALCULATED ACCRUED DEPRECIATION (8)
DISTRIBUTION PLANT							
360.2		70 - R5	0	282,000	4,033	1.43	56,490
362		47 - R3	(5)	3,289,859	73,578	2.24	1,021,848
364		47 - R1.5	(60)	75,601,860	2,576,511	3.41	29,150,175
365		52 - R2.5	(60)	93,875,166	2,883,845	3.07	31,574,543
367		50 - R3	(10)	3,097,194	68,138	2.20	1,238,516
368.1		34 - R2.5	(20)	69,024,150	2,435,172	3.53	26,297,861
368.2		34 - R2.5	(20)	12,591,274	444,220	3.53	3,802,327
369.01		46 - R3	(60)	67,238,249	2,334,512	3.47	33,734,931
369.02		45 - R3	(10)	2,076,695	50,713	2.44	1,021,271
370.1		21 - S2	(2)	14,245,974	691,671	4.86	6,207,289
370.2		30 - L3	0	651,341	21,690	3.33	72,818
373		27 - R2	(25)	6,063,459	279,972	4.62	2,324,282
373.2		27 - R2	(10)	653,789	26,609	4.07	551,668
TOTAL DISTRIBUTION PLANT				348,681,010	11,890,664	3.41	137,054,019
GENERAL PLANT							
390		40 - R1	0	903,406	22,585	2.50	436,181
390.11		40 - R1	0	4,981,390	124,535	2.50	1,899,606
390.12		40 - R1	0	6,358,301	158,958	2.50	2,271,342
391.12		15 - SQ	0	77,037	5,138	6.67	33,465
391.3		5 - SQ	0	1,127,561	225,512	20.00	496,829
391.4		10 - SQ	0	5,977,486	597,749	10.00	2,735,085
392		13 - S2	10	11,944,126	799,747	6.70	5,068,505
394		20 - SQ	0	1,115,936	55,797	5.00	376,109
397		20 - S4	(5)	10,214,242	489,939	4.80	5,919,193
397.5		15 - S2	0	1,815,241	106,400	5.86	1,152,993
TOTAL GENERAL PLANT				44,514,726	2,586,360	5.81	20,389,308
TOTAL DEPRECIABLE ELECTRIC PLANT				627,104,044	22,002,550	3.51	270,559,786
NONDEPRECIABLE PLANT							
310				2,261,810			
340				43,567			
350				1,101,484			
360				9,973			
389				350,201			
TOTAL NONDEPRECIABLE PLANT				3,767,035			
TOTAL ELECTRIC PLANT IN SERVICE				630,871,079			

a Intangible Developed Software is included in Account 391.4 for depreciation purposes.

MARITIME ELECTRIC COMPANY

TABLE 2. CALCULATED ACCRUED DEPRECIATION, BOOK ACCUMULATED DEPRECIATION AND DETERMINATION OF RESERVE VARIANCE AMORTIZATIONS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2017

DEPRECIABLE GROUP (1)	ORIGINAL COST AT 12/31/2017 (2)	CALCULATED ACRUED DEPRECIATION (3)	BOOK ACCUMULATED DEPRECIATION (4)	RESERVE VARIANCE AMOUNT (5)=(3)-(4)	PERCENT (6)=(5)/(3)	REM. LIFE AMORTIZATION PERIOD (7)	RESERVE VARIANCE AMORTIZATION (8)=(6)/(7)
DEPRECIABLE ELECTRIC PLANT							
STEAM PRODUCTION PLANT							
CHARLOTTETOWN STEAM PLANT							
311 STRUCTURES & IMPROVEMENTS	9,006,038	8,546,939	5,576,582	2,970,357	35%	3.96	750,090
312 BOILER PLANT EQUIPMENT	26,445,980	26,377,078	19,588,953	6,788,125	26%	3.96	1,714,173
314 TURBOGENERATOR UNITS							
UNIT 7	1,954,691	2,100,717	1,373,687	727,030	35%	1.99	365,342
UNIT 8	3,909,382	4,026,569	2,633,028	1,393,541	35%	2.98	467,631
UNITS 9 AND 10	15,637,528	15,442,475	10,098,042	5,344,433	35%	3.97	1,346,205
TOTAL TURBOGENERATOR UNITS	21,501,600	21,569,761	14,104,757	7,465,004	35%		2,179,178
315 ACCESSORY ELECTRICAL EQUIPMENT	2,283,113	2,444,835	1,996,684	448,151	18%	3.95	113,456
316 MISCELLANEOUS POWER PLANT EQUIPMENT	1,512,887	1,531,750	1,196,410	335,340	22%	3.92	85,546
TOTAL STEAM PRODUCTION PLANT	60,749,618	60,470,363	42,463,386	18,006,977	30%		4,842,443
OTHER PRODUCTION PLANT							
BORDEN							
341 STRUCTURES AND IMPROVEMENTS	481,306	316,843	212,391	104,452	33%	12.73	8,205
344 GENERATORS	12,865,545	6,266,803	3,388,934	2,877,869	46%	13.04	220,695
346 MISCELLANEOUS POWER PLANT EQUIPMENT	320,116	187,125	125,928	61,197	33%	10.92	5,604
SUBTOTAL BORDEN	13,666,966	6,770,771	3,727,253	3,043,518	45%		234,504
CHARLOTTETOWN - CT3							
344 GENERATORS	35,297,121	8,505,193	6,671,148	1,834,045	22%	33.77	54,310
TOTAL OTHER PRODUCTION PLANT	48,964,087	15,275,964	10,398,401	4,877,563	32%		288,814
TRANSMISSION PLANT							
350.2 RIGHTS OF WAY AND EASEMENTS	4,462,985	1,066,585	1,410,494	(343,909)	-32%	53.22	(6,462)
353 SUBSTATION EQUIPMENT	50,295,933	13,293,620	17,490,414	(4,196,794)	-32%	42.76	(98,148)
354 TOWERS AND FIXTURES	878,834	642,774	727,879	(85,105)	-13%	23.38	(3,640)
355 POLES AND FIXTURES	22,861,634	8,531,641	6,574,086	1,957,555	23%	40.65	48,156
356 OVERHEAD CONDUCTORS	45,621,955	13,823,101	13,281,996	541,105	4%	49.21	10,996
359 ROAD & TRAILS	73,263	12,411	13,867	(1,456)	-12%	41.53	(35)
TOTAL TRANSMISSION PLANT	124,194,604	37,370,132	39,498,736	(2,128,604)	-6%		(49,133)



MARITIME ELECTRIC COMPANY

TABLE 2. CALCULATED ACCRUED DEPRECIATION, BOOK ACCUMULATED DEPRECIATION AND DETERMINATION OF RESERVE VARIANCE AMORTIZATIONS RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2017

DEPRECIABLE GROUP (1)	ORIGINAL COST AT 12/31/2017 (2)	CALCULATED ACRUED DEPRECIATION (3)	BOOK ACCUMULATED DEPRECIATION (4)	RESERVE VARIANCE AMOUNT (5)=(3)-(4)	RESERVE VARIANCE PERCENT (6)=(5)/(3)	REM. LIFE AMORTIZATION PERIOD (7)	RESERVE VARIANCE AMORTIZATION (8)=(6)/(7)
DISTRIBUTION PLANT							
360.2 RIGHT OF WAY	282,000	56,490	62,209	(5,719)	-10%	55.92	(102)
362 SUBSTATION EQUIPMENT	3,289,859	1,021,848	778,876	242,972	24%	33.06	7,349
364 POLES, TOWERS AND FIXTURES	75,601,860	29,150,175	32,224,334	(3,074,159)	-11%	35.63	(86,280)
365 OVERHEAD CONDUCTORS	93,875,166	31,574,543	27,300,129	4,274,414	14%	41.13	103,924
367 UNDERGROUND CONDUCTORS	3,097,194	1,238,516	1,339,416	(100,900)	-8%	31.82	(3,171)
368.1 LINE TRANSFORMERS	69,024,150	26,297,861	16,616,504	9,681,357	37%	23.21	417,120
368.2 LINE TRANSFORMER INSTALLATIONS	12,591,274	3,802,327	2,136,492	1,665,835	44%	25.45	65,455
369.01 SERVICES - OVERHEAD	67,238,249	33,734,931	30,225,357	3,509,574	10%	31.63	110,957
369.02 SERVICES - UNDERGROUND	2,076,695	1,021,271	1,033,873	(12,602)	-1%	24.91	(506)
370.1 METERS	14,245,974	6,207,289	1,555,741	4,651,548	75%	12.03	386,662
370.2 METER INSTALLATIONS	651,341	72,818	(1,216,851)	1,289,669	1771%	26.67	48,357
373 STREET LIGHTING AND SIGNAL SYSTEMS	6,053,459	2,324,282	1,484,641	839,641	36%	18.73	44,829
373.2 STREET LIGHTING & SIGNAL SYSTEMS - UNDERGROUND	653,789	551,668	582,596	(30,928)	-6%	6.29	(4,917)
TOTAL DISTRIBUTION PLANT	348,681,010	137,054,019	114,123,316	22,930,703	17%		1,089,677
GENERAL PLANT							
390 STRUCTURES & IMPROVEMENTS - ENERGY CONTROL CTR.	903,406	436,181	420,757	15,424	4%	20.69	745
390.11 STRUCTURES & IMPROVEMENTS - OFFICE	4,981,390	1,899,606	2,214,718	(315,112)	-17%	24.75	(12,732)
390.12 STRUCTURES & IMPROVEMENTS - DISTRICTS	6,358,301	2,271,342	2,537,901	(266,559)	-12%	25.71	(10,368)
391.12 OFFICE FURNITURE & EQUIP. - EQUIPMENT	77,037	33,465	(182,855)	216,320	646%	8.48	25,509
391.3 OFFICE FURNITURE & EQUIP. - COMPUTER HARDWARE	1,127,561	496,829	(150,809)	647,638	130%	5.00 b	129,528
391.4 OFFICE FURNITURE & EQUIP. - COMPUTER SOFTWARE ^a	5,977,486	2,735,085	3,324,011	(588,926)	-22%	5.42	(108,658)
392 TRANSPORTATION EQUIPMENT	11,944,126	5,068,505	4,716,477	352,028	7%	7.10	49,581
394 TOOLS, SHOP & GARAGE EQUIPMENT	1,115,936	376,109	18,027	358,082	95%	13.26	27,005
397 COMMUNICATION EQUIPMENT	10,214,242	5,919,193	5,982,950	(63,757)	-1%	9.81	(6,499)
397.5 COMMUNICATION EQUIPMENT - SCADA	1,815,241	1,152,993	1,221,842	(68,849)	-6%	6.22	(11,069)
TOTAL GENERAL PLANT	44,514,726	20,389,308	20,103,018	286,290	1%		83,042
TOTAL DEPRECIABLE ELECTRIC PLANT	627,104,044	270,559,786	226,586,858	43,972,928	16%		6,254,843

^a Intangible Developed Software is included in Account 391.4 for depreciation purposes.

^b Mass Plant Accounts with a remaining life of less than 5 years were given an amortization period of 5 years.

MARITIME ELECTRIC COMPANY

TABLE 3. CALCULATION OF TOTAL ANNUAL DEPRECIATION INCLUDING AMORTIZATIONS OF THE RESERVE VARIANCE RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2017

DEPRECIABLE GROUP (1)	ORIGINAL COST AT 12/31/2017 (2)	ANNUAL ACCRUAL AMOUNT (3)	RESERVE VARIANCE AMORTIZATION (4)	TOTAL ANNUAL DEPRECIATION (5)	ANNUAL RATE % INCL TRUE-UP (6)
DEPRECIABLE ELECTRIC PLANT					
STEAM PRODUCTION PLANT					
<u>CHARLOTTE/TOWN STEAM PLANT</u>					
311 STRUCTURES & IMPROVEMENTS	9,006,038	547,357	750,090	1,297,447	14.41
312 BOILER PLANT EQUIPMENT	26,445,980	1,285,317	1,714,173	2,999,490	11.34
314 TURBOGENERATOR UNITS					
UNIT 7	1,954,691	113,005	365,342	478,347	24.47
UNIT 8	3,909,382	209,582	467,631	677,213	17.32
UNITS 9 AND 10	15,637,528	796,856	1,346,205	2,143,061	13.70
TOTAL TURBOGENERATOR UNITS	21,501,600	1,119,443	2,179,178	3,298,621	15.34
315 ACCESSORY ELECTRICAL EQUIPMENT	2,283,113	68,942	113,456	182,398	7.99
316 MISCELLANEOUS POWER PLANT EQUIPMENT	1,512,887	68,526	85,546	154,072	10.18
TOTAL STEAM PRODUCTION PLANT	60,749,618	3,089,585	4,842,443	7,932,028	13.06
OTHER PRODUCTION PLANT					
<u>BORDEN</u>					
341 STRUCTURES AND IMPROVEMENTS	481,306	14,050	8,205	22,255	4.62
344 GENERATORS	12,865,545	535,707	220,695	756,402	5.88
346 MISCELLANEOUS POWER PLANT EQUIPMENT	320,116	13,054	5,604	18,658	5.83
SUBTOTAL BORDEN	13,666,966	562,811	234,504	797,315	5.83
<u>CHARLOTTE/TOWN - CT3</u>					
344 GENERATORS	35,297,121	824,633	54,310	878,943	2.49
TOTAL OTHER PRODUCTION PLANT	48,964,087	1,387,444	288,814	1,676,258	3.42
TRANSMISSION PLANT					
350.2 RIGHTS OF WAY AND EASEMENTS	4,462,985	63,821	(6,462)	57,359	1.29
353 SUBSTATION EQUIPMENT	50,295,933	924,188	(98,148)	826,040	1.64
354 TOWERS AND FIXTURES	878,834	17,612	(3,640)	13,972	1.59
355 POLES AND FIXTURES	22,861,634	746,204	48,156	794,360	3.47
356 OVERHEAD CONDUCTORS	45,621,955	1,295,207	10,996	1,306,203	2.86
359 ROAD & TRAILS	73,263	1,465	(35)	1,430	1.95
TOTAL TRANSMISSION PLANT	124,194,604	3,048,497	(49,133)	2,999,364	2.42

MARITIME ELECTRIC COMPANY

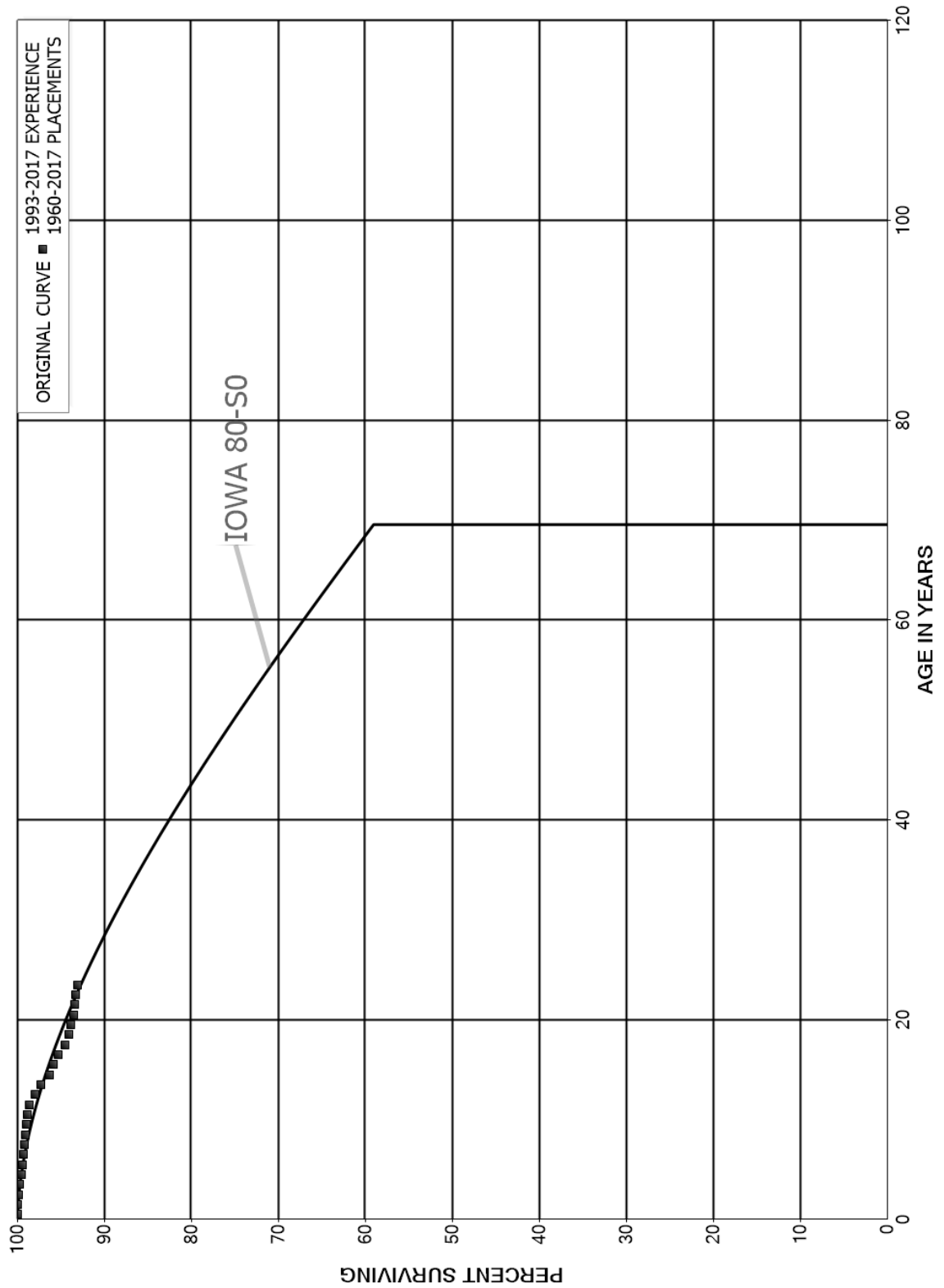
TABLE 3. CALCULATION OF TOTAL ANNUAL DEPRECIATION INCLUDING AMORTIZATIONS OF THE RESERVE VARIANCE RELATED TO ELECTRIC PLANT AT DECEMBER 31, 2017

DEPRECIABLE GROUP (1)	ORIGINAL COST AT 12/31/2017 (2)	ANNUAL ACCRUAL AMOUNT (3)	RESERVE VARIANCE AMORTIZATION (4)	TOTAL ANNUAL DEPRECIATION (5)	ANNUAL RATE % INCL TRUE-UP (6)
DISTRIBUTION PLANT					
360.2 RIGHT OF WAY	282,000	4,033	(102)	3,931	1.39
362 SUBSTATION EQUIPMENT	3,289,859	73,578	7,349	80,927	2.46
364 POLES, TOWERS AND FIXTURES	75,601,860	2,576,511	(86,280)	2,490,231	3.29
365 OVERHEAD CONDUCTORS	93,875,166	2,883,845	103,924	2,987,769	3.18
367 UNDERGROUND CONDUCTORS	3,097,194	68,138	(3,171)	64,967	2.10
368.1 LINE TRANSFORMERS	69,024,150	2,435,172	417,120	2,852,292	4.13
368.2 LINE TRANSFORMER INSTALLATIONS	12,591,274	444,220	65,455	509,675	4.05
369.01 SERVICES - OVERHEAD	67,238,249	2,334,512	110,957	2,445,469	3.64
369.02 SERVICES - UNDERGROUND	2,076,695	50,713	(506)	50,207	2.42
370.1 METERS	14,245,974	691,671	386,662	1,078,333	7.57
370.2 METER INSTALLATIONS	651,341	21,690	48,357	70,047	10.75
373 STREET LIGHTING AND SIGNAL SYSTEMS	6,053,459	279,972	44,829	324,801	5.37
373.2 STREET LIGHTING & SIGNAL SYSTEMS - UNDERGROUND	653,789	26,609	(4,917)	21,692	3.32
TOTAL DISTRIBUTION PLANT	348,681,010	11,890,664	1,089,677	12,980,341	3.72
GENERAL PLANT					
390 STRUCTURES & IMPROVEMENTS - ENERGY CONTROL CTR.	903,406	22,585	745	23,330	2.58
390.11 STRUCTURES & IMPROVEMENTS - OFFICE	4,981,390	124,535	(12,732)	111,803	2.24
390.12 STRUCTURES & IMPROVEMENTS - DISTRICTS	6,358,301	158,958	(10,368)	148,590	2.34
391.12 OFFICE FURNITURE & EQUIP. - EQUIPMENT	77,037	5,138	25,509	30,647	39.78
391.3 OFFICE FURNITURE & EQUIP. - COMPUTER HARDWARE	1,127,561	225,512	129,528	355,040	31.49
391.4 OFFICE FURNITURE & EQUIP. - COMPUTER SOFTWARE ^a	5,977,486	597,749	(108,658)	489,091	8.18
392 TRANSPORTATION EQUIPMENT	11,944,126	799,747	49,581	849,328	7.11
394 TOOLS, SHOP & GARAGE EQUIPMENT	1,115,936	55,797	27,005	82,802	7.42
397 COMMUNICATION EQUIPMENT	10,214,242	489,939	(6,499)	483,440	4.73
397.5 COMMUNICATION EQUIPMENT - SCADA	1,815,241	106,400	(11,069)	95,331	5.25
TOTAL GENERAL PLANT	44,514,726	2,586,360	83,042	2,669,402	6.00
TOTAL DEPRECIABLE ELECTRIC PLANT	627,104,044	22,002,550	6,254,843	28,257,393	4.51

^a Intangible Developed Software is included in Account 391.4 for depreciation purposes.

PART VII. SERVICE LIFE STATISTICS

MARITIME ELECTRIC COMPANY
 ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



MARITIME ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2017

EXPERIENCE BAND 1993-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,425,096	822	0.0001	0.9999	100.00
0.5	6,420,442	4,287	0.0007	0.9993	99.99
1.5	6,297,135	5,526	0.0009	0.9991	99.92
2.5	6,272,886	7,840	0.0012	0.9988	99.83
3.5	5,970,591	8,963	0.0015	0.9985	99.71
4.5	5,744,422	6,555	0.0011	0.9989	99.56
5.5	5,476,336	6,849	0.0013	0.9987	99.44
6.5	5,258,374	7,024	0.0013	0.9987	99.32
7.5	4,686,532	5,168	0.0011	0.9989	99.19
8.5	4,101,783	6,312	0.0015	0.9985	99.08
9.5	3,659,848	4,856	0.0013	0.9987	98.93
10.5	3,262,405	6,439	0.0020	0.9980	98.79
11.5	2,919,578	17,501	0.0060	0.9940	98.60
12.5	2,782,468	21,908	0.0079	0.9921	98.01
13.5	2,655,306	27,316	0.0103	0.9897	97.24
14.5	2,591,800	11,256	0.0043	0.9957	96.24
15.5	2,525,672	14,817	0.0059	0.9941	95.82
16.5	2,445,667	19,804	0.0081	0.9919	95.26
17.5	2,359,233	10,459	0.0044	0.9956	94.49
18.5	2,278,723	5,424	0.0024	0.9976	94.07
19.5	2,229,255	7,698	0.0035	0.9965	93.84
20.5	1,866,407	1,567	0.0008	0.9992	93.52
21.5	281,423	420	0.0015	0.9985	93.44
22.5	110,662	218	0.0020	0.9980	93.30
23.5	42,757	15	0.0003	0.9997	93.12
24.5					93.09
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5	3,517,423	23,813	0.0068		
33.5	3,493,610		0.0000		
34.5	3,493,610	29,851	0.0085		
35.5	3,463,760	4,884	0.0014		
36.5	3,458,876	34,327	0.0099		
37.5	3,424,549		0.0000		
38.5	3,424,549	10,668	0.0031		

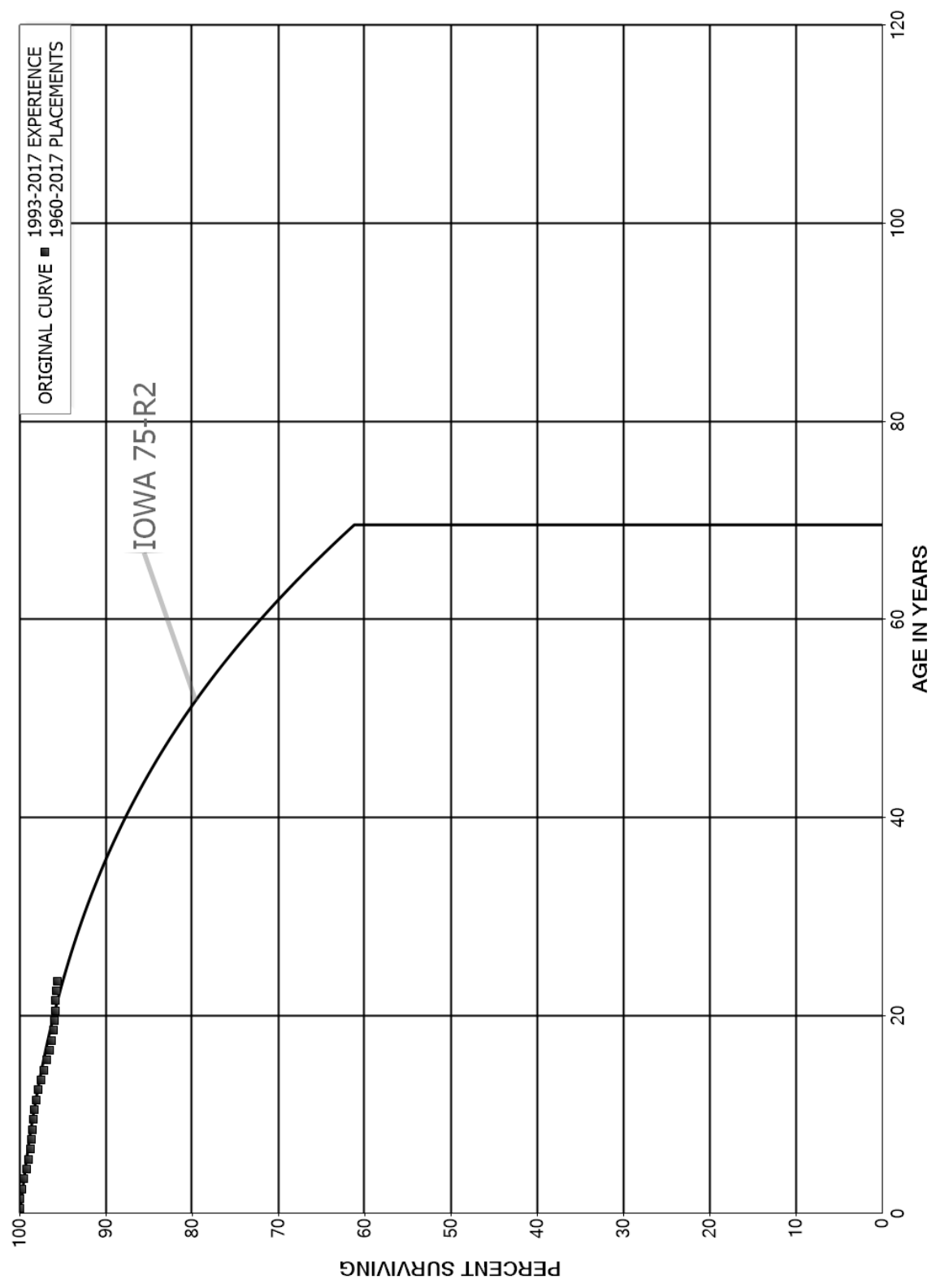
MARITIME ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,413,880	14,709	0.0043		
40.5	3,399,171		0.0000		
41.5	3,399,171	0	0.0000		
42.5	3,399,171	9,392	0.0028		
43.5	3,389,779		0.0000		
44.5	3,389,779	13,138	0.0039		
45.5	3,376,641	5,602	0.0017		
46.5	3,371,039	6,077	0.0018		
47.5	3,364,962	81,416	0.0242		
48.5	3,283,547	93,249	0.0284		
49.5	3,190,297	180,145	0.0565		
50.5	3,010,153	22,069	0.0073		
51.5	2,988,083	42,784	0.0143		
52.5	2,945,300	86,781	0.0295		
53.5	2,858,518	32,177	0.0113		
54.5	2,826,341	8,351	0.0030		
55.5	2,817,991	26,159	0.0093		
56.5	2,791,831	1,843	0.0007		
57.5					

MARITIME ELECTRIC COMPANY
 ACCOUNT 312 BOILER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



MARITIME ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2017

EXPERIENCE BAND 1993-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,191,577	4,399	0.0002	0.9998	100.00
0.5	18,166,619	14,048	0.0008	0.9992	99.98
1.5	18,016,303	36,612	0.0020	0.9980	99.90
2.5	17,941,606	39,514	0.0022	0.9978	99.70
3.5	17,746,640	54,338	0.0031	0.9969	99.48
4.5	17,318,124	29,519	0.0017	0.9983	99.17
5.5	17,049,450	53,830	0.0032	0.9968	99.00
6.5	16,444,554	11,683	0.0007	0.9993	98.69
7.5	16,159,176	13,292	0.0008	0.9992	98.62
8.5	15,949,005	16,609	0.0010	0.9990	98.54
9.5	14,933,635	27,004	0.0018	0.9982	98.44
10.5	13,974,772	20,920	0.0015	0.9985	98.26
11.5	13,269,535	36,522	0.0028	0.9972	98.11
12.5	12,876,824	40,422	0.0031	0.9969	97.84
13.5	12,579,359	45,213	0.0036	0.9964	97.53
14.5	12,065,604	42,281	0.0035	0.9965	97.18
15.5	11,508,783	38,872	0.0034	0.9966	96.84
16.5	11,253,676	27,972	0.0025	0.9975	96.52
17.5	10,990,006	17,785	0.0016	0.9984	96.28
18.5	10,765,301	17,847	0.0017	0.9983	96.12
19.5	10,290,208	9,940	0.0010	0.9990	95.96
20.5	9,687,957	5,275	0.0005	0.9995	95.87
21.5	8,814,321	5,974	0.0007	0.9993	95.82
22.5	7,398,902	11,196	0.0015	0.9985	95.75
23.5	4,760,105	1,842	0.0004	0.9996	95.61
24.5					95.57
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5	11,947,427	526,796	0.0441		
33.5	11,420,630	13,840	0.0012		
34.5	11,406,790	411,350	0.0361		
35.5	10,995,440	176,290	0.0160		
36.5	10,819,150	597,067	0.0552		
37.5	10,222,083		0.0000		
38.5	10,222,083	509,672	0.0499		

MARITIME ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

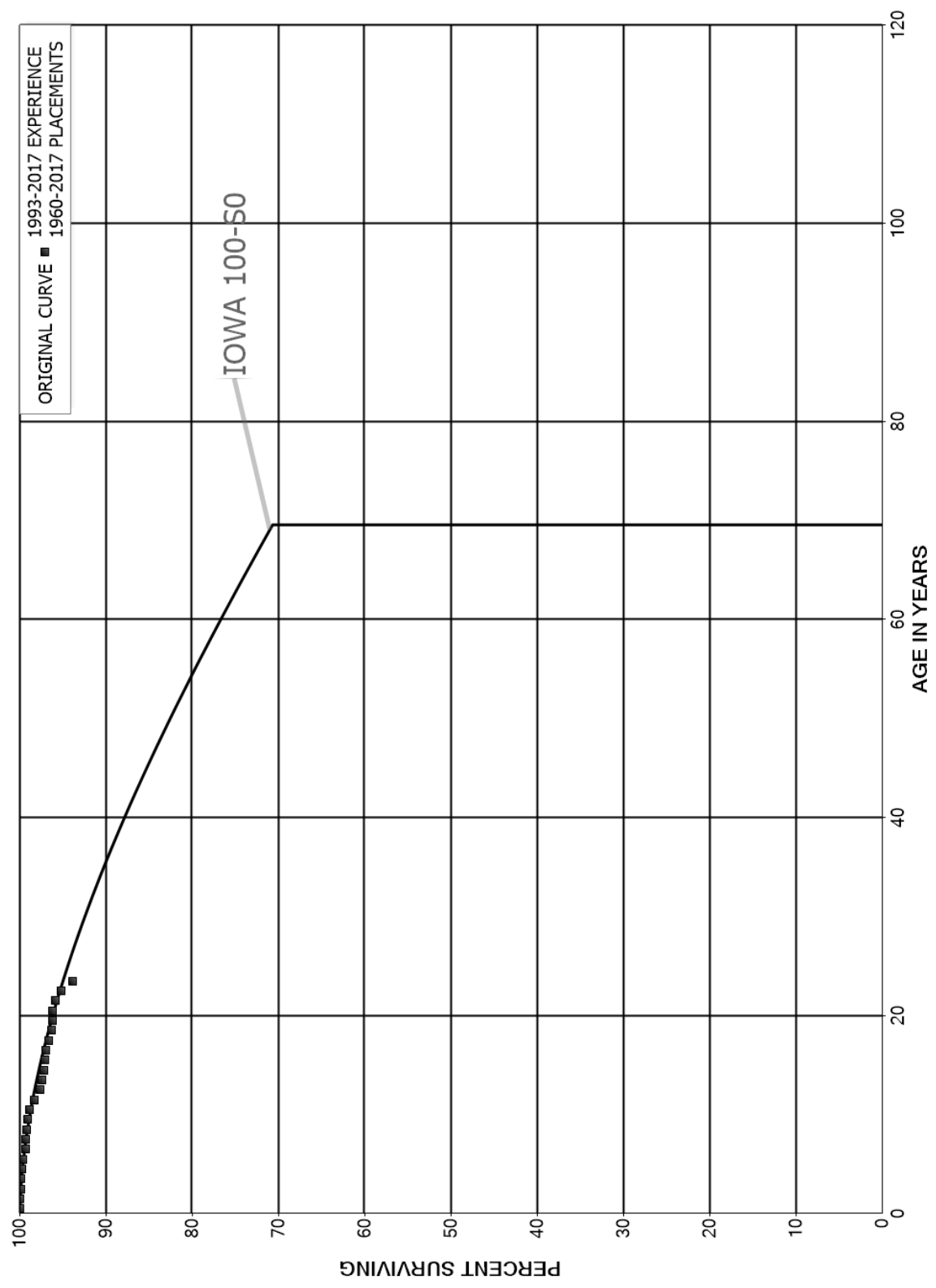
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2017

EXPERIENCE BAND 1993-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,712,411	14,586	0.0015		
40.5	9,697,825	15,295	0.0016		
41.5	9,682,530		0.0000		
42.5	9,682,530	79,397	0.0082		
43.5	9,603,133		0.0000		
44.5	9,603,133	74,389	0.0077		
45.5	9,528,744	79,746	0.0084		
46.5	9,448,998	110,289	0.0117		
47.5	9,338,709	101,589	0.0109		
48.5	9,237,120	109,700	0.0119		
49.5	9,127,420	80,880	0.0089		
50.5	9,046,539	33,077	0.0037		
51.5	9,013,463	49,915	0.0055		
52.5	8,963,547	26,469	0.0030		
53.5	8,937,078	7,821	0.0009		
54.5	8,929,258	8,400	0.0009		
55.5	8,920,858	37,317	0.0042		
56.5	8,883,541	6,229	0.0007		
57.5					

MARITIME ELECTRIC COMPANY
 ACCOUNT 314 TURBO GENERATOR UNITS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



MARITIME ELECTRIC COMPANY

ACCOUNT 314 TURBO GENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2017

EXPERIENCE BAND 1993-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,549,629	2,963	0.0002	0.9998	100.00
0.5	15,433,371	6,909	0.0004	0.9996	99.98
1.5	15,311,140	10,630	0.0007	0.9993	99.94
2.5	15,208,457	6,292	0.0004	0.9996	99.87
3.5	15,106,562	15,532	0.0010	0.9990	99.83
4.5	15,044,477	22,886	0.0015	0.9985	99.72
5.5	14,767,339	39,344	0.0027	0.9973	99.57
6.5	14,564,588	7,797	0.0005	0.9995	99.31
7.5	14,403,002	9,188	0.0006	0.9994	99.25
8.5	14,284,445	11,052	0.0008	0.9992	99.19
9.5	13,993,688	45,193	0.0032	0.9968	99.11
10.5	13,679,467	67,702	0.0049	0.9951	98.79
11.5	11,857,939	84,311	0.0071	0.9929	98.30
12.5	9,527,043	25,756	0.0027	0.9973	97.60
13.5	8,598,276	12,681	0.0015	0.9985	97.34
14.5	8,216,592	13,227	0.0016	0.9984	97.20
15.5	7,395,727	11,459	0.0015	0.9985	97.04
16.5	7,265,436	19,931	0.0027	0.9973	96.89
17.5	7,134,481	21,175	0.0030	0.9970	96.62
18.5	6,847,943	7,799	0.0011	0.9989	96.34
19.5	6,799,805	1,396	0.0002	0.9998	96.23
20.5	6,768,184	22,438	0.0033	0.9967	96.21
21.5	6,745,746	51,602	0.0076	0.9924	95.89
22.5	5,145,161	74,032	0.0144	0.9856	95.16
23.5	3,139,718	47,311	0.0151	0.9849	93.79
24.5					92.37
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5	8,687,417	226,977	0.0261		
33.5	8,460,440		0.0000		
34.5	8,460,440	163,620	0.0193		
35.5	8,296,820		0.0000		
36.5	8,296,820	1,211	0.0001		
37.5	8,295,609		0.0000		
38.5	8,295,609	371,854	0.0448		

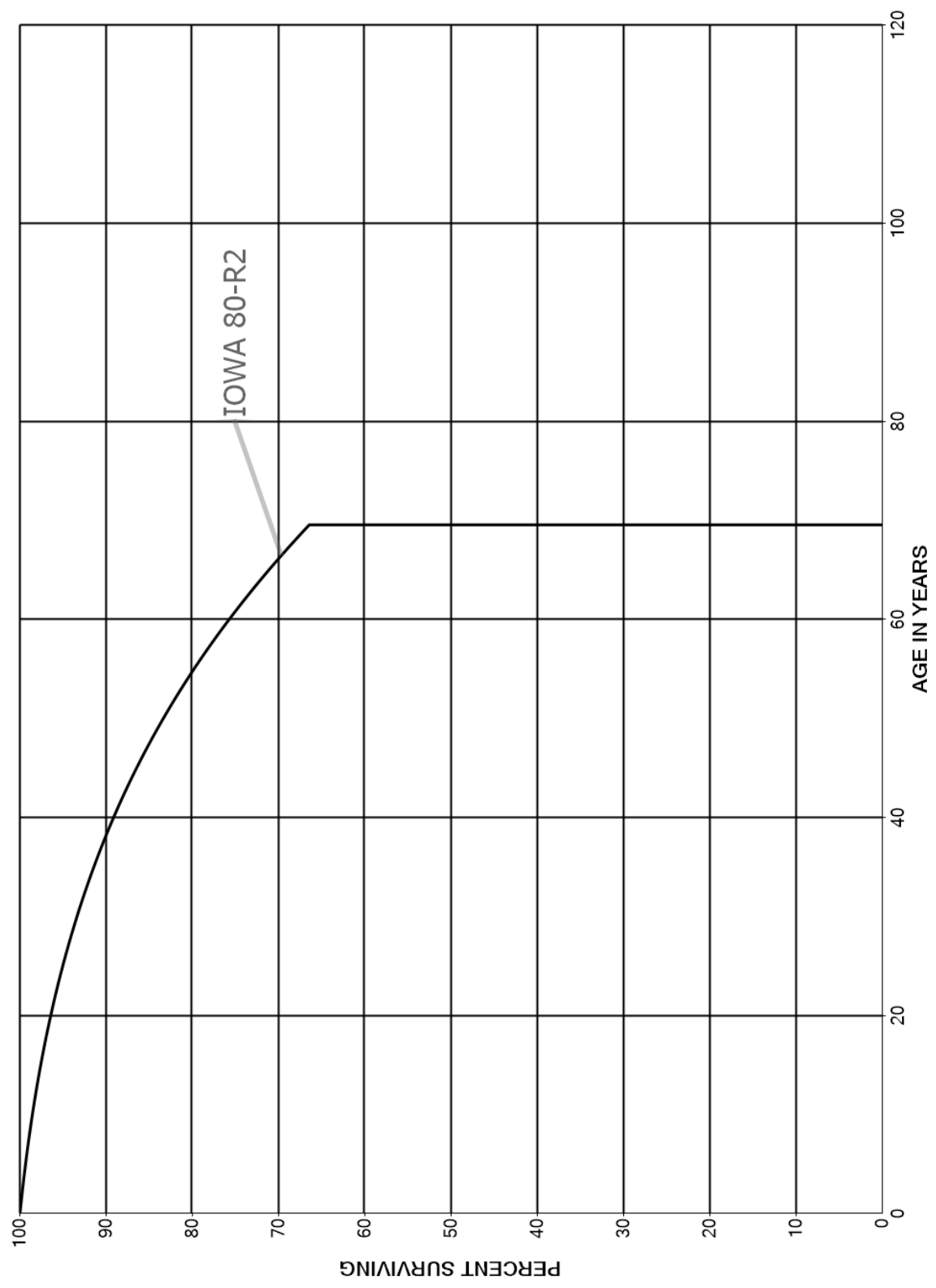
MARITIME ELECTRIC COMPANY

ACCOUNT 314 TURBO GENERATOR UNITS

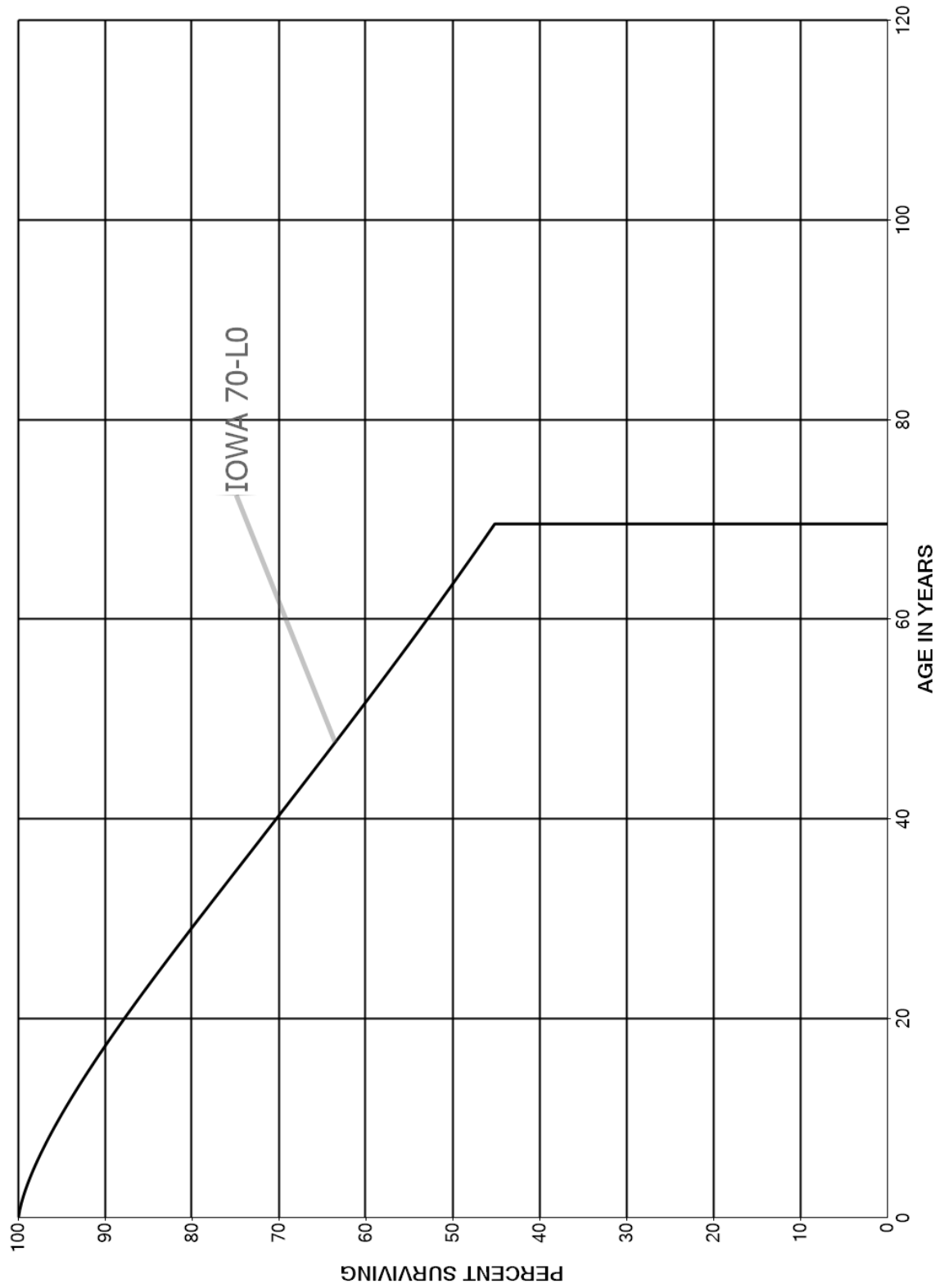
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2017			EXPERIENCE BAND 1993-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,923,754		0.0000		
40.5	7,923,754	6,512	0.0008		
41.5	7,917,242		0.0000		
42.5	7,917,242	45,239	0.0057		
43.5	7,872,003		0.0000		
44.5	7,872,003	491,265	0.0624		
45.5	7,380,738	73,732	0.0100		
46.5	7,307,006		0.0000		
47.5	7,307,006	7,253	0.0010		
48.5	7,299,753		0.0000		
49.5	7,299,753	22,266	0.0031		
50.5	7,277,487	68,444	0.0094		
51.5	7,209,043	33,053	0.0046		
52.5	7,175,990	3,700	0.0005		
53.5	7,172,290	5,500	0.0008		
54.5	7,166,790	9,486	0.0013		
55.5	7,157,304	280,597	0.0392		
56.5	6,876,707	286,132	0.0416		
57.5					

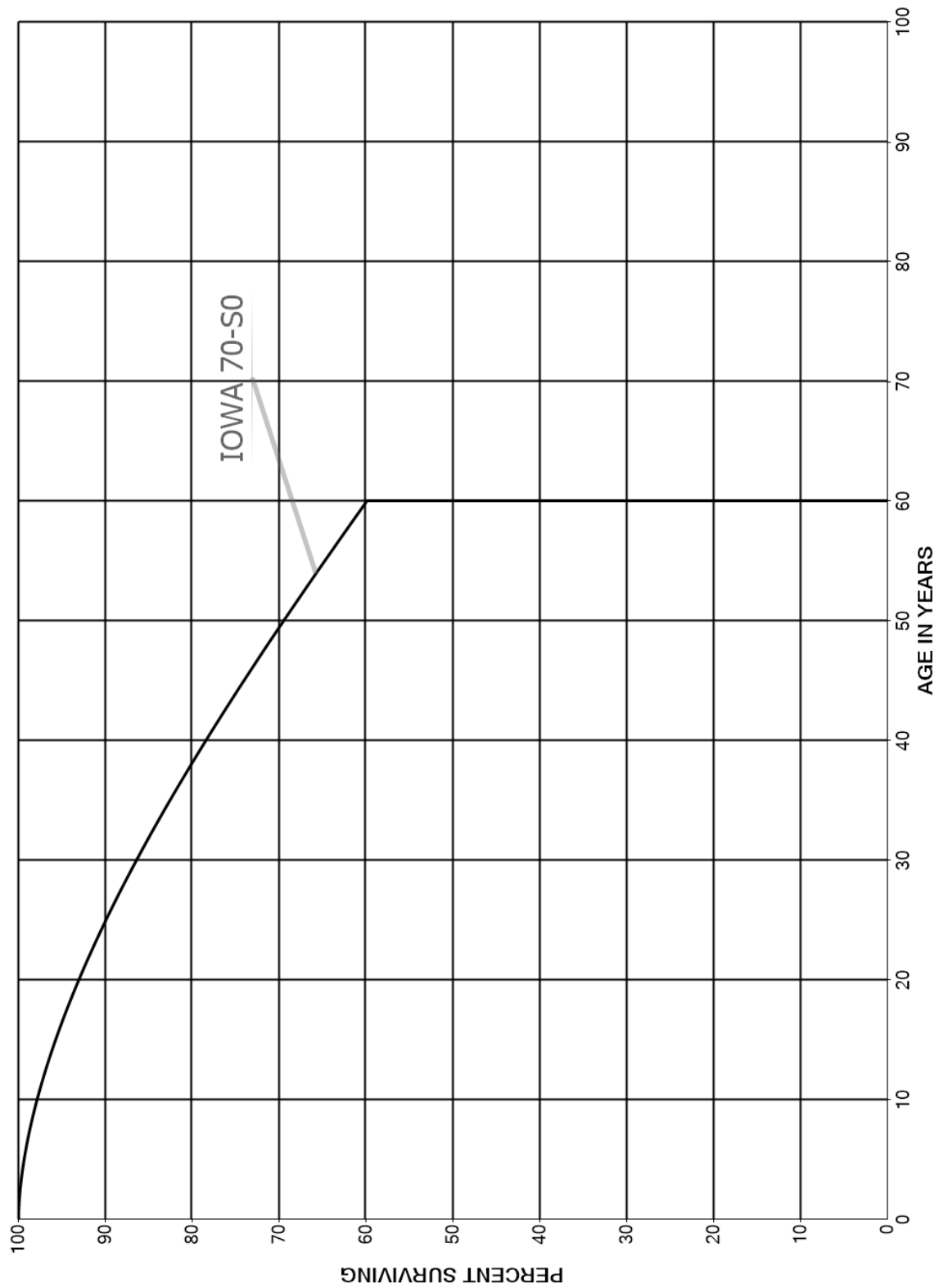
MARITIME ELECTRIC COMPANY
 ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
 SMOOTH SURVIVOR CURVE



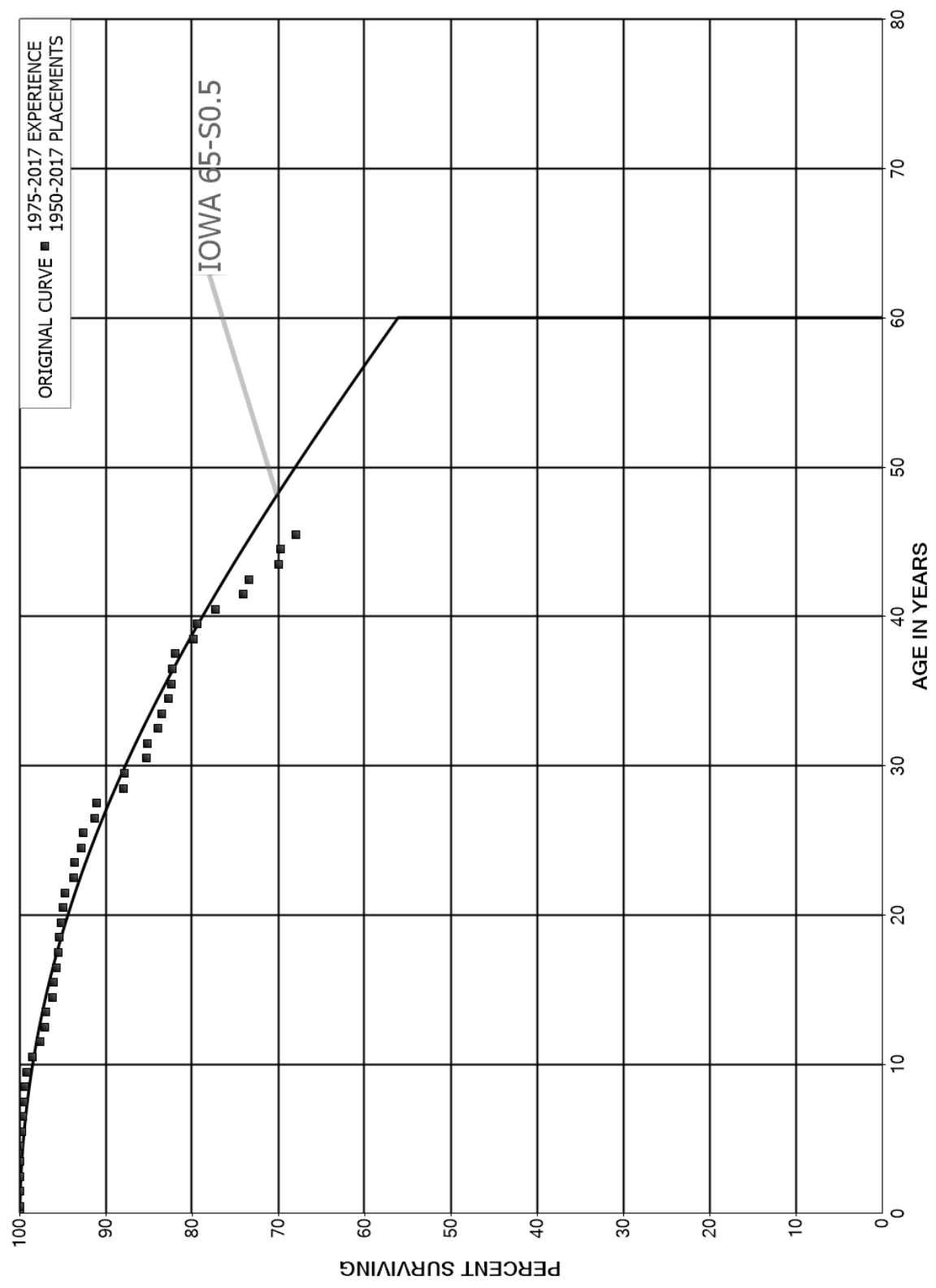
MARITIME ELECTRIC COMPANY
 ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
 SMOOTH SURVIVOR CURVE



MARITIME ELECTRIC COMPANY
 ACCOUNT 341 STRUCTURES AND IMPROVEMENTS
 SMOOTH SURVIVOR CURVE



MARITIME ELECTRIC COMPANY
 ACCOUNT 344 GENERATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



MARITIME ELECTRIC COMPANY

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2017

EXPERIENCE BAND 1975-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,595,267	369	0.0000	1.0000	100.00
0.5	45,690,099	1,394	0.0000	1.0000	100.00
1.5	47,132,373	8,511	0.0002	0.9998	100.00
2.5	46,658,688	4,274	0.0001	0.9999	99.98
3.5	46,692,020	14,430	0.0003	0.9997	99.97
4.5	45,656,553	105,972	0.0023	0.9977	99.94
5.5	45,435,441	29,161	0.0006	0.9994	99.71
6.5	44,572,556	78,914	0.0018	0.9982	99.64
7.5	44,268,435	47,509	0.0011	0.9989	99.47
8.5	42,950,989	58,840	0.0014	0.9986	99.36
9.5	42,697,961	325,646	0.0076	0.9924	99.22
10.5	41,813,292	377,786	0.0090	0.9910	98.47
11.5	8,009,326	41,943	0.0052	0.9948	97.58
12.5	7,543,159	11,477	0.0015	0.9985	97.07
13.5	7,425,227	54,995	0.0074	0.9926	96.92
14.5	7,071,270	11,447	0.0016	0.9984	96.20
15.5	6,372,354	24,780	0.0039	0.9961	96.04
16.5	6,049,277	7,061	0.0012	0.9988	95.67
17.5	5,916,048	12,938	0.0022	0.9978	95.56
18.5	5,598,340	7,107	0.0013	0.9987	95.35
19.5	5,384,900	19,151	0.0036	0.9964	95.23
20.5	5,247,072	8,663	0.0017	0.9983	94.89
21.5	5,172,689	55,837	0.0108	0.9892	94.73
22.5	5,116,851	4,562	0.0009	0.9991	93.71
23.5	5,047,155	43,435	0.0086	0.9914	93.63
24.5	4,931,210	11,003	0.0022	0.9978	92.82
25.5	4,765,947	70,297	0.0147	0.9853	92.61
26.5	4,683,157	7,284	0.0016	0.9984	91.25
27.5	4,675,873	162,592	0.0348	0.9652	91.11
28.5	4,296,090	5,742	0.0013	0.9987	87.94
29.5	4,283,314	122,900	0.0287	0.9713	87.82
30.5	4,158,981	6,909	0.0017	0.9983	85.30
31.5	4,146,737	56,238	0.0136	0.9864	85.16
32.5	4,087,116	26,590	0.0065	0.9935	84.00
33.5	4,052,308	36,973	0.0091	0.9909	83.46
34.5	4,011,314	12,995	0.0032	0.9968	82.70
35.5	3,998,319	9,265	0.0023	0.9977	82.43
36.5	3,706,075	12,286	0.0033	0.9967	82.24
37.5	3,570,235	94,422	0.0264	0.9736	81.97
38.5	3,475,813	16,317	0.0047	0.9953	79.80

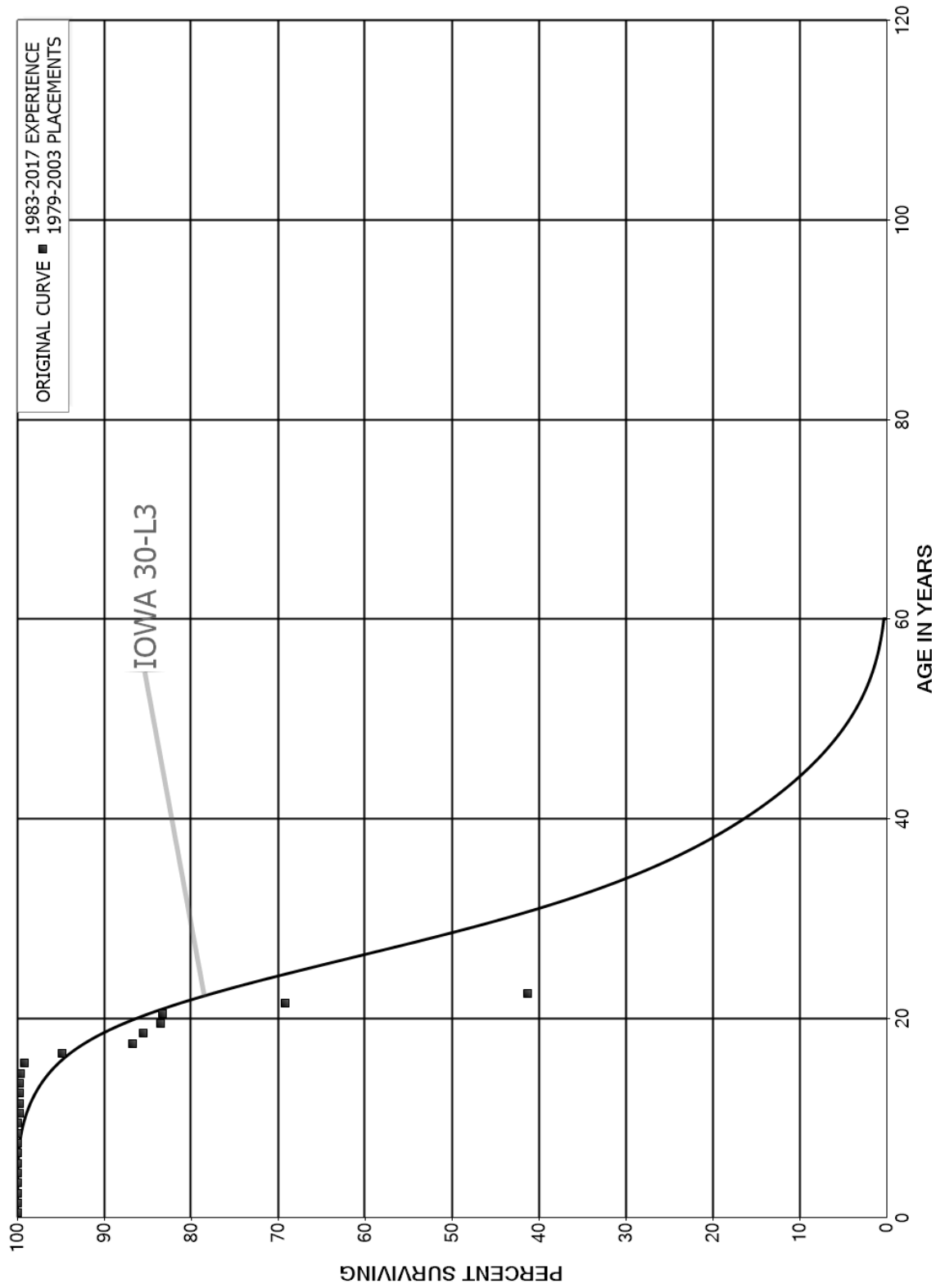
MARITIME ELECTRIC COMPANY

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2017			EXPERIENCE BAND 1975-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,459,496	91,834	0.0265	0.9735	79.42
40.5	3,272,528	135,308	0.0413	0.9587	77.31
41.5	3,136,732	31,876	0.0102	0.9898	74.12
42.5	3,002,159	137,326	0.0457	0.9543	73.36
43.5	2,838,541	12,361	0.0044	0.9956	70.01
44.5	1,155,547	29,015	0.0251	0.9749	69.70
45.5	1,069,622	2,693	0.0025	0.9975	67.95
46.5					67.78

MARITIME ELECTRIC COMPANY
 ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



MARITIME ELECTRIC COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

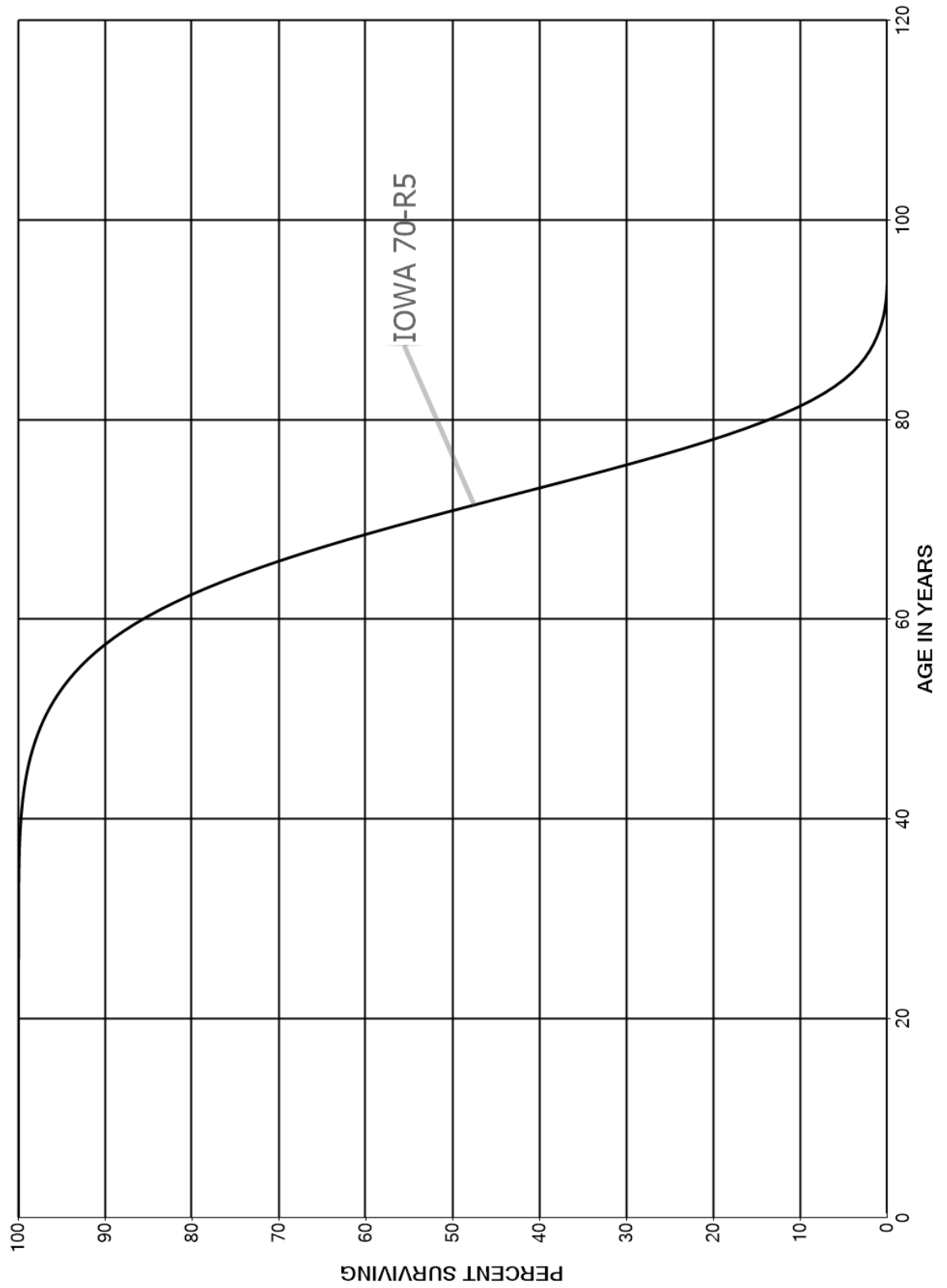
ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2003

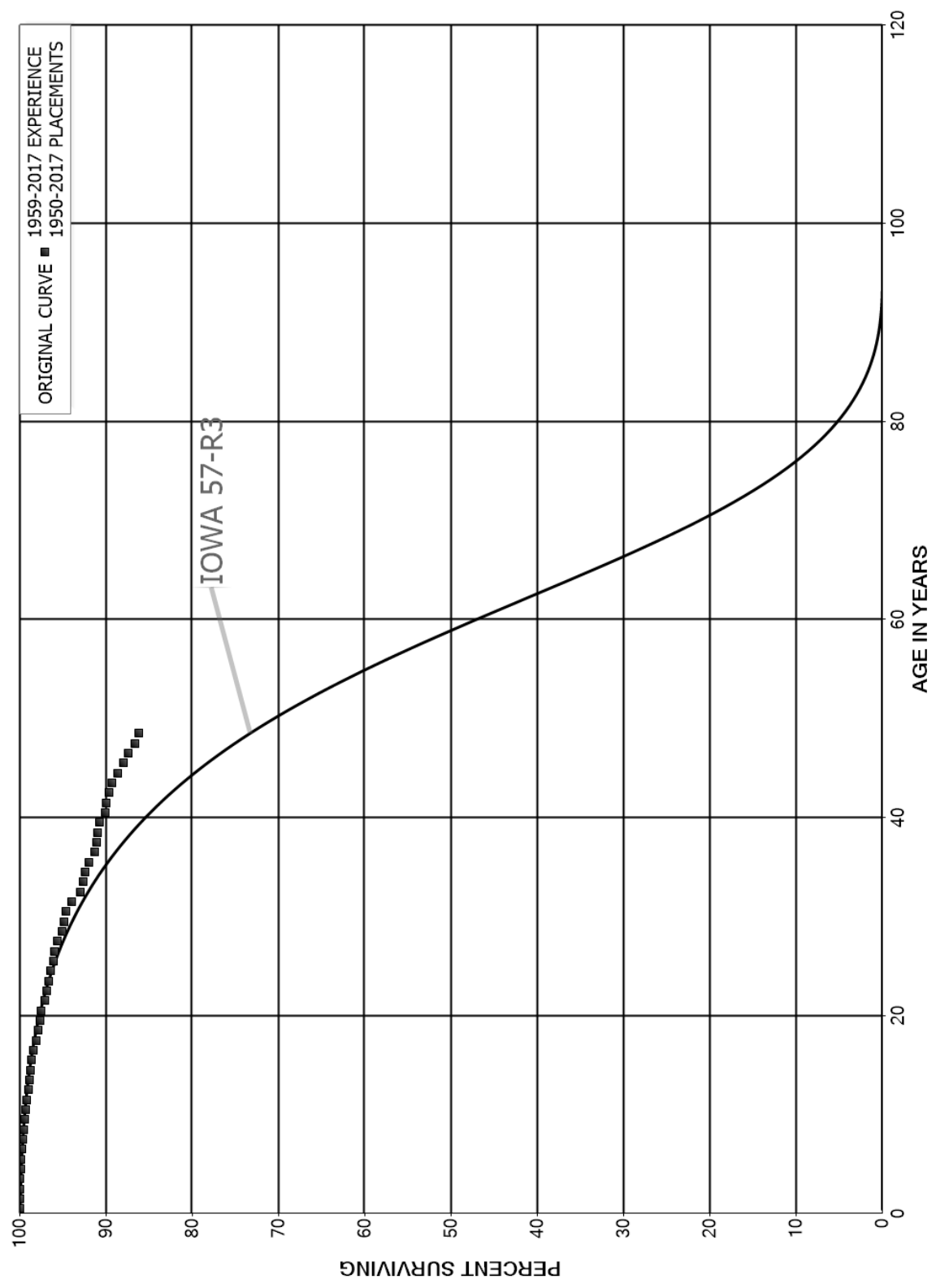
EXPERIENCE BAND 1983-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	327,106	0	0.0000	1.0000	100.00
0.5	327,331		0.0000	1.0000	100.00
1.5	327,331		0.0000	1.0000	100.00
2.5	345,340	25	0.0001	0.9999	100.00
3.5	346,562	8	0.0000	1.0000	99.99
4.5	346,554		0.0000	1.0000	99.99
5.5	346,554	1	0.0000	1.0000	99.99
6.5	346,553	9	0.0000	1.0000	99.99
7.5	346,544		0.0000	1.0000	99.99
8.5	346,544	261	0.0008	0.9992	99.99
9.5	346,283	573	0.0017	0.9983	99.91
10.5	345,709	1	0.0000	1.0000	99.75
11.5	345,708	36	0.0001	0.9999	99.75
12.5	345,672	221	0.0006	0.9994	99.74
13.5	345,450	351	0.0010	0.9990	99.67
14.5	41,730	153	0.0037	0.9963	99.57
15.5	41,519	1,832	0.0441	0.9559	99.21
16.5	39,687	3,409	0.0859	0.9141	94.83
17.5	36,278	508	0.0140	0.9860	86.68
18.5	35,770	823	0.0230	0.9770	85.47
19.5	34,564	95	0.0028	0.9972	83.50
20.5	34,469	5,825	0.1690	0.8310	83.27
21.5	28,644	11,577	0.4042	0.5958	69.20
22.5	17,067	761	0.0446	0.9554	41.23
23.5	16,306		0.0000	1.0000	39.39
24.5	16,306		0.0000	1.0000	39.39
25.5	10,642		0.0000	1.0000	39.39
26.5	10,642		0.0000	1.0000	39.39
27.5	10,642		0.0000	1.0000	39.39
28.5	10,401		0.0000	1.0000	39.39
29.5	8,918		0.0000	1.0000	39.39
30.5	8,918		0.0000	1.0000	39.39
31.5	8,918		0.0000	1.0000	39.39
32.5	2,009		0.0000	1.0000	39.39
33.5	1,904		0.0000	1.0000	39.39
34.5	1,003		0.0000	1.0000	39.39
35.5	929		0.0000	1.0000	39.39
36.5	929		0.0000	1.0000	39.39
37.5					39.39

MARITIME ELECTRIC COMPANY
 ACCOUNT 350.2 RIGHTS OF WAY AND EASEMENTS
 SMOOTH SURVIVOR CURVE



MARITIME ELECTRIC COMPANY
 ACCOUNT 353 SUBSTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



MARITIME ELECTRIC COMPANY

ACCOUNT 353 SUBSTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2017

EXPERIENCE BAND 1959-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	51,663,938	4,277	0.0001	0.9999	100.00
0.5	47,266,450	7,419	0.0002	0.9998	99.99
1.5	44,405,579	9,222	0.0002	0.9998	99.98
2.5	40,906,837	13,444	0.0003	0.9997	99.96
3.5	37,644,104	19,917	0.0005	0.9995	99.92
4.5	33,608,466	22,651	0.0007	0.9993	99.87
5.5	32,320,077	21,847	0.0007	0.9993	99.80
6.5	31,120,812	29,315	0.0009	0.9991	99.73
7.5	29,674,670	29,688	0.0010	0.9990	99.64
8.5	29,108,055	36,886	0.0013	0.9987	99.54
9.5	28,002,109	42,497	0.0015	0.9985	99.42
10.5	26,271,197	27,069	0.0010	0.9990	99.26
11.5	25,256,219	39,786	0.0016	0.9984	99.16
12.5	24,856,631	37,076	0.0015	0.9985	99.01
13.5	22,283,082	40,582	0.0018	0.9982	98.86
14.5	21,831,887	22,556	0.0010	0.9990	98.68
15.5	21,032,182	37,740	0.0018	0.9982	98.58
16.5	18,835,106	62,672	0.0033	0.9967	98.40
17.5	18,328,507	42,477	0.0023	0.9977	98.07
18.5	18,121,033	35,386	0.0020	0.9980	97.84
19.5	17,531,788	25,553	0.0015	0.9985	97.65
20.5	17,425,658	79,602	0.0046	0.9954	97.51
21.5	17,306,347	47,048	0.0027	0.9973	97.07
22.5	16,824,054	38,068	0.0023	0.9977	96.80
23.5	16,240,988	30,690	0.0019	0.9981	96.58
24.5	16,129,832	50,743	0.0031	0.9969	96.40
25.5	15,826,700	32,368	0.0020	0.9980	96.10
26.5	11,439,505	29,441	0.0026	0.9974	95.90
27.5	11,101,718	63,484	0.0057	0.9943	95.65
28.5	10,847,125	30,956	0.0029	0.9971	95.11
29.5	10,789,467	27,487	0.0025	0.9975	94.84
30.5	8,252,180	53,932	0.0065	0.9935	94.59
31.5	8,137,110	84,611	0.0104	0.9896	93.98
32.5	8,045,376	33,775	0.0042	0.9958	93.00
33.5	7,987,725	20,960	0.0026	0.9974	92.61
34.5	7,905,132	37,001	0.0047	0.9953	92.36
35.5	7,484,257	52,634	0.0070	0.9930	91.93
36.5	7,100,528	16,546	0.0023	0.9977	91.29
37.5	5,394,312	9,048	0.0017	0.9983	91.07
38.5	5,242,112	9,903	0.0019	0.9981	90.92

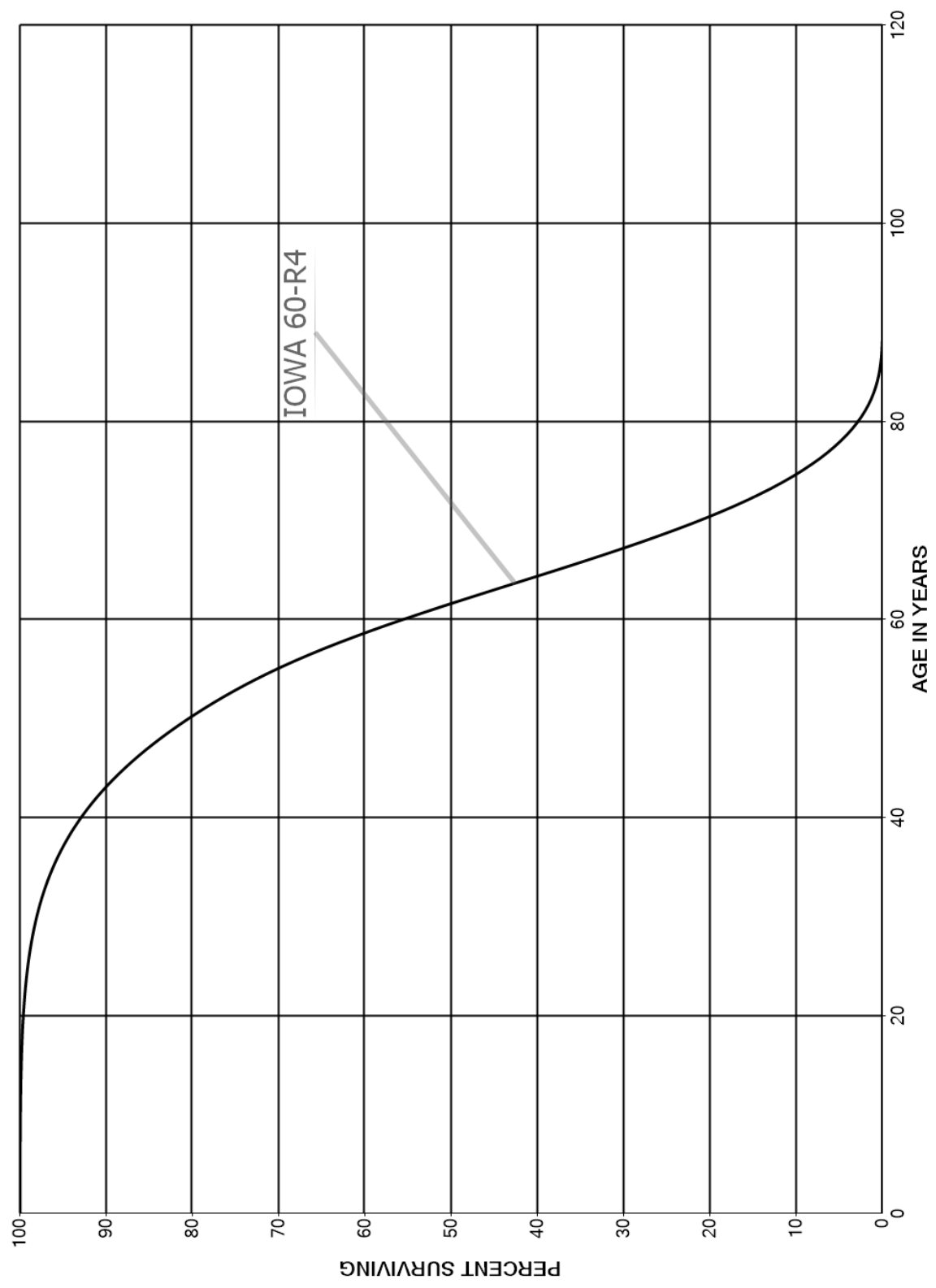
MARITIME ELECTRIC COMPANY

ACCOUNT 353 SUBSTATION EQUIPMENT

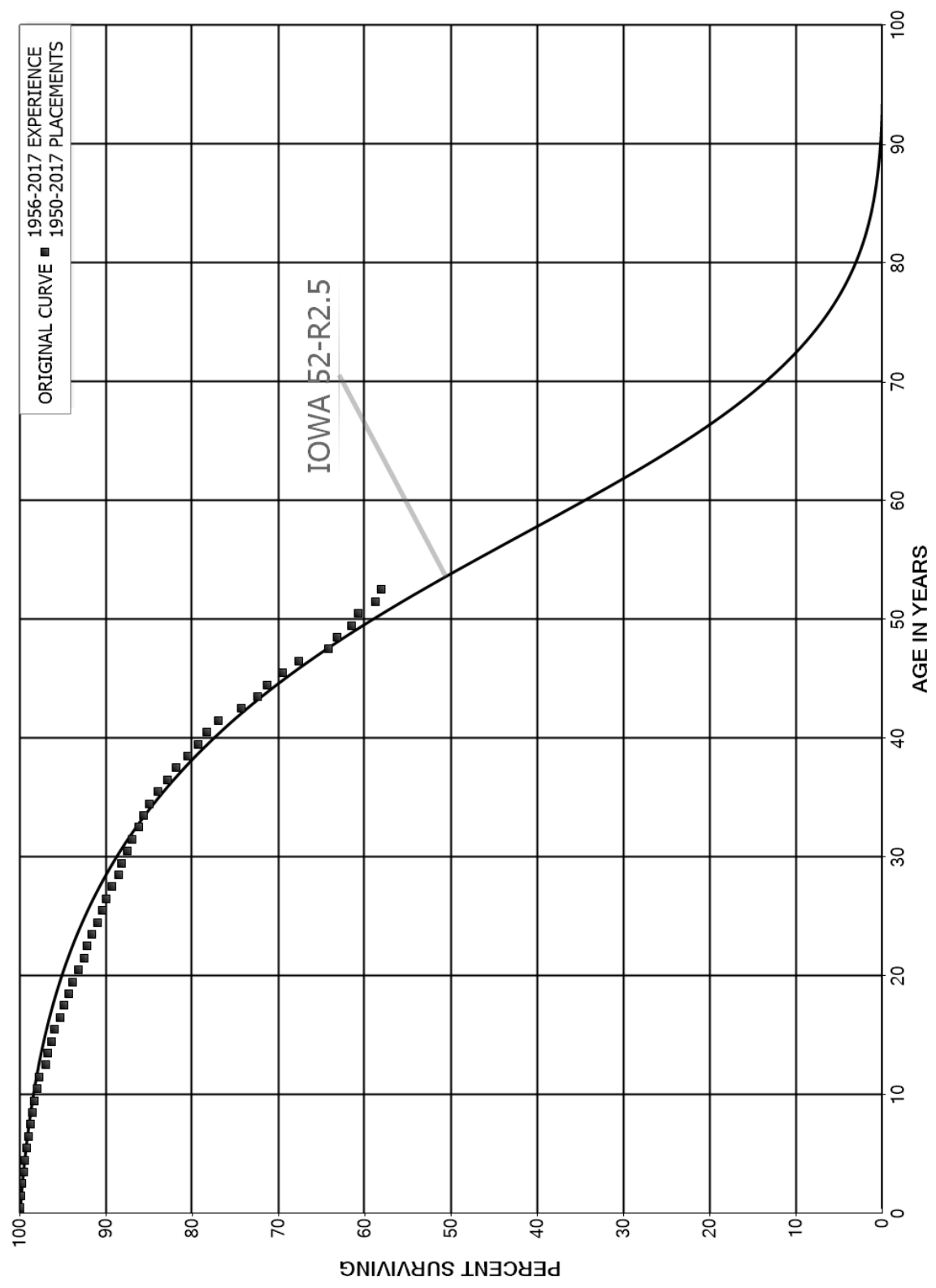
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2017			EXPERIENCE BAND 1959-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,960,768	36,077	0.0073	0.9927	90.75
40.5	3,860,217	7,114	0.0018	0.9982	90.09
41.5	2,128,279	7,494	0.0035	0.9965	89.92
42.5	1,897,527	7,351	0.0039	0.9961	89.61
43.5	1,720,880	13,072	0.0076	0.9924	89.26
44.5	1,297,232	8,774	0.0068	0.9932	88.58
45.5	677,683	4,208	0.0062	0.9938	87.98
46.5	605,647	5,811	0.0096	0.9904	87.44
47.5	596,783	2,925	0.0049	0.9951	86.60
48.5	557,937	3,812	0.0068	0.9932	86.17
49.5	284,374	3,176	0.0112	0.9888	85.58
50.5	251,547	980	0.0039	0.9961	84.63
51.5	220,243	127	0.0006	0.9994	84.30
52.5	189,512	158	0.0008	0.9992	84.25
53.5	121,629	78	0.0006	0.9994	84.18
54.5	75,845	26	0.0003	0.9997	84.12
55.5	58,920	43	0.0007	0.9993	84.10
56.5	34,269		0.0000	1.0000	84.03
57.5	24,532		0.0000	1.0000	84.03
58.5	12,252		0.0000	1.0000	84.03
59.5	1,824		0.0000	1.0000	84.03
60.5					84.03

MARITIME ELECTRIC COMPANY
 ACCOUNT 354 TOWERS AND FIXTURES
 SMOOTH SURVIVOR CURVE



MARITIME ELECTRIC COMPANY
 ACCOUNT 355 POLES AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



MARITIME ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2017

EXPERIENCE BAND 1956-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,144,560	16,485	0.0007	0.9993	100.00
0.5	22,279,377	26,296	0.0012	0.9988	99.93
1.5	20,848,377	28,424	0.0014	0.9986	99.81
2.5	19,101,867	32,701	0.0017	0.9983	99.68
3.5	17,240,322	26,333	0.0015	0.9985	99.51
4.5	16,636,877	23,576	0.0014	0.9986	99.36
5.5	16,388,617	39,457	0.0024	0.9976	99.21
6.5	15,814,992	31,430	0.0020	0.9980	98.98
7.5	15,037,510	46,753	0.0031	0.9969	98.78
8.5	13,501,628	30,153	0.0022	0.9978	98.47
9.5	10,261,295	37,412	0.0036	0.9964	98.25
10.5	9,821,239	20,228	0.0021	0.9979	97.89
11.5	8,651,160	67,413	0.0078	0.9922	97.69
12.5	8,351,290	19,169	0.0023	0.9977	96.93
13.5	7,932,351	35,416	0.0045	0.9955	96.71
14.5	7,480,039	23,600	0.0032	0.9968	96.28
15.5	7,174,896	51,255	0.0071	0.9929	95.97
16.5	6,965,877	32,922	0.0047	0.9953	95.29
17.5	6,874,530	40,064	0.0058	0.9942	94.84
18.5	6,368,670	29,907	0.0047	0.9953	94.28
19.5	6,227,876	43,271	0.0069	0.9931	93.84
20.5	6,085,053	44,126	0.0073	0.9927	93.19
21.5	5,810,882	22,446	0.0039	0.9961	92.51
22.5	5,754,971	35,566	0.0062	0.9938	92.16
23.5	5,533,710	35,714	0.0065	0.9935	91.59
24.5	5,449,497	37,313	0.0068	0.9932	91.00
25.5	5,365,800	21,751	0.0041	0.9959	90.37
26.5	4,384,131	35,346	0.0081	0.9919	90.01
27.5	4,325,827	36,573	0.0085	0.9915	89.28
28.5	3,656,951	15,712	0.0043	0.9957	88.53
29.5	3,633,465	24,159	0.0066	0.9934	88.15
30.5	2,632,352	18,315	0.0070	0.9930	87.56
31.5	2,334,212	21,238	0.0091	0.9909	86.95
32.5	2,308,172	14,655	0.0063	0.9937	86.16
33.5	1,996,180	15,646	0.0078	0.9922	85.61
34.5	1,608,488	19,168	0.0119	0.9881	84.94
35.5	1,562,965	21,282	0.0136	0.9864	83.93
36.5	1,523,231	17,400	0.0114	0.9886	82.79
37.5	946,194	15,053	0.0159	0.9841	81.84
38.5	926,274	14,366	0.0155	0.9845	80.54

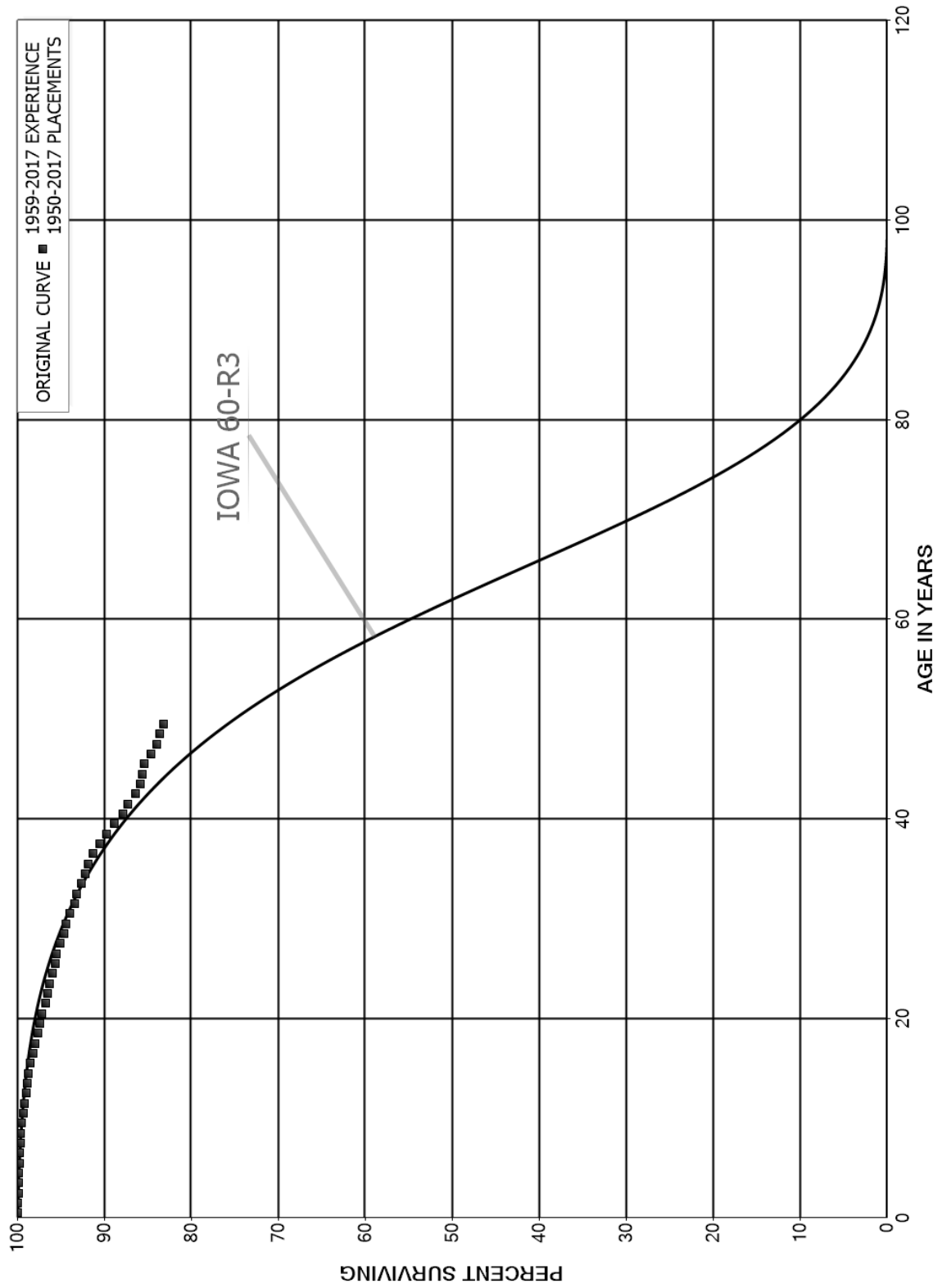
MARITIME ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2017			EXPERIENCE BAND 1956-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	893,382	11,443	0.0128	0.9872	79.29
40.5	844,655	14,651	0.0173	0.9827	78.27
41.5	787,491	26,655	0.0338	0.9662	76.92
42.5	749,055	19,751	0.0264	0.9736	74.31
43.5	725,197	10,522	0.0145	0.9855	72.35
44.5	655,836	16,327	0.0249	0.9751	71.30
45.5	587,700	16,251	0.0277	0.9723	69.53
46.5	425,156	21,870	0.0514	0.9486	67.61
47.5	402,900	6,284	0.0156	0.9844	64.13
48.5	393,848	10,124	0.0257	0.9743	63.13
49.5	339,092	4,157	0.0123	0.9877	61.50
50.5	333,407	11,081	0.0332	0.9668	60.75
51.5	296,311	3,445	0.0116	0.9884	58.73
52.5	219,619	1,448	0.0066	0.9934	58.05
53.5	196,778	1,641	0.0083	0.9917	57.67
54.5	192,829	2,985	0.0155	0.9845	57.19
55.5	163,876	1,068	0.0065	0.9935	56.30
56.5	97,884	714	0.0073	0.9927	55.93
57.5	68,216	131	0.0019	0.9981	55.52
58.5	55,509	798	0.0144	0.9856	55.42
59.5	32,125	62	0.0019	0.9981	54.62
60.5	30,884	115	0.0037	0.9963	54.52
61.5	4,795	9	0.0020	0.9980	54.31
62.5	3,918	130	0.0331	0.9669	54.21
63.5	3,341	4	0.0012	0.9988	52.41
64.5	3,304	14	0.0041	0.9959	52.35
65.5					52.13

MARITIME ELECTRIC COMPANY
 ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



MARITIME ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2017

EXPERIENCE BAND 1959-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	46,296,231	11,622	0.0003	0.9997	100.00
0.5	41,934,829	14,512	0.0003	0.9997	99.97
1.5	37,439,783	19,329	0.0005	0.9995	99.94
2.5	34,176,593	18,270	0.0005	0.9995	99.89
3.5	31,713,102	11,939	0.0004	0.9996	99.84
4.5	30,200,159	14,238	0.0005	0.9995	99.80
5.5	29,698,732	17,654	0.0006	0.9994	99.75
6.5	28,581,481	16,382	0.0006	0.9994	99.69
7.5	27,431,426	17,576	0.0006	0.9994	99.63
8.5	23,747,728	26,388	0.0011	0.9989	99.57
9.5	18,405,032	24,821	0.0013	0.9987	99.46
10.5	16,169,731	16,735	0.0010	0.9990	99.33
11.5	13,099,235	33,370	0.0025	0.9975	99.22
12.5	12,462,923	11,949	0.0010	0.9990	98.97
13.5	11,701,744	18,566	0.0016	0.9984	98.88
14.5	10,843,370	23,557	0.0022	0.9978	98.72
15.5	10,323,148	31,235	0.0030	0.9970	98.50
16.5	10,088,483	20,934	0.0021	0.9979	98.21
17.5	9,976,084	44,134	0.0044	0.9956	98.00
18.5	9,323,745	19,849	0.0021	0.9979	97.57
19.5	9,078,795	18,456	0.0020	0.9980	97.36
20.5	8,883,340	38,119	0.0043	0.9957	97.16
21.5	8,623,720	16,990	0.0020	0.9980	96.75
22.5	8,363,809	20,907	0.0025	0.9975	96.56
23.5	8,082,277	30,593	0.0038	0.9962	96.31
24.5	8,007,390	25,058	0.0031	0.9969	95.95
25.5	7,966,724	13,283	0.0017	0.9983	95.65
26.5	7,057,875	29,796	0.0042	0.9958	95.49
27.5	7,025,806	33,995	0.0048	0.9952	95.09
28.5	4,937,159	12,748	0.0026	0.9974	94.63
29.5	4,916,096	20,189	0.0041	0.9959	94.38
30.5	3,372,843	21,744	0.0064	0.9936	93.99
31.5	3,187,623	6,783	0.0021	0.9979	93.39
32.5	3,157,188	19,096	0.0060	0.9940	93.19
33.5	2,401,825	11,418	0.0048	0.9952	92.63
34.5	2,004,901	6,897	0.0034	0.9966	92.19
35.5	1,982,203	12,535	0.0063	0.9937	91.87
36.5	1,960,157	16,887	0.0086	0.9914	91.29
37.5	1,079,356	8,849	0.0082	0.9918	90.50
38.5	1,066,807	11,628	0.0109	0.9891	89.76

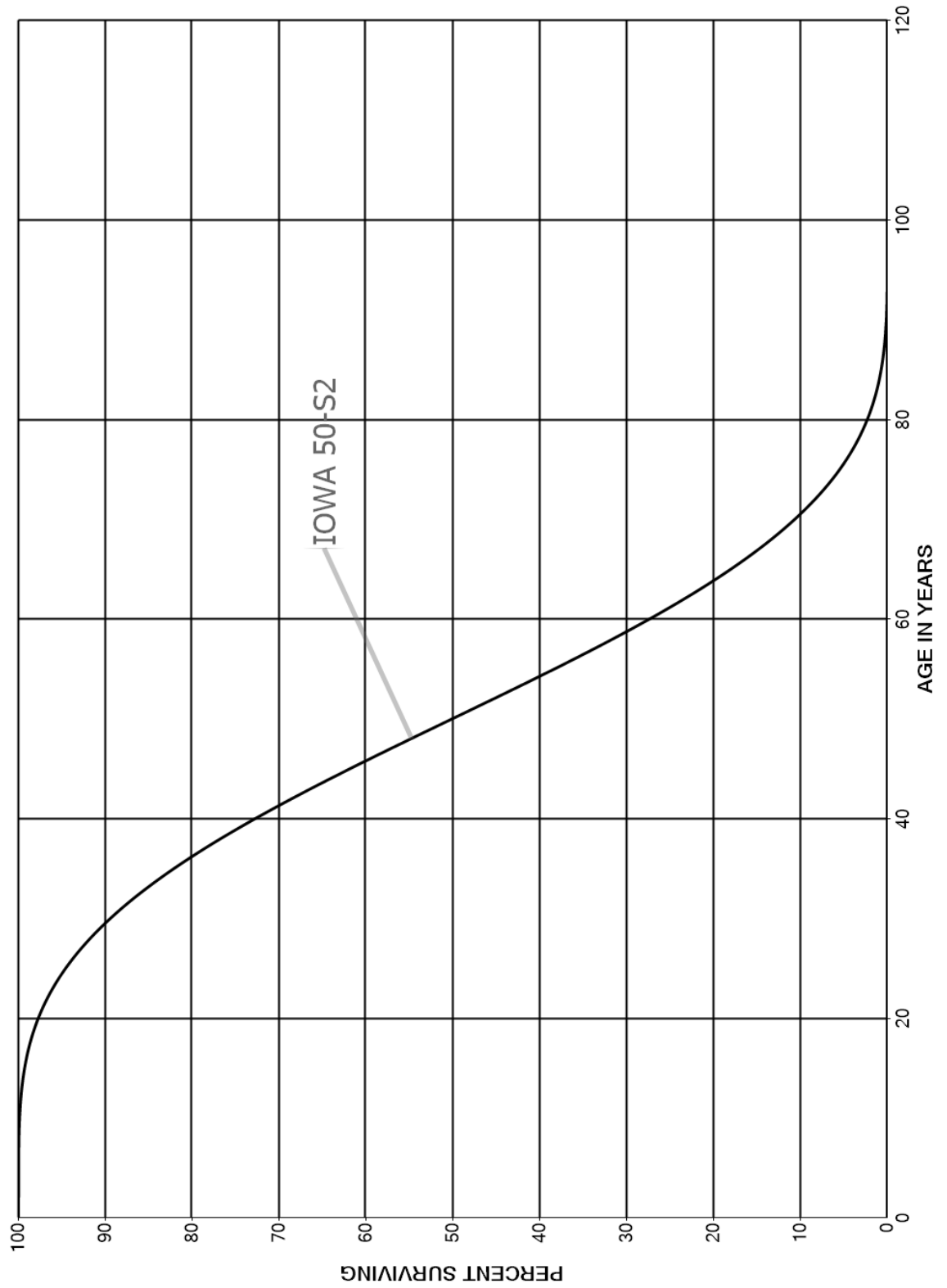
MARITIME ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

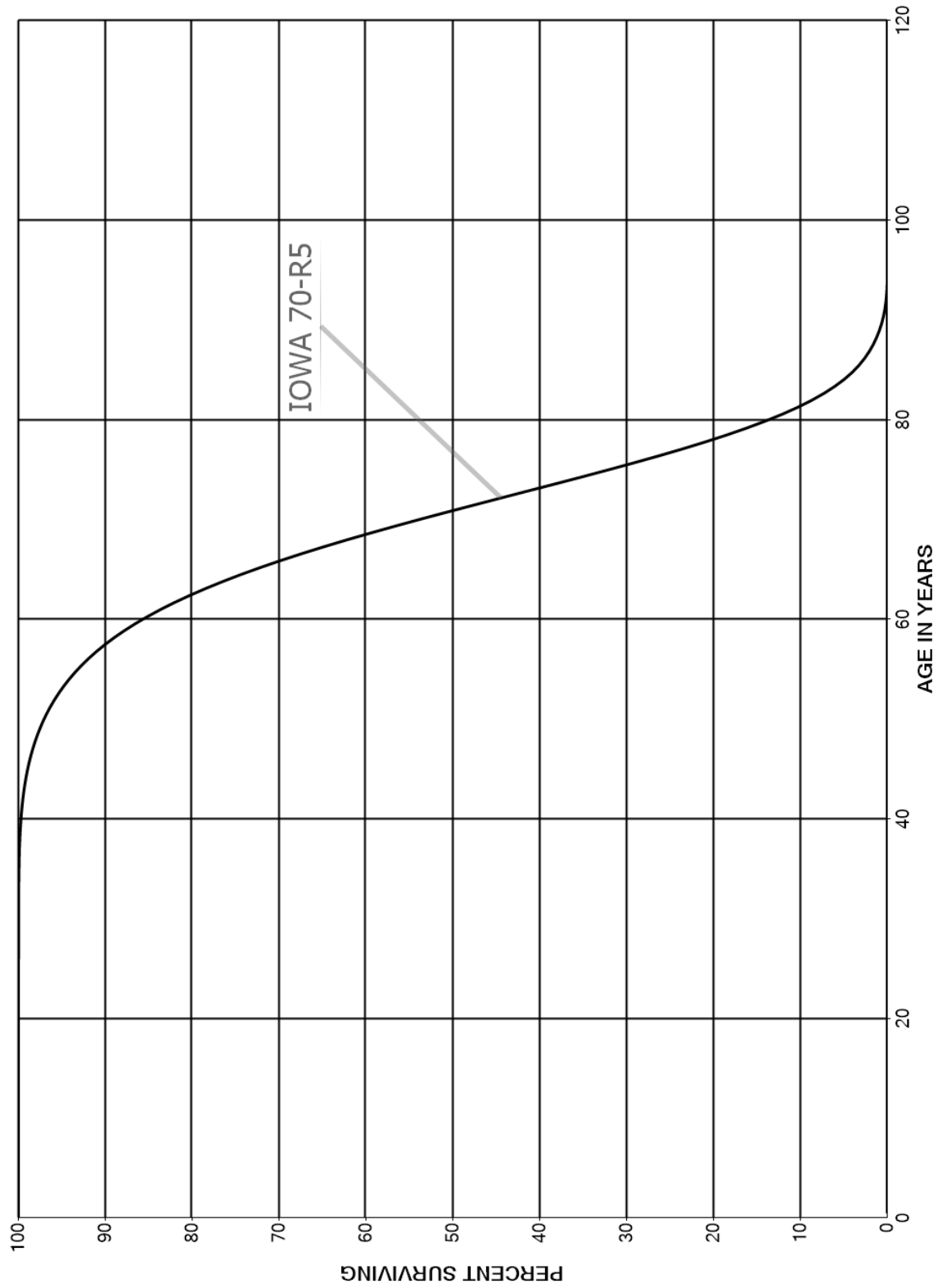
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2017			EXPERIENCE BAND 1959-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,040,388	10,946	0.0105	0.9895	88.78
40.5	988,731	6,903	0.0070	0.9930	87.85
41.5	930,499	8,548	0.0092	0.9908	87.23
42.5	915,717	6,610	0.0072	0.9928	86.43
43.5	903,881	1,476	0.0016	0.9984	85.81
44.5	828,849	3,097	0.0037	0.9963	85.67
45.5	728,626	6,705	0.0092	0.9908	85.35
46.5	578,952	4,413	0.0076	0.9924	84.56
47.5	574,381	2,193	0.0038	0.9962	83.92
48.5	567,816	3,068	0.0054	0.9946	83.60
49.5	391,387	908	0.0023	0.9977	83.15
50.5	386,336	1,375	0.0036	0.9964	82.95
51.5	338,939	618	0.0018	0.9982	82.66
52.5	236,929	122	0.0005	0.9995	82.51
53.5	209,703	48	0.0002	0.9998	82.46
54.5	199,623	773	0.0039	0.9961	82.45
55.5	175,634	265	0.0015	0.9985	82.13
56.5	96,748	18	0.0002	0.9998	82.00
57.5	67,488	6	0.0001	0.9999	81.99
58.5	47,577	17	0.0003	0.9997	81.98
59.5	23,369	2	0.0001	0.9999	81.95
60.5	21,978	96	0.0044	0.9956	81.94
61.5	7,026	3	0.0004	0.9996	81.59
62.5	6,077	3	0.0004	0.9996	81.56
63.5	6,074	2,100	0.3457	0.6543	81.52
64.5	3,974		0.0000	1.0000	53.34
65.5					53.34

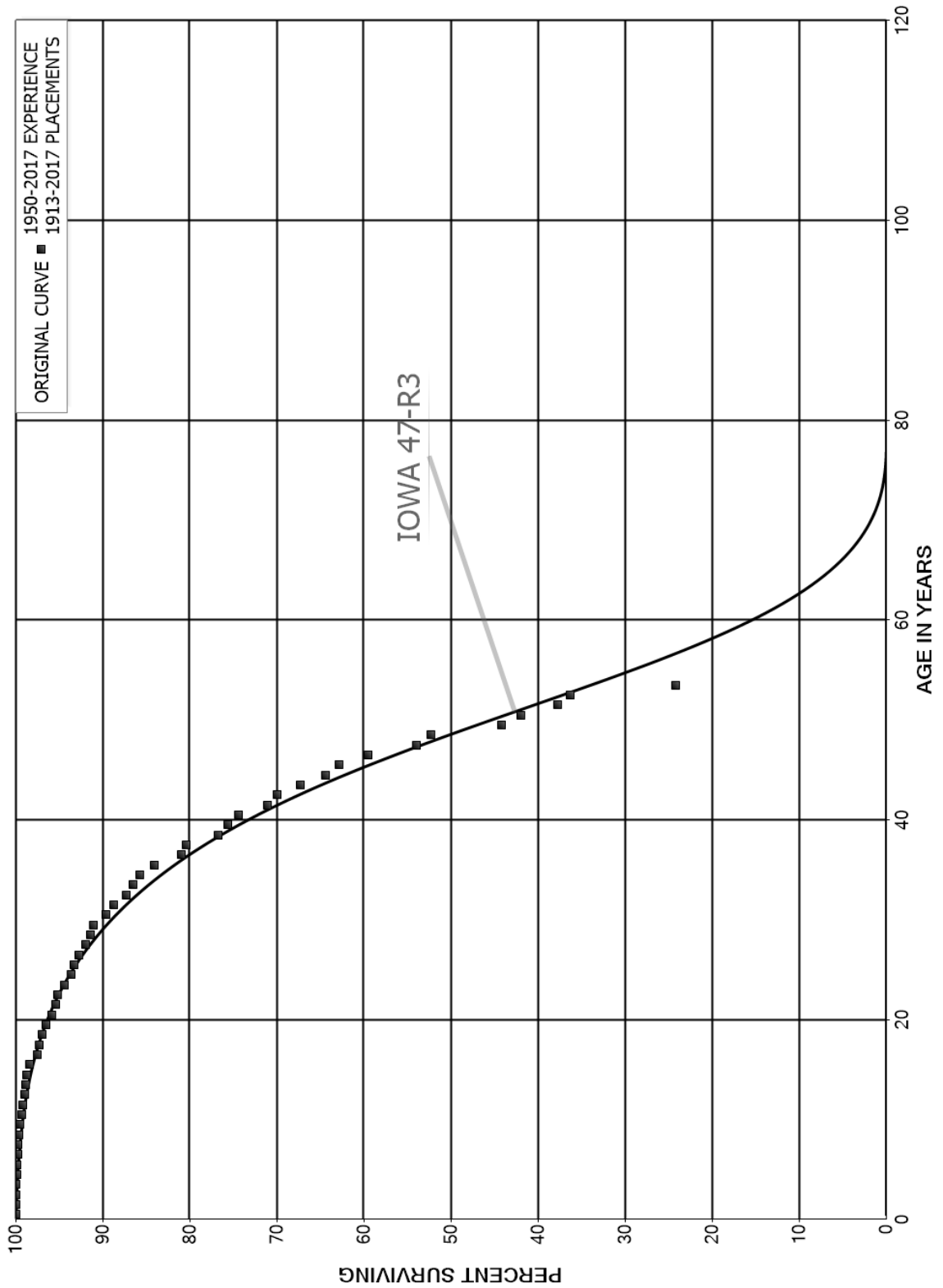
MARITIME ELECTRIC COMPANY
 ACCOUNT 359 ROADS AND TRAILS
 SMOOTH SURVIVOR CURVE



MARITIME ELECTRIC COMPANY
 ACCOUNT 360.2 RIGHTS OF WAY AND EASEMENTS
 SMOOTH SURVIVOR CURVE



MARITIME ELECTRIC COMPANY
 ACCOUNT 362 SUBSTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



MARITIME ELECTRIC COMPANY

ACCOUNT 362 SUBSTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2017

EXPERIENCE BAND 1950-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,645,186	278	0.0001	0.9999	100.00
0.5	3,501,906	444	0.0001	0.9999	99.99
1.5	3,332,988	852	0.0003	0.9997	99.98
2.5	3,232,607	888	0.0003	0.9997	99.95
3.5	3,127,835	1,647	0.0005	0.9995	99.93
4.5	2,945,937	1,398	0.0005	0.9995	99.87
5.5	2,865,312	1,936	0.0007	0.9993	99.83
6.5	2,760,376	1,068	0.0004	0.9996	99.76
7.5	2,720,835	3,355	0.0012	0.9988	99.72
8.5	2,611,597	2,302	0.0009	0.9991	99.60
9.5	2,574,938	5,234	0.0020	0.9980	99.51
10.5	2,479,726	4,139	0.0017	0.9983	99.31
11.5	2,411,431	4,656	0.0019	0.9981	99.14
12.5	1,935,176	2,485	0.0013	0.9987	98.95
13.5	1,628,012	2,125	0.0013	0.9987	98.82
14.5	1,391,405	4,110	0.0030	0.9970	98.69
15.5	1,129,235	9,975	0.0088	0.9912	98.40
16.5	1,109,613	2,967	0.0027	0.9973	97.53
17.5	1,093,062	3,451	0.0032	0.9968	97.27
18.5	1,068,436	4,892	0.0046	0.9954	96.97
19.5	1,024,996	7,048	0.0069	0.9931	96.52
20.5	979,869	4,991	0.0051	0.9949	95.86
21.5	962,747	2,204	0.0023	0.9977	95.37
22.5	960,544	7,883	0.0082	0.9918	95.15
23.5	952,661	7,551	0.0079	0.9921	94.37
24.5	945,111	3,191	0.0034	0.9966	93.62
25.5	938,190	6,339	0.0068	0.9932	93.31
26.5	933,139	7,448	0.0080	0.9920	92.68
27.5	916,826	5,552	0.0061	0.9939	91.94
28.5	911,275	3,509	0.0039	0.9961	91.38
29.5	907,580	14,090	0.0155	0.9845	91.03
30.5	820,024	7,793	0.0095	0.9905	89.61
31.5	812,231	13,980	0.0172	0.9828	88.76
32.5	783,751	6,262	0.0080	0.9920	87.24
33.5	771,022	7,582	0.0098	0.9902	86.54
34.5	656,046	12,332	0.0188	0.9812	85.69
35.5	617,464	22,967	0.0372	0.9628	84.08
36.5	521,332	3,271	0.0063	0.9937	80.95
37.5	513,224	23,411	0.0456	0.9544	80.44
38.5	485,953	7,458	0.0153	0.9847	76.77

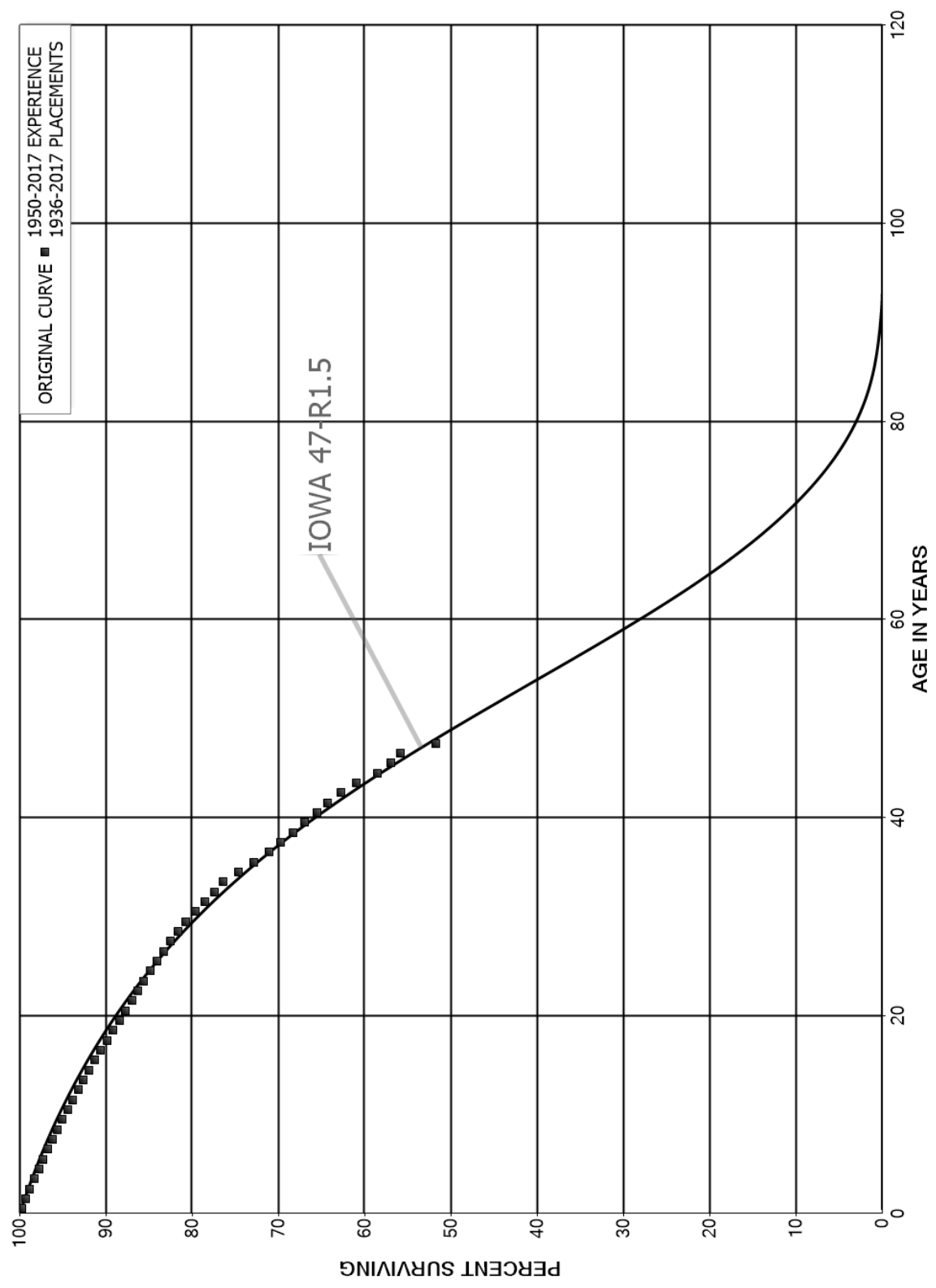
MARITIME ELECTRIC COMPANY

ACCOUNT 362 SUBSTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2017			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	470,861	7,404	0.0157	0.9843	75.59
40.5	327,862	14,692	0.0448	0.9552	74.41
41.5	309,645	4,775	0.0154	0.9846	71.07
42.5	266,645	10,047	0.0377	0.9623	69.97
43.5	256,596	11,167	0.0435	0.9565	67.34
44.5	242,438	5,963	0.0246	0.9754	64.41
45.5	200,464	10,460	0.0522	0.9478	62.82
46.5	180,409	16,893	0.0936	0.9064	59.55
47.5	158,792	4,918	0.0310	0.9690	53.97
48.5	136,045	21,064	0.1548	0.8452	52.30
49.5	105,887	5,352	0.0505	0.9495	44.20
50.5	89,253	9,047	0.1014	0.8986	41.97
51.5	60,732	2,294	0.0378	0.9622	37.71
52.5	57,348	19,062	0.3324	0.6676	36.29
53.5	23,275	642	0.0276	0.9724	24.23
54.5	19,385	1,843	0.0951	0.9049	23.56
55.5	16,014	2,947	0.1840	0.8160	21.32
56.5	12,882	2,129	0.1652	0.8348	17.40
57.5	9,197	437	0.0475	0.9525	14.52
58.5	8,760	3,550	0.4052	0.5948	13.83
59.5	5,210	120	0.0229	0.9771	8.23
60.5	5,090	3,719	0.7306	0.2694	8.04
61.5	1,371	15	0.0109	0.9891	2.16
62.5	1,356	222	0.1638	0.8362	2.14
63.5	1,134	389	0.3427	0.6573	1.79
64.5	745	745	1.0000		1.18
65.5					

MARITIME ELECTRIC COMPANY
 ACCOUNT 364 POLES AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



MARITIME ELECTRIC COMPANY

ACCOUNT 364 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2017

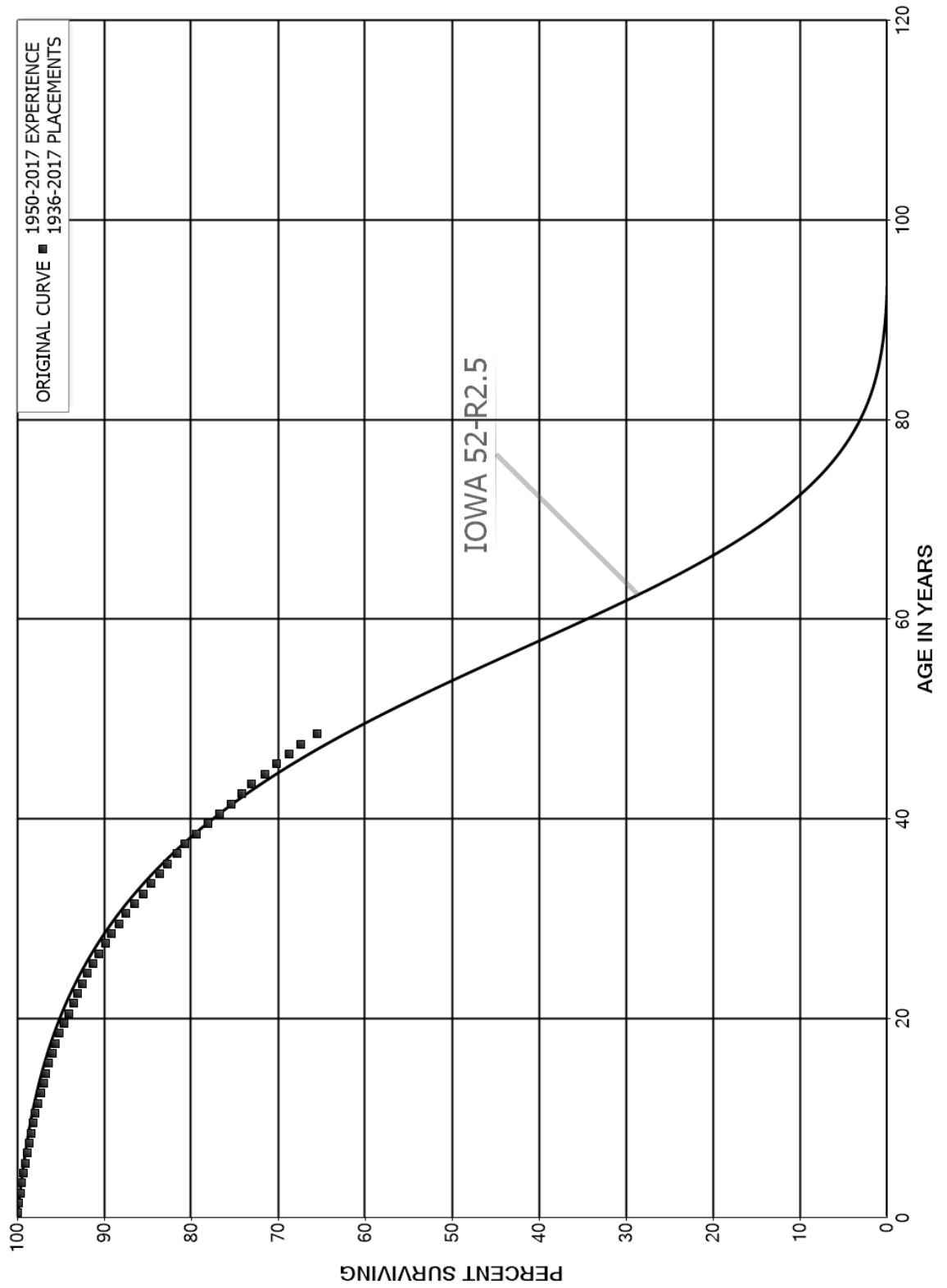
EXPERIENCE BAND 1950-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	85,198,984	206,563	0.0024	0.9976	100.00
0.5	82,546,825	402,309	0.0049	0.9951	99.76
1.5	79,305,168	391,915	0.0049	0.9951	99.27
2.5	76,568,642	382,355	0.0050	0.9950	98.78
3.5	73,685,900	381,008	0.0052	0.9948	98.29
4.5	70,422,293	370,455	0.0053	0.9947	97.78
5.5	66,905,004	378,940	0.0057	0.9943	97.26
6.5	62,538,480	352,446	0.0056	0.9944	96.71
7.5	58,962,874	346,793	0.0059	0.9941	96.17
8.5	56,246,013	338,066	0.0060	0.9940	95.60
9.5	53,179,319	332,589	0.0063	0.9937	95.03
10.5	49,995,446	316,306	0.0063	0.9937	94.43
11.5	47,652,008	308,627	0.0065	0.9935	93.84
12.5	45,394,104	302,658	0.0067	0.9933	93.23
13.5	43,085,259	302,500	0.0070	0.9930	92.61
14.5	41,234,983	309,307	0.0075	0.9925	91.96
15.5	38,784,921	287,769	0.0074	0.9926	91.27
16.5	36,587,288	291,041	0.0080	0.9920	90.59
17.5	34,493,094	280,775	0.0081	0.9919	89.87
18.5	32,076,932	271,291	0.0085	0.9915	89.14
19.5	30,613,817	247,391	0.0081	0.9919	88.38
20.5	28,340,824	220,052	0.0078	0.9922	87.67
21.5	26,456,999	211,358	0.0080	0.9920	86.99
22.5	24,266,162	198,482	0.0082	0.9918	86.29
23.5	22,056,809	187,171	0.0085	0.9915	85.59
24.5	19,956,655	179,280	0.0090	0.9910	84.86
25.5	18,145,969	169,475	0.0093	0.9907	84.10
26.5	16,504,543	163,150	0.0099	0.9901	83.31
27.5	14,817,534	163,842	0.0111	0.9889	82.49
28.5	12,792,663	136,301	0.0107	0.9893	81.58
29.5	10,541,375	141,649	0.0134	0.9866	80.71
30.5	8,882,115	124,798	0.0141	0.9859	79.63
31.5	7,342,214	102,332	0.0139	0.9861	78.51
32.5	6,275,914	85,072	0.0136	0.9864	77.41
33.5	5,362,973	121,585	0.0227	0.9773	76.36
34.5	4,595,760	109,211	0.0238	0.9762	74.63
35.5	4,045,663	101,019	0.0250	0.9750	72.86
36.5	3,496,377	63,041	0.0180	0.9820	71.04
37.5	3,084,461	63,677	0.0206	0.9794	69.76
38.5	2,772,324	54,797	0.0198	0.9802	68.32

MARITIME ELECTRIC COMPANY
ACCOUNT 364 POLES AND FIXTURES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2017			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,433,903	52,144	0.0214	0.9786	66.97
40.5	2,172,893	40,896	0.0188	0.9812	65.53
41.5	1,892,218	45,369	0.0240	0.9760	64.30
42.5	1,570,500	46,004	0.0293	0.9707	62.76
43.5	1,433,190	56,011	0.0391	0.9609	60.92
44.5	1,160,261	31,329	0.0270	0.9730	58.54
45.5	979,091	19,549	0.0200	0.9800	56.96
46.5	869,720	63,063	0.0725	0.9275	55.82
47.5	763,127	19,519	0.0256	0.9744	51.77
48.5	519,146	16,743	0.0323	0.9677	50.45
49.5	318,189	16,743	0.0526	0.9474	48.82
50.5	153,054	9,312	0.0608	0.9392	46.25
51.5	99,870	6,865	0.0687	0.9313	43.44
52.5	69,245	8,302	0.1199	0.8801	40.45
53.5	44,092	4,776	0.1083	0.8917	35.60
54.5	20,410	1,692	0.0829	0.9171	31.75
55.5	10,490	1,345	0.1282	0.8718	29.11
56.5	1,747	1,033	0.5910	0.4090	25.38
57.5	405	405	1.0000		10.38
58.5					

MARITIME ELECTRIC COMPANY
 ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



MARITIME ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2017

EXPERIENCE BAND 1950-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	98,294,174	69,115	0.0007	0.9993	100.00
0.5	92,094,990	135,205	0.0015	0.9985	99.93
1.5	86,051,368	133,912	0.0016	0.9984	99.78
2.5	81,154,086	134,233	0.0017	0.9983	99.63
3.5	76,385,783	134,371	0.0018	0.9982	99.46
4.5	71,792,927	138,363	0.0019	0.9981	99.29
5.5	67,153,766	143,680	0.0021	0.9979	99.10
6.5	62,240,176	141,811	0.0023	0.9977	98.88
7.5	57,536,521	136,003	0.0024	0.9976	98.66
8.5	53,256,625	136,452	0.0026	0.9974	98.43
9.5	48,662,695	134,796	0.0028	0.9972	98.17
10.5	44,249,071	132,140	0.0030	0.9970	97.90
11.5	41,297,592	126,461	0.0031	0.9969	97.61
12.5	39,021,539	125,248	0.0032	0.9968	97.31
13.5	36,421,365	118,049	0.0032	0.9968	97.00
14.5	34,091,646	119,552	0.0035	0.9965	96.68
15.5	31,986,538	125,620	0.0039	0.9961	96.34
16.5	29,599,649	124,483	0.0042	0.9958	95.97
17.5	27,698,164	123,966	0.0045	0.9955	95.56
18.5	25,972,437	137,985	0.0053	0.9947	95.14
19.5	23,539,829	131,527	0.0056	0.9944	94.63
20.5	21,031,486	122,864	0.0058	0.9942	94.10
21.5	18,817,929	103,702	0.0055	0.9945	93.55
22.5	17,446,984	104,079	0.0060	0.9940	93.04
23.5	15,982,722	99,044	0.0062	0.9938	92.48
24.5	14,695,797	101,239	0.0069	0.9931	91.91
25.5	13,552,851	103,719	0.0077	0.9923	91.27
26.5	12,432,572	98,797	0.0079	0.9921	90.58
27.5	11,545,740	94,006	0.0081	0.9919	89.86
28.5	10,325,038	98,009	0.0095	0.9905	89.12
29.5	8,695,411	81,278	0.0093	0.9907	88.28
30.5	7,547,500	78,775	0.0104	0.9896	87.45
31.5	6,615,863	75,251	0.0114	0.9886	86.54
32.5	6,069,308	69,238	0.0114	0.9886	85.56
33.5	5,390,018	60,107	0.0112	0.9888	84.58
34.5	4,849,272	55,855	0.0115	0.9885	83.64
35.5	4,348,607	54,008	0.0124	0.9876	82.67
36.5	3,923,968	46,952	0.0120	0.9880	81.65
37.5	3,480,675	52,745	0.0152	0.9848	80.67
38.5	3,159,784	54,603	0.0173	0.9827	79.45

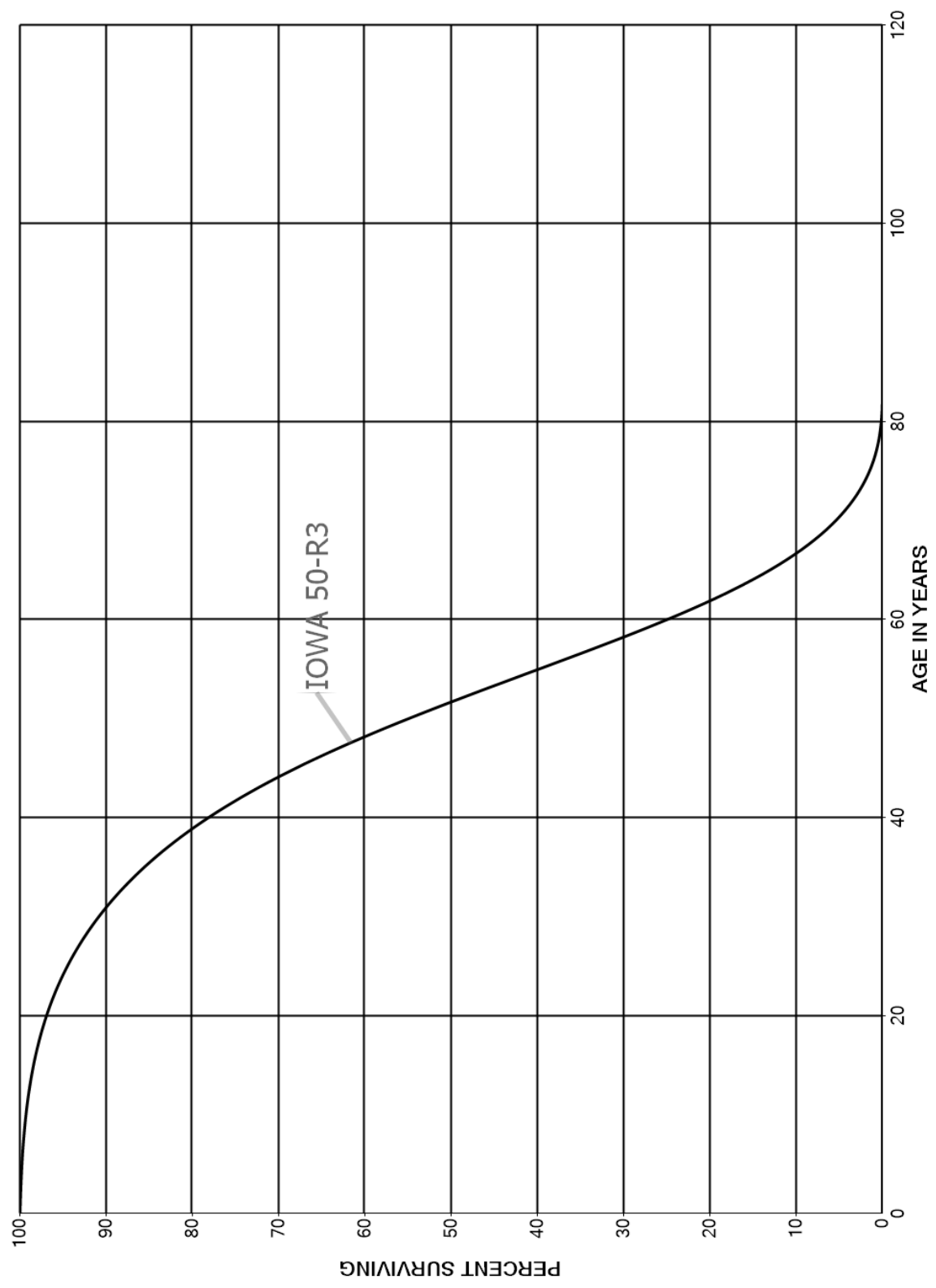
MARITIME ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

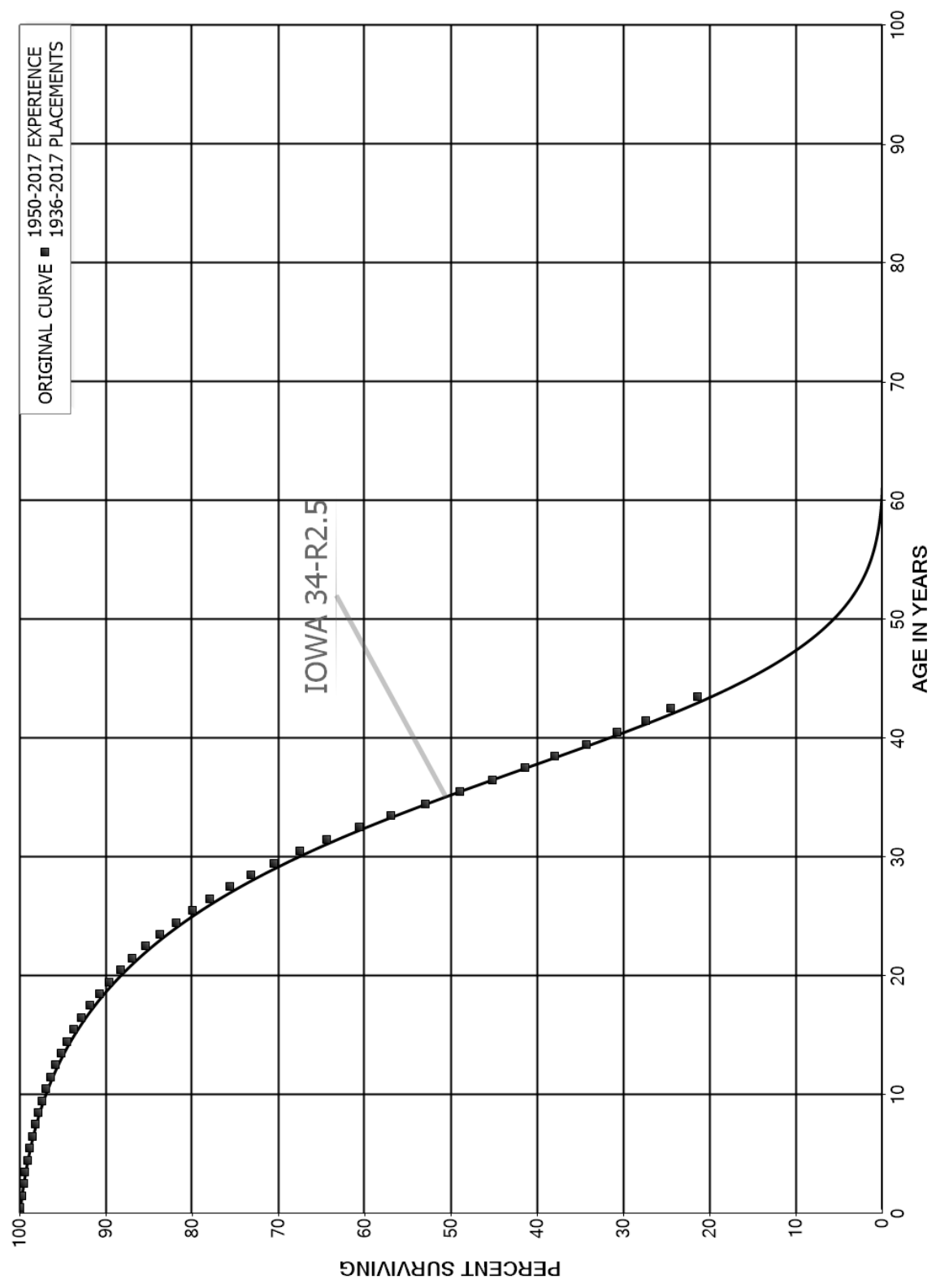
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2017			EXPERIENCE BAND 1950-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	2,622,504	46,813	0.0179	0.9821	78.07	
40.5	2,317,997	38,914	0.0168	0.9832	76.68	
41.5	2,018,784	33,741	0.0167	0.9833	75.39	
42.5	1,738,605	24,583	0.0141	0.9859	74.13	
43.5	1,621,933	34,110	0.0210	0.9790	73.09	
44.5	1,357,664	26,810	0.0197	0.9803	71.55	
45.5	1,163,420	22,761	0.0196	0.9804	70.14	
46.5	1,053,638	20,788	0.0197	0.9803	68.76	
47.5	992,018	28,456	0.0287	0.9713	67.41	
48.5	741,560	26,615	0.0359	0.9641	65.47	
49.5	519,354	19,739	0.0380	0.9620	63.12	
50.5	338,036	11,978	0.0354	0.9646	60.72	
51.5	261,761	6,451	0.0246	0.9754	58.57	
52.5	223,134	9,026	0.0405	0.9595	57.13	
53.5	184,570	7,737	0.0419	0.9581	54.82	
54.5	154,905	5,345	0.0345	0.9655	52.52	
55.5	131,933	5,829	0.0442	0.9558	50.71	
56.5	104,086	4,560	0.0438	0.9562	48.47	
57.5	78,858	3,763	0.0477	0.9523	46.34	
58.5	53,037	8,295	0.1564	0.8436	44.13	
59.5	33,150	6,843	0.2064	0.7936	37.23	
60.5	23,674	2,489	0.1051	0.8949	29.55	
61.5	6,504	411	0.0632	0.9368	26.44	
62.5	4,036	500	0.1240	0.8760	24.77	
63.5	640	444	0.6938	0.3062	21.70	
64.5					6.64	

MARITIME ELECTRIC COMPANY
 ACCOUNT 367 UNDERGROUND CONDUCTOR AND DEVICES
 SMOOTH SURVIVOR CURVE



MARITIME ELECTRIC COMPANY
 ACCOUNT 368.1 LINE TRANSFORMERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



MARITIME ELECTRIC COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2017

EXPERIENCE BAND 1950-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	79,972,876	62,913	0.0008	0.9992	100.00
0.5	76,444,605	130,897	0.0017	0.9983	99.92
1.5	73,629,195	141,078	0.0019	0.9981	99.75
2.5	70,675,160	152,909	0.0022	0.9978	99.56
3.5	67,146,457	161,064	0.0024	0.9976	99.34
4.5	64,347,137	176,215	0.0027	0.9973	99.11
5.5	61,003,266	185,851	0.0030	0.9970	98.83
6.5	57,919,428	196,682	0.0034	0.9966	98.53
7.5	54,299,418	206,736	0.0038	0.9962	98.20
8.5	49,630,700	209,528	0.0042	0.9958	97.82
9.5	45,655,868	218,514	0.0048	0.9952	97.41
10.5	40,940,825	225,066	0.0055	0.9945	96.95
11.5	37,753,874	230,346	0.0061	0.9939	96.41
12.5	35,234,888	240,559	0.0068	0.9932	95.82
13.5	32,989,723	245,400	0.0074	0.9926	95.17
14.5	30,884,816	256,078	0.0083	0.9917	94.46
15.5	28,625,757	272,975	0.0095	0.9905	93.68
16.5	26,558,829	278,246	0.0105	0.9895	92.79
17.5	24,808,367	293,082	0.0118	0.9882	91.81
18.5	23,043,726	292,791	0.0127	0.9873	90.73
19.5	21,369,231	302,706	0.0142	0.9858	89.58
20.5	19,353,699	300,725	0.0155	0.9845	88.31
21.5	16,875,050	293,422	0.0174	0.9826	86.93
22.5	15,279,047	306,612	0.0201	0.9799	85.42
23.5	13,807,068	303,454	0.0220	0.9780	83.71
24.5	12,770,747	298,980	0.0234	0.9766	81.87
25.5	11,695,255	287,040	0.0245	0.9755	79.95
26.5	10,594,724	316,756	0.0299	0.9701	77.99
27.5	9,577,651	313,153	0.0327	0.9673	75.66
28.5	8,329,129	309,253	0.0371	0.9629	73.18
29.5	7,287,914	303,131	0.0416	0.9584	70.47
30.5	6,403,578	297,574	0.0465	0.9535	67.54
31.5	5,857,681	341,731	0.0583	0.9417	64.40
32.5	5,148,987	316,000	0.0614	0.9386	60.64
33.5	4,608,839	321,277	0.0697	0.9303	56.92
34.5	4,213,623	322,717	0.0766	0.9234	52.95
35.5	3,849,855	292,008	0.0758	0.9242	48.90
36.5	3,397,852	282,638	0.0832	0.9168	45.19
37.5	2,793,204	237,546	0.0850	0.9150	41.43
38.5	2,343,004	225,463	0.0962	0.9038	37.91

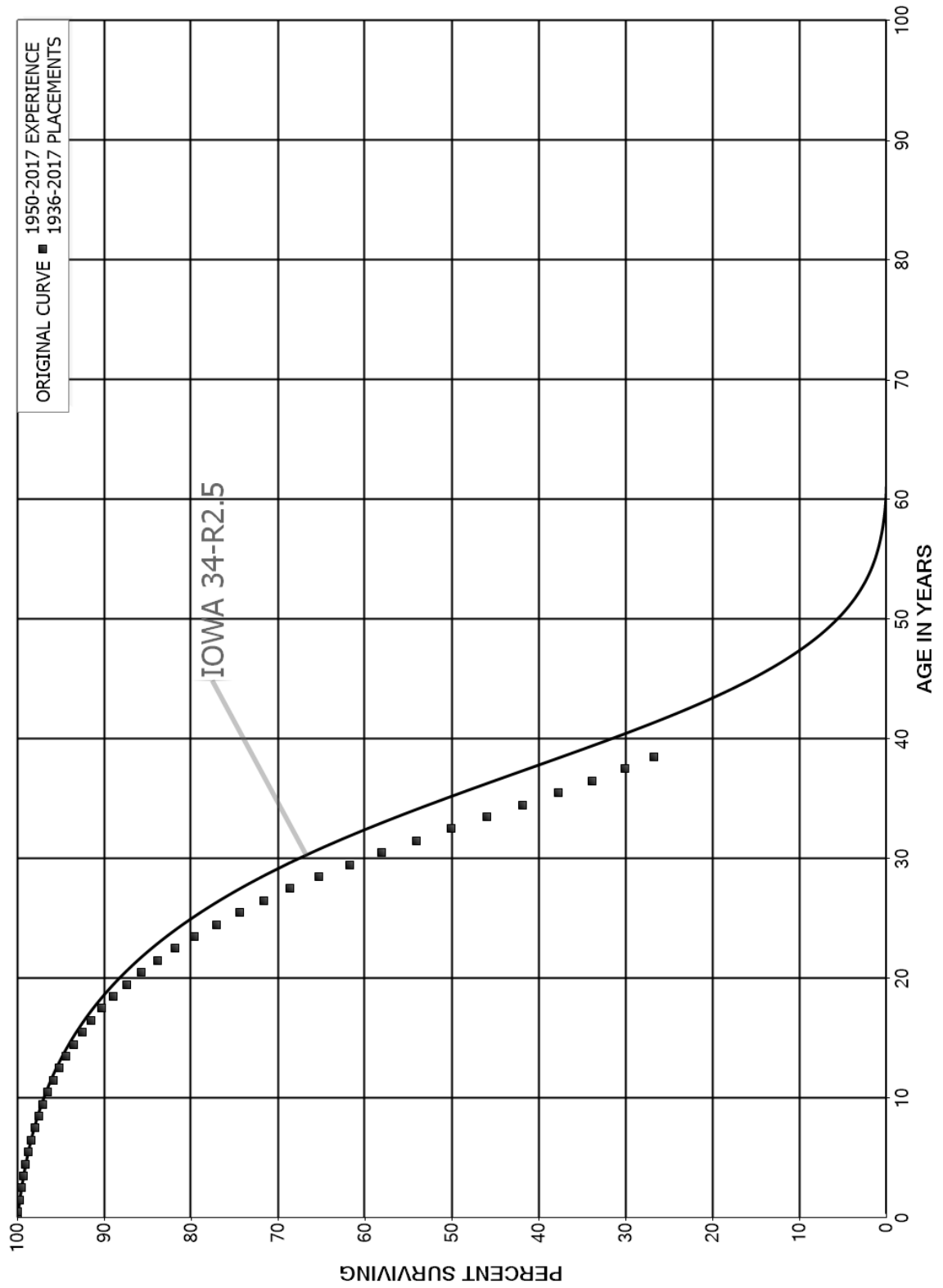
MARITIME ELECTRIC COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2017			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,911,673	198,795	0.1040	0.8960	34.26
40.5	1,534,238	164,960	0.1075	0.8925	30.70
41.5	1,215,263	128,408	0.1057	0.8943	27.40
42.5	918,070	115,878	0.1262	0.8738	24.50
43.5	718,870	88,541	0.1232	0.8768	21.41
44.5	536,226	83,307	0.1554	0.8446	18.77
45.5	387,068	60,668	0.1567	0.8433	15.85
46.5	296,621	51,948	0.1751	0.8249	13.37
47.5	227,007	39,227	0.1728	0.8272	11.03
48.5	153,616	28,605	0.1862	0.8138	9.12
49.5	106,473	31,828	0.2989	0.7011	7.42
50.5	59,946	17,222	0.2873	0.7127	5.20
51.5	38,246	13,049	0.3412	0.6588	3.71
52.5	23,216	7,550	0.3252	0.6748	2.44
53.5	15,666	5,505	0.3514	0.6486	1.65
54.5	10,162	4,266	0.4198	0.5802	1.07
55.5	5,896	3,378	0.5730	0.4270	0.62
56.5	2,518	2,340	0.9293	0.0707	0.27
57.5	178	178	1.0000		0.02
58.5					

MARITIME ELECTRIC COMPANY
 ACCOUNT 368.2 LINE TRANSFORMER INSTALLATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



MARITIME ELECTRIC COMPANY

ACCOUNT 368.2 LINE TRANSFORMER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2017

EXPERIENCE BAND 1950-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,142,370	11,758	0.0008	0.9992	100.00
0.5	13,288,749	24,606	0.0019	0.9981	99.92
1.5	12,326,467	25,491	0.0021	0.9979	99.73
2.5	11,422,758	26,882	0.0024	0.9976	99.53
3.5	10,542,065	28,497	0.0027	0.9973	99.29
4.5	9,716,535	30,213	0.0031	0.9969	99.02
5.5	8,896,018	30,599	0.0034	0.9966	98.72
6.5	7,971,433	31,139	0.0039	0.9961	98.38
7.5	7,369,835	32,464	0.0044	0.9956	97.99
8.5	6,793,617	35,001	0.0052	0.9948	97.56
9.5	6,203,818	35,943	0.0058	0.9942	97.06
10.5	5,573,765	36,286	0.0065	0.9935	96.49
11.5	5,079,369	36,247	0.0071	0.9929	95.87
12.5	4,618,653	38,914	0.0084	0.9916	95.18
13.5	4,175,167	39,473	0.0095	0.9905	94.38
14.5	3,767,610	40,216	0.0107	0.9893	93.49
15.5	3,516,179	39,390	0.0112	0.9888	92.49
16.5	3,287,749	42,779	0.0130	0.9870	91.45
17.5	3,113,092	46,953	0.0151	0.9849	90.26
18.5	2,784,521	47,797	0.0172	0.9828	88.90
19.5	2,391,988	45,174	0.0189	0.9811	87.38
20.5	2,108,471	46,929	0.0223	0.9777	85.73
21.5	1,985,907	47,311	0.0238	0.9762	83.82
22.5	1,803,653	49,793	0.0276	0.9724	81.82
23.5	1,623,874	51,695	0.0318	0.9682	79.56
24.5	1,481,202	49,914	0.0337	0.9663	77.03
25.5	1,331,043	50,363	0.0378	0.9622	74.43
26.5	1,173,749	49,674	0.0423	0.9577	71.62
27.5	1,057,779	50,775	0.0480	0.9520	68.59
28.5	902,624	49,485	0.0548	0.9452	65.29
29.5	752,066	44,920	0.0597	0.9403	61.71
30.5	650,016	43,900	0.0675	0.9325	58.03
31.5	550,723	41,479	0.0753	0.9247	54.11
32.5	469,370	38,741	0.0825	0.9175	50.03
33.5	397,784	35,531	0.0893	0.9107	45.90
34.5	332,308	32,092	0.0966	0.9034	41.80
35.5	280,318	28,896	0.1031	0.8969	37.77
36.5	229,057	25,462	0.1112	0.8888	33.87
37.5	181,043	20,548	0.1135	0.8865	30.11
38.5	138,179	17,419	0.1261	0.8739	26.69

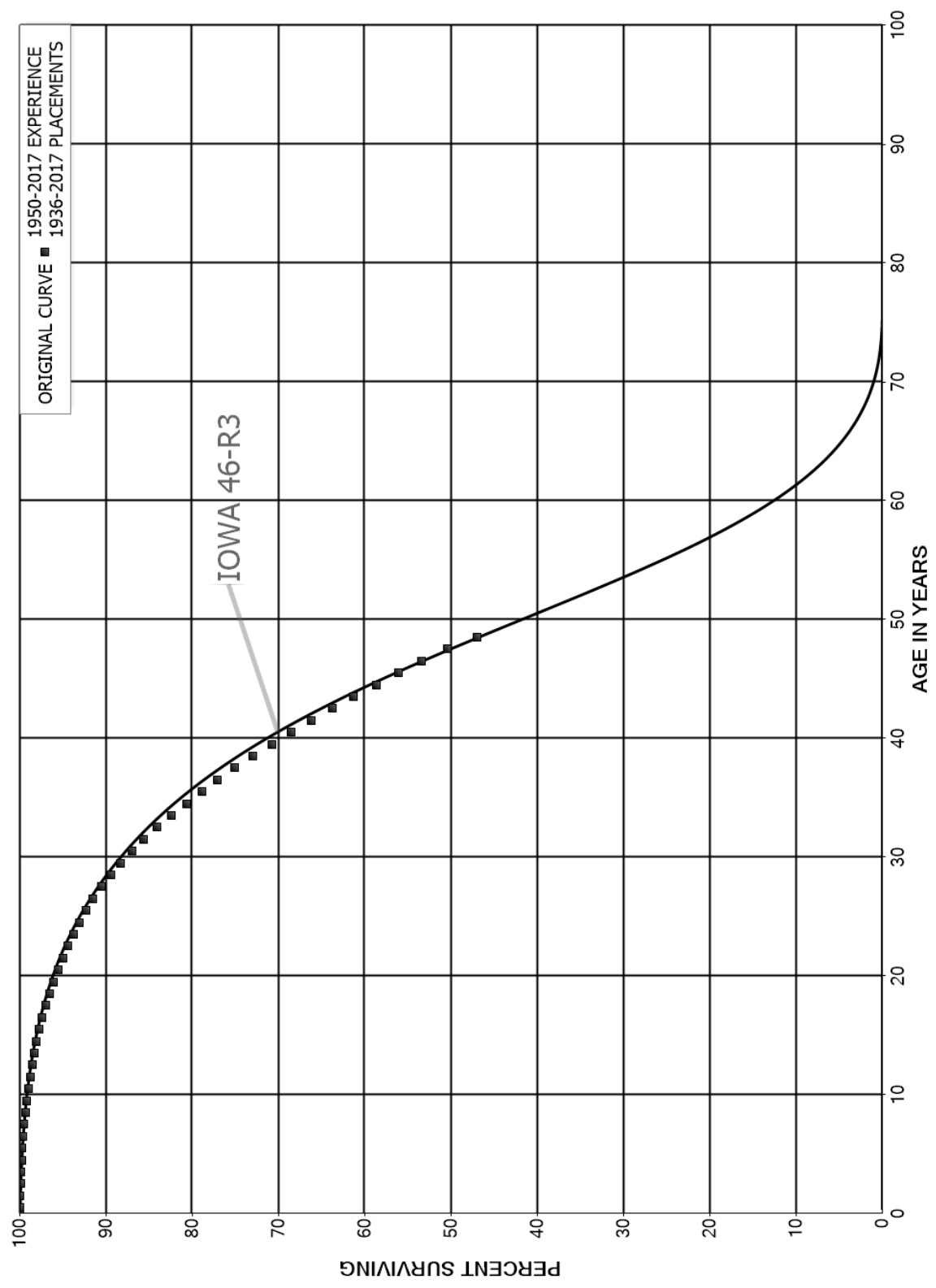
MARITIME ELECTRIC COMPANY

ACCOUNT 368.2 LINE TRANSFORMER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2017			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	102,754	13,491	0.1313	0.8687	23.33
40.5	77,754	11,487	0.1477	0.8523	20.26
41.5	56,930	8,517	0.1496	0.8504	17.27
42.5	41,762	6,741	0.1614	0.8386	14.69
43.5	31,077	5,724	0.1842	0.8158	12.32
44.5	21,539	4,706	0.2185	0.7815	10.05
45.5	14,779	3,359	0.2272	0.7728	7.85
46.5	10,162	2,619	0.2577	0.7423	6.07
47.5	6,982	2,117	0.3032	0.6968	4.50
48.5	4,665	1,427	0.3060	0.6940	3.14
49.5	3,237	1,418	0.4379	0.5621	2.18
50.5	1,820	630	0.3464	0.6536	1.22
51.5	1,189	309	0.2596	0.7404	0.80
52.5	881	242	0.2745	0.7255	0.59
53.5	639	243	0.3802	0.6198	0.43
54.5	396	142	0.3588	0.6412	0.27
55.5	254	219	0.8642	0.1358	0.17
56.5	34	34	1.0000		0.02
57.5					

MARITIME ELECTRIC COMPANY
 ACCOUNT 369.01 SERVICES - OVERHEAD
 ORIGINAL AND SMOOTH SURVIVOR CURVES



MARITIME ELECTRIC COMPANY

ACCOUNT 369.01 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2017

EXPERIENCE BAND 1950-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	72,419,220	13,682	0.0002	0.9998	100.00
0.5	68,845,765	29,444	0.0004	0.9996	99.98
1.5	65,970,812	33,655	0.0005	0.9995	99.94
2.5	63,136,172	38,052	0.0006	0.9994	99.89
3.5	60,633,330	43,549	0.0007	0.9993	99.83
4.5	58,167,601	49,695	0.0009	0.9991	99.76
5.5	55,399,895	55,462	0.0010	0.9990	99.67
6.5	52,266,237	61,260	0.0012	0.9988	99.57
7.5	49,790,103	68,883	0.0014	0.9986	99.45
8.5	47,235,463	76,180	0.0016	0.9984	99.32
9.5	44,303,596	81,389	0.0018	0.9982	99.16
10.5	42,291,512	86,400	0.0020	0.9980	98.97
11.5	40,204,274	90,550	0.0023	0.9977	98.77
12.5	38,637,175	97,832	0.0025	0.9975	98.55
13.5	37,072,254	104,923	0.0028	0.9972	98.30
14.5	35,414,588	111,862	0.0032	0.9968	98.02
15.5	33,500,325	116,532	0.0035	0.9965	97.71
16.5	31,757,773	125,284	0.0039	0.9961	97.37
17.5	29,660,842	132,910	0.0045	0.9955	96.99
18.5	27,387,279	135,897	0.0050	0.9950	96.55
19.5	25,242,804	136,771	0.0054	0.9946	96.07
20.5	23,019,324	131,116	0.0057	0.9943	95.55
21.5	21,640,989	136,644	0.0063	0.9937	95.01
22.5	20,040,659	140,110	0.0070	0.9930	94.41
23.5	18,552,647	141,350	0.0076	0.9924	93.75
24.5	17,189,954	139,174	0.0081	0.9919	93.04
25.5	15,869,212	142,828	0.0090	0.9910	92.28
26.5	14,569,573	151,312	0.0104	0.9896	91.45
27.5	13,212,575	155,611	0.0118	0.9882	90.50
28.5	11,849,128	155,074	0.0131	0.9869	89.44
29.5	10,690,500	154,398	0.0144	0.9856	88.27
30.5	9,662,708	153,326	0.0159	0.9841	86.99
31.5	8,744,982	154,199	0.0176	0.9824	85.61
32.5	7,848,757	155,591	0.0198	0.9802	84.10
33.5	6,881,383	149,348	0.0217	0.9783	82.43
34.5	6,036,849	131,696	0.0218	0.9782	80.64
35.5	5,445,671	127,658	0.0234	0.9766	78.88
36.5	4,824,836	123,981	0.0257	0.9743	77.04
37.5	4,197,449	118,845	0.0283	0.9717	75.06
38.5	3,636,292	108,618	0.0299	0.9701	72.93

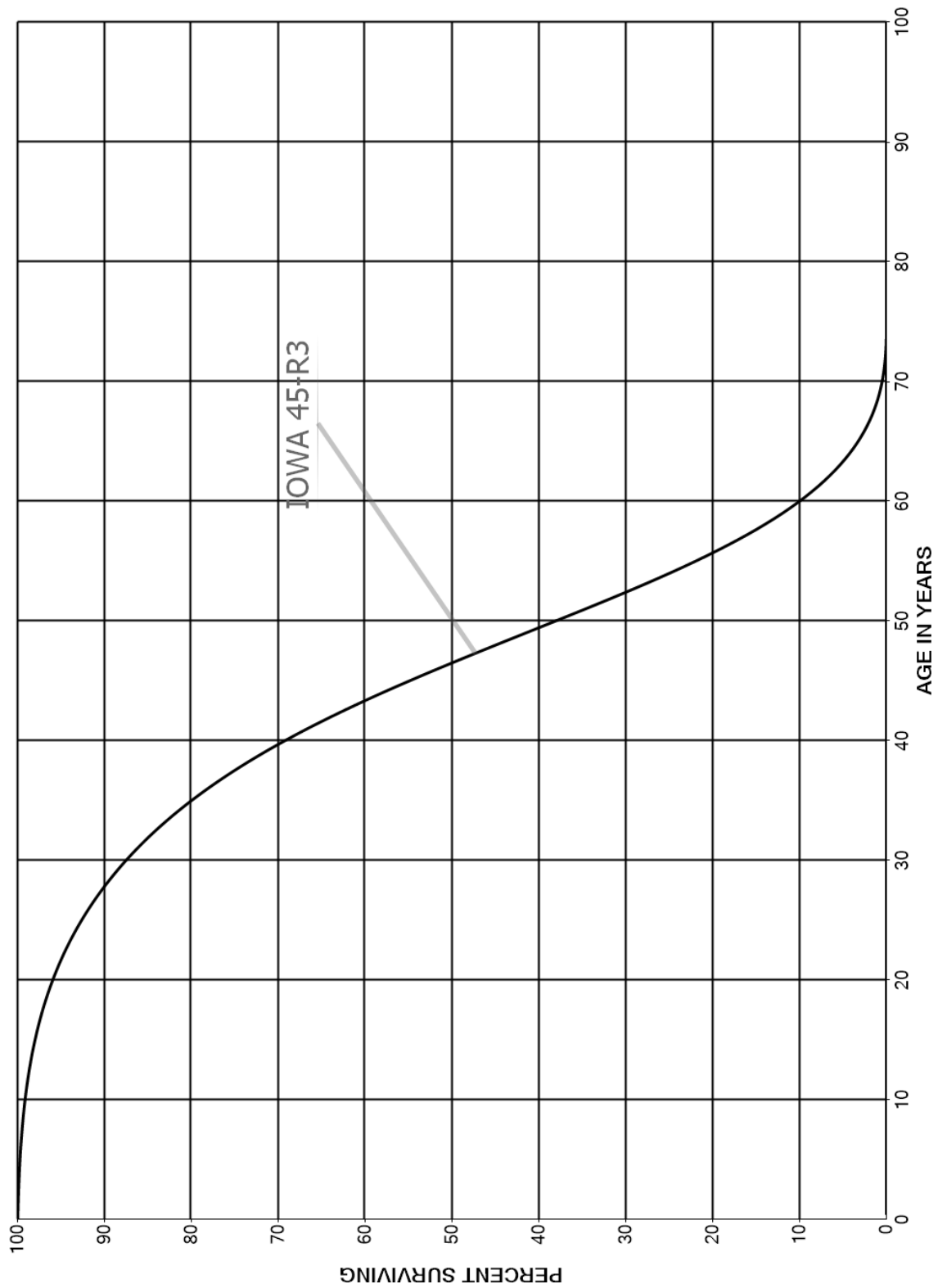
MARITIME ELECTRIC COMPANY

ACCOUNT 369.01 SERVICES - OVERHEAD

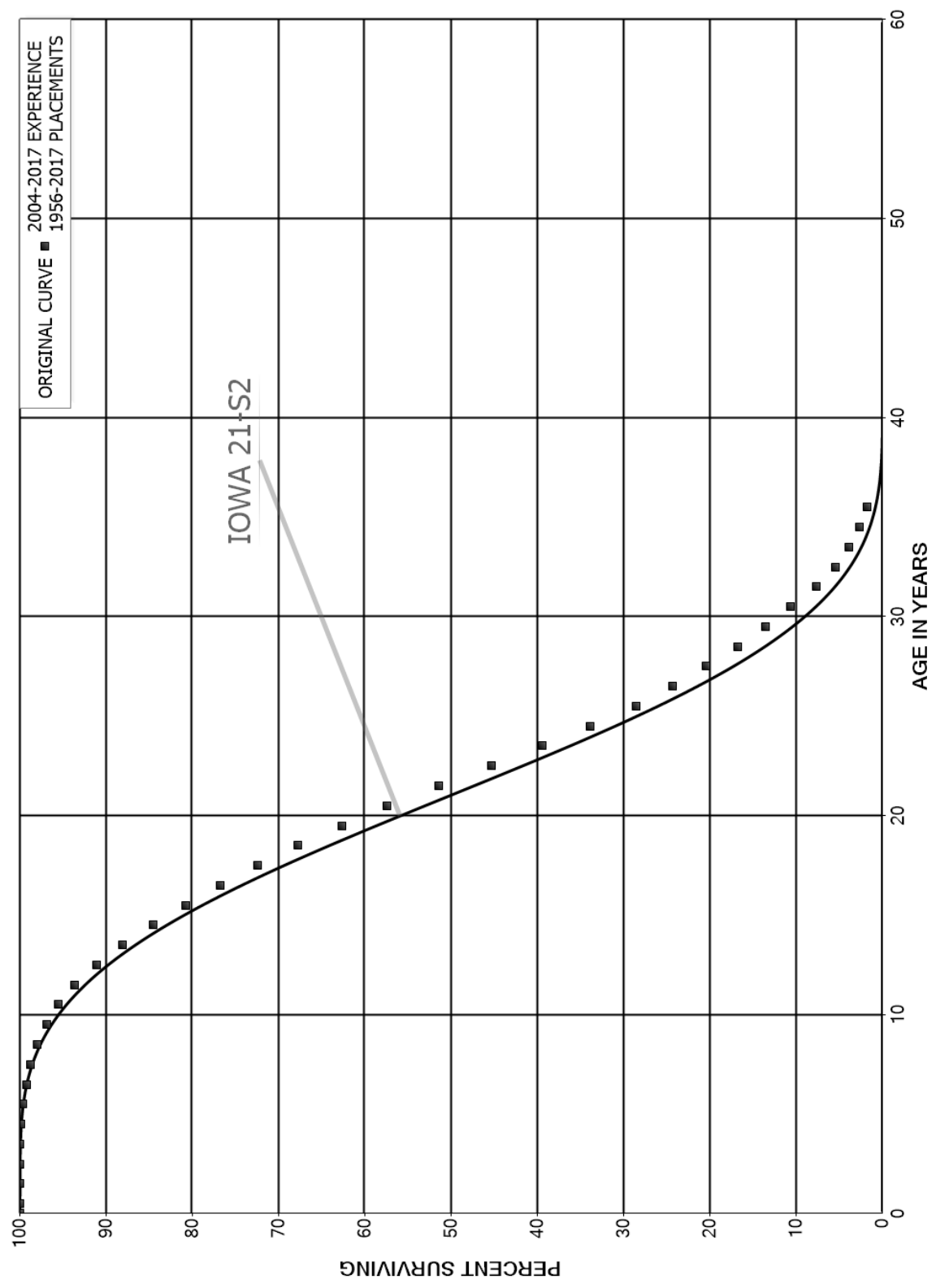
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2017			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,124,725	96,927	0.0310	0.9690	70.75
40.5	2,693,329	93,596	0.0348	0.9652	68.56
41.5	2,258,406	83,707	0.0371	0.9629	66.18
42.5	1,890,204	73,743	0.0390	0.9610	63.72
43.5	1,599,131	67,427	0.0422	0.9578	61.24
44.5	1,334,584	59,232	0.0444	0.9556	58.65
45.5	1,116,782	53,058	0.0475	0.9525	56.05
46.5	944,667	52,154	0.0552	0.9448	53.39
47.5	800,156	55,637	0.0695	0.9305	50.44
48.5	646,588	43,789	0.0677	0.9323	46.93
49.5	535,441	36,415	0.0680	0.9320	43.76
50.5	444,271	32,143	0.0724	0.9276	40.78
51.5	368,859	24,402	0.0662	0.9338	37.83
52.5	313,581	20,210	0.0644	0.9356	35.33
53.5	267,003	15,261	0.0572	0.9428	33.05
54.5	235,300	16,792	0.0714	0.9286	31.16
55.5	201,452	19,493	0.0968	0.9032	28.94
56.5	165,138	26,787	0.1622	0.8378	26.14
57.5	119,511	29,832	0.2496	0.7504	21.90
58.5	74,236	20,034	0.2699	0.7301	16.43
59.5	48,639	16,699	0.3433	0.6567	12.00
60.5	31,542	15,703	0.4979	0.5021	7.88
61.5	15,838	6,668	0.4210	0.5790	3.96
62.5	9,170	3,882	0.4234	0.5766	2.29
63.5	5,288	1,770	0.3347	0.6653	1.32
64.5	3,518	1,458	0.4144	0.5856	0.88
65.5	2,060	968	0.4700	0.5300	0.51
66.5	1,092	1,026	0.9400	0.0600	0.27
67.5	66	66	1.0000		0.02
68.5					

MARITIME ELECTRIC COMPANY
 ACCOUNT 369.02 SERVICES - UNDERGROUND
 SMOOTH SURVIVOR CURVE



MARITIME ELECTRIC COMPANY
 ACCOUNT 370.1 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



MARITIME ELECTRIC COMPANY

ACCOUNT 370.1 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2017

EXPERIENCE BAND 2004-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,546,874	1	0.0000	1.0000	100.00
0.5	11,477,962	181	0.0000	1.0000	100.00
1.5	11,454,699	1,632	0.0001	0.9999	100.00
2.5	11,520,116	6,017	0.0005	0.9995	99.98
3.5	11,175,670	13,772	0.0012	0.9988	99.93
4.5	10,734,116	24,088	0.0022	0.9978	99.81
5.5	9,874,293	36,629	0.0037	0.9963	99.58
6.5	9,085,325	49,179	0.0054	0.9946	99.22
7.5	8,044,941	61,336	0.0076	0.9924	98.68
8.5	7,098,423	75,463	0.0106	0.9894	97.93
9.5	6,205,838	91,065	0.0147	0.9853	96.88
10.5	5,631,063	111,909	0.0199	0.9801	95.46
11.5	4,970,423	132,029	0.0266	0.9734	93.57
12.5	4,709,992	155,080	0.0329	0.9671	91.08
13.5	4,331,141	173,195	0.0400	0.9600	88.08
14.5	4,176,472	188,406	0.0451	0.9549	84.56
15.5	3,885,498	192,871	0.0496	0.9504	80.74
16.5	3,699,117	211,414	0.0572	0.9428	76.74
17.5	3,357,167	214,492	0.0639	0.9361	72.35
18.5	2,925,043	218,892	0.0748	0.9252	67.73
19.5	2,632,176	223,299	0.0848	0.9152	62.66
20.5	2,257,599	233,310	0.1033	0.8967	57.34
21.5	1,912,428	227,854	0.1191	0.8809	51.42
22.5	1,654,729	216,117	0.1306	0.8694	45.29
23.5	1,454,731	204,368	0.1405	0.8595	39.38
24.5	1,288,741	201,339	0.1562	0.8438	33.84
25.5	1,101,808	165,260	0.1500	0.8500	28.56
26.5	916,275	147,001	0.1604	0.8396	24.27
27.5	765,974	136,317	0.1780	0.8220	20.38
28.5	627,136	119,617	0.1907	0.8093	16.75
29.5	527,297	114,471	0.2171	0.7829	13.56
30.5	420,904	120,297	0.2858	0.7142	10.61
31.5	328,044	95,095	0.2899	0.7101	7.58
32.5	256,547	75,614	0.2947	0.7053	5.38
33.5	197,940	64,313	0.3249	0.6751	3.80
34.5	149,548	47,962	0.3207	0.6793	2.56
35.5	110,378	40,479	0.3667	0.6333	1.74
36.5	81,377	32,781	0.4028	0.5972	1.10
37.5	59,476	23,734	0.3991	0.6009	0.66
38.5	47,596	18,480	0.3883	0.6117	0.40

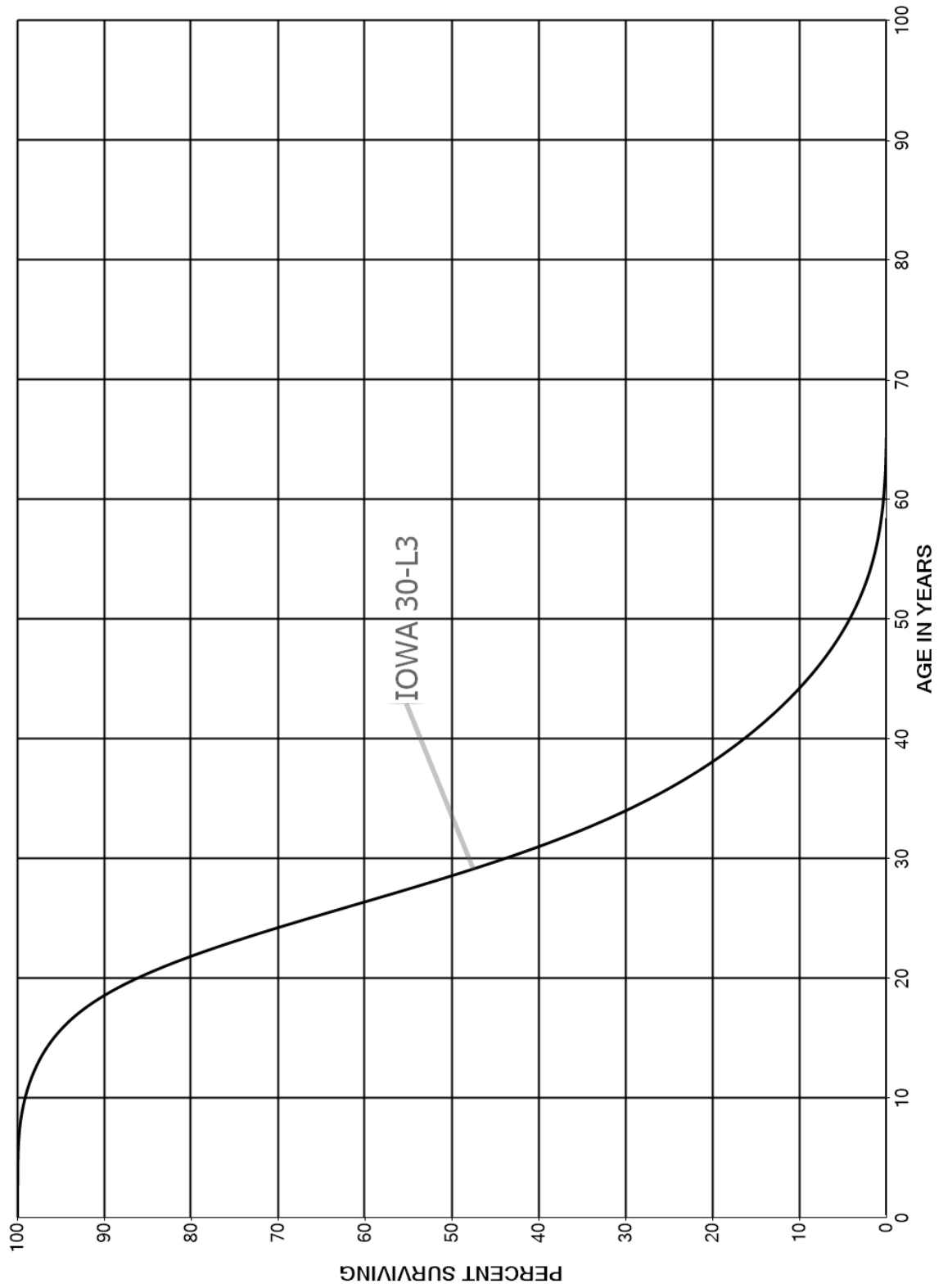
MARITIME ELECTRIC COMPANY

ACCOUNT 370.1 METERS

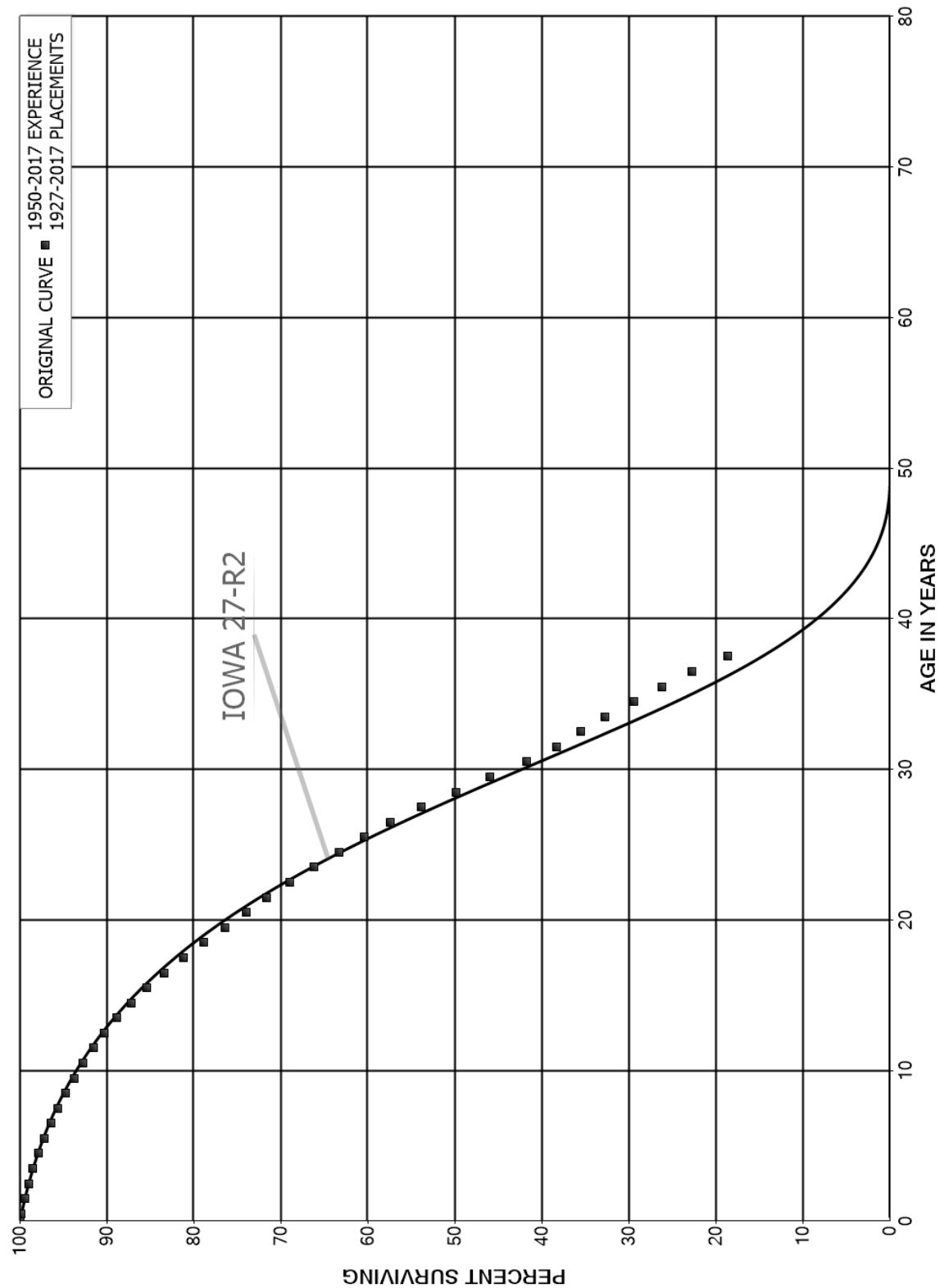
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2017			EXPERIENCE BAND 2004-2017			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	37,642	13,646	0.3625	0.6375	0.24	
40.5	31,790	12,554	0.3949	0.6051	0.15	
41.5	23,307	11,044	0.4738	0.5262	0.09	
42.5	16,386	9,019	0.5504	0.4496	0.05	
43.5	12,010	5,490	0.4571	0.5429	0.02	
44.5	9,177	4,417	0.4813	0.5187	0.01	
45.5	6,901	3,772	0.5465	0.4535	0.01	
46.5	4,198	2,388	0.5690	0.4310	0.00	
47.5	2,309	1,525	0.6607	0.3393	0.00	
48.5	783	781	0.9968	0.0032	0.00	
49.5	3	3	1.0000		0.00	
50.5						

MARITIME ELECTRIC COMPANY
ACCOUNT 370.2 METER INSTALLATIONS
SMOOTH SURVIVOR CURVE



MARITIME ELECTRIC COMPANY
 ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



MARITIME ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2017

EXPERIENCE BAND 1950-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,943,252	12,943	0.0016	0.9984	100.00
0.5	7,436,293	29,618	0.0040	0.9960	99.84
1.5	6,533,726	30,315	0.0046	0.9954	99.44
2.5	5,682,152	29,870	0.0053	0.9947	98.98
3.5	5,329,633	32,204	0.0060	0.9940	98.46
4.5	5,129,679	36,142	0.0070	0.9930	97.86
5.5	4,976,023	39,031	0.0078	0.9922	97.17
6.5	4,817,614	40,404	0.0084	0.9916	96.41
7.5	4,653,313	43,500	0.0093	0.9907	95.60
8.5	4,462,033	44,750	0.0100	0.9900	94.71
9.5	4,255,486	47,040	0.0111	0.9889	93.76
10.5	4,096,491	51,649	0.0126	0.9874	92.72
11.5	3,893,537	55,670	0.0143	0.9857	91.55
12.5	3,706,743	59,742	0.0161	0.9839	90.24
13.5	3,535,743	65,797	0.0186	0.9814	88.79
14.5	3,356,561	68,194	0.0203	0.9797	87.14
15.5	3,090,062	72,770	0.0235	0.9765	85.37
16.5	2,907,063	76,708	0.0264	0.9736	83.36
17.5	2,686,214	77,314	0.0288	0.9712	81.16
18.5	2,467,835	75,318	0.0305	0.9695	78.82
19.5	2,257,228	71,458	0.0317	0.9683	76.42
20.5	2,110,455	67,720	0.0321	0.9679	74.00
21.5	1,964,674	74,861	0.0381	0.9619	71.62
22.5	1,784,414	71,551	0.0401	0.9599	68.89
23.5	1,517,306	65,344	0.0431	0.9569	66.13
24.5	1,319,441	59,417	0.0450	0.9550	63.28
25.5	1,147,233	58,579	0.0511	0.9489	60.43
26.5	994,032	60,158	0.0605	0.9395	57.35
27.5	828,796	62,151	0.0750	0.9250	53.88
28.5	658,663	50,958	0.0774	0.9226	49.84
29.5	506,258	46,399	0.0917	0.9083	45.98
30.5	388,992	32,016	0.0823	0.9177	41.77
31.5	290,376	21,463	0.0739	0.9261	38.33
32.5	241,949	19,109	0.0790	0.9210	35.50
33.5	202,371	20,425	0.1009	0.8991	32.69
34.5	167,272	18,194	0.1088	0.8912	29.39
35.5	136,781	18,349	0.1341	0.8659	26.20
36.5	110,699	20,034	0.1810	0.8190	22.68
37.5	85,194	24,434	0.2868	0.7132	18.58
38.5	58,073	16,429	0.2829	0.7171	13.25

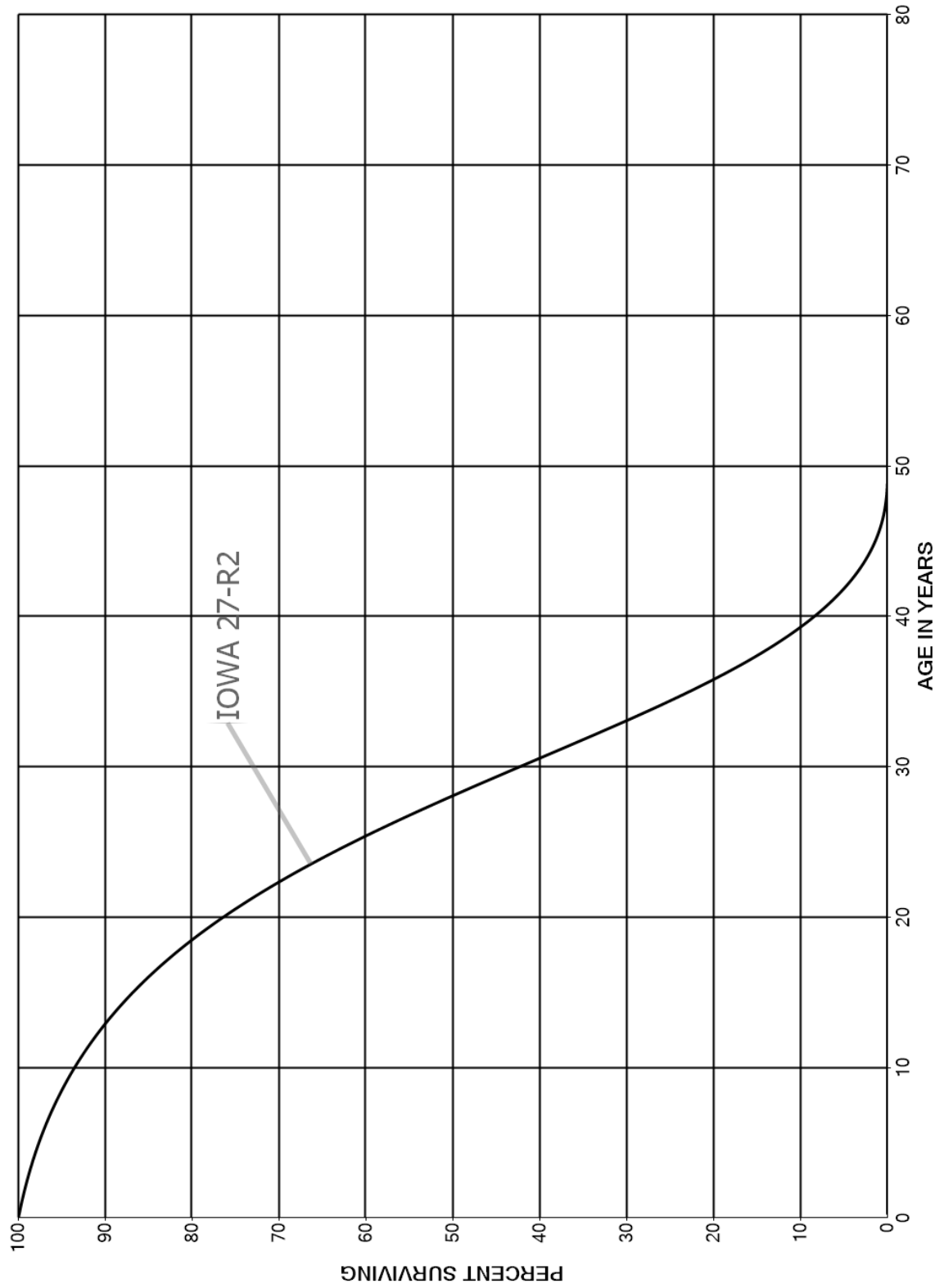
MARITIME ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

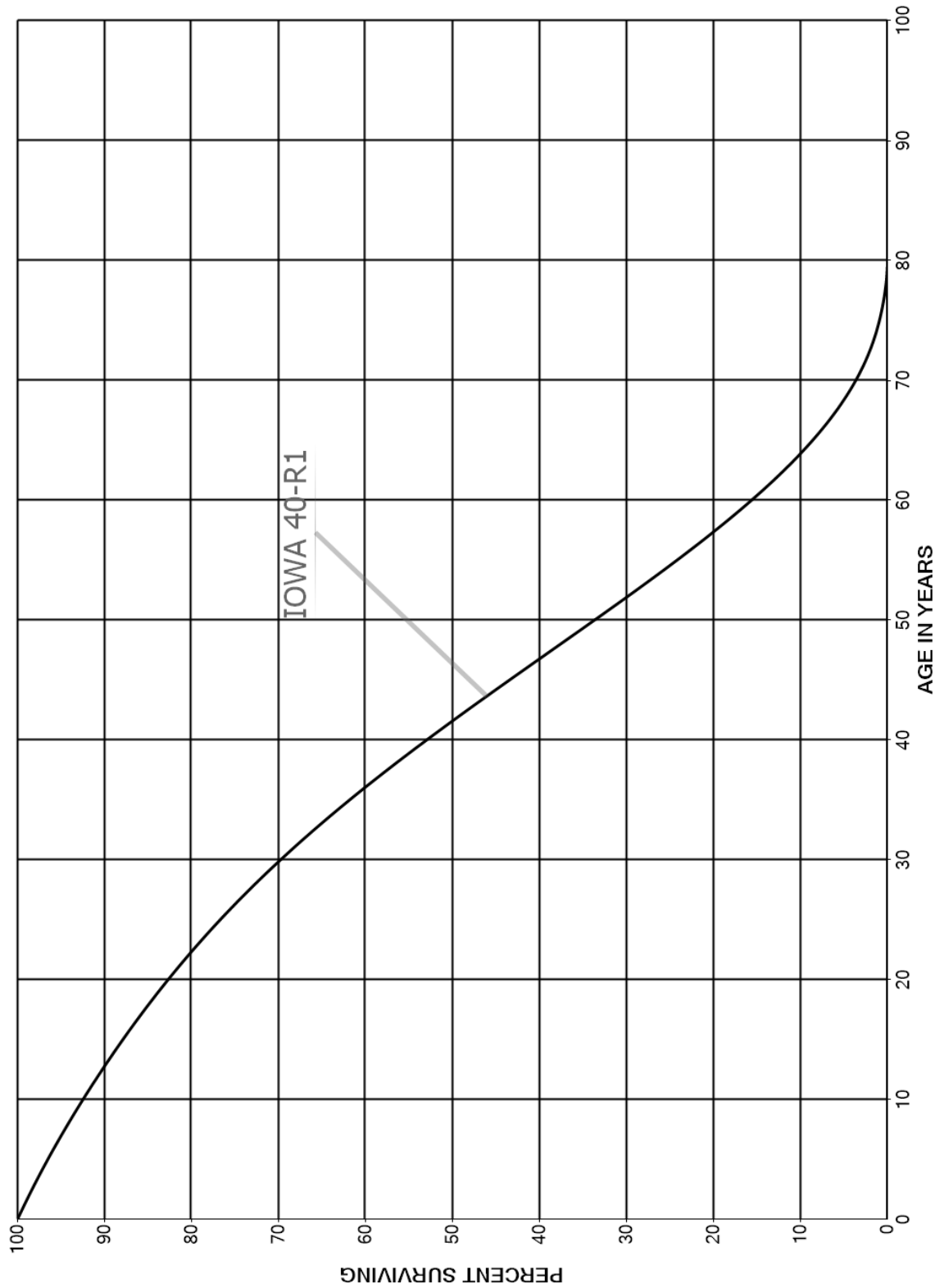
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2017			EXPERIENCE BAND 1950-2017		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	41,399	11,029	0.2664	0.7336	9.50
40.5	30,371	12,696	0.4180	0.5820	6.97
41.5	17,675	8,855	0.5010	0.4990	4.06
42.5	8,819	5,748	0.6518	0.3482	2.02
43.5	3,071	2,623	0.8539	0.1461	0.70
44.5	449	449	1.0000		0.10
45.5					

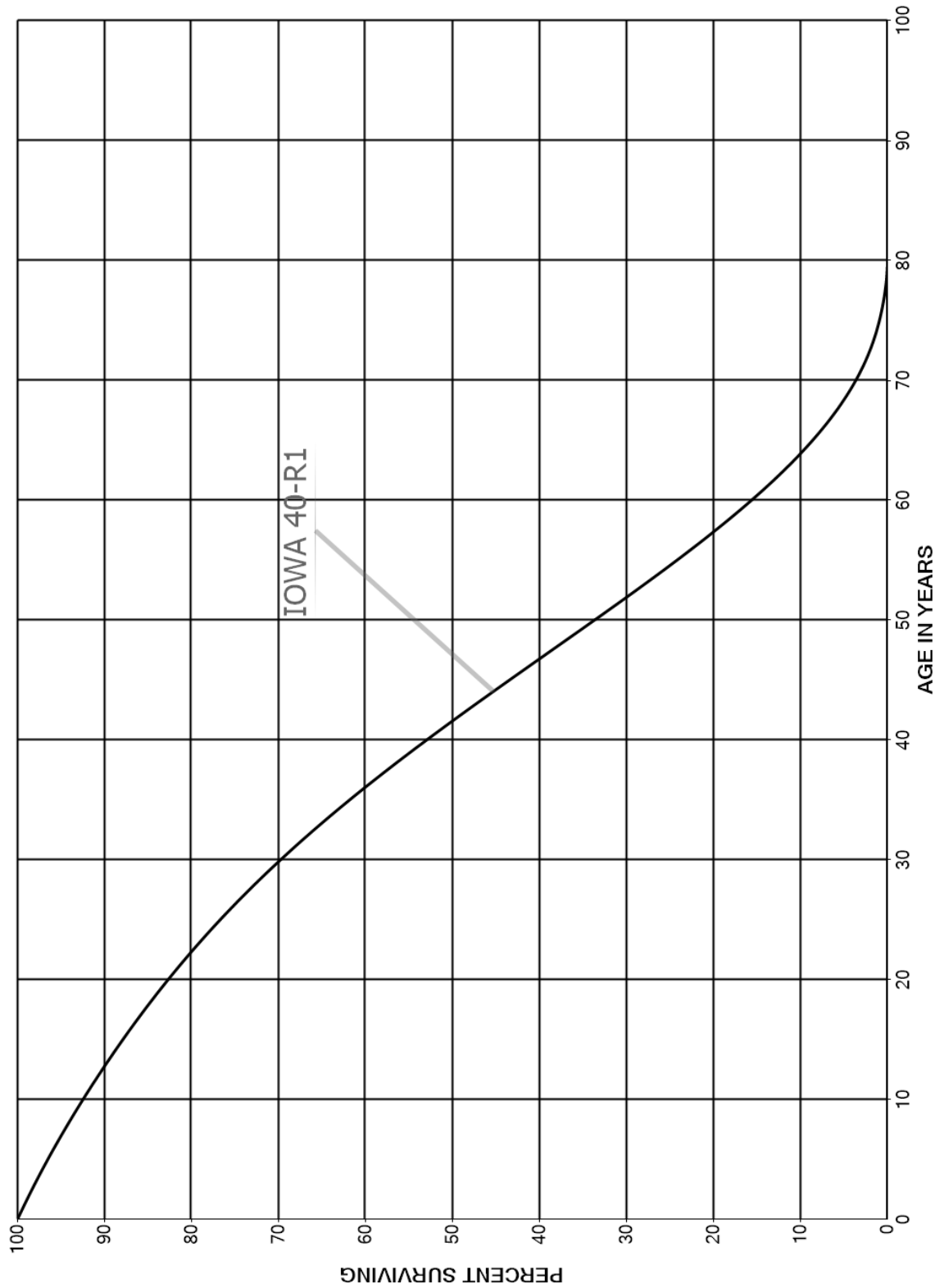
MARITIME ELECTRIC COMPANY
 ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND
 SMOOTH SURVIVOR CURVE



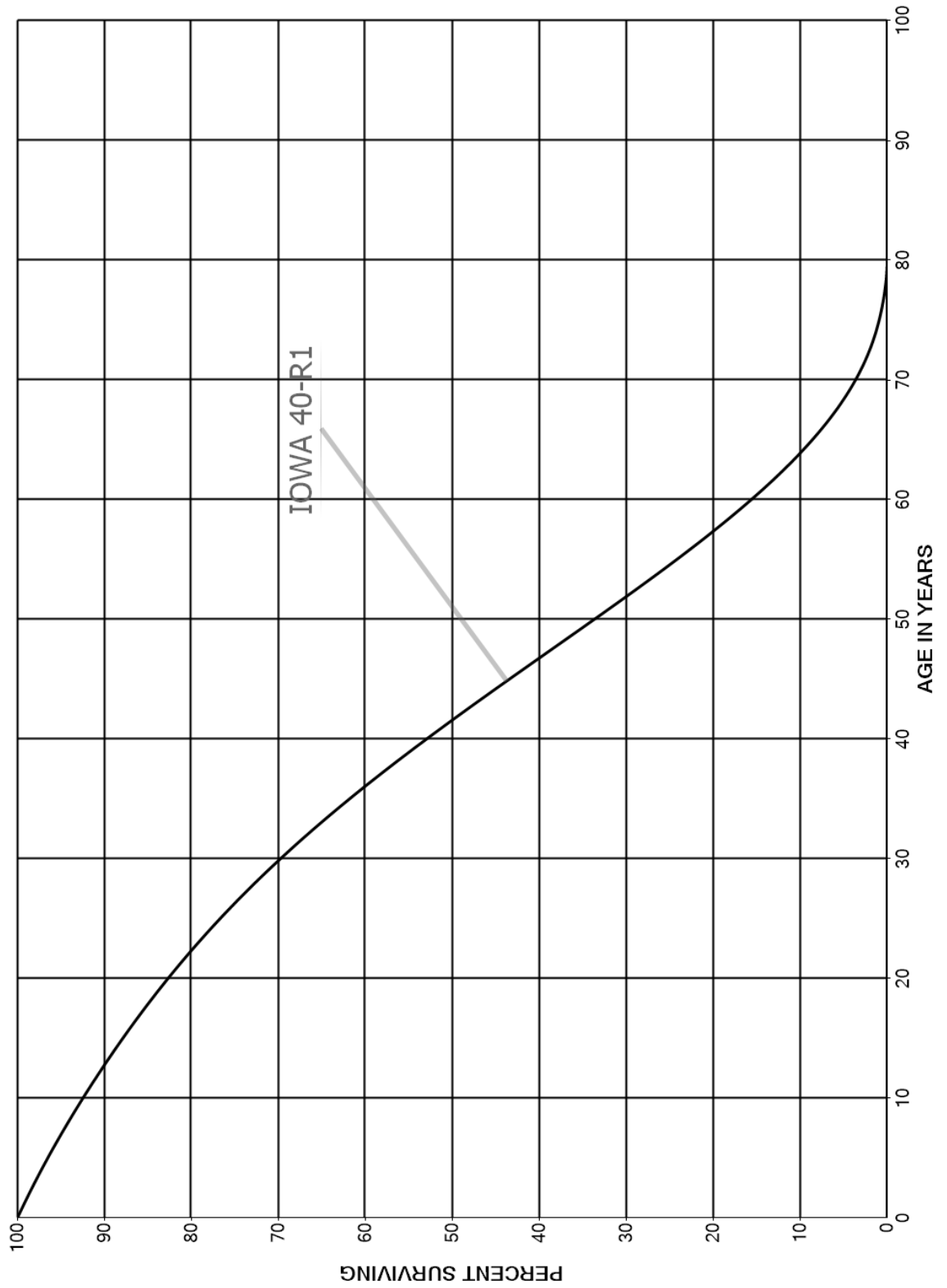
MARITIME ELECTRIC COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - ENERGY CONTROL CENTER
SMOOTH SURVIVOR CURVE



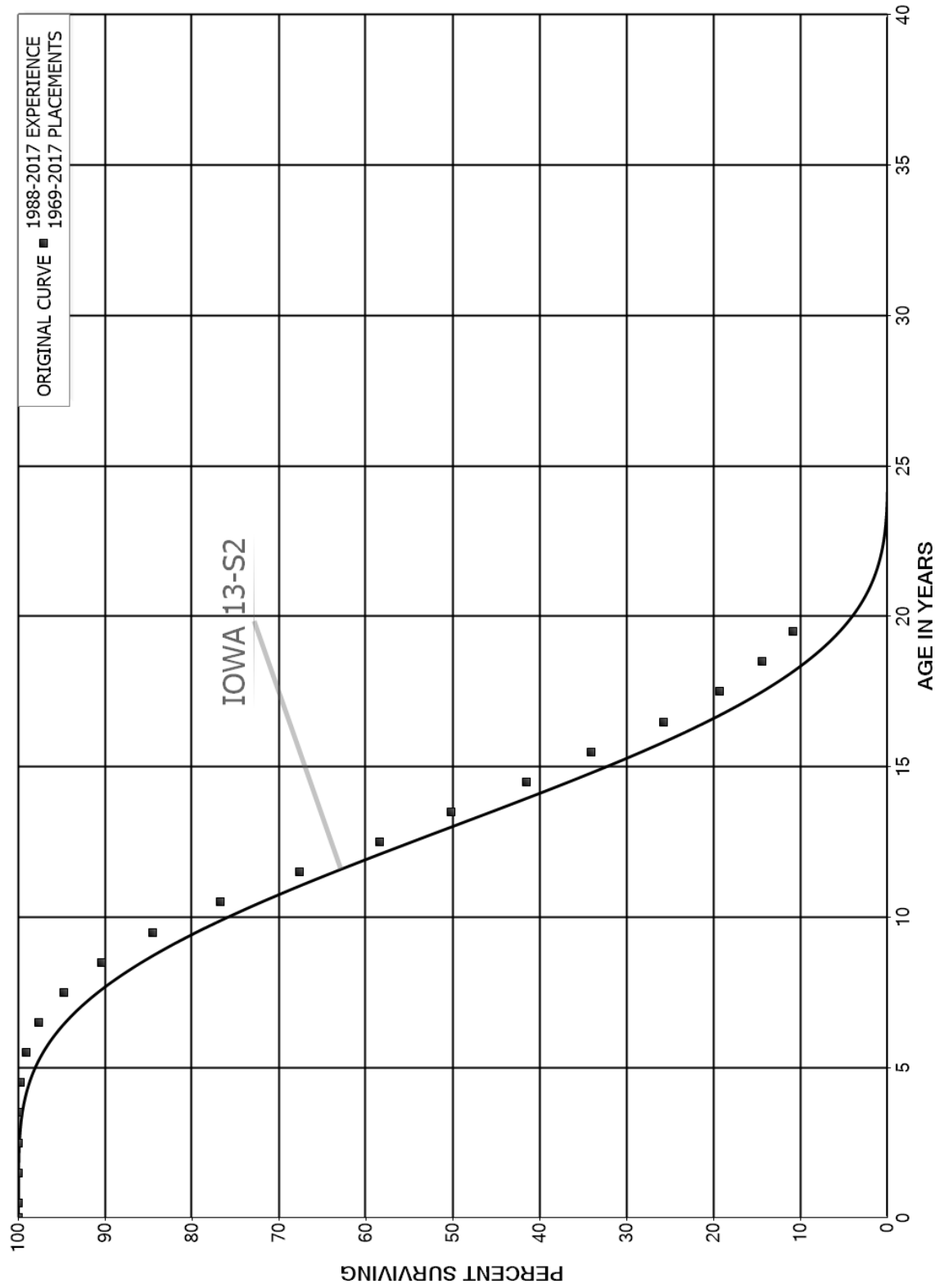
MARITIME ELECTRIC COMPANY
 ACCOUNT 390.11 STRUCTURES AND IMPROVEMENTS - OFFICE
 SMOOTH SURVIVOR CURVE



MARITIME ELECTRIC COMPANY
 ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - DISTRICTS
 SMOOTH SURVIVOR CURVE



MARITIME ELECTRIC COMPANY
 ACCOUNT 392 TRANSPORTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



MARITIME ELECTRIC COMPANY

ACCOUNT 392 TRANSPORTATION EQUIPMENT

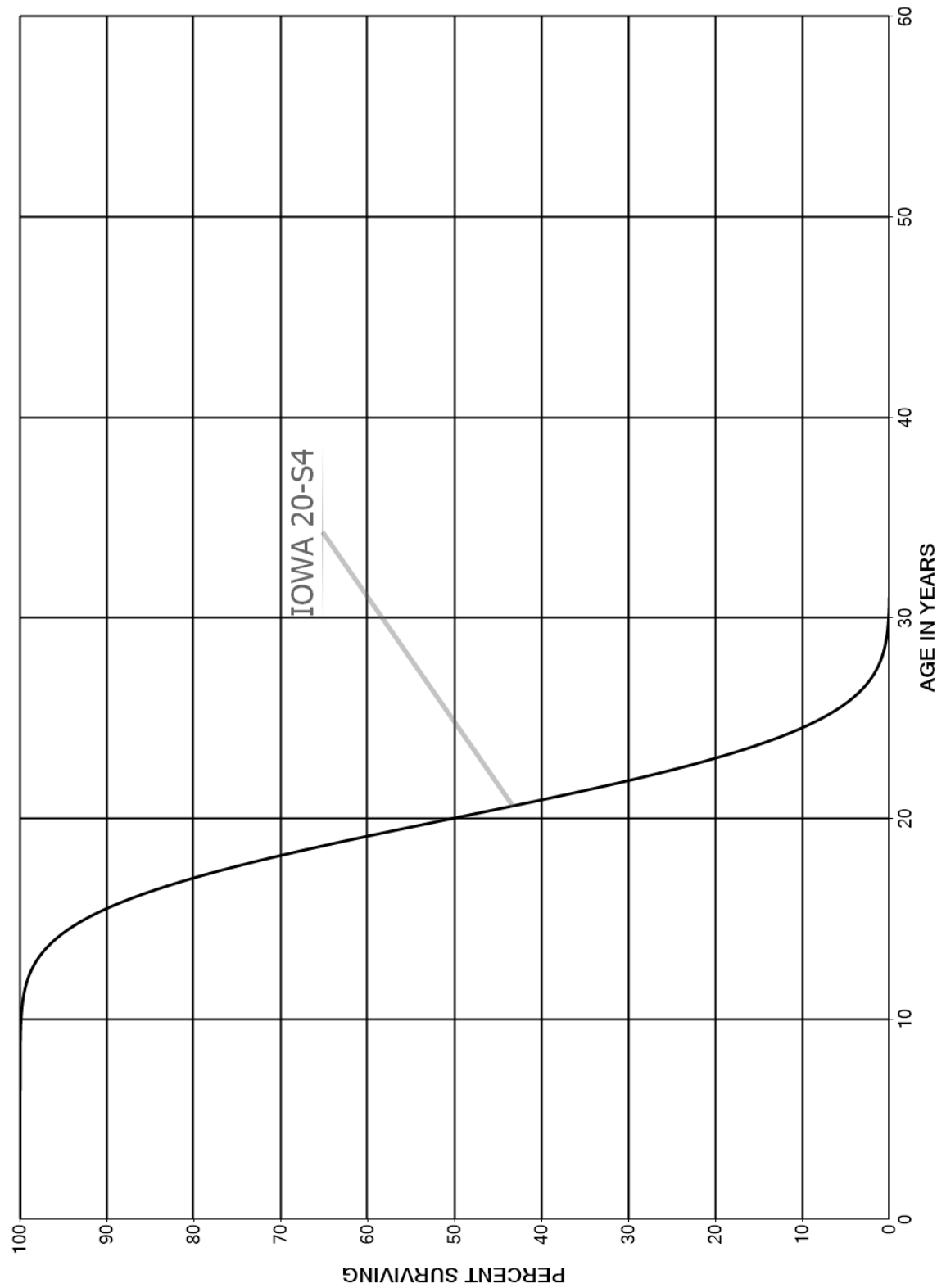
ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2017

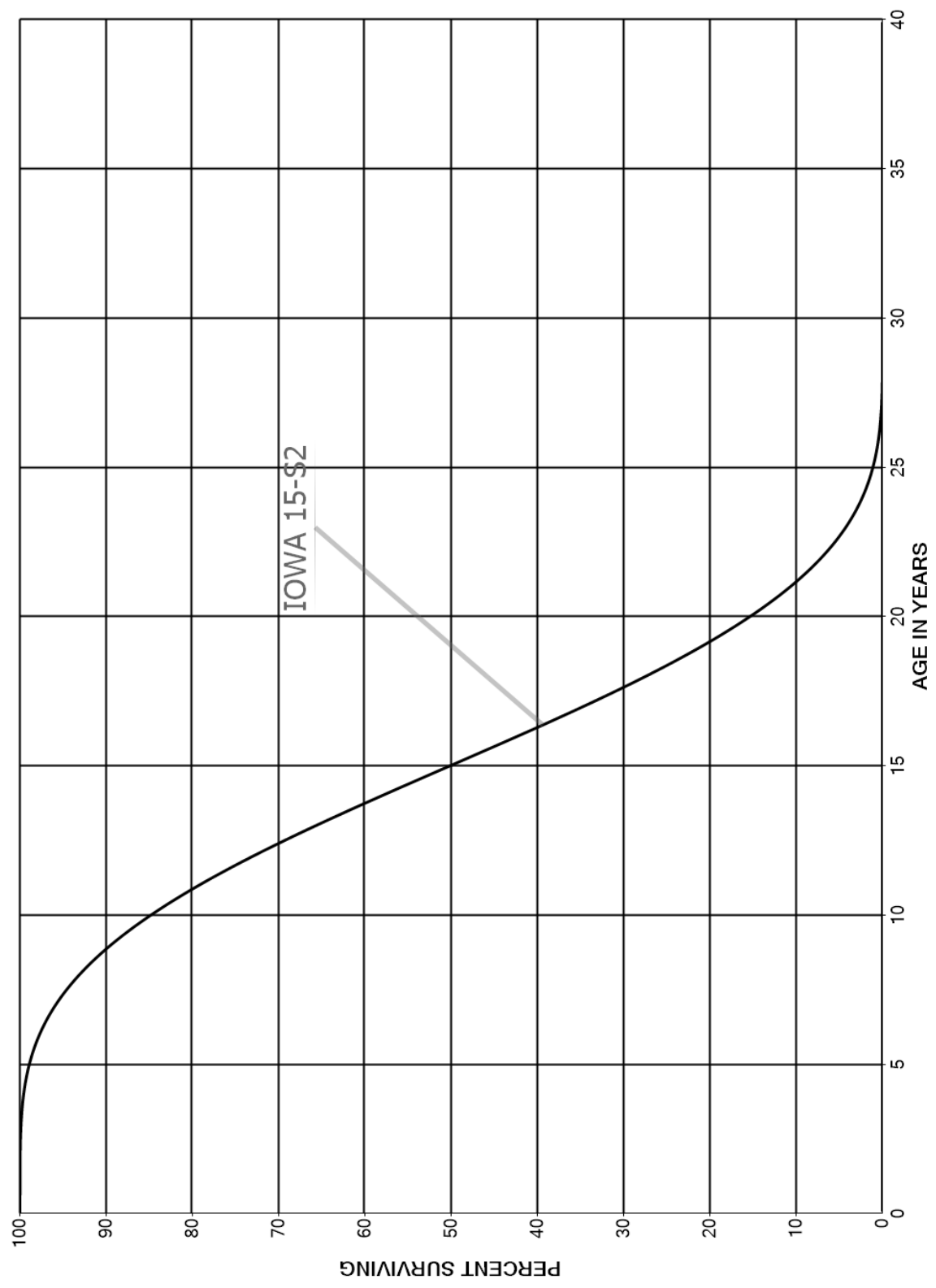
EXPERIENCE BAND 1988-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,676,996		0.0000	1.0000	100.00
0.5	15,386,094	20	0.0000	1.0000	100.00
1.5	14,617,230	682	0.0000	1.0000	100.00
2.5	14,448,691	7,072	0.0005	0.9995	100.00
3.5	13,177,423	26,768	0.0020	0.9980	99.95
4.5	12,781,340	81,802	0.0064	0.9936	99.74
5.5	11,909,201	172,583	0.0145	0.9855	99.10
6.5	11,068,846	332,632	0.0301	0.9699	97.67
7.5	9,944,153	450,659	0.0453	0.9547	94.73
8.5	8,730,249	572,873	0.0656	0.9344	90.44
9.5	7,732,217	708,791	0.0917	0.9083	84.51
10.5	6,543,247	775,344	0.1185	0.8815	76.76
11.5	5,107,327	703,042	0.1377	0.8623	67.66
12.5	4,043,741	568,325	0.1405	0.8595	58.35
13.5	3,032,367	525,838	0.1734	0.8266	50.15
14.5	2,189,292	389,614	0.1780	0.8220	41.45
15.5	1,446,640	355,748	0.2459	0.7541	34.08
16.5	691,410	172,456	0.2494	0.7506	25.70
17.5	394,190	100,943	0.2561	0.7439	19.29
18.5	233,282	56,557	0.2424	0.7576	14.35
19.5	130,938	33,739	0.2577	0.7423	10.87
20.5	67,986	15,616	0.2297	0.7703	8.07
21.5	41,801	16,216	0.3879	0.6121	6.22
22.5	16,489	11,440	0.6938	0.3062	3.80
23.5	1,672	1,672	1.0000		1.16
24.5					

MARITIME ELECTRIC COMPANY
ACCOUNT 397 COMMUNICATION EQUIPMENT
SMOOTH SURVIVOR CURVE



MARITIME ELECTRIC COMPANY
 ACCOUNT 397.5 COMMUNICATION EQUIPMENT - SCADA
 SMOOTH SURVIVOR CURVE



PART VIII. NET SALVAGE STATISTICS

MARITIME ELECTRIC COMPANY

CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR PRODUCTION PLANT¹

ACCOUNT (1)	TERMINAL RETIREMENTS		INTERIM RETIREMENTS		TOTAL NET SALVAGE AMOUNT (8)=(3)+(7)	ORIGINAL COST (9)	ESTIMATED NET SALVAGE PERCENT (10)=(8)/(9)
	RETIREMENT AMOUNT (2)	NET SALVAGE PERCENT (4)=(3)/(2)	RETIREMENT AMOUNT (5)	NET SALVAGE PERCENT (6)			
CHARLOTTETOWN STEAM PLANT							
311	STRUCTURES & IMPROVEMENTS	8,816,774		189,264	18,926	9,006,038	
312	BOILER PLANT EQUIPMENT	25,915,197		530,783	53,078	26,445,980	
314	TURBOGENERATOR UNITS	21,191,657		309,944	30,994	21,501,600	
315	ACCESSORY ELECTRICAL EQUIPMENT	2,221,085		62,028	6,203	2,283,113	
316	MISCELLANEOUS POWER PLANT EQUIPMENT	1,460,536		52,350	5,235	1,512,887	
	TOTAL	59,605,250	(19)	1,144,368	114,437	60,749,618	(19)

¹Per Decommissioning Study, stated in estimated 2022 Canadian dollar.

MARITIME ELECTRIC COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	13,776		0		0		0
2001							
2002							
2003							
2004							
2005							
2006	2,900		0		0		0
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
TOTAL	16,676		0		0		0

THREE-YEAR MOVING AVERAGES

00-02	4,592		0		0		0
01-03							
02-04							
03-05							
04-06	967		0		0		0
05-07	967		0		0		0
06-08	967		0		0		0
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							

FIVE-YEAR AVERAGE

13-17

MARITIME ELECTRIC COMPANY

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	127,955	14,497	11		0	14,497-	11-
2000		363				363-	
2001	238,340	6,641	3		0	6,641-	3-
2002		476				476-	
2003	56,300		0		0		0
2004							
2005	74,000	1,761	2		0	1,761-	2-
2006	20,500	142,503	695		0	142,503-	695-
2007		58,366				58,366-	
2008		1,173				1,173-	
2009							
2010	10,527		0		0		0
2011	313,668		0		0		0
2012	43,916		0		0		0
2013	123,500		0		0		0
2014	343,100		0		0		0
2015	77,900		0		0		0
2016	427,172		0		0		0
2017	387,698		0		0		0
TOTAL	2,244,577	225,779	10		0	225,779-	10-

THREE-YEAR MOVING AVERAGES

99-01	122,098	7,167	6		0	7,167-	6-
00-02	79,447	2,493	3		0	2,493-	3-
01-03	98,213	2,372	2		0	2,372-	2-
02-04	18,767	159	1		0	159-	1-
03-05	43,433	587	1		0	587-	1-
04-06	31,500	48,088	153		0	48,088-	153-
05-07	31,500	67,543	214		0	67,543-	214-
06-08	6,833	67,347	986		0	67,347-	986-
07-09		19,846				19,846-	
08-10	3,509	391	11		0	391-	11-
09-11	108,065		0		0		0
10-12	122,704		0		0		0
11-13	160,361		0		0		0
12-14	170,172		0		0		0
13-15	181,500		0		0		0

MARITIME ELECTRIC COMPANY

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	282,724		0		0		0
15-17	297,590		0		0		0
FIVE-YEAR AVERAGE							
13-17	271,874		0		0		0

MARITIME ELECTRIC COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2001	9,117		0		0		0
2002	17,073		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
TOTAL	26,190		0		0		0

THREE-YEAR MOVING AVERAGES

01-03	8,730		0		0		0
02-04	5,691		0		0		0
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							

FIVE-YEAR AVERAGE

13-17

MARITIME ELECTRIC COMPANY

ACCOUNT 353 SUBSTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	96,777	1,030	1		0	1,030-	1-
1999	73,279		0		0		0
2000	17,217		0		0		0
2001	204,285		0		0		0
2002							
2003							
2004							
2005							
2006							
2007	38,131		0		0		0
2008	447,662	22,143	5		0	22,143-	5-
2009	23,282	4,123	18		0	4,123-	18-
2010	27,938	398	1		0	398-	1-
2011		6,230				6,230-	
2012	34,560		0		0		0
2013							
2014		9,744				9,744-	
2015							
2016							
2017							
TOTAL	963,131	43,668	5		0	43,668-	5-

THREE-YEAR MOVING AVERAGES

98-00	62,425	343	1		0	343-	1-
99-01	98,260		0		0		0
00-02	73,834		0		0		0
01-03	68,095		0		0		0
02-04							
03-05							
04-06							
05-07	12,710		0		0		0
06-08	161,931	7,381	5		0	7,381-	5-
07-09	169,692	8,755	5		0	8,755-	5-
08-10	166,294	8,888	5		0	8,888-	5-
09-11	17,073	3,584	21		0	3,584-	21-
10-12	20,833	2,209	11		0	2,209-	11-
11-13	11,520	2,077	18		0	2,077-	18-
12-14	11,520	3,248	28		0	3,248-	28-
13-15		3,248				3,248-	

MARITIME ELECTRIC COMPANY

ACCOUNT 353 SUBSTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16		3,248				3,248-	
15-17							
FIVE-YEAR AVERAGE							
13-17		1,949				1,949-	

MARITIME ELECTRIC COMPANY

ACCOUNTS 355 AND 356 POLES AND FIXTURES AND OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	109,986	9,099-	8-		0	9,099	8
1999	107,811	46,426	43		0	46,426-	43-
2000		60,847				60,847-	
2001	137,006		0		0		0
2002							
2003	159,216	94,294	59		0	94,294-	59-
2004	36,184	48,742	135		0	48,742-	135-
2005	60,972	99,700	164		0	99,700-	164-
2006	18,481	72,783	394		0	72,783-	394-
2007	289,761	49,690	17		0	49,690-	17-
2008	164,252	8,844	5		0	8,844-	5-
2009	20,178	29,987-	149-		0	29,987	149
2010	5,131	126,902			0	126,902-	
2011	24,190	55,904	231		0	55,904-	231-
2012	21,176	5,386	25		0	5,386-	25-
2013	10,096	22,672	225		0	22,672-	225-
2014	16,809	57,298	341		0	57,298-	341-
2015	77,921	212,598	273	11,069	14	201,529-	259-
2016	12,841	18,487	144		0	18,487-	144-
2017	25,507	26,504	104		0	26,504-	104-
TOTAL	1,297,518	967,993	75	11,069	1	956,924-	74-

THREE-YEAR MOVING AVERAGES

98-00	72,599	32,725	45		0	32,725-	45-
99-01	81,606	35,758	44		0	35,758-	44-
00-02	45,669	20,282	44		0	20,282-	44-
01-03	98,741	31,431	32		0	31,431-	32-
02-04	65,133	47,679	73		0	47,679-	73-
03-05	85,457	80,912	95		0	80,912-	95-
04-06	38,546	73,742	191		0	73,742-	191-
05-07	123,071	74,058	60		0	74,058-	60-
06-08	157,498	43,772	28		0	43,772-	28-
07-09	158,064	9,516	6		0	9,516-	6-
08-10	63,187	35,253	56		0	35,253-	56-
09-11	16,500	50,940	309		0	50,940-	309-
10-12	16,832	62,731	373		0	62,731-	373-
11-13	18,488	27,988	151		0	27,988-	151-
12-14	16,027	28,452	178		0	28,452-	178-
13-15	34,942	97,523	279	3,690	11	93,833-	269-

MARITIME ELECTRIC COMPANY

ACCOUNTS 355 AND 356 POLES AND FIXTURES AND OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	35,857	96,128	268	3,690	10	92,438-	258-
15-17	38,756	85,863	222	3,690	10	82,173-	212-
FIVE-YEAR AVERAGE							
13-17	28,635	67,512	236	2,214	8	65,298-	228-

MARITIME ELECTRIC COMPANY

ACCOUNT 362 SUBSTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	1,420	630	44		0	630-	44-
1999	161	547	339		0	547-	339-
2000	1,862		0		0		0
2001	8,299	690	8		0	690-	8-
2002							
2003							
2004							
2005							
2006							
2007	23,892		0		0		0
2008	12,738		0		0		0
2009							
2010	3,344		0		0		0
2011	93		0		0		0
2012	1,562		0		0		0
2013	155,749	12,518	8		0	12,518-	8-
2014							
2015	71,458		0		0		0
2016		1,313				1,313-	
2017		4,646				4,646-	
TOTAL	280,578	20,345	7		0	20,345-	7-

THREE-YEAR MOVING AVERAGES

98-00	1,148	392	34		0	392-	34-
99-01	3,441	412	12		0	412-	12-
00-02	3,387	230	7		0	230-	7-
01-03	2,766	230	8		0	230-	8-
02-04							
03-05							
04-06							
05-07	7,964		0		0		0
06-08	12,210		0		0		0
07-09	12,210		0		0		0
08-10	5,361		0		0		0
09-11	1,145		0		0		0
10-12	1,666		0		0		0
11-13	52,468	4,173	8		0	4,173-	8-
12-14	52,437	4,173	8		0	4,173-	8-
13-15	75,736	4,173	6		0	4,173-	6-

MARITIME ELECTRIC COMPANY
ACCOUNT 362 SUBSTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	23,819	438	2		0	438-	2-
15-17	23,819	1,987	8		0	1,987-	8-
FIVE-YEAR AVERAGE							
13-17	45,442	3,696	8		0	3,696-	8-

MARITIME ELECTRIC COMPANY

ACCOUNTS 364, 365 AND 369.01 POLES, TOWERS AND FIXTURES, OVERHEAD CONDUCTORS
AND OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	304,281	774,576	255		0	774,576-	255-
1999	383,194	1,150,499	300		0	1,150,499-	300-
2000	155,787	89,150	57		0	89,150-	57-
2001	231,053	109,012	47		0	109,012-	47-
2002	274,113	112,719	41		0	112,719-	41-
2003	1,533,438	67,871	4		0	67,871-	4-
2004	174,946	108,298	62		0	108,298-	62-
2005	244,640	312,058	128		0	312,058-	128-
2006	324,367	200,035	62		0	200,035-	62-
2007	1,614,413	348,967	22		0	348,967-	22-
2008	481,517	279,516	58		0	279,516-	58-
2009	429,748	347,239	81		0	347,239-	81-
2010	329,022	534,349	162		0	534,349-	162-
2011	392,179	403,444	103		0	403,444-	103-
2012	372,469	494,967	133		0	494,967-	133-
2013	636,455	206,654	32		0	206,654-	32-
2014	502,160	377,646	75	4,682	1	372,963-	74-
2015	280,358	447,945	160	11,069	4	436,876-	156-
2016	880,891	713,124	81	720	0	712,404-	81-
2017	2,753,822	478,587	17	1,951	0	476,636-	17-
TOTAL	12,298,853	7,556,654	61	18,422	0	7,538,232-	61-

THREE-YEAR MOVING AVERAGES

98-00	281,087	671,408	239		0	671,408-	239-
99-01	256,678	449,554	175		0	449,554-	175-
00-02	220,318	103,627	47		0	103,627-	47-
01-03	679,535	96,534	14		0	96,534-	14-
02-04	660,832	96,296	15		0	96,296-	15-
03-05	651,008	162,742	25		0	162,742-	25-
04-06	247,984	206,797	83		0	206,797-	83-
05-07	727,807	287,020	39		0	287,020-	39-
06-08	806,766	276,173	34		0	276,173-	34-
07-09	841,893	325,241	39		0	325,241-	39-
08-10	413,429	387,034	94		0	387,034-	94-
09-11	383,650	428,344	112		0	428,344-	112-
10-12	364,557	477,587	131		0	477,587-	131-
11-13	467,034	368,355	79		0	368,355-	79-
12-14	503,694	359,756	71	1,561	0	358,195-	71-
13-15	472,991	344,082	73	5,251	1	338,831-	72-

MARITIME ELECTRIC COMPANY

ACCOUNTS 364, 365 AND 369.01 POLES, TOWERS AND FIXTURES, OVERHEAD CONDUCTORS
AND OVERHEAD SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	554,470	512,905	93	5,490	1	507,414-	92-
15-17	1,305,024	546,552	42	4,580	0	541,972-	42-
FIVE-YEAR AVERAGE							
13-17	1,010,737	444,791	44	3,684	0	441,107-	44-

MARITIME ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005		4,200				4,200-	
2006							
2007	8,547		0		0		0
2008	14,142		0		0		0
2009							
2010							
2011							
2012		1,704				1,704-	
2013	959		0		0		0
2014	577	1,436	249		0	1,436-	249-
2015	100		0		0		0
2016	383		0		0		0
2017							
TOTAL	24,709	7,339	30		0	7,339-	30-

THREE-YEAR MOVING AVERAGES

05-07	2,849	1,400	49		0	1,400-	49-
06-08	7,563		0		0		0
07-09	7,563		0		0		0
08-10	4,714		0		0		0
09-11							
10-12		568				568-	
11-13	320	568	178		0	568-	178-
12-14	512	1,046	204		0	1,046-	204-
13-15	546	479	88		0	479-	88-
14-16	354	479	135		0	479-	135-
15-17	161		0		0		0

FIVE-YEAR AVERAGE

13-17	404	287	71		0	287-	71-
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MARITIME ELECTRIC COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	188,675	119,169	63		0	119,169-	63-
1999	294,453	74,822	25		0	74,822-	25-
2000	154,494	19,359	13		0	19,359-	13-
2001	210,853	30,495	14		0	30,495-	14-
2002	372,756	83,644	22		0	83,644-	22-
2003	284,616	94,087	33		0	94,087-	33-
2004	381,476	42,539	11		0	42,539-	11-
2005	296,847	54,927	19		0	54,927-	19-
2006	223,996	79,758	36		0	79,758-	36-
2007	879,798	125,555	14		0	125,555-	14-
2008	651,917	127,862	20		0	127,862-	20-
2009	560,983	137,798	25		0	137,798-	25-
2010	605,775	97,799	16		0	97,799-	16-
2011	181,190	120,540	67		0	120,540-	67-
2012	1,326,288	76,987	6		0	76,987-	6-
2013	449,038	91,529	20		0	91,529-	20-
2014	680,415	120,718	18	2,441	0	118,277-	17-
2015	310,613	170,067	55		0	170,067-	55-
2016	454,843	151,419	33		0	151,419-	33-
2017	465,690	138,550	30		0	138,550-	30-
TOTAL	8,974,715	1,957,622	22	2,441	0	1,955,181-	22-

THREE-YEAR MOVING AVERAGES

98-00	212,541	71,117	33		0	71,117-	33-
99-01	219,933	41,559	19		0	41,559-	19-
00-02	246,034	44,499	18		0	44,499-	18-
01-03	289,408	69,409	24		0	69,409-	24-
02-04	346,282	73,423	21		0	73,423-	21-
03-05	320,980	63,851	20		0	63,851-	20-
04-06	300,773	59,074	20		0	59,074-	20-
05-07	466,880	86,746	19		0	86,746-	19-
06-08	585,237	111,058	19		0	111,058-	19-
07-09	697,566	130,405	19		0	130,405-	19-
08-10	606,225	121,153	20		0	121,153-	20-
09-11	449,316	118,712	26		0	118,712-	26-
10-12	704,418	98,442	14		0	98,442-	14-
11-13	652,172	96,352	15		0	96,352-	15-
12-14	818,580	96,411	12	814	0	95,598-	12-
13-15	480,022	127,438	27	814	0	126,624-	26-

MARITIME ELECTRIC COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	481,957	147,401	31	814	0	146,587-	30-
15-17	410,382	153,345	37		0	153,345-	37-
FIVE-YEAR AVERAGE							
13-17	472,120	134,456	28	488	0	133,968-	28-

MARITIME ELECTRIC COMPANY

ACCOUNT 368.2 LINE TRANSFORMER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	29,780	74,338	250		0	74,338-	250-
1999	47,401	57,906	122		0	57,906-	122-
2000	25,695	213	1		0	213-	1-
2001	31,864		0		0		0
2002	53,492	1,880	4		0	1,880-	4-
2003	40,067		0		0		0
2004	55,358		0		0		0
2005	39,692	3,424	9		0	3,424-	9-
2006	29,841		0		0		0
2007	93,490	27,870	30		0	27,870-	30-
2008	96,112		0		0		0
2009	66,099	7,406	11		0	7,406-	11-
2010	100,905	57,896	57		0	57,896-	57-
2011	26,076	52,863	203		0	52,863-	203-
2012	197,686	29,537	15		0	29,537-	15-
2013	56,034	23,455	42		0	23,455-	42-
2014	74,985	8,782	12		0	8,782-	12-
2015	56,339	8,203	15		0	8,203-	15-
2016	156,416	27,224	17		0	27,224-	17-
2017	100,440	4,126	4		0	4,126-	4-
TOTAL	1,377,774	385,123	28		0	385,123-	28-

THREE-YEAR MOVING AVERAGES

98-00	34,292	44,152	129		0	44,152-	129-
99-01	34,987	19,373	55		0	19,373-	55-
00-02	37,017	698	2		0	698-	2-
01-03	41,808	627	1		0	627-	1-
02-04	49,639	627	1		0	627-	1-
03-05	45,039	1,141	3		0	1,141-	3-
04-06	41,630	1,141	3		0	1,141-	3-
05-07	54,341	10,431	19		0	10,431-	19-
06-08	73,148	9,290	13		0	9,290-	13-
07-09	85,234	11,759	14		0	11,759-	14-
08-10	87,705	21,767	25		0	21,767-	25-
09-11	64,360	39,388	61		0	39,388-	61-
10-12	108,222	46,765	43		0	46,765-	43-
11-13	93,266	35,285	38		0	35,285-	38-
12-14	109,569	20,591	19		0	20,591-	19-
13-15	62,453	13,480	22		0	13,480-	22-

MARITIME ELECTRIC COMPANY

ACCOUNT 368.2 LINE TRANSFORMER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	95,914	14,736	15		0	14,736-	15-
15-17	104,399	13,184	13		0	13,184-	13-
FIVE-YEAR AVERAGE							
13-17	88,843	14,358	16		0	14,358-	16-

MARITIME ELECTRIC COMPANY

ACCOUNT 369.02 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005		810				810-	
2006							
2007							
2008							
2009		73				73-	
2010							
2011							
2012							
2013							
2014		1,872				1,872-	
2015							
2016							
2017							
TOTAL		2,755				2,755-	

THREE-YEAR MOVING AVERAGES

05-07	270	270-
06-08		
07-09	24	24-
08-10	24	24-
09-11	24	24-
10-12		
11-13		
12-14	624	624-
13-15	624	624-
14-16	624	624-
15-17		

FIVE-YEAR AVERAGE

13-17	374	374-
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MARITIME ELECTRIC COMPANY

ACCOUNT 370.1 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	87,562	7,386	8		0	7,386-	8-
1999	248,369	36,267	15		0	36,267-	15-
2000	229,301	28,309	12		0	28,309-	12-
2001	92,113	3,676	4		0	3,676-	4-
2002	112,868	649	1		0	649-	1-
2003	71,734		0		0		0
2004	59,439		0		0		0
2005	190,986	430	0		0	430-	0
2006	341,055	4,681	1		0	4,681-	1-
2007	103,716		0		0		0
2008	364,501		0		0		0
2009	498,786		0		0		0
2010	431,556		0		0		0
2011	659,677		0		0		0
2012	807,214	1,221	0		0	1,221-	0
2013	463,255		0		0		0
2014	316,392	723	0	2,677	1	1,954	1
2015	181,226		0		0		0
2016	67,743		0		0		0
2017	44,452		0		0		0
TOTAL	5,371,948	83,342	2	2,677	0	80,665-	2-

THREE-YEAR MOVING AVERAGES

98-00	188,411	23,987	13		0	23,987-	13-
99-01	189,928	22,751	12		0	22,751-	12-
00-02	144,761	10,878	8		0	10,878-	8-
01-03	92,238	1,442	2		0	1,442-	2-
02-04	81,347	216	0		0	216-	0
03-05	107,387	143	0		0	143-	0
04-06	197,160	1,704	1		0	1,704-	1-
05-07	211,919	1,704	1		0	1,704-	1-
06-08	269,758	1,560	1		0	1,560-	1-
07-09	322,335		0		0		0
08-10	431,615		0		0		0
09-11	530,006		0		0		0
10-12	632,816	407	0		0	407-	0
11-13	643,382	407	0		0	407-	0
12-14	528,954	648	0	892	0	244	0
13-15	320,291	241	0	892	0	651	0

MARITIME ELECTRIC COMPANY

ACCOUNT 370.1 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	188,454	241	0	892	0	651	0
15-17	97,807		0		0		0
FIVE-YEAR AVERAGE							
13-17	214,614	145	0	535	0	391	0

MARITIME ELECTRIC COMPANY

ACCOUNT 370.2 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	10,648	44,655	419		0	44,655-	419-
1999	18,078	31,399	174		0	31,399-	174-
2000	16,387	566	3		0	566-	3-
2001	7,635		0		0		0
2002	11,554		0		0		0
2003	9,203		0		0		0
2004	13,680		0		0		0
2005	30,815	344	1		0	344-	1-
2006	81,337	18,326	23		0	18,326-	23-
2007	22,792	200	1		0	200-	1-
2008	169,676		0		0		0
2009	162,871	46,648	29		0	46,648-	29-
2010	202,721	24,881	12		0	24,881-	12-
2011	307,339	6,378	2		0	6,378-	2-
2012	220,410	45,107	20		0	45,107-	20-
2013	95,980		0		0		0
2014	55,345		0		0		0
2015	42,017		0		0		0
2016	2,284		0		0		0
2017	24,215		0		0		0
TOTAL	1,504,988	218,503	15		0	218,503-	15-

THREE-YEAR MOVING AVERAGES

98-00	15,038	25,540	170		0	25,540-	170-
99-01	14,033	10,655	76		0	10,655-	76-
00-02	11,859	189	2		0	189-	2-
01-03	9,464		0		0		0
02-04	11,479		0		0		0
03-05	17,899	115	1		0	115-	1-
04-06	41,944	6,223	15		0	6,223-	15-
05-07	44,981	6,290	14		0	6,290-	14-
06-08	91,269	6,175	7		0	6,175-	7-
07-09	118,446	15,616	13		0	15,616-	13-
08-10	178,423	23,843	13		0	23,843-	13-
09-11	224,310	25,969	12		0	25,969-	12-
10-12	243,490	25,455	10		0	25,455-	10-
11-13	207,910	17,161	8		0	17,161-	8-
12-14	123,912	15,036	12		0	15,036-	12-
13-15	64,447		0		0		0

MARITIME ELECTRIC COMPANY

ACCOUNT 370.2 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	33,216		0		0		0
15-17	22,839		0		0		0
FIVE-YEAR AVERAGE							
13-17	43,968		0		0		0

MARITIME ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	23,088	1,496	6		0	1,496-	6-
1999	54,524	199-	0		0	199	0
2000	30,000		0		0		0
2001		3,004				3,004-	
2002							
2003							
2004	29,393	2,678	9		0	2,678-	9-
2005	15,535	550	4		0	550-	4-
2006	1,242		0		0		0
2007	18,663	4,225	23		0	4,225-	23-
2008	5,190	3,149	61		0	3,149-	61-
2009	38	5,379			0	5,379-	
2010	52		0		0		0
2011		3,164				3,164-	
2012	534	1,823	341		0	1,823-	341-
2013	35	250	706		0	250-	706-
2014	58,436	3,002	5	6,400	11	3,398	6
2015	152	25,571			0	25,571-	
2016	454,579	122,983	27		0	122,983-	27-
2017	241,739	46,966	19		0	46,966-	19-
TOTAL	933,202	224,042	24	6,400	1	217,642-	23-

THREE-YEAR MOVING AVERAGES

98-00	35,871	432	1		0	432-	1-
99-01	28,175	935	3		0	935-	3-
00-02	10,000	1,001	10		0	1,001-	10-
01-03		1,001				1,001-	
02-04	9,798	892	9		0	892-	9-
03-05	14,976	1,076	7		0	1,076-	7-
04-06	15,390	1,076	7		0	1,076-	7-
05-07	11,813	1,592	13		0	1,592-	13-
06-08	8,365	2,458	29		0	2,458-	29-
07-09	7,964	4,251	53		0	4,251-	53-
08-10	1,760	2,843	162		0	2,843-	162-
09-11	30	2,848			0	2,848-	
10-12	195	1,663	851		0	1,663-	851-
11-13	190	1,746	919		0	1,746-	919-
12-14	19,669	1,692	9	2,133	11	442	2
13-15	19,541	9,608	49	2,133	11	7,474-	38-

MARITIME ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	171,056	50,519	30	2,133	1	48,385-	28-
15-17	232,156	65,173	28		0	65,173-	28-
FIVE-YEAR AVERAGE							
13-17	150,988	39,754	26	1,280	1	38,474-	25-

MARITIME ELECTRIC COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - ENERGY CONTROL CENTER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	6,296		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017	807		0		0		0
TOTAL	7,103		0		0		0

THREE-YEAR MOVING AVERAGES

00-02	2,099		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							

MARITIME ELECTRIC COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - ENERGY CONTROL CENTER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16							
15-17	269		0		0		0
FIVE-YEAR AVERAGE							
13-17	161		0		0		0

MARITIME ELECTRIC COMPANY

ACCOUNT 390.11 STRUCTURES AND IMPROVEMENTS - OFFICE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1999	9,000		0		0		0
2000	16,397		0		0		0
2001							
2002							
2003	63,640		0		0		0
2004	34,294		0		0		0
2005	58,985	25,677	44		0	25,677-	44-
2006		8,864				8,864-	
2007		14,500				14,500-	
2008		8,000				8,000-	
2009		10,542				10,542-	
2010							
2011							
2012		23,000				23,000-	
2013							
2014		9,000				9,000-	
2015		9,000				9,000-	
2016		1,864				1,864-	
2017							
TOTAL	182,316	110,447	61		0	110,447-	61-

THREE-YEAR MOVING AVERAGES

99-01	8,466		0		0		0
00-02	5,466		0		0		0
01-03	21,213		0		0		0
02-04	32,645		0		0		0
03-05	52,306	8,559	16		0	8,559-	16-
04-06	31,093	11,514	37		0	11,514-	37-
05-07	19,662	16,347	83		0	16,347-	83-
06-08		10,455				10,455-	
07-09		11,014				11,014-	
08-10		6,181				6,181-	
09-11		3,514				3,514-	
10-12		7,667				7,667-	
11-13		7,667				7,667-	
12-14		10,667				10,667-	
13-15		6,000				6,000-	

MARITIME ELECTRIC COMPANY

ACCOUNT 390.11 STRUCTURES AND IMPROVEMENTS - OFFICE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16		6,621				6,621-	
15-17		3,621				3,621-	
FIVE-YEAR AVERAGE							
13-17		3,973				3,973-	

MARITIME ELECTRIC COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - DISTRICTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1998		720				720-	
1999							
2000							
2001		89,320				89,320-	
2002							
2003							
2004	5,000	5,289	106		0	5,289-	106-
2005	41,629	1,682	4		0	1,682-	4-
2006		19,424				19,424-	
2007		15,985				15,985-	
2008		5,280				5,280-	
2009		10,871				10,871-	
2010	5,165	11,430	221		0	11,430-	221-
2011	9,450	10,148	107		0	10,148-	107-
2012		33,288				33,288-	
2013							
2014		3,148				3,148-	
2015		10,000				10,000-	
2016		9,440				9,440-	
2017		32,683				32,683-	
TOTAL	61,244	258,707	422		0	258,707-	422-

THREE-YEAR MOVING AVERAGES

98-00		240				240-	
99-01		29,773				29,773-	
00-02		29,773				29,773-	
01-03		29,773				29,773-	
02-04	1,667	1,763	106		0	1,763-	106-
03-05	15,543	2,324	15		0	2,324-	15-
04-06	15,543	8,798	57		0	8,798-	57-
05-07	13,876	12,364	89		0	12,364-	89-
06-08		13,563				13,563-	
07-09		10,712				10,712-	
08-10	1,722	9,193	534		0	9,193-	534-
09-11	4,872	10,816	222		0	10,816-	222-
10-12	4,872	18,289	375		0	18,289-	375-
11-13	3,150	14,479	460		0	14,479-	460-
12-14		12,145				12,145-	
13-15		4,383				4,383-	

MARITIME ELECTRIC COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - DISTRICTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16		7,529				7,529-	
15-17		17,374				17,374-	
FIVE-YEAR AVERAGE							
13-17		11,054				11,054-	

MARITIME ELECTRIC COMPANY

ACCOUNT 392 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2004	497,363		0	11,100-	2-	11,100-	2-
2005	278,227		0	70,900	25	70,900	25
2006	531,307		0	32,650	6	32,650	6
2007	66,743		0	25,500	38	25,500	38
2008	127,434		0	1,000	1	1,000	1
2009	116,970		0	4,500	4	4,500	4
2010	293,651		0	9,875	3	9,875	3
2011	90,253	4,990	6	2,500	3	2,490-	3-
2012	560,414		0	43,785	8	43,785	8
2013	244,411		0		0		0
2014	22,375		0	10,403	46	10,403	46
2015				16,720		16,720	
2016	74,914		0	45,012	60	45,012	60
2017	805,882	838	0	75,826	9	74,988	9
TOTAL	3,709,943	5,828	0	327,571	9	321,743	9

THREE-YEAR MOVING AVERAGES

04-06	435,632		0	30,817	7	30,817	7
05-07	292,092		0	43,017	15	43,017	15
06-08	241,828		0	19,717	8	19,717	8
07-09	103,716		0	10,333	10	10,333	10
08-10	179,352		0	5,125	3	5,125	3
09-11	166,958	1,663	1	5,625	3	3,962	2
10-12	314,773	1,663	1	18,720	6	17,057	5
11-13	298,359	1,663	1	15,428	5	13,765	5
12-14	275,733		0	18,063	7	18,063	7
13-15	88,929		0	9,041	10	9,041	10
14-16	32,430		0	24,045	74	24,045	74
15-17	293,598	279	0	45,853	16	45,574	16

FIVE-YEAR AVERAGE

13-17	229,516	168	0	29,592	13	29,425	13
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MARITIME ELECTRIC COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002		137				137-	
2003	1,838,360		0		0		0
2004							
2005							
2006							
2007							
2008							
2009							
2010		2,209				2,209-	
2011							
2012							
2013							
2014							
2015							
2016							
2017		4,987				4,987-	
TOTAL	1,838,360	7,333	0		0	7,333-	0

THREE-YEAR MOVING AVERAGES

02-04	612,786	46	0		0	46-	0
03-05	612,786		0		0		0
04-06							
05-07							
06-08							
07-09							
08-10		736				736-	
09-11		736				736-	
10-12		736				736-	
11-13							
12-14							
13-15							
14-16							
15-17		1,662				1,662-	

FIVE-YEAR AVERAGE

13-17		997				997-	
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MARITIME ELECTRIC COMPANY

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - SCADA

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1999	603,975	31,200	5		0	31,200-	5-
2000	111		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	208,011		0		0		0
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
TOTAL	812,097	31,200	4		0	31,200-	4-
THREE-YEAR MOVING AVERAGES							
99-01	201,362	10,400	5		0	10,400-	5-
00-02	37		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	69,337		0		0		0
07-09	69,337		0		0		0
08-10	69,337		0		0		0
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
FIVE-YEAR AVERAGE							
13-17							

**PART IX. DETAILED DEPRECIATION
CALCULATIONS**

MARITIME ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
1960	3,591,192.43	53.37	1.87	79,914.81	3.90	0.9269	3,961,253
1993	44,502.68	27.43	3.65	1,932.97	3.95	0.8560	45,332
1994	86,262.51	26.53	3.77	3,869.99	3.95	0.8511	87,368
1995	180,812.41	25.62	3.90	8,391.50	3.96	0.8454	181,908
1996	982,815.98	24.71	4.05	47,366.82	3.96	0.8397	982,119
1997	412,894.08	23.79	4.20	20,636.45	3.96	0.8335	409,555
1998	55,923.55	22.86	4.37	2,908.19	3.96	0.8268	55,021
1999	68,755.56	21.93	4.56	3,730.95	3.96	0.8194	67,045
2000	77,815.87	21.00	4.76	4,407.80	3.96	0.8114	75,139
2001	43,439.26	20.06	4.99	2,579.47	3.96	0.8026	41,488
2002	58,616.09	19.12	5.23	3,648.09	3.97	0.7924	55,270
2003	26,467.63	18.17	5.50	1,732.31	3.97	0.7815	24,615
2004	100,935.17	17.21	5.81	6,978.56	3.97	0.7693	92,405
2005	4,187.82	16.26	6.15	306.49	3.97	0.7558	3,767
2006	312,650.53	15.29	6.54	24,332.34	3.97	0.7404	275,450
2007	399,767.96	14.33	6.98	33,205.53	3.97	0.7230	343,929
2008	424,476.47	13.36	7.49	37,834.01	3.97	0.7028	355,023
2009	479,970.14	12.38	8.08	46,150.09	3.98	0.6785	387,541
2010	560,567.20	11.41	8.76	58,435.77	3.98	0.6512	434,386
2011	199,704.05	10.43	9.59	22,790.43	3.98	0.6184	146,964
2012	260,041.83	9.45	10.58	32,739.79	3.98	0.5788	179,122
2013	218,179.03	8.46	11.82	30,688.63	3.98	0.5296	137,489
2014	295,464.92	7.47	13.39	47,079.68	3.99	0.4659	163,798
2015	18,777.67	6.48	15.43	3,447.90	3.99	0.3843	8,586
2016	97,984.71	5.49	18.21	21,233.19	3.99	0.2732	31,858
2017	3,832.53	4.49	22.27	1,015.67	3.99	0.1114	508
	9,006,038.08			547,357.43			8,546,939

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.08

MARITIME ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 75-R2							
PROBABLE RETIREMENT YEAR.. 12-2021							
NET SALVAGE PERCENT.. -19							
1960	9,426,670.63	55.34	1.81	203,041.06	3.89	0.9297	10,429,243
1962	6,387.48	53.91	1.85	140.62	3.90	0.9277	7,051
1993	3,865,710.23	27.71	3.61	166,067.05	3.97	0.8567	3,941,125
1994	2,279,669.69	26.78	3.73	101,187.70	3.97	0.8518	2,310,660
1995	1,367,809.76	25.84	3.87	62,991.74	3.97	0.8464	1,377,615
1996	1,826,475.35	24.90	4.02	87,374.93	3.97	0.8406	1,826,962
1997	513,471.24	23.95	4.18	25,541.09	3.97	0.8342	509,746
1998	439,931.35	23.01	4.35	22,773.05	3.98	0.8270	432,965
1999	103,897.74	22.05	4.54	5,613.18	3.98	0.8195	101,322
2000	228,761.62	21.10	4.74	12,903.53	3.98	0.8114	220,876
2001	195,982.13	20.14	4.97	11,590.97	3.98	0.8024	187,130
2002	512,859.34	19.18	5.21	31,796.77	3.98	0.7925	483,659
2003	465,940.96	18.22	5.49	30,440.39	3.98	0.7816	433,351
2004	251,444.21	17.25	5.80	17,354.68	3.98	0.7693	230,183
2005	341,650.57	16.28	6.14	24,963.04	3.98	0.7555	307,171
2006	683,785.60	15.31	6.53	53,134.93	3.98	0.7400	602,174
2007	936,227.80	14.34	6.97	77,653.54	3.98	0.7225	804,890
2008	1,003,088.34	13.36	7.49	89,406.27	3.98	0.7021	838,079
2009	197,463.77	12.38	8.08	18,986.54	3.98	0.6785	159,438
2010	274,209.99	11.40	8.77	28,617.38	3.99	0.6500	212,101
2011	560,234.96	10.42	9.60	64,001.24	3.99	0.6171	411,395
2012	239,395.56	9.44	10.59	30,168.87	3.99	0.5773	164,470
2013	374,448.87	8.45	11.83	52,713.79	3.99	0.5278	235,189
2014	155,522.91	7.46	13.40	24,799.68	3.99	0.4652	86,086
2015	38,093.78	6.47	15.46	7,008.27	3.99	0.3833	17,376
2016	136,286.93	5.48	18.25	29,598.11	3.99	0.2719	44,097
2017	20,559.00	4.49	22.27	5,448.40	3.99	0.1114	2,724
	26,445,979.81			1,285,316.82			26,377,078

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.86

MARITIME ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
CHARLOTTETOWN UNIT 7							
INTERIM SURVIVOR CURVE.. IOWA 100-S0							
PROBABLE RETIREMENT YEAR.. 12-2019							
NET SALVAGE PERCENT.. -19							
1960	729,578.01	54.29	1.84	15,974.84	1.98	0.9635	836,535
1993	205,167.32	25.90	3.86	9,424.16	1.99	0.9232	225,391
1994	157,546.11	24.96	4.01	7,517.94	1.99	0.9203	172,532
1995	112,632.30	24.01	4.16	5,575.75	1.99	0.9171	122,924
1997	2,900.02	22.11	4.52	155.99	1.99	0.9100	3,140
1998	3,853.27	21.16	4.73	216.89	1.99	0.9060	4,154
1999	19,142.81	20.20	4.95	1,127.61	1.99	0.9015	20,536
2000	10,518.82	19.24	5.20	650.90	1.99	0.8966	11,223
2001	10,810.88	18.27	5.47	703.71	1.99	0.8911	11,464
2002	75,808.26	17.30	5.78	5,214.24	1.99	0.8850	79,835
2003	34,545.93	16.33	6.12	2,515.91	1.99	0.8781	36,100
2004	84,243.54	15.36	6.51	6,526.26	1.99	0.8704	87,261
2005	188,033.60	14.38	6.95	15,551.32	2.00	0.8609	192,639
2006	173,266.49	13.40	7.46	15,381.56	2.00	0.8508	175,414
2007	17,862.14	12.42	8.05	1,711.10	2.00	0.8390	17,833
2008	22,180.95	11.44	8.74	2,306.95	2.00	0.8252	21,781
2009	10,085.25	10.45	9.57	1,148.54	2.00	0.8086	9,704
2010	14,154.46	9.46	10.57	1,780.39	2.00	0.7886	13,283
2011	12,843.88	8.47	11.81	1,805.07	2.00	0.7639	11,675
2012	27,310.23	7.48	13.37	4,345.14	2.00	0.7326	23,810
2013	4,262.61	6.49	15.41	781.67	2.00	0.6918	3,509
2014	8,740.09	5.49	18.21	1,893.97	2.00	0.6357	6,612
2015	8,400.43	4.50	22.22	2,221.22	2.00	0.5556	5,554
2016	10,501.39	3.50	28.57	3,570.29	2.00	0.4286	5,356
2017	10,302.16	2.50	40.00	4,903.83	2.00	0.2000	2,452
	1,954,690.95			113,005.25			2,100,717

CHARLOTTETOWN UNIT 8
INTERIM SURVIVOR CURVE.. IOWA 100-S0
PROBABLE RETIREMENT YEAR.. 12-2020
NET SALVAGE PERCENT.. -19

1960	1,459,156.02	55.05	1.82	31,602.40	2.97	0.9461	1,642,717
1993	410,334.64	26.83	3.73	18,213.52	2.98	0.8889	434,063
1994	315,092.22	25.90	3.86	14,473.45	2.98	0.8849	331,817
1995	225,264.60	24.96	4.01	10,749.40	2.98	0.8806	236,061
1997	5,800.05	23.06	4.34	299.55	2.98	0.8708	6,010
1998	7,706.54	22.11	4.52	414.52	2.98	0.8652	7,935
1999	38,285.61	21.16	4.73	2,154.98	2.99	0.8587	39,122

MARITIME ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
CHARLOTTETOWN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 100-S0							
PROBABLE RETIREMENT YEAR.. 12-2020							
NET SALVAGE PERCENT.. -19							
2000	21,037.64	20.20	4.95	1,239.22	2.99	0.8520	21,329
2001	21,621.77	19.24	5.20	1,337.96	2.99	0.8446	21,731
2002	151,616.51	18.27	5.47	9,869.17	2.99	0.8363	150,896
2003	69,091.87	17.30	5.78	4,752.28	2.99	0.8272	68,009
2004	168,487.08	16.33	6.12	12,270.58	2.99	0.8169	163,788
2005	376,067.19	15.36	6.51	29,133.55	2.99	0.8053	360,406
2006	346,532.97	14.38	6.95	28,660.01	2.99	0.7921	326,629
2007	35,724.28	13.40	7.46	3,171.39	2.99	0.7769	33,026
2008	44,361.90	12.42	8.05	4,249.65	2.99	0.7593	40,082
2009	20,170.50	11.44	8.74	2,097.85	2.99	0.7386	17,729
2010	28,308.92	10.45	9.57	3,223.90	2.99	0.7139	24,049
2011	25,687.76	9.46	10.57	3,231.08	2.99	0.6839	20,907
2012	54,620.46	8.47	11.81	7,676.30	2.99	0.6470	42,053
2013	8,525.22	7.48	13.37	1,356.39	2.99	0.6003	6,090
2014	17,480.18	6.49	15.41	3,205.50	2.99	0.5393	11,218
2015	16,800.87	5.49	18.21	3,640.73	3.00	0.4536	9,068
2016	21,002.77	4.50	22.22	5,553.51	3.00	0.3333	8,331
2017	20,604.33	3.50	28.57	7,005.12	3.00	0.1429	3,503
	3,909,381.90			209,582.01			4,026,569

CHARLOTTETOWN UNITS 9 AND 10
INTERIM SURVIVOR CURVE.. IOWA 100-S0
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -19

1963	2,918,312.04	53.51	1.87	64,941.20	3.94	0.9264	3,217,090
1968	2,918,312.04	49.56	2.02	70,150.38	3.95	0.9203	3,196,010
1993	1,641,338.58	27.77	3.60	70,314.94	3.97	0.8570	1,673,964
1994	1,260,368.88	26.83	3.73	55,943.99	3.97	0.8520	1,277,908
1995	901,058.40	25.90	3.86	41,389.22	3.97	0.8467	907,904
1997	23,200.18	24.01	4.16	1,148.50	3.97	0.8347	23,043
1998	30,826.14	23.06	4.34	1,592.05	3.97	0.8278	30,368
1999	153,142.46	22.11	4.52	8,237.23	3.97	0.8204	149,517
2000	84,150.58	21.16	4.73	4,736.58	3.97	0.8124	81,351
2001	86,487.08	20.20	4.95	5,094.52	3.98	0.8030	82,641
2002	606,466.04	19.24	5.20	37,528.12	3.98	0.7931	572,405
2003	276,367.48	18.27	5.47	17,989.59	3.98	0.7822	257,235
2004	673,948.32	17.30	5.78	46,355.51	3.98	0.7699	617,491
2005	1,504,268.76	16.33	6.12	109,552.89	3.98	0.7563	1,353,802

MARITIME ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
CHARLOTTETOWN UNITS 9 AND 10							
INTERIM SURVIVOR CURVE.. IOWA 100-S0							
PROBABLE RETIREMENT YEAR.. 12-2021							
NET SALVAGE PERCENT.. -19							
2006	1,386,131.90	15.36	6.51	107,382.25	3.98	0.7409	1,222,096
2007	142,897.14	14.38	6.95	11,818.31	3.98	0.7232	122,984
2008	177,447.60	13.40	7.46	15,752.73	3.98	0.7030	148,445
2009	80,682.00	12.42	8.05	7,728.93	3.98	0.6796	65,245
2010	113,235.68	11.44	8.74	11,777.19	3.99	0.6512	87,752
2011	102,751.04	10.45	9.57	11,701.60	3.99	0.6182	75,587
2012	218,481.84	9.46	10.57	27,481.30	3.99	0.5782	150,333
2013	34,100.88	8.47	11.81	4,792.50	3.99	0.5289	21,464
2014	69,920.72	7.48	13.37	11,124.60	3.99	0.4666	38,822
2015	67,203.46	6.49	15.41	12,323.70	3.99	0.3852	30,806
2016	84,011.10	5.49	18.21	18,205.12	3.99	0.2732	27,315
2017	82,417.30	4.50	22.22	21,792.62	4.00	0.1111	10,897
	15,637,527.64			796,855.57			15,442,475
	21,501,600.49			1,119,442.83			21,569,761
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.21							

MARITIME ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRICAL EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
1960	1,785,594.20	56.06	1.78	37,822.46	3.91	0.9303	1,976,648
1993	68,121.26	27.78	3.60	2,918.31	3.97	0.8571	69,479
1994	11,902.52	26.84	3.73	528.32	3.97	0.8521	12,069
1995	67,775.82	25.90	3.86	3,113.21	3.98	0.8463	68,259
1996	333.86	24.95	4.01	15.93	3.98	0.8405	334
1999	1,968.45	22.09	4.53	106.11	3.98	0.8198	1,920
2000	9,998.38	21.13	4.73	562.78	3.98	0.8116	9,657
2001	10,025.11	20.17	4.96	591.72	3.98	0.8027	9,576
2003	8,877.13	18.24	5.48	578.90	3.98	0.7818	8,259
2004	277,551.41	17.27	5.79	19,123.57	3.98	0.7695	254,168
2005	2,127.66	16.30	6.13	155.21	3.98	0.7558	1,914
2006	2,780.71	15.32	6.53	216.08	3.98	0.7402	2,449
2008	36,056.74	13.37	7.48	3,209.48	3.99	0.7016	30,103
	2,283,113.25			68,942.08			2,444,835

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.02

MARITIME ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 70-L0							
PROBABLE RETIREMENT YEAR.. 12-2021							
NET SALVAGE PERCENT.. -19							
1942	4,654.88	55.89	1.79	99.15	3.85	0.9311	5,158
1952	591.91	51.76	1.93	13.59	3.87	0.9252	652
1953	128.27	51.30	1.95	2.98	3.87	0.9246	141
1954	258.60	50.84	1.97	6.06	3.87	0.9239	284
1955	497.90	50.36	1.99	11.79	3.87	0.9232	547
1960	578,981.91	47.88	2.09	14,399.86	3.88	0.9190	633,153
1977	1,603.33	37.87	2.64	50.37	3.90	0.8970	1,711
1987	2,548.35	30.79	3.25	98.56	3.91	0.8730	2,647
1988	498.69	30.04	3.33	19.76	3.91	0.8698	516
1989	2,924.29	29.27	3.42	119.01	3.91	0.8664	3,015
1990	5,043.51	28.50	3.51	210.66	3.91	0.8628	5,178
1991	25,169.71	27.71	3.61	1,081.27	3.92	0.8585	25,715
1992	70,310.68	26.92	3.71	3,104.15	3.92	0.8544	71,486
1993	12,608.07	26.12	3.83	574.64	3.92	0.8499	12,752
1994	6,659.22	25.31	3.95	313.02	3.92	0.8451	6,697
1995	3,465.20	24.49	4.08	168.24	3.92	0.8399	3,464
1996	182,770.48	23.67	4.22	9,178.37	3.92	0.8344	181,477
1997	62,411.44	22.83	4.38	3,253.01	3.92	0.8283	61,518
2000	4,441.07	20.27	4.93	260.54	3.93	0.8061	4,260
2001	464,970.95	19.40	5.15	28,495.74	3.93	0.7974	441,225
2002	20,923.07	18.53	5.40	1,344.52	3.93	0.7879	19,618
2003	19,345.10	17.64	5.67	1,305.27	3.93	0.7772	17,892
2005	7,119.14	15.84	6.31	534.57	3.94	0.7513	6,365
2006	7,488.66	14.94	6.69	596.18	3.94	0.7363	6,561
2011	18,712.31	10.28	9.73	2,166.64	3.95	0.6158	13,712
2012	8,759.77	9.32	10.73	1,118.51	3.95	0.5762	6,006
	1,512,886.51			68,526.46			1,531,750

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.53

MARITIME ELECTRIC COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 70-S0							
PROBABLE RETIREMENT YEAR.. 6-2031							
NET SALVAGE PERCENT.. -3							
1969	30.00	51.77	1.93	0.60	12.28	0.7628	24
1971	105,081.36	50.59	1.98	2,143.03	12.33	0.7563	81,855
1972	7,900.30	49.99	2.00	162.75	12.35	0.7530	6,127
1973	103,021.30	49.37	2.03	2,154.07	12.37	0.7494	79,525
1975	25,717.71	48.12	2.08	550.98	12.41	0.7421	19,658
1980	1,408.08	44.81	2.23	32.34	12.52	0.7206	1,045
1981	1,399.66	44.12	2.27	32.73	12.54	0.7158	1,032
1984	1,820.35	41.99	2.38	44.62	12.60	0.6999	1,312
1990	53,813.45	37.50	2.67	1,479.92	12.71	0.6611	36,642
1994	11,015.58	34.33	2.91	330.17	12.79	0.6274	7,119
1996	721.18	32.69	3.06	22.73	12.83	0.6075	451
1997	23,804.16	31.86	3.14	769.87	12.85	0.5967	14,629
1999	335.09	30.18	3.31	11.42	12.89	0.5729	198
2000	13,776.00	29.33	3.41	483.85	12.91	0.5598	7,944
2001	46,321.62	28.47	3.51	1,674.67	12.93	0.5458	26,043
2002	894.19	27.60	3.62	33.34	12.95	0.5308	489
2004	8,223.50	25.84	3.87	327.80	12.99	0.4973	4,212
2005	1,342.72	24.96	4.01	55.46	13.01	0.4788	662
2006	11,839.72	24.06	4.16	507.31	13.03	0.4584	5,591
2008	38.98	22.25	4.49	1.80	13.07	0.4126	17
2010	55,159.81	20.41	4.90	2,783.92	13.12	0.3572	20,293
2013	7,641.05	17.61	5.68	447.03	13.19	0.2510	1,975
	481,305.81			14,050.41			316,843

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.92

MARITIME ELECTRIC COMPANY

ACCOUNT 344 GENERATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
BORDEN							
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2031							
NET SALVAGE PERCENT.. -3							
1971	761,663.66	50.67	1.97	15,454.92	12.04	0.7624	598,097
1972	80,705.17	50.10	2.00	1,662.53	12.08	0.7589	63,083
1973	1,770,335.86	49.52	2.02	36,833.61	12.11	0.7555	1,377,522
1974	2,473.68	48.93	2.04	51.98	12.15	0.7517	1,915
1975	143,691.48	48.32	2.07	3,063.65	12.18	0.7479	110,695
1976	264.27	47.71	2.10	5.72	12.22	0.7439	202
1977	242.13	47.08	2.12	5.29	12.25	0.7398	185
1980	153,029.81	45.13	2.22	3,499.18	12.35	0.7264	114,488
1981	368,399.52	44.45	2.25	8,537.66	12.38	0.7215	273,767
1983	2,450.59	43.07	2.32	58.56	12.44	0.7112	1,795
1984	41,841.39	42.36	2.36	1,017.08	12.47	0.7056	30,410
1985	7,226.80	41.64	2.40	178.65	12.51	0.6996	5,207
1986	6,180.59	40.91	2.44	155.33	12.54	0.6935	4,415
1988	7,987.48	39.41	2.54	208.97	12.60	0.6803	5,597
1989	244,324.24	38.65	2.59	6,517.84	12.63	0.6732	169,418
1991	13,805.06	37.10	2.70	383.92	12.69	0.6580	9,356
1992	169,060.48	36.30	2.75	4,788.64	12.71	0.6499	113,162
1993	78,843.03	35.50	2.82	2,290.07	12.74	0.6411	52,065
1994	49,993.50	34.69	2.88	1,483.01	12.77	0.6319	32,538
1996	69,978.29	33.03	3.03	2,183.95	12.83	0.6116	44,081
1997	125,588.84	32.19	3.11	4,022.99	12.86	0.6005	77,679
1998	217,136.75	31.35	3.19	7,134.46	12.88	0.5892	131,764
1999	319,095.67	30.49	3.28	10,780.33	12.91	0.5766	189,504
2000	131,503.20	29.62	3.38	4,578.15	12.94	0.5631	76,275
2001	306,848.14	28.75	3.48	10,998.66	12.96	0.5492	173,583
2002	710,752.75	27.87	3.59	26,281.50	12.99	0.5339	390,862
2003	308,054.22	26.98	3.71	11,771.68	13.02	0.5174	164,175
2004	109,353.68	26.08	3.83	4,313.89	13.04	0.5000	56,317
2005	434,522.38	25.18	3.97	17,768.05	13.07	0.4809	215,249
2006	134,992.88	24.27	4.12	5,728.56	13.10	0.4602	63,993
2007	569,684.41	23.35	4.28	25,113.97	13.12	0.4381	257,078
2008	182,924.25	22.43	4.46	8,403.17	13.15	0.4137	77,952
2009	1,288,701.79	21.50	4.65	61,722.37	13.17	0.3874	514,273
2010	21,583.57	20.56	4.86	1,080.43	13.20	0.3580	7,958
2011	552,311.09	19.62	5.10	29,012.90	13.22	0.3262	185,569
2013	948,552.47	17.72	5.64	55,103.31	13.27	0.2511	245,356
2014	1,465,599.42	16.76	5.97	90,121.17	13.29	0.2070	312,541

MARITIME ELECTRIC COMPANY

ACCOUNT 344 GENERATORS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
BORDEN							
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2031							
NET SALVAGE PERCENT.. -3							
2015	239,110.89	15.80	6.33	15,589.79	13.32	0.1570	38,657
2016	744,242.71	14.83	6.74	51,666.82	13.34	0.1005	77,017
2017	82,488.66	13.86	7.22	6,134.35	13.37	0.0354	3,003
	12,865,544.80			535,707.11			6,266,803
CHARLOTTETOWN - GAS TURBINE #3							
INTERIM SURVIVOR CURVE.. IOWA 65-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2056							
NET SALVAGE PERCENT.. -3							
2006	33,441,268.40	44.45	2.25	775,001.40	33.68	0.2423	8,345,559
2007	90,574.64	43.77	2.28	2,127.05	33.87	0.2262	21,101
2008	101,832.07	43.07	2.32	2,433.38	34.07	0.2090	21,917
2010	204,401.87	41.64	2.40	5,052.81	34.46	0.1724	36,302
2011	244,754.79	40.91	2.44	6,151.18	34.65	0.1530	38,576
2012	72,292.99	40.17	2.49	1,854.10	34.85	0.1324	9,862
2013	75,934.19	39.41	2.54	1,986.59	35.04	0.1109	8,673
2014	22,412.05	38.65	2.59	597.89	35.23	0.0885	2,043
2015	61,217.29	37.88	2.64	1,664.62	35.42	0.0649	4,095
2016	123,964.41	37.10	2.70	3,447.45	35.61	0.0402	5,128
2017	858,467.80	36.30	2.75	24,316.10	35.81	0.0135	11,937
	35,297,120.50			824,632.57			8,505,193
	48,162,665.30			1,360,339.68			14,771,996
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.82							

MARITIME ELECTRIC COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 30-L3							
PROBABLE RETIREMENT YEAR.. 6-2031							
NET SALVAGE PERCENT.. -3							
1980	11,493.28	29.85	3.35	396.58	6.85	0.7705	9,121
1981	80.26	29.81	3.35	2.77	6.99	0.7655	63
1984	104.40	29.65	3.37	3.62	7.29	0.7541	81
1985	20.82	29.58	3.38	0.72	7.36	0.7512	16
1992	4,701.34	28.69	3.49	169.00	7.90	0.7246	3,509
1998	288.42	27.20	3.68	10.93	9.33	0.6570	195
2002	58.30	25.59	3.91	2.35	10.75	0.5799	35
2003	303,368.91	25.09	3.99	12,467.55	11.11	0.5572	174,105
	320,115.73			13,053.52			187,125
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.08							

MARITIME ELECTRIC COMPANY

ACCOUNT 350.2 RIGHTS OF WAY AND EASEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R5							
NET SALVAGE PERCENT.. 0							
1950	400.00	70.00	1.43	5.72	8.15	0.8836	353
1952	4,462.94	70.00	1.43	63.82	9.23	0.8681	3,874
1953	3,281.74	70.00	1.43	46.93	9.80	0.8600	2,822
1954	1,230.84	70.00	1.43	17.60	10.41	0.8513	1,048
1955	332.03	70.00	1.43	4.75	11.04	0.8423	280
1956	15.79	70.00	1.43	0.23	11.69	0.8330	13
1957	490.09	70.00	1.43	7.01	12.37	0.8233	403
1958	2,860.99	70.00	1.43	40.91	13.07	0.8133	2,327
1959	3,704.01	70.00	1.43	52.97	13.80	0.8029	2,974
1960	1,183.14	70.00	1.43	16.92	14.55	0.7921	937
1961	12,280.69	70.00	1.43	175.61	15.32	0.7811	9,593
1962	1,469.46	70.00	1.43	21.01	16.11	0.7699	1,131
1963	30.00	70.00	1.43	0.43	16.92	0.7583	23
1964	180.00	70.00	1.43	2.57	17.74	0.7466	134
1965	9,218.60	70.00	1.43	131.83	18.58	0.7346	6,772
1966	7,390.73	70.00	1.43	105.69	19.44	0.7223	5,338
1968	226.86	70.00	1.43	3.24	21.19	0.6973	158
1969	536.41	70.00	1.43	7.67	22.09	0.6844	367
1971	21,036.65	70.00	1.43	300.82	23.91	0.6584	13,851
1972	4,302.61	70.00	1.43	61.53	24.84	0.6451	2,776
1973	3,713.77	70.00	1.43	53.11	25.78	0.6317	2,346
1975	125.00	70.00	1.43	1.79	27.68	0.6046	76
1976	66.99	70.00	1.43	0.96	28.64	0.5909	40
1980	569,180.92	70.00	1.43	8,139.29	32.54	0.5351	304,591
1981	13,930.98	70.00	1.43	199.21	33.53	0.5210	7,258
1984	2,114.45	70.00	1.43	30.24	36.51	0.4784	1,012
1986	235.01	70.00	1.43	3.36	38.50	0.4500	106
1989	1,011.52	70.00	1.43	14.46	41.50	0.4071	412
1991	771,271.30	70.00	1.43	11,029.18	43.50	0.3786	291,980
1996	593.61	70.00	1.43	8.49	48.50	0.3071	182
1998	13,998.99	70.00	1.43	200.19	50.50	0.2786	3,900
1999	9,833.45	70.00	1.43	140.62	51.50	0.2643	2,599
2000	359.31	70.00	1.43	5.14	52.50	0.2500	90
2001	2,028.14	70.00	1.43	29.00	53.50	0.2357	478
2005	1,753.80	70.00	1.43	25.08	57.50	0.1786	313
2006	78,075.24	70.00	1.43	1,116.48	58.50	0.1643	12,827
2007	54,675.30	70.00	1.43	781.86	59.50	0.1500	8,201
2008	2,188,129.52	70.00	1.43	31,290.25	60.50	0.1357	296,951
2009	557,785.71	70.00	1.43	7,976.34	61.50	0.1214	67,732
2010	73,533.31	70.00	1.43	1,051.53	62.50	0.1071	7,878
2011	8,030.90	70.00	1.43	114.84	63.50	0.0929	746
2012	13,565.37	70.00	1.43	193.98	64.50	0.0786	1,066

MARITIME ELECTRIC COMPANY

ACCOUNT 350.2 RIGHTS OF WAY AND EASEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R5							
NET SALVAGE PERCENT.. 0							
2015	15,580.09	70.00	1.43	222.80	67.50	0.0357	556
2016	600.00	70.00	1.43	8.58	68.50	0.0214	13
2017	8,158.60	70.00	1.43	116.67	69.50	0.0071	58
	4,462,984.86			63,820.71			1,066,585
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.43							

MARITIME ELECTRIC COMPANY

ACCOUNT 353 SUBSTATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 57-R3							
NET SALVAGE PERCENT.. -5							
1959	331.39	57.00	1.75	6.09	10.81	0.8104	282
1961	1,073.72	57.00	1.75	19.73	11.74	0.7940	895
1962	14,304.63	57.00	1.75	262.85	12.22	0.7856	11,800
1964	37,737.36	57.00	1.75	693.42	13.25	0.7675	30,413
1965	7,635.68	57.00	1.75	140.31	13.78	0.7583	6,079
1967	47,793.32	57.00	1.75	878.20	14.90	0.7386	37,065
1968	351,290.45	57.00	1.75	6,454.96	15.49	0.7283	268,619
1969	28,789.25	57.00	1.75	529.00	16.09	0.7177	21,696
1971	60,413.78	57.00	1.75	1,110.10	17.33	0.6960	44,148
1972	505,538.54	57.00	1.75	9,289.27	17.97	0.6847	363,471
1973	477,226.83	57.00	1.75	8,769.04	18.63	0.6732	337,313
1974	189,760.01	57.00	1.75	3,486.84	19.30	0.6614	131,783
1975	155,032.12	57.00	1.75	2,848.72	19.98	0.6495	105,723
1976	1,877,967.37	57.00	1.75	34,507.65	20.67	0.6374	1,256,808
1977	1,100,231.21	57.00	1.75	20,216.75	21.38	0.6249	721,923
1978	230,498.98	57.00	1.75	4,235.42	22.10	0.6123	148,186
1980	1,740,678.88	57.00	1.75	31,984.97	23.57	0.5865	1,071,935
1981	355,538.88	57.00	1.75	6,533.03	24.31	0.5735	214,100
1982	465,990.24	57.00	1.75	8,562.57	25.07	0.5602	274,090
1983	29,255.43	57.00	1.75	537.57	25.84	0.5467	16,793
1984	23,969.81	57.00	1.75	440.45	26.62	0.5330	13,414
1985	7,851.80	57.00	1.75	144.28	27.41	0.5191	4,280
1986	65,135.33	57.00	1.75	1,196.86	28.21	0.5051	34,544
1987	2,607,059.62	57.00	1.75	47,904.72	29.02	0.4909	1,343,741
1988	188.58	57.00	1.75	3.47	29.84	0.4765	94
1989	203,912.40	57.00	1.75	3,746.89	30.66	0.4621	98,941
1990	318,427.18	57.00	1.75	5,851.10	31.50	0.4474	149,578
1991	4,397,021.64	57.00	1.75	80,795.27	32.34	0.4326	1,997,398
1992	254,524.14	57.00	1.75	4,676.88	33.19	0.4177	111,636
1993	19,108.90	57.00	1.75	351.13	34.05	0.4026	8,079
1994	549,664.83	57.00	1.75	10,100.09	34.92	0.3874	223,570
1995	438,742.91	57.00	1.75	8,061.90	35.79	0.3721	171,424
1996	39,937.38	57.00	1.75	733.85	36.67	0.3567	14,957
1997	14,153.00	57.00	1.75	260.06	37.56	0.3411	5,068
1998	521,183.91	57.00	1.75	9,576.75	38.46	0.3253	177,996
1999	165,384.41	57.00	1.75	3,038.94	39.36	0.3095	53,741
2000	441,456.79	57.00	1.75	8,111.77	40.27	0.2935	136,051
2001	2,163,969.04	57.00	1.75	39,762.93	41.19	0.2774	630,231
2002	777,212.26	57.00	1.75	14,281.28	42.11	0.2612	213,183
2003	410,495.12	57.00	1.75	7,542.85	43.04	0.2449	105,561
2004	2,534,935.47	57.00	1.75	46,579.44	43.97	0.2286	608,461
2005	359,485.29	57.00	1.75	6,605.54	44.91	0.2121	80,063
2006	986,793.29	57.00	1.75	18,132.33	45.86	0.1954	202,502

MARITIME ELECTRIC COMPANY

ACCOUNT 353 SUBSTATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 57-R3							
NET SALVAGE PERCENT.. -5							
2007	1,685,978.48	57.00	1.75	30,979.85	46.81	0.1788	316,472
2008	1,067,029.12	57.00	1.75	19,606.66	47.76	0.1621	181,625
2009	536,270.14	57.00	1.75	9,853.96	48.72	0.1453	81,794
2010	1,413,350.05	57.00	1.75	25,970.31	49.68	0.1284	190,578
2011	1,206,882.08	57.00	1.75	22,176.46	50.65	0.1114	141,169
2012	1,262,516.19	57.00	1.75	23,198.73	51.62	0.0944	125,127
2013	4,004,833.23	57.00	1.75	73,588.81	52.59	0.0774	325,347
2014	3,240,927.87	57.00	1.75	59,552.05	53.57	0.0602	204,791
2015	3,479,918.91	57.00	1.75	63,943.51	54.54	0.0432	157,703
2016	2,982,879.04	57.00	1.75	54,810.40	55.52	0.0260	81,307
2017	4,437,646.57	57.00	1.75	81,541.76	56.51	0.0086	40,072
	50,295,932.85			924,187.77			13,293,620
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.84							

MARITIME ELECTRIC COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R4							
NET SALVAGE PERCENT.. -20							
1973	115,579.15	60.00	1.67	2,316.21	18.61	0.6898	95,676
1980	763,255.11	60.00	1.67	15,295.63	24.16	0.5973	547,098
	878,834.26			17,611.84			642,774
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00							

MARITIME ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 52-R2.5							
NET SALVAGE PERCENT.. -70							
1961	45,791.87	52.00	1.92	1,494.65	10.53	0.7975	62,082
1962	2,227.76	52.00	1.92	72.71	10.92	0.7900	2,992
1964	1,147.80	52.00	1.92	37.46	11.76	0.7739	1,510
1965	53,385.35	52.00	1.92	1,742.50	12.20	0.7654	69,462
1966	51,635.48	52.00	1.92	1,685.38	12.66	0.7565	66,409
1968	28,022.60	52.00	1.92	914.66	13.63	0.7379	35,151
1969	1,301.30	52.00	1.92	42.47	14.13	0.7283	1,611
1971	141,223.30	52.00	1.92	4,609.53	15.20	0.7077	169,902
1972	74,022.16	52.00	1.92	2,416.08	15.76	0.6969	87,699
1973	83,327.30	52.00	1.92	2,719.80	16.33	0.6860	97,171
1974	5,171.05	52.00	1.92	168.78	16.92	0.6746	5,930
1975	9,928.65	52.00	1.92	324.07	17.52	0.6631	11,192
1976	42,519.11	52.00	1.92	1,387.82	18.13	0.6514	47,081
1977	43,717.12	52.00	1.92	1,426.93	18.76	0.6392	47,507
1978	22,339.09	52.00	1.92	729.15	19.40	0.6269	23,808
1979	5,445.82	52.00	1.92	177.75	20.06	0.6142	5,686
1980	837,374.23	52.00	1.92	27,331.89	20.72	0.6015	856,314
1981	20,262.66	52.00	1.92	661.37	21.40	0.5885	20,270
1982	29,110.12	52.00	1.92	950.15	22.09	0.5752	28,465
1983	410,947.66	52.00	1.92	13,413.33	22.79	0.5617	392,431
1984	301,608.24	52.00	1.92	9,844.49	23.50	0.5481	281,019
1985	3,117.81	52.00	1.92	101.77	24.22	0.5342	2,832
1986	384,811.93	52.00	1.92	12,560.26	24.95	0.5202	340,298
1987	690,533.26	52.00	1.92	22,539.01	25.70	0.5058	593,727
1988	3,401.82	52.00	1.92	111.04	26.45	0.4914	2,842
1989	737,708.38	52.00	1.92	24,078.80	27.21	0.4767	597,869
1990	1,971.87	52.00	1.92	64.36	27.98	0.4619	1,548
1991	762,758.19	52.00	1.92	24,896.43	28.76	0.4469	579,516
1992	45,391.50	52.00	1.92	1,481.58	29.54	0.4319	33,329
1993	16,186.37	52.00	1.92	528.32	30.34	0.4165	11,462
1994	196,531.48	52.00	1.92	6,414.79	31.14	0.4012	134,026
1995	35,270.08	52.00	1.92	1,151.22	31.96	0.3854	23,107
1996	235,445.23	52.00	1.92	7,684.93	32.78	0.3696	147,943
1997	104,122.19	52.00	1.92	3,398.55	33.61	0.3537	62,599
1998	115,449.07	52.00	1.92	3,768.26	34.45	0.3375	66,239
1999	482,891.56	52.00	1.92	15,761.58	35.29	0.3214	263,801
2000	60,377.98	52.00	1.92	1,970.74	36.14	0.3050	31,306
2001	162,534.32	52.00	1.92	5,305.12	37.00	0.2885	79,704
2002	289,237.16	52.00	1.92	9,440.70	37.87	0.2717	133,611
2003	427,021.43	52.00	1.92	13,937.98	38.74	0.2550	185,114
2004	408,153.70	52.00	1.92	13,322.14	39.62	0.2381	165,194
2005	236,707.44	52.00	1.92	7,726.13	40.50	0.2212	88,991
2006	1,167,975.45	52.00	1.92	38,122.72	41.39	0.2040	405,133

MARITIME ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 52-R2.5							
NET SALVAGE PERCENT.. -70							
2007	407,917.33	52.00	1.92	13,314.42	42.29	0.1867	129,490
2008	3,214,643.50	52.00	1.92	104,925.96	43.19	0.1694	925,862
2009	1,498,420.41	52.00	1.92	48,908.44	44.10	0.1519	386,988
2010	750,225.15	52.00	1.92	24,487.35	45.01	0.1344	171,437
2011	536,848.33	52.00	1.92	17,522.73	45.93	0.1167	106,533
2012	227,795.52	52.00	1.92	7,435.25	46.85	0.0990	38,353
2013	579,251.29	52.00	1.92	18,906.76	47.78	0.0812	79,911
2014	1,890,453.98	52.00	1.92	61,704.42	48.71	0.0633	203,335
2015	1,721,879.47	52.00	1.92	56,202.15	49.65	0.0452	132,280
2016	1,401,512.41	52.00	1.92	45,745.37	50.58	0.0273	65,068
2017	1,854,579.43	52.00	1.92	60,533.47	51.53	0.0090	28,501
	22,861,633.71			746,203.72			8,531,641

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.26

MARITIME ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTOR AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. -70							
1959	144.41	60.00	1.67	4.10	12.83	0.7862	193
1960	1,197.96	60.00	1.67	34.01	13.33	0.7778	1,584
1961	8,897.93	60.00	1.67	252.61	13.85	0.7692	11,635
1962	11,472.53	60.00	1.67	325.71	14.38	0.7603	14,829
1963	9,168.81	60.00	1.67	260.30	14.93	0.7512	11,708
1964	3,806.60	60.00	1.67	108.07	15.49	0.7418	4,801
1965	165,495.51	60.00	1.67	4,698.42	16.07	0.7322	205,990
1966	79,737.44	60.00	1.67	2,263.75	16.66	0.7223	97,914
1967	2,012.08	60.00	1.67	57.12	17.27	0.7122	2,436
1968	78,426.44	60.00	1.67	2,226.53	17.89	0.7018	93,571
1969	5,130.27	60.00	1.67	145.65	18.53	0.6912	6,028
1970	249.51	60.00	1.67	7.08	19.18	0.6803	289
1971	173,425.45	60.00	1.67	4,923.55	19.84	0.6693	197,334
1972	126,406.37	60.00	1.67	3,588.68	20.51	0.6582	141,435
1973	59,396.96	60.00	1.67	1,686.28	21.19	0.6468	65,314
1974	5,588.47	60.00	1.67	158.66	21.89	0.6352	6,034
1975	6,243.66	60.00	1.67	177.26	22.60	0.6233	6,616
1976	44,437.67	60.00	1.67	1,261.59	23.32	0.6113	46,182
1977	41,211.78	60.00	1.67	1,170.00	24.05	0.5992	41,978
1978	16,311.18	60.00	1.67	463.07	24.79	0.5868	16,272
1980	1,186,952.77	60.00	1.67	33,697.59	26.29	0.5618	1,133,672
1981	9,270.55	60.00	1.67	263.19	27.06	0.5490	8,652
1982	15,692.99	60.00	1.67	445.52	27.84	0.5360	14,299
1983	381,949.83	60.00	1.67	10,843.56	28.63	0.5228	339,481
1984	692,496.59	60.00	1.67	19,659.98	29.42	0.5097	600,006
1985	23,143.25	60.00	1.67	657.04	30.23	0.4962	19,521
1986	206,451.77	60.00	1.67	5,861.17	31.04	0.4827	169,402
1987	1,415,300.09	60.00	1.67	40,180.37	31.86	0.4690	1,128,419
1988	5,623.66	60.00	1.67	159.66	32.69	0.4552	4,352
1989	1,797,665.58	60.00	1.67	51,035.73	33.53	0.4412	1,348,229
1990	2,092.27	60.00	1.67	59.40	34.38	0.4270	1,519
1991	823,159.09	60.00	1.67	23,369.49	35.23	0.4128	577,702
1992	14,168.32	60.00	1.67	402.24	36.09	0.3985	9,598
1993	9,467.26	60.00	1.67	268.78	36.96	0.3840	6,180
1994	256,340.49	60.00	1.67	7,277.51	37.84	0.3693	160,946
1995	238,585.92	60.00	1.67	6,773.45	38.72	0.3547	143,853
1996	217,271.52	60.00	1.67	6,168.34	39.61	0.3398	125,520
1997	173,329.90	60.00	1.67	4,920.84	40.51	0.3248	95,715
1998	219,943.76	60.00	1.67	6,244.20	41.41	0.3098	115,847
1999	592,989.73	60.00	1.67	16,834.98	42.32	0.2947	297,052
2000	89,067.83	60.00	1.67	2,528.64	43.24	0.2793	42,295
2001	196,634.65	60.00	1.67	5,582.46	44.16	0.2640	88,250
2002	482,564.85	60.00	1.67	13,700.02	45.08	0.2487	203,999

MARITIME ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTOR AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. -70							
2003	815,698.73	60.00	1.67	23,157.69	46.02	0.2330	323,098
2004	727,270.34	60.00	1.67	20,647.20	46.96	0.2173	268,698
2005	584,934.30	60.00	1.67	16,606.28	47.90	0.2017	200,538
2006	3,569,619.48	60.00	1.67	101,341.50	48.85	0.1858	1,127,682
2007	2,142,144.90	60.00	1.67	60,815.49	49.80	0.1700	619,080
2008	5,323,371.56	60.00	1.67	151,130.52	50.75	0.1542	1,395,197
2009	3,671,924.30	60.00	1.67	104,245.93	51.71	0.1382	862,495
2010	1,134,925.14	60.00	1.67	32,220.52	52.68	0.1220	235,383
2011	1,140,239.34	60.00	1.67	32,371.39	53.64	0.1060	205,471
2012	487,513.10	60.00	1.67	13,840.50	54.62	0.0897	74,316
2013	1,494,844.95	60.00	1.67	42,438.65	55.59	0.0735	186,781
2014	2,449,640.62	60.00	1.67	69,545.30	56.56	0.0573	238,744
2015	3,294,213.46	60.00	1.67	93,522.72	57.54	0.0410	229,607
2016	4,484,586.19	60.00	1.67	127,317.40	58.52	0.0247	188,079
2017	4,412,104.82	60.00	1.67	125,259.66	59.51	0.0082	61,280
	45,621,954.93			1,295,207.35			13,823,101
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.84							

MARITIME ELECTRIC COMPANY

ACCOUNT 359 ROADS AND TRAILS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-S2							
NET SALVAGE PERCENT.. 0							
2009	73,263.00	50.00	2.00	1,465.26	41.53	0.1694	12,411
	73,263.00			1,465.26			12,411
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.00							

MARITIME ELECTRIC COMPANY

ACCOUNT 360.2 RIGHTS OF WAY AND EASEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R5							
NET SALVAGE PERCENT.. 0							
1930	794.00	70.00	1.43	11.35	2.04	0.9709	771
1943	2,250.00	70.00	1.43	32.18	5.18	0.9260	2,084
1950	430.00	70.00	1.43	6.15	8.15	0.8836	380
1951	274.45	70.00	1.43	3.92	8.67	0.8761	240
1952	193.77	70.00	1.43	2.77	9.23	0.8681	168
1953	65.03	70.00	1.43	0.93	9.80	0.8600	56
1954	447.29	70.00	1.43	6.40	10.41	0.8513	381
1955	44.82	70.00	1.43	0.64	11.04	0.8423	38
1957	43.85	70.00	1.43	0.63	12.37	0.8233	36
1958	431.60	70.00	1.43	6.17	13.07	0.8133	351
1959	543.07	70.00	1.43	7.77	13.80	0.8029	436
1960	2,153.84	70.00	1.43	30.80	14.55	0.7921	1,706
1961	3.25	70.00	1.43	0.05	15.32	0.7811	3
1962	1,161.02	70.00	1.43	16.60	16.11	0.7699	894
1963	1,892.88	70.00	1.43	27.07	16.92	0.7583	1,435
1964	575.81	70.00	1.43	8.23	17.74	0.7466	430
1965	305.93	70.00	1.43	4.37	18.58	0.7346	225
1966	319.00	70.00	1.43	4.56	19.44	0.7223	230
1968	288.54	70.00	1.43	4.13	21.19	0.6973	201
1971	261.84	70.00	1.43	3.74	23.91	0.6584	172
1972	428.85	70.00	1.43	6.13	24.84	0.6451	277
1974	5.14	70.00	1.43	0.07	26.72	0.6183	3
1976	100.00	70.00	1.43	1.43	28.64	0.5909	59
1977	15.00	70.00	1.43	0.21	29.61	0.5770	9
1979	133.70	70.00	1.43	1.91	31.56	0.5491	73
1987	0.05	70.00				0.4357	
1988	5,400.63	70.00	1.43	77.23	40.50	0.4214	2,276
1989	987.37	70.00	1.43	14.12	41.50	0.4071	402
1990	3,735.10	70.00	1.43	53.41	42.50	0.3929	1,467
1991	947.75	70.00	1.43	13.55	43.50	0.3786	359
1992	1,717.81	70.00	1.43	24.56	44.50	0.3643	626
1993	2,439.01	70.00	1.43	34.88	45.50	0.3500	854
1994	385.10	70.00	1.43	5.51	46.50	0.3357	129
1995	1,005.64	70.00	1.43	14.38	47.50	0.3214	323
1998	2,079.44	70.00	1.43	29.74	50.50	0.2786	579
2001	15,435.38	70.00	1.43	220.73	53.50	0.2357	3,638
2002	17,761.91	70.00	1.43	254.00	54.50	0.2214	3,933
2003	3,012.91	70.00	1.43	43.08	55.50	0.2071	624
2005	384.61	70.00	1.43	5.50	57.50	0.1786	69

MARITIME ELECTRIC COMPANY

ACCOUNT 360.2 RIGHTS OF WAY AND EASEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 70-R5							
NET SALVAGE PERCENT.. 0							
2006	22,996.37	70.00	1.43	328.85	58.50	0.1643	3,778
2007	64,071.73	70.00	1.43	916.23	59.50	0.1500	9,611
2008	126,476.51	70.00	1.43	1,808.61	60.50	0.1357	17,164
	282,000.00			4,032.59			56,490
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.43							

MARITIME ELECTRIC COMPANY

ACCOUNT 362 SUBSTATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 47-R3							
NET SALVAGE PERCENT.. -5							
1966	24,551.39	47.00	2.13	549.09	7.57	0.8389	21,627
1967	18,757.12	47.00	2.13	419.50	7.96	0.8306	16,359
1970	551.32	47.00	2.13	12.33	9.25	0.8032	465
1971	10,863.83	47.00	2.13	242.97	9.72	0.7932	9,048
1972	44,944.58	47.00	2.13	1,005.19	10.21	0.7828	36,940
1973	2,269.81	47.00	2.13	50.76	10.72	0.7719	1,840
1974	3.73	47.00	2.13	0.08	11.25	0.7606	3
1975	54,647.60	47.00	2.13	1,222.19	11.80	0.7489	42,974
1976	4,830.95	47.00	2.13	108.04	12.37	0.7368	3,737
1977	122,668.74	47.00	2.13	2,743.49	12.96	0.7243	93,286
1978	5,074.68	47.00	2.13	113.50	13.57	0.7113	3,790
1979	4,748.52	47.00	2.13	106.20	14.19	0.6981	3,481
1980	5,929.34	47.00	2.13	132.61	14.83	0.6845	4,261
1981	83,389.74	47.00	2.13	1,865.01	15.49	0.6704	58,702
1982	32,789.44	47.00	2.13	733.34	16.16	0.6562	22,591
1983	121,224.56	47.00	2.13	2,711.19	16.85	0.6415	81,653
1984	5,711.89	47.00	2.13	127.75	17.55	0.6266	3,758
1985	18,255.63	47.00	2.13	408.29	18.27	0.6113	11,717
1987	65,044.56	47.00	2.13	1,454.72	19.75	0.5798	39,598
1988	214.53	47.00	2.13	4.80	20.50	0.5638	127
1992	2,636.89	47.00	2.13	58.97	23.64	0.4970	1,376
1996	12,244.00	47.00	2.13	273.84	26.96	0.4264	5,482
1997	40,704.49	47.00	2.13	910.36	27.82	0.4081	17,442
1998	39,784.11	47.00	2.13	889.77	28.68	0.3898	16,283
1999	19,523.32	47.00	2.13	436.64	29.56	0.3711	7,607
2000	13,729.31	47.00	2.13	307.06	30.44	0.3523	5,079
2001	9,586.78	47.00	2.13	214.41	31.33	0.3334	3,356
2002	262,519.06	47.00	2.13	5,871.24	32.23	0.3143	86,624
2003	237,068.71	47.00	2.13	5,302.04	33.14	0.2949	73,405
2004	307,236.14	47.00	2.13	6,871.34	34.06	0.2753	88,818
2005	474,960.34	47.00	2.13	10,622.49	34.98	0.2557	127,540
2006	64,972.65	47.00	2.13	1,453.11	35.91	0.2360	16,097
2007	90,419.37	47.00	2.13	2,022.23	36.85	0.2160	20,503
2008	34,489.00	47.00	2.13	771.35	37.80	0.1957	7,088
2009	106,204.44	47.00	2.13	2,375.26	38.75	0.1755	19,574
2010	38,565.82	47.00	2.13	862.52	39.70	0.1553	6,290
2011	103,194.64	47.00	2.13	2,307.95	40.66	0.1349	14,616
2012	79,344.14	47.00	2.13	1,774.53	41.63	0.1143	9,519
2013	180,412.15	47.00	2.13	4,034.92	42.60	0.0936	17,735
2014	104,118.55	47.00	2.13	2,328.61	43.57	0.0730	7,979

MARITIME ELECTRIC COMPANY

ACCOUNT 362 SUBSTATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 47-R3							
NET SALVAGE PERCENT.. -5							
2015	101,146.13	47.00	2.13	2,262.13	44.55	0.0521	5,536
2016	192,438.71	47.00	2.13	4,303.89	45.53	0.0313	6,320
2017	148,088.09	47.00	2.13	3,311.99	46.51	0.0104	1,622
	3,289,858.80			73,577.70			1,021,848
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.24							

MARITIME ELECTRIC COMPANY

ACCOUNT 364 POLES AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 47-R1.5							
NET SALVAGE PERCENT.. -60							
1980	4,823.22	47.00	2.13	164.38	20.07	0.5730	4,422
1983	482,100.83	47.00	2.13	16,430.00	21.83	0.5355	413,087
1984	975,023.84	47.00	2.13	33,228.81	22.44	0.5226	815,198
1985	991,830.13	47.00	2.13	33,801.57	23.06	0.5094	808,318
1986	1,500,737.24	47.00	2.13	51,145.13	23.69	0.4960	1,190,889
1987	1,657,617.62	47.00	2.13	56,491.61	24.32	0.4826	1,279,813
1988	1,859,551.60	47.00	2.13	63,373.52	24.97	0.4687	1,394,574
1989	1,160,599.46	47.00	2.13	39,553.23	25.62	0.4549	844,712
1990	1,463,139.65	47.00	2.13	49,863.80	26.28	0.4409	1,032,040
1991	1,216,573.35	47.00	2.13	41,460.82	26.96	0.4264	829,956
1992	1,381,548.97	47.00	2.13	47,083.19	27.63	0.4121	911,004
1993	1,712,915.84	47.00	2.13	58,376.17	28.32	0.3975	1,089,277
1994	1,779,151.08	47.00	2.13	60,633.47	29.01	0.3828	1,089,609
1995	2,757,108.21	47.00	2.13	93,962.25	29.71	0.3679	1,622,812
1996	2,364,374.70	47.00	2.13	80,577.89	30.42	0.3528	1,334,529
1997	2,884,569.47	47.00	2.13	98,306.13	31.14	0.3375	1,557,437
1998	1,712,663.62	47.00	2.13	58,367.58	31.86	0.3221	882,721
1999	2,575,978.58	47.00	2.13	87,789.35	32.59	0.3066	1,263,672
2000	1,868,661.17	47.00	2.13	63,683.97	33.32	0.2911	870,228
2001	2,248,826.00	47.00	2.13	76,639.99	34.06	0.2753	990,635
2002	2,418,898.03	47.00	2.13	82,436.04	34.80	0.2596	1,004,597
2003	1,864,600.77	47.00	2.13	63,545.59	35.55	0.2436	726,806
2004	2,308,968.56	47.00	2.13	78,689.65	36.31	0.2275	840,280
2005	2,132,246.02	47.00	2.13	72,666.94	37.07	0.2113	720,802
2006	2,263,158.88	47.00	2.13	77,128.45	37.84	0.1949	705,707
2007	2,938,640.86	47.00	2.13	100,148.88	38.61	0.1785	839,323
2008	2,906,507.10	47.00	2.13	99,053.76	39.38	0.1621	753,971
2009	2,456,130.93	47.00	2.13	83,704.94	40.16	0.1455	571,905
2010	3,257,381.99	47.00	2.13	111,011.58	40.95	0.1287	670,864
2011	3,969,172.04	47.00	2.13	135,269.38	41.74	0.1119	710,704
2012	3,013,979.59	47.00	2.13	102,716.42	42.54	0.0949	457,594
2013	2,872,028.85	47.00	2.13	97,878.74	43.34	0.0779	357,832
2014	2,501,635.10	47.00	2.13	85,255.72	44.14	0.0609	243,559
2015	2,318,690.58	47.00	2.13	79,020.97	44.95	0.0436	161,826
2016	2,822,382.68	47.00	2.13	96,186.80	45.77	0.0262	118,179
2017	2,959,643.88	47.00	2.13	100,864.66	46.59	0.0087	41,293
	75,601,860.44			2,576,511.38			29,150,175

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.41

MARITIME ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 52-R2.5							
NET SALVAGE PERCENT.. -60							
1976	48,467.60	52.00	1.92	1,488.92	18.13	0.6514	50,511
1977	144,263.04	52.00	1.92	4,431.76	18.76	0.6392	147,548
1978	529,848.17	52.00	1.92	16,276.94	19.40	0.6269	531,476
1979	278,659.87	52.00	1.92	8,560.43	20.06	0.6142	273,858
1980	483,924.49	52.00	1.92	14,866.16	20.72	0.6015	465,760
1981	441,353.42	52.00	1.92	13,558.38	21.40	0.5885	415,550
1982	479,019.64	52.00	1.92	14,715.48	22.09	0.5752	440,844
1983	522,140.02	52.00	1.92	16,040.14	22.79	0.5617	469,283
1984	685,523.46	52.00	1.92	21,059.28	23.50	0.5481	601,155
1985	509,380.61	52.00	1.92	15,648.17	24.22	0.5342	435,402
1986	967,148.59	52.00	1.92	29,710.80	24.95	0.5202	804,962
1987	1,187,761.48	52.00	1.92	36,488.03	25.70	0.5058	961,175
1988	1,710,075.58	52.00	1.92	52,533.52	26.45	0.4914	1,344,393
1989	1,027,003.06	52.00	1.92	31,549.53	27.21	0.4767	783,365
1990	844,755.91	52.00	1.92	25,950.90	27.98	0.4619	624,335
1991	1,065,183.12	52.00	1.92	32,722.43	28.76	0.4469	761,683
1992	1,079,115.07	52.00	1.92	33,150.41	29.54	0.4319	745,746
1993	1,238,610.75	52.00	1.92	38,050.12	30.34	0.4165	825,489
1994	1,307,307.25	52.00	1.92	40,160.48	31.14	0.4012	839,082
1995	1,325,550.83	52.00	1.92	40,720.92	31.96	0.3854	817,345
1996	2,183,543.73	52.00	1.92	67,078.46	32.78	0.3696	1,291,330
1997	2,475,374.50	52.00	1.92	76,043.50	33.61	0.3537	1,400,666
1998	2,380,788.99	52.00	1.92	73,137.84	34.45	0.3375	1,285,626
1999	1,660,104.65	52.00	1.92	50,998.41	35.29	0.3214	853,559
2000	1,831,557.68	52.00	1.92	56,265.45	36.14	0.3050	893,800
2001	2,320,183.56	52.00	1.92	71,276.04	37.00	0.2885	1,070,848
2002	2,036,548.20	52.00	1.92	62,562.76	37.87	0.2717	885,426
2003	2,265,209.26	52.00	1.92	69,587.23	38.74	0.2550	924,205
2004	2,595,533.45	52.00	1.92	79,734.79	39.62	0.2381	988,711
2005	2,207,973.41	52.00	1.92	67,828.94	40.50	0.2212	781,269
2006	2,890,122.37	52.00	1.92	88,784.56	41.39	0.2040	943,521
2007	4,369,593.01	52.00	1.92	134,233.90	42.29	0.1867	1,305,495
2008	4,484,583.64	52.00	1.92	137,766.41	43.19	0.1694	1,215,645
2009	4,208,486.95	52.00	1.92	129,284.72	44.10	0.1519	1,022,965
2010	4,623,798.84	52.00	1.92	142,043.10	45.01	0.1344	994,450
2011	4,830,232.36	52.00	1.92	148,384.74	45.93	0.1167	902,133
2012	4,555,777.08	52.00	1.92	139,953.47	46.85	0.0990	721,927
2013	4,507,323.37	52.00	1.92	138,464.97	47.78	0.0812	585,231
2014	4,675,118.04	52.00	1.92	143,619.63	48.71	0.0633	473,272

MARITIME ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 52-R2.5							
NET SALVAGE PERCENT.. -60							
2015	4,797,465.62	52.00	1.92	147,378.14	49.65	0.0452	346,876
2016	5,938,717.63	52.00	1.92	182,437.41	50.58	0.0273	259,498
2017	6,162,037.59	52.00	1.92	189,297.79	51.53	0.0090	89,128
	93,875,165.89			2,883,845.06			31,574,543
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.07							

MARITIME ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTOR AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. -10							
1957	25,089.65	50.00	2.00	551.97	6.13	0.8774	24,215
1959	92.84	50.00	2.00	2.04	6.75	0.8650	88
1964	14,124.85	50.00	2.00	310.75	8.56	0.8288	12,877
1965	2,437.76	50.00	2.00	53.63	8.97	0.8206	2,200
1966	1,769.00	50.00	2.00	38.92	9.40	0.8120	1,580
1968	3,824.12	50.00	2.00	84.13	10.32	0.7936	3,338
1970	274.93	50.00	2.00	6.05	11.32	0.7736	234
1971	3,623.92	50.00	2.00	79.73	11.85	0.7630	3,042
1972	16,745.89	50.00	2.00	368.41	12.39	0.7522	13,856
1973	41.68	50.00	2.00	0.92	12.96	0.7408	34
1974	5,275.16	50.00	2.00	116.05	13.54	0.7292	4,231
1975	4,192.72	50.00	2.00	92.24	14.14	0.7172	3,308
1977	37,713.25	50.00	2.00	829.69	15.39	0.6922	28,716
1978	99,824.87	50.00	2.00	2,196.15	16.03	0.6794	74,603
1979	14,587.42	50.00	2.00	320.92	16.70	0.6660	10,687
1980	45,641.64	50.00	2.00	1,004.12	17.38	0.6524	32,754
1981	54,143.08	50.00	2.00	1,191.15	18.07	0.6386	38,033
1982	57,071.73	50.00	2.00	1,255.58	18.77	0.6246	39,212
1983	45,658.60	50.00	2.00	1,004.49	19.49	0.6102	30,647
1984	71,003.24	50.00	2.00	1,562.07	20.22	0.5956	46,518
1985	2,457.73	50.00	2.00	54.07	20.97	0.5806	1,570
1986	24,597.91	50.00	2.00	541.15	21.72	0.5656	15,304
1987	62,562.26	50.00	2.00	1,376.37	22.49	0.5502	37,864
1988	149,396.60	50.00	2.00	3,286.73	23.26	0.5348	87,887
1989	420,819.79	50.00	2.00	9,258.04	24.05	0.5190	240,246
1990	46,497.36	50.00	2.00	1,022.94	24.85	0.5030	25,727
1991	70,074.07	50.00	2.00	1,541.63	25.66	0.4868	37,523
1992	22,820.95	50.00	2.00	502.06	26.48	0.4704	11,808
1993	62,462.15	50.00	2.00	1,374.17	27.31	0.4538	31,180
1994	92,337.80	50.00	2.00	2,031.43	28.15	0.4370	44,387
1995	2,870.23	50.00	2.00	63.15	29.00	0.4200	1,326
1996	29.02	50.00	2.00	0.64	29.86	0.4028	13
1997	15,247.97	50.00	2.00	335.46	30.73	0.3854	6,464
1998	8,399.59	50.00	2.00	184.79	31.60	0.3680	3,400
1999	81,192.06	50.00	2.00	1,786.23	32.49	0.3502	31,277
2000	75,460.73	50.00	2.00	1,660.14	33.38	0.3324	27,591
2001	52,306.26	50.00	2.00	1,150.74	34.28	0.3144	18,090
2002	81,054.69	50.00	2.00	1,783.20	35.19	0.2962	26,409
2003	53,453.66	50.00	2.00	1,175.98	36.11	0.2778	16,334
2004	48,020.01	50.00	2.00	1,056.44	37.03	0.2594	13,702
2005	67,385.04	50.00	2.00	1,482.47	37.96	0.2408	17,849
2006	157,528.65	50.00	2.00	3,465.63	38.89	0.2222	38,503
2007	86,657.63	50.00	2.00	1,906.47	39.84	0.2032	19,370

MARITIME ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTOR AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-R3							
NET SALVAGE PERCENT.. -10							
2008	155,817.43	50.00	2.00	3,427.98	40.78	0.1844	31,606
2009	131,927.80	50.00	2.00	2,902.41	41.74	0.1652	23,974
2010	61,632.54	50.00	2.00	1,355.92	42.69	0.1462	9,912
2011	81,981.22	50.00	2.00	1,803.59	43.66	0.1268	11,435
2012	172,104.39	50.00	2.00	3,786.30	44.62	0.1076	20,370
2013	82,970.80	50.00	2.00	1,825.36	45.59	0.0882	8,050
2014	62,457.75	50.00	2.00	1,374.07	46.57	0.0686	4,713
2015	34,435.76	50.00	2.00	757.59	47.54	0.0492	1,864
2016	56,248.64	50.00	2.00	1,237.47	48.52	0.0296	1,831
2017	70,849.10	50.00	2.00	1,558.68	49.51	0.0098	764
	3,097,193.94			68,138.31			1,238,516
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.20							

MARITIME ELECTRIC COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 34-R2.5							
NET SALVAGE PERCENT.. -20							
1972	21,066.47	34.00	2.94	743.23	4.31	0.8732	22,075
1973	243,772.38	34.00	2.94	8,600.29	4.56	0.8659	253,293
1974	151,215.09	34.00	2.94	5,334.87	4.81	0.8585	155,787
1975	296,088.53	34.00	2.94	10,446.00	5.08	0.8506	302,220
1976	294,507.85	34.00	2.94	10,390.24	5.36	0.8424	297,694
1977	214,897.56	34.00	2.94	7,581.59	5.66	0.8335	214,948
1978	301,269.96	34.00	2.94	10,628.80	5.98	0.8241	297,939
1979	262,847.07	34.00	2.94	9,273.24	6.31	0.8144	256,878
1980	263,018.01	34.00	2.94	9,279.28	6.67	0.8038	253,703
1981	189,403.58	34.00	2.94	6,682.16	7.06	0.7924	180,089
1982	39,497.84	34.00	2.94	1,393.48	7.46	0.7806	36,998
1983	72,926.82	34.00	2.94	2,572.86	7.90	0.7677	67,179
1984	181,157.04	34.00	2.94	6,391.22	8.36	0.7541	163,937
1985	380,364.90	34.00	2.94	13,419.27	8.84	0.7400	337,764
1986	193,034.66	34.00	2.94	6,810.26	9.35	0.7250	167,940
1987	615,856.38	34.00	2.94	21,727.41	9.89	0.7091	524,059
1988	682,614.58	34.00	2.94	24,082.64	10.44	0.6929	567,613
1989	877,741.85	34.00	2.94	30,966.73	11.03	0.6756	711,592
1990	550,616.97	34.00	2.94	19,425.77	11.63	0.6579	434,728
1991	826,902.51	34.00	2.94	29,173.12	12.25	0.6397	634,773
1992	802,475.55	34.00	2.94	28,311.34	12.90	0.6206	597,610
1993	678,226.44	34.00	2.94	23,927.83	13.56	0.6012	489,283
1994	1,084,821.89	34.00	2.94	38,272.52	14.24	0.5812	756,572
1995	1,081,148.42	34.00	2.94	38,142.92	14.94	0.5606	727,297
1996	2,044,547.98	34.00	2.94	72,131.65	15.66	0.5394	1,323,420
1997	1,686,545.82	34.00	2.94	59,501.34	16.39	0.5179	1,048,235
1998	1,410,615.00	34.00	2.94	49,766.50	17.13	0.4962	839,903
1999	1,496,044.51	34.00	2.94	52,780.45	17.89	0.4738	850,627
2000	1,524,563.58	34.00	2.94	53,786.60	18.67	0.4509	824,874
2001	1,890,581.26	34.00	2.94	66,699.71	19.45	0.4279	970,866
2002	1,972,308.60	34.00	2.94	69,583.05	20.26	0.4041	956,459
2003	1,920,529.87	34.00	2.94	67,756.29	21.07	0.3803	876,430
2004	2,125,162.35	34.00	2.94	74,975.73	21.89	0.3562	908,328
2005	2,373,968.35	34.00	2.94	83,753.60	22.73	0.3315	944,279
2006	3,003,262.19	34.00	2.94	105,955.09	23.58	0.3065	1,104,492
2007	4,556,409.19	34.00	2.94	160,750.12	24.44	0.2812	1,537,405
2008	3,782,052.59	34.00	2.94	133,430.82	25.31	0.2556	1,159,986
2009	4,520,213.07	34.00	2.94	159,473.12	26.19	0.2297	1,246,006
2010	3,470,814.24	34.00	2.94	122,450.33	27.08	0.2035	847,698
2011	2,955,967.56	34.00	2.94	104,286.54	27.98	0.1771	628,060
2012	3,161,988.51	34.00	2.94	111,554.95	28.89	0.1503	570,258
2013	2,677,635.88	34.00	2.94	94,466.99	29.80	0.1235	396,922
2014	3,406,366.62	34.00	2.94	120,176.61	30.72	0.0965	394,335

MARITIME ELECTRIC COMPANY

ACCOUNT 368.1 LINE TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 34-R2.5							
NET SALVAGE PERCENT.. -20							
2015	2,814,863.94	34.00	2.94	99,308.40	31.65	0.0691	233,476
2016	2,579,369.42	34.00	2.94	91,000.15	32.59	0.0415	128,360
2017	3,344,866.77	34.00	2.94	118,006.90	33.53	0.0138	55,471
	69,024,149.65			2,435,172.01			26,297,861
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.53							

MARITIME ELECTRIC COMPANY

ACCOUNT 368.2 LINE TRANSFORMER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 34-R2.5							
NET SALVAGE PERCENT.. -20							
1977	7,547.87	34.00	2.94	266.29	5.66	0.8335	7,550
1978	19,338.08	34.00	2.94	682.25	5.98	0.8241	19,124
1979	21,186.78	34.00	2.94	747.47	6.31	0.8144	20,706
1980	21,740.22	34.00	2.94	766.99	6.67	0.8038	20,970
1981	24,607.70	34.00	2.94	868.16	7.06	0.7924	23,397
1982	27,185.93	34.00	2.94	959.12	7.46	0.7806	25,465
1983	27,173.64	34.00	2.94	958.69	7.90	0.7677	25,032
1984	35,904.33	34.00	2.94	1,266.70	8.36	0.7541	32,491
1985	37,147.80	34.00	2.94	1,310.57	8.84	0.7400	32,987
1986	74,210.77	34.00	2.94	2,618.16	9.35	0.7250	64,563
1987	66,116.11	34.00	2.94	2,332.58	9.89	0.7091	56,261
1988	112,334.23	34.00	2.94	3,963.15	10.44	0.6929	93,409
1989	128,500.52	34.00	2.94	4,533.50	11.03	0.6756	104,176
1990	83,400.04	34.00	2.94	2,942.35	11.63	0.6579	65,847
1991	115,870.39	34.00	2.94	4,087.91	12.25	0.6397	88,948
1992	99,934.10	34.00	2.94	3,525.68	12.90	0.6206	74,422
1993	79,970.15	34.00	2.94	2,821.35	13.56	0.6012	57,692
1994	105,269.82	34.00	2.94	3,713.92	14.24	0.5812	73,417
1995	97,386.11	34.00	2.94	3,435.78	14.94	0.5606	65,512
1996	46,304.59	34.00	2.94	1,633.63	15.66	0.5394	29,973
1997	229,088.79	34.00	2.94	8,082.25	16.39	0.5179	142,385
1998	340,749.45	34.00	2.94	12,021.64	17.13	0.4962	202,888
1999	284,572.38	34.00	2.94	10,039.71	17.89	0.4738	161,803
2000	134,134.74	34.00	2.94	4,732.27	18.67	0.4509	72,574
2001	196,110.43	34.00	2.94	6,918.78	19.45	0.4279	100,708
2002	213,726.17	34.00	2.94	7,540.26	20.26	0.4041	103,645
2003	378,514.26	34.00	2.94	13,353.98	21.07	0.3803	172,734
2004	421,245.71	34.00	2.94	14,861.55	21.89	0.3562	180,047
2005	435,256.40	34.00	2.94	15,355.85	22.73	0.3315	173,129
2006	457,999.50	34.00	2.94	16,158.22	23.58	0.3065	168,436
2007	586,648.89	34.00	2.94	20,696.97	24.44	0.2812	197,945
2008	549,645.52	34.00	2.94	19,391.49	25.31	0.2556	168,581
2009	540,209.50	34.00	2.94	19,058.59	26.19	0.2297	148,910
2010	574,641.20	34.00	2.94	20,273.34	27.08	0.2035	140,348
2011	906,332.46	34.00	2.94	31,975.41	27.98	0.1771	192,570
2012	781,997.51	34.00	2.94	27,588.87	28.89	0.1503	141,032
2013	804,752.32	34.00	2.94	28,391.66	29.80	0.1235	119,293
2014	859,369.51	34.00	2.94	30,318.56	30.72	0.0965	99,484

MARITIME ELECTRIC COMPANY

ACCOUNT 368.2 LINE TRANSFORMER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 34-R2.5							
NET SALVAGE PERCENT.. -20							
2015	880,762.52	34.00	2.94	31,073.30	31.65	0.0691	73,054
2016	941,139.68	34.00	2.94	33,203.41	32.59	0.0415	46,835
2017	843,247.71	34.00	2.94	29,749.78	33.53	0.0138	13,984
	12,591,273.83			444,220.14			3,802,327
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.53							

MARITIME ELECTRIC COMPANY

ACCOUNT 369.01 OVERHEAD SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 46-R3							
NET SALVAGE PERCENT.. -60							
1972	6,450.84	46.00	2.17	223.97	9.52	0.7930	8,185
1974	73,800.91	46.00	2.17	2,562.37	10.52	0.7713	91,076
1975	465,860.20	46.00	2.17	16,174.67	11.05	0.7598	566,322
1976	582,510.68	46.00	2.17	20,224.77	11.60	0.7478	696,990
1977	469,043.64	46.00	2.17	16,285.20	12.17	0.7354	551,918
1978	634,241.01	46.00	2.17	22,020.85	12.77	0.7224	733,071
1979	672,663.50	46.00	2.17	23,354.88	13.38	0.7091	763,209
1980	704,856.59	46.00	2.17	24,472.62	14.00	0.6957	784,534
1981	703,113.32	46.00	2.17	24,412.09	14.65	0.6815	766,697
1982	499,849.96	46.00	2.17	17,354.79	15.31	0.6672	533,576
1983	943,006.06	46.00	2.17	32,741.17	15.99	0.6524	984,332
1984	1,084,425.15	46.00	2.17	37,651.24	16.68	0.6374	1,105,923
1985	968,366.95	46.00	2.17	33,621.70	17.39	0.6220	963,657
1986	983,986.43	46.00	2.17	34,164.01	18.11	0.6063	954,546
1987	1,086,878.70	46.00	2.17	37,736.43	18.84	0.5904	1,026,761
1988	973,338.85	46.00	2.17	33,794.32	19.59	0.5741	894,117
1989	1,419,338.95	46.00	2.17	49,279.45	20.35	0.5576	1,266,300
1990	1,445,436.94	46.00	2.17	50,185.57	21.12	0.5409	1,250,870
1991	1,405,844.89	46.00	2.17	48,810.93	21.91	0.5237	1,177,986
1992	1,363,669.69	46.00	2.17	47,346.61	22.70	0.5065	1,105,162
1993	1,454,879.07	46.00	2.17	50,513.40	23.51	0.4889	1,138,088
1994	1,633,783.13	46.00	2.17	56,724.95	24.33	0.4711	1,231,454
1995	860,434.59	46.00	2.17	29,874.29	25.16	0.4530	623,698
1996	666,941.00	46.00	2.17	23,156.19	26.00	0.4348	463,956
1997	1,490,609.80	46.00	2.17	51,753.97	26.85	0.4163	992,865
1998	1,822,790.98	46.00	2.17	63,287.30	27.71	0.3976	1,159,616
1999	1,979,391.74	46.00	2.17	68,724.48	28.58	0.3787	1,199,353
2000	2,155,559.67	46.00	2.17	74,841.03	29.46	0.3596	1,240,119
2001	1,439,256.64	46.00	2.17	49,970.99	30.35	0.3402	783,462
2002	1,657,616.33	46.00	2.17	57,552.44	31.25	0.3207	850,423
2003	1,375,377.29	46.00	2.17	47,753.10	32.16	0.3009	662,096
2004	1,303,840.60	46.00	2.17	45,269.35	33.07	0.2811	586,394
2005	1,366,110.07	46.00	2.17	47,431.34	33.99	0.2611	570,684
2006	1,907,608.14	46.00	2.17	66,232.15	34.92	0.2409	735,177
2007	1,810,058.85	46.00	2.17	62,845.24	35.86	0.2204	638,386
2008	2,880,984.48	46.00	2.17	100,027.78	36.80	0.2000	921,915
2009	2,569,931.67	46.00	2.17	89,228.03	37.75	0.1794	737,468
2010	2,422,062.29	46.00	2.17	84,094.00	38.70	0.1587	615,010
2011	3,113,806.63	46.00	2.17	108,111.37	39.66	0.1378	686,682
2012	2,885,316.29	46.00	2.17	100,178.18	40.63	0.1167	538,931
2013	2,454,677.29	46.00	2.17	85,226.40	41.60	0.0957	375,664
2014	2,547,255.77	46.00	2.17	88,440.72	42.57	0.0746	303,918

MARITIME ELECTRIC COMPANY

ACCOUNT 369.01 OVERHEAD SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 46-R3							
NET SALVAGE PERCENT.. -60							
2015	2,971,061.95	46.00	2.17	103,155.27	43.55	0.0533	253,182
2016	2,910,045.05	46.00	2.17	101,036.76	44.53	0.0320	148,808
2017	3,072,166.48	46.00	2.17	106,665.62	45.51	0.0107	52,350
	67,238,249.06			2,334,511.99			33,734,931
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.47							

MARITIME ELECTRIC COMPANY

ACCOUNT 369.02 UNDERGROUND SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R3							
NET SALVAGE PERCENT.. -10							
1957	22,949.00	45.00	2.22	560.41	3.86	0.9142	23,078
1966	36.00	45.00	2.22	0.88	6.46	0.8564	34
1975	13,534.00	45.00	2.22	330.50	10.32	0.7707	11,473
1978	55,693.77	45.00	2.22	1,360.04	11.98	0.7338	44,954
1979	980.40	45.00	2.22	23.94	12.57	0.7207	777
1980	10,056.51	45.00	2.22	245.58	13.19	0.7069	7,820
1981	7,073.03	45.00	2.22	172.72	13.82	0.6929	5,391
1983	5,820.41	45.00	2.22	142.13	15.13	0.6638	4,250
1984	32,725.89	45.00	2.22	799.17	15.81	0.6487	23,351
1985	20,597.38	45.00	2.22	502.99	16.51	0.6331	14,344
1986	64,245.06	45.00	2.22	1,568.86	17.22	0.6173	43,626
1987	79,368.93	45.00	2.22	1,938.19	17.94	0.6013	52,500
1988	49,039.93	45.00	2.22	1,197.56	18.68	0.5849	31,551
1989	224,684.17	45.00	2.22	5,486.79	19.44	0.5680	140,383
1990	47,831.53	45.00	2.22	1,168.05	20.20	0.5511	28,996
1991	129,003.55	45.00	2.22	3,150.27	20.98	0.5338	75,745
1992	121,997.56	45.00	2.22	2,979.18	21.77	0.5162	69,275
1993	76,870.96	45.00	2.22	1,877.19	22.57	0.4984	42,147
1994	23,077.12	45.00	2.22	563.54	23.38	0.4804	12,196
1995	55,968.59	45.00	2.22	1,366.75	24.21	0.4620	28,443
1996	52,876.23	45.00	2.22	1,291.24	25.04	0.4436	25,799
1997	116,987.55	45.00	2.22	2,856.84	25.89	0.4247	54,649
1998	71,900.79	45.00	2.22	1,755.82	26.74	0.4058	32,093
1999	308,710.42	45.00	2.22	7,538.71	27.61	0.3864	131,228
2000	102,877.33	45.00	2.22	2,512.26	28.49	0.3669	41,519
2001	20,456.54	45.00	2.22	499.55	29.37	0.3473	7,816
2002	13,957.44	45.00	2.22	340.84	30.27	0.3273	5,026
2003	24,803.09	45.00	2.22	605.69	31.17	0.3073	8,385
2004	21,604.93	45.00	2.22	527.59	32.08	0.2871	6,823
2005	32,114.31	45.00	2.22	784.23	33.00	0.2667	9,420
2006	37,694.48	45.00	2.22	920.50	33.93	0.2460	10,200
2007	17,005.67	45.00	2.22	415.28	34.86	0.2253	4,215
2008	19,201.38	45.00	2.22	468.90	35.81	0.2042	4,313
2009	22,361.64	45.00	2.22	546.07	36.75	0.1833	4,510
2010	15,056.91	45.00	2.22	367.69	37.71	0.1620	2,683
2011	19,121.17	45.00	2.22	466.94	38.67	0.1407	2,959
2012	18,126.93	45.00	2.22	442.66	39.63	0.1193	2,379
2013	38,228.76	45.00	2.22	933.55	40.60	0.0978	4,112
2014	14,514.33	45.00	2.22	354.44	41.57	0.0762	1,217

MARITIME ELECTRIC COMPANY

ACCOUNT 369.02 UNDERGROUND SERVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 45-R3							
NET SALVAGE PERCENT.. -10							
2015	12,272.28	45.00	2.22	299.69	42.55	0.0544	735
2016	8,104.89	45.00	2.22	197.92	43.53	0.0327	291
2017	47,164.12	45.00	2.22	1,151.75	44.51	0.0109	565
	2,076,694.98			50,712.90			1,021,271
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.44							

MARITIME ELECTRIC COMPANY

ACCOUNT 370.1 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 21-S2							
NET SALVAGE PERCENT.. -2							
1977	27,657.39	21.00	4.76	1,342.82	0.27	0.9871	27,848
1978	17,392.66	21.00	4.76	844.45	0.46	0.9781	17,352
1979	59,390.77	21.00	4.76	2,883.54	0.64	0.9695	58,732
1980	72,450.70	21.00	4.76	3,517.63	0.83	0.9605	70,979
1981	62,000.52	21.00	4.76	3,010.25	1.03	0.9510	60,139
1982	3,750.82	21.00	4.76	182.11	1.24	0.9410	3,600
1983	38,166.98	21.00	4.76	1,853.08	1.45	0.9310	36,242
1984	37,280.30	21.00	4.76	1,810.03	1.67	0.9205	35,002
1985	74,683.01	21.00	4.76	3,626.01	1.89	0.9100	69,321
1986	66,698.05	21.00	4.76	3,238.32	2.13	0.8986	61,132
1987	195,291.56	21.00	4.76	9,481.80	2.37	0.8871	176,716
1988	96,055.34	21.00	4.76	4,663.68	2.62	0.8752	85,753
1989	136,263.05	21.00	4.76	6,615.84	2.88	0.8629	119,927
1990	119,476.63	21.00	4.76	5,800.83	3.16	0.8495	103,528
1991	121,915.38	21.00	4.76	5,919.24	3.45	0.8357	103,924
1992	61,783.97	21.00	4.76	2,999.74	3.75	0.8214	51,766
1993	157,911.38	21.00	4.76	7,666.91	4.07	0.8062	129,853
1994	79,191.39	21.00	4.76	3,844.90	4.40	0.7905	63,851
1995	139,768.81	21.00	4.76	6,786.06	4.75	0.7738	110,318
1996	105,861.40	21.00	4.76	5,139.78	5.13	0.7557	81,601
1997	165,835.16	21.00	4.76	8,051.63	5.52	0.7371	124,689
1998	167,499.32	21.00	4.76	8,132.43	5.94	0.7171	122,523
1999	314,471.29	21.00	4.76	15,268.21	6.39	0.6957	223,156
2000	208,974.96	21.00	4.76	10,146.15	6.87	0.6729	143,423
2001	191,825.00	21.00	4.76	9,313.49	7.38	0.6486	126,900
2002	209,607.74	21.00	4.76	10,176.87	7.92	0.6229	133,167
2003	245,056.22	21.00	4.76	11,897.97	8.50	0.5952	148,785
2004	498,742.92	21.00	4.76	24,214.97	9.12	0.5657	287,787
2005	529,773.93	21.00	4.76	25,721.58	9.78	0.5343	288,714
2006	751,533.98	21.00	4.76	36,488.48	10.48	0.5010	384,011
2007	676,127.71	21.00	4.76	32,827.35	11.23	0.4652	320,853
2008	1,007,131.94	21.00	4.76	48,898.27	12.02	0.4276	439,283
2009	1,276,297.65	21.00	4.76	61,966.80	12.85	0.3881	505,238
2010	1,208,654.91	21.00	4.76	58,682.61	13.72	0.3467	427,384
2011	1,111,269.56	21.00	4.76	53,954.36	14.63	0.3033	343,823
2012	1,147,683.37	21.00	4.76	55,722.32	15.57	0.2586	302,692
2013	966,355.17	21.00	4.76	46,918.48	16.53	0.2129	209,812
2014	757,606.34	21.00	4.76	36,783.30	17.51	0.1662	128,425

MARITIME ELECTRIC COMPANY

ACCOUNT 370.1 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 21-S2							
NET SALVAGE PERCENT.. -2							
2015	324,941.18	21.00	4.76	15,776.54	18.50	0.1191	39,458
2016	408,106.83	21.00	4.76	19,814.40	19.50	0.0714	29,734
2017	405,489.10	21.00	4.76	19,687.31	20.50	0.0238	9,848
	14,245,974.39			691,670.54			6,207,289
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.86							

MARITIME ELECTRIC COMPANY

ACCOUNT 370.2 METER INSTALLATIONS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 30-L3							
NET SALVAGE PERCENT.. 0							
2011	15,603.15	30.00	3.33	519.58	23.53	0.2157	3,365
2012	155,356.39	30.00	3.33	5,173.37	24.51	0.1830	28,430
2013	90,555.57	30.00	3.33	3,015.50	25.50	0.1500	13,583
2014	95,912.11	30.00	3.33	3,193.87	26.50	0.1167	11,190
2015	122,182.63	30.00	3.33	4,068.68	27.50	0.0833	10,181
2016	96,172.93	30.00	3.33	3,202.56	28.50	0.0500	4,809
2017	75,558.69	30.00	3.33	2,516.10	29.50	0.0167	1,260
	651,341.47			21,689.66			72,818

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.33

MARITIME ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 27-R2							
NET SALVAGE PERCENT.. -25							
1978	373.97	27.00	3.70	17.30	2.95	0.8907	416
1979	1,154.74	27.00	3.70	53.41	3.24	0.8800	1,270
1980	600.60	27.00	3.70	27.78	3.54	0.8689	652
1981	2,132.62	27.00	3.70	98.63	3.84	0.8578	2,287
1982	2,999.12	27.00	3.70	138.71	4.16	0.8459	3,171
1983	3,027.30	27.00	3.70	140.01	4.48	0.8341	3,156
1984	5,860.70	27.00	3.70	271.06	4.82	0.8215	6,018
1985	1,209.70	27.00	3.70	55.95	5.17	0.8085	1,223
1987	18,158.56	27.00	3.70	839.83	5.94	0.7800	17,705
1988	27,328.04	27.00	3.70	1,263.92	6.35	0.7648	26,126
1989	30,977.39	27.00	3.70	1,432.70	6.78	0.7489	28,998
1990	135,776.54	27.00	3.70	6,279.66	7.23	0.7322	124,273
1991	138,859.35	27.00	3.70	6,422.24	7.71	0.7144	124,008
1992	153,144.33	27.00	3.70	7,082.93	8.21	0.6959	133,222
1993	159,279.39	27.00	3.70	7,366.67	8.73	0.6767	134,724
1994	241,143.15	27.00	3.70	11,152.87	9.27	0.6567	197,939
1995	131,055.92	27.00	3.70	6,061.34	9.83	0.6359	104,178
1996	94,804.49	27.00	3.70	4,384.71	10.42	0.6141	72,771
1997	88,846.35	27.00	3.70	4,109.14	11.02	0.5919	65,730
1998	156,382.90	27.00	3.70	7,232.71	11.65	0.5685	111,134
1999	159,731.90	27.00	3.70	7,387.60	12.29	0.5448	108,779
2000	160,299.73	27.00	3.70	7,413.86	12.95	0.5204	104,269
2001	120,915.67	27.00	3.70	5,592.35	13.64	0.4948	74,788
2002	215,243.57	27.00	3.70	9,955.02	14.33	0.4693	126,256
2003	121,934.80	27.00	3.70	5,639.48	15.05	0.4426	67,459
2004	128,080.28	27.00	3.70	5,923.71	15.78	0.4156	66,531
2005	138,922.55	27.00	3.70	6,425.17	16.53	0.3878	67,339
2006	159,062.64	27.00	3.70	7,356.65	17.29	0.3596	71,505
2007	117,078.15	27.00	3.70	5,414.86	18.07	0.3307	48,403
2008	167,922.96	27.00	3.70	7,766.44	18.86	0.3015	63,282
2009	152,733.99	27.00	3.70	7,063.95	19.67	0.2715	51,830
2010	127,683.56	27.00	3.70	5,905.36	20.49	0.2411	38,482
2011	122,654.46	27.00	3.70	5,672.77	21.32	0.2104	32,254
2012	62,104.57	27.00	3.70	2,872.34	22.16	0.1793	13,916
2013	171,214.72	27.00	3.70	7,918.68	23.02	0.1474	31,548
2014	327,652.19	27.00	3.70	15,153.91	23.89	0.1152	47,178
2015	830,590.87	27.00	3.70	38,414.83	24.76	0.0830	86,132
2016	879,623.43	27.00	3.70	40,682.58	25.65	0.0500	54,976
2017	496,893.38	27.00	3.70	22,981.32	26.55	0.0167	10,354
	6,053,458.58			279,972.45			2,324,282

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.62

MARITIME ELECTRIC COMPANY

ACCOUNT 373.2 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 27-R2							
NET SALVAGE PERCENT.. -10							
1978	43,068.96	27.00	3.70	1,752.91	2.95	0.8907	42,200
1979	46,415.93	27.00	3.70	1,889.13	3.24	0.8800	44,931
1980	533.88	27.00	3.70	21.73	3.54	0.8689	510
1985	529.66	27.00	3.70	21.56	5.17	0.8085	471
1986	86,269.87	27.00	3.70	3,511.18	5.55	0.7944	75,390
1987	46,545.84	27.00	3.70	1,894.42	5.94	0.7800	39,936
1988	124,167.92	27.00	3.70	5,053.63	6.35	0.7648	104,461
1989	83,080.59	27.00	3.70	3,381.38	6.78	0.7489	68,440
1990	115,709.96	27.00	3.70	4,709.40	7.23	0.7322	93,198
1991	55,571.97	27.00	3.70	2,261.78	7.71	0.7144	43,673
1992	23,638.35	27.00	3.70	962.08	8.21	0.6959	18,096
1993	16,501.12	27.00	3.70	671.60	8.73	0.6767	12,282
1994	10,288.86	27.00	3.70	418.76	9.27	0.6567	7,432
1997	66.24	27.00	3.70	2.70	11.02	0.5919	43
2002	80.62	27.00	3.70	3.28	14.33	0.4693	42
2005	1,318.84	27.00	3.70	53.68	16.53	0.3878	563
	653,788.61			26,609.22			551,668

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.07

MARITIME ELECTRIC COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS - ENERGY CONTROL CENTER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R1							
NET SALVAGE PERCENT.. 0							
1976	412,506.15	40.00	2.50	10,312.65	13.97	0.6508	268,438
1979	26,038.20	40.00	2.50	650.96	15.43	0.6143	15,994
1980	821.43	40.00	2.50	20.54	15.93	0.6018	494
1981	8,845.01	40.00	2.50	221.13	16.44	0.5890	5,210
1982	66,944.02	40.00	2.50	1,673.60	16.96	0.5760	38,560
1983	60,084.87	40.00	2.50	1,502.12	17.49	0.5628	33,813
1991	31,909.58	40.00	2.50	797.74	22.04	0.4490	14,327
1992	332.10	40.00	2.50	8.30	22.64	0.4340	144
1993	37,358.36	40.00	2.50	933.96	23.26	0.4185	15,634
1996	20,104.26	40.00	2.50	502.61	25.14	0.3715	7,469
1998	297.10	40.00	2.50	7.43	26.43	0.3393	101
2000	5,488.60	40.00	2.50	137.22	27.75	0.3063	1,681
2006	31,201.16	40.00	2.50	780.03	31.80	0.2050	6,396
2008	40,344.24	40.00	2.50	1,008.61	33.18	0.1705	6,879
2009	134,944.03	40.00	2.50	3,373.60	33.88	0.1530	20,646
2016	8,241.62	40.00	2.50	206.04	38.89	0.0278	229
2017	17,945.66	40.00	2.50	448.64	39.63	0.0093	166
	903,406.39			22,585.18			436,181

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.50

MARITIME ELECTRIC COMPANY

ACCOUNT 390.11 STRUCTURES AND IMPROVEMENTS - OFFICE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R1							
NET SALVAGE PERCENT.. 0							
1989	1,497,121.23	40.00	2.50	37,428.03	20.85	0.4788	716,747
1990	15,767.80	40.00	2.50	394.20	21.44	0.4640	7,316
1991	1,208,731.37	40.00	2.50	30,218.28	22.04	0.4490	542,720
1992	46,216.08	40.00	2.50	1,155.40	22.64	0.4340	20,058
1993	46,196.15	40.00	2.50	1,154.90	23.26	0.4185	19,333
1994	721,385.95	40.00	2.50	18,034.65	23.88	0.4030	290,719
1995	59,750.20	40.00	2.50	1,493.76	24.51	0.3873	23,138
1996	71,594.43	40.00	2.50	1,789.86	25.14	0.3715	26,597
1997	110,622.84	40.00	2.50	2,765.57	25.78	0.3555	39,326
1998	84,612.90	40.00	2.50	2,115.32	26.43	0.3393	28,705
2000	59,814.16	40.00	2.50	1,495.35	27.75	0.3063	18,318
2001	9,131.93	40.00	2.50	228.30	28.41	0.2898	2,646
2002	1,765.04	40.00	2.50	44.13	29.08	0.2730	482
2003	121,956.72	40.00	2.50	3,048.92	29.75	0.2563	31,251
2004	154,854.93	40.00	2.50	3,871.37	30.43	0.2393	37,049
2005	84,839.75	40.00	2.50	2,120.99	31.11	0.2223	18,856
2006	96,640.88	40.00	2.50	2,416.02	31.80	0.2050	19,811
2007	73,515.06	40.00	2.50	1,837.88	32.49	0.1878	13,802
2008	25,687.48	40.00	2.50	642.19	33.18	0.1705	4,380
2009	40,759.40	40.00	2.50	1,018.98	33.88	0.1530	6,236
2010	2,278.81	40.00	2.50	56.97	34.58	0.1355	309
2011	20,221.12	40.00	2.50	505.53	35.28	0.1180	2,386
2012	101,525.54	40.00	2.50	2,538.14	36.00	0.1000	10,153
2013	13,608.54	40.00	2.50	340.21	36.71	0.0823	1,119
2014	231,962.40	40.00	2.50	5,799.06	37.43	0.0643	14,904
2015	66,945.44	40.00	2.50	1,673.64	38.16	0.0460	3,079
2016	2,067.67	40.00	2.50	51.69	38.89	0.0278	57
2017	11,815.84	40.00	2.50	295.40	39.63	0.0093	109
	4,981,389.66			124,534.74			1,899,606

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.50

MARITIME ELECTRIC COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - DISTRICTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC. AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 40-R1							
NET SALVAGE PERCENT.. 0							
1954	33,672.36	40.00	2.50	841.81	5.34	0.8665	29,177
1955	28,384.94	40.00	2.50	709.62	5.66	0.8585	24,368
1956	96.48	40.00	2.50	2.41	5.99	0.8503	82
1958	25,424.03	40.00	2.50	635.60	6.67	0.8333	21,185
1959	192.86	40.00	2.50	4.82	7.02	0.8245	159
1962	1,088.55	40.00	2.50	27.21	8.10	0.7975	868
1963	895.46	40.00	2.50	22.39	8.47	0.7883	706
1966	2,058.78	40.00	2.50	51.47	9.63	0.7593	1,563
1968	7,160.70	40.00	2.50	179.02	10.44	0.7390	5,292
1971	411.99	40.00	2.50	10.30	11.70	0.7075	291
1972	2,920.07	40.00	2.50	73.00	12.14	0.6965	2,034
1973	12.14	40.00	2.50	0.30	12.59	0.6853	8
1976	1,323.07	40.00	2.50	33.08	13.97	0.6508	861
1977	15,478.94	40.00	2.50	386.97	14.45	0.6388	9,887
1978	11,365.41	40.00	2.50	284.14	14.93	0.6268	7,123
1979	5,892.56	40.00	2.50	147.31	15.43	0.6143	3,620
1981	13,583.52	40.00	2.50	339.59	16.44	0.5890	8,001
1982	1,368.72	40.00	2.50	34.22	16.96	0.5760	788
1983	11,254.06	40.00	2.50	281.35	17.49	0.5628	6,333
1984	4,133.73	40.00	2.50	103.34	18.03	0.5493	2,270
1986	20,942.00	40.00	2.50	523.55	19.13	0.5218	10,926
1987	79,822.80	40.00	2.50	1,995.57	19.70	0.5075	40,510
1988	8,559.08	40.00	2.50	213.98	20.27	0.4933	4,222
1991	3,656,887.62	40.00	2.50	91,422.19	22.04	0.4490	1,641,943
1992	4,359.91	40.00	2.50	109.00	22.64	0.4340	1,892
1993	405,653.42	40.00	2.50	10,141.34	23.26	0.4185	169,766
1994	38,546.35	40.00	2.50	963.66	23.88	0.4030	15,534
1996	86,398.05	40.00	2.50	2,159.95	25.14	0.3715	32,097
1998	19,249.07	40.00	2.50	481.23	26.43	0.3393	6,530
1999	40,650.87	40.00	2.50	1,016.27	27.09	0.3228	13,120
2000	9,927.55	40.00	2.50	248.19	27.75	0.3063	3,040
2001	870.45	40.00	2.50	21.76	28.41	0.2898	252
2002	7,868.54	40.00	2.50	196.71	29.08	0.2730	2,148
2003	2,392.27	40.00	2.50	59.81	29.75	0.2563	613
2004	8,951.16	40.00	2.50	223.78	30.43	0.2393	2,142
2005	107,174.42	40.00	2.50	2,679.36	31.11	0.2223	23,820
2006	240,682.64	40.00	2.50	6,017.07	31.80	0.2050	49,340
2007	52,630.38	40.00	2.50	1,315.76	32.49	0.1878	9,881
2008	167,039.96	40.00	2.50	4,176.00	33.18	0.1705	28,480
2009	125,201.31	40.00	2.50	3,130.03	33.88	0.1530	19,156
2010	151,205.67	40.00	2.50	3,780.14	34.58	0.1355	20,488
2011	81,838.02	40.00	2.50	2,045.95	35.28	0.1180	9,657
2012	59,683.98	40.00	2.50	1,492.10	36.00	0.1000	5,968

MARITIME ELECTRIC COMPANY

ACCOUNT 390.12 STRUCTURES AND IMPROVEMENTS - DISTRICTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-R1							
NET SALVAGE PERCENT.. 0							
2013	22,137.66	40.00	2.50	553.44	36.71	0.0823	1,821
2014	267,993.42	40.00	2.50	6,699.84	37.43	0.0643	17,219
2015	249,298.23	40.00	2.50	6,232.46	38.16	0.0460	11,468
2016	115,840.43	40.00	2.50	2,896.01	38.89	0.0278	3,215
2017	159,777.43	40.00	2.50	3,994.44	39.63	0.0093	1,478
	6,358,301.06			158,957.54			2,271,342
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.50							

MARITIME ELECTRIC COMPANY

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
2004	4,323.56	15.00	6.67	288.38	1.50	0.9000	3,891
2007	5,049.13	15.00	6.67	336.78	4.50	0.7000	3,534
2009	15,567.38	15.00	6.67	1,038.34	6.50	0.5667	8,822
2010	329.49	15.00	6.67	21.98	7.50	0.5000	165
2011	31,755.43	15.00	6.67	2,118.09	8.50	0.4333	13,761
2013	1,525.71	15.00	6.67	101.76	10.50	0.3000	458
2014	5,034.32	15.00	6.67	335.79	11.50	0.2333	1,175
2015	6,385.71	15.00	6.67	425.93	12.50	0.1667	1,064
2016	5,388.77	15.00	6.67	359.43	13.50	0.1000	539
2017	1,677.31	15.00	6.67	111.88	14.50	0.0333	56
	77,036.81			5,138.36			33,465

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.67

MARITIME ELECTRIC COMPANY

ACCOUNT 391.3 OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
2013	142,842.69	5.00	20.00	28,568.54	0.50	0.9000	128,558
2014	202,769.85	5.00	20.00	40,553.97	1.50	0.7000	141,939
2015	151,332.01	5.00	20.00	30,266.40	2.50	0.5000	75,666
2016	438,020.70	5.00	20.00	87,604.14	3.50	0.3000	131,406
2017	192,595.44	5.00	20.00	38,519.09	4.50	0.1000	19,260
	1,127,560.69			225,512.14			496,829
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 20.00							

MARITIME ELECTRIC COMPANY

ACCOUNT 391.4 OFFICE FURNITURE AND EQUIPMENT - COMPUTER SOFTWARE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
2008	539,043.07	10.00	10.00	53,904.31	0.50	0.9500	512,091
2009	405,261.15	10.00	10.00	40,526.12	1.50	0.8500	344,472
2010	441,569.23	10.00	10.00	44,156.92	2.50	0.7500	331,177
2011	567,818.95	10.00	10.00	56,781.90	3.50	0.6500	369,082
2012	685,719.20	10.00	10.00	68,571.92	4.50	0.5500	377,146
2013	566,275.16	10.00	10.00	56,627.52	5.50	0.4500	254,824
2014	631,128.74	10.00	10.00	63,112.87	6.50	0.3500	220,895
2015	731,908.86	10.00	10.00	73,190.89	7.50	0.2500	182,977
2016	719,827.79	10.00	10.00	71,982.78	8.50	0.1500	107,974
2017	688,934.33	10.00	10.00	68,893.43	9.50	0.0500	34,447
	5,977,486.48			597,748.66			2,735,085
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 10.00							

MARITIME ELECTRIC COMPANY

ACCOUNT 392 TRANSPORTATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 13-S2							
NET SALVAGE PERCENT.. +10							
1944	620.87	13.00				1.0000	559
1962	14.49	13.00				1.0000	13
1964	3,268.52	13.00				1.0000	2,942
1968	176.82	13.00				1.0000	159
1969	3,744.93	13.00				1.0000	3,370
1973	1,467.64	13.00				1.0000	1,321
1974	2,103.79	13.00				1.0000	1,893
1975	1,093.63	13.00				1.0000	984
1977	32,309.53	13.00				1.0000	29,079
1978	34,087.19	13.00				1.0000	30,678
1979	37,122.78	13.00				1.0000	33,411
1980	24,414.42	13.00				1.0000	21,973
1981	30,262.95	13.00				1.0000	27,237
1982	38,898.91	13.00				1.0000	35,009
1983	26,937.39	13.00				1.0000	24,244
1984	24,656.91	13.00				1.0000	22,191
1985	28,461.10	13.00				1.0000	25,615
1990	68,718.58	13.00				1.0000	61,847
1991	30,390.91	13.00				1.0000	27,352
1993	191,003.44	13.00	7.69	13,219.35	0.27	0.9792	168,333
1994	66,471.58	13.00	7.69	4,600.50	0.46	0.9646	57,708
1996	17,072.51	13.00	7.69	1,181.59	0.87	0.9331	14,337
1997	45,442.91	13.00	7.69	3,145.10	1.08	0.9169	37,501
1998	125,459.54	13.00	7.69	8,683.05	1.32	0.8985	101,448
2000	274,330.51	13.00	7.69	18,986.41	1.82	0.8600	212,332
2001	365,274.97	13.00	7.69	25,280.68	2.11	0.8377	275,388
2002	317,400.33	13.00	7.69	21,967.28	2.41	0.8146	232,705
2003	430,710.64	13.00	7.69	29,809.48	2.74	0.7892	305,937
2004	423,091.21	13.00	7.69	29,282.14	3.10	0.7615	289,981
2005	390,428.45	13.00	7.69	27,021.55	3.50	0.7308	256,782
2006	614,446.87	13.00	7.69	42,525.87	3.94	0.6969	385,398
2007	541,039.34	13.00	7.69	37,445.33	4.42	0.6600	321,377
2008	522,689.37	13.00	7.69	36,175.33	4.96	0.6185	290,936
2009	787,456.89	13.00	7.69	54,499.89	5.56	0.5723	405,603
2010	657,801.98	13.00	7.69	45,526.48	6.22	0.5215	308,763
2011	607,386.17	13.00	7.69	42,037.20	6.95	0.4654	254,399
2012	356,129.15	13.00	7.69	24,647.70	7.75	0.4039	129,440
2013	441,473.00	13.00	7.69	30,554.35	8.62	0.3369	133,867
2014	1,287,172.61	13.00	7.69	89,085.22	9.55	0.2654	307,431

MARITIME ELECTRIC COMPANY

ACCOUNT 392 TRANSPORTATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 13-S2							
NET SALVAGE PERCENT.. +10							
2015	460,688.81	13.00	7.69	31,884.27	10.51	0.1915	79,416
2016	843,994.31	13.00	7.69	58,412.85	11.50	0.1154	87,642
2017	1,788,410.10	13.00	7.69	123,775.86	12.50	0.0385	61,904
	11,944,126.05			799,747.48			5,068,505
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.70							

MARITIME ELECTRIC COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1998	21,416.05	20.00	5.00	1,070.80	0.50	0.9750	20,881
1999	33,850.00	20.00	5.00	1,692.50	1.50	0.9250	31,311
2000	12,560.24	20.00	5.00	628.01	2.50	0.8750	10,990
2001	34,505.16	20.00	5.00	1,725.26	3.50	0.8250	28,467
2002	8,230.84	20.00	5.00	411.54	4.50	0.7750	6,379
2003	27,615.53	20.00	5.00	1,380.78	5.50	0.7250	20,021
2004	13,541.90	20.00	5.00	677.10	6.50	0.6750	9,141
2006	9,873.86	20.00	5.00	493.69	8.50	0.5750	5,677
2007	21,223.41	20.00	5.00	1,061.17	9.50	0.5250	11,142
2008	49,644.77	20.00	5.00	2,482.24	10.50	0.4750	23,581
2009	95,735.60	20.00	5.00	4,786.78	11.50	0.4250	40,688
2010	151,385.95	20.00	5.00	7,569.30	12.50	0.3750	56,770
2011	115,218.94	20.00	5.00	5,760.95	13.50	0.3250	37,446
2012	90,562.43	20.00	5.00	4,528.12	14.50	0.2750	24,905
2013	35,911.33	20.00	5.00	1,795.57	15.50	0.2250	8,080
2014	67,600.27	20.00	5.00	3,380.01	16.50	0.1750	11,830
2015	136,633.74	20.00	5.00	6,831.69	17.50	0.1250	17,079
2016	139,198.89	20.00	5.00	6,959.94	18.50	0.0750	10,440
2017	51,227.53	20.00	5.00	2,561.38	19.50	0.0250	1,281
	1,115,936.44			55,796.83			376,109

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00

MARITIME ELECTRIC COMPANY

ACCOUNT 397 COMMUNICATIONS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S4							
NET SALVAGE PERCENT.. -5							
1955	1,866.80	20.00				1.0000	1,960
1956	3,735.76	20.00				1.0000	3,923
1957	91.28	20.00				1.0000	96
1958	1,432.89	20.00				1.0000	1,505
1959	1,329.15	20.00				1.0000	1,396
1961	430.68	20.00				1.0000	452
1962	925.72	20.00				1.0000	972
1964	1,653.23	20.00				1.0000	1,736
1970	8,587.28	20.00				1.0000	9,017
1971	68,084.59	20.00				1.0000	71,489
1972	10,272.79	20.00				1.0000	10,786
1973	7,639.80	20.00				1.0000	8,022
1975	14,839.70	20.00				1.0000	15,582
1976	317,878.71	20.00				1.0000	333,773
1977	198,980.51	20.00				1.0000	208,930
1978	46,825.81	20.00				1.0000	49,167
1979	32,995.07	20.00				1.0000	34,645
1980	21,079.63	20.00				1.0000	22,134
1981	140,982.33	20.00				1.0000	148,031
1982	2,438.63	20.00				1.0000	2,561
1983	471.14	20.00	5.00	24.73	0.15	0.9925	491
1984	33,142.47	20.00	5.00	1,739.98	0.35	0.9825	34,191
1986	31,509.24	20.00	5.00	1,654.24	0.55	0.9725	32,175
1988	637,865.65	20.00	5.00	33,487.95	0.77	0.9615	643,973
1989	208,273.52	20.00	5.00	10,934.36	0.90	0.9550	208,846
1990	67,340.23	20.00	5.00	3,535.36	1.04	0.9480	67,030
1991	573,157.28	20.00	5.00	30,090.76	1.19	0.9405	566,007
1992	36,104.01	20.00	5.00	1,895.46	1.36	0.9320	35,331
1993	137,986.56	20.00	5.00	7,244.29	1.55	0.9225	133,657
1994	26,949.54	20.00	5.00	1,414.85	1.76	0.9120	25,807
1995	10,590.70	20.00	5.00	556.01	2.01	0.8995	10,003
1996	30,392.45	20.00	5.00	1,595.60	2.29	0.8855	28,258
1997	51,538.38	20.00	5.00	2,705.76	2.62	0.8690	47,026
1998	32,544.16	20.00	5.00	1,708.57	2.99	0.8505	29,063
1999	77,150.18	20.00	5.00	4,050.38	3.43	0.8285	67,115
2000	64,214.26	20.00	5.00	3,371.25	3.93	0.8035	54,176
2001	50,825.34	20.00	5.00	2,668.33	4.51	0.7745	41,332
2002	132,987.70	20.00	5.00	6,981.85	5.17	0.7415	103,541
2003	111,103.29	20.00	5.00	5,832.92	5.92	0.7040	82,128
2004	157,457.00	20.00	5.00	8,266.49	6.74	0.6630	109,614
2005	1,599,014.72	20.00	5.00	83,948.27	7.62	0.6190	1,039,280
2006	788,074.20	20.00	5.00	41,373.90	8.55	0.5725	473,731
2007	1,068,814.97	20.00	5.00	56,112.79	9.52	0.5240	588,062

MARITIME ELECTRIC COMPANY

ACCOUNT 397 COMMUNICATIONS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S4							
NET SALVAGE PERCENT.. -5							
2008	51,725.57	20.00	5.00	2,715.59	10.51	0.4745	25,771
2009	120,355.75	20.00	5.00	6,318.68	11.50	0.4250	53,709
2010	381,190.33	20.00	5.00	20,012.49	12.50	0.3750	150,094
2011	164,114.13	20.00	5.00	8,615.99	13.50	0.3250	56,004
2012	149,992.12	20.00	5.00	7,874.59	14.50	0.2750	43,310
2013	169,495.07	20.00	5.00	8,898.49	15.50	0.2250	40,043
2014	357,449.90	20.00	5.00	18,766.12	16.50	0.1750	65,681
2015	541,568.19	20.00	5.00	28,432.33	17.50	0.1250	71,081
2016	532,016.40	20.00	5.00	27,930.86	18.50	0.0750	41,896
2017	936,756.77	20.00	5.00	49,179.73	19.50	0.0250	24,590
	10,214,241.58			489,938.97			5,919,193
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.80							

MARITIME ELECTRIC COMPANY

ACCOUNT 397.5 COMMUNICATIONS EQUIPMENT - SCADA

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 15-S2							
NET SALVAGE PERCENT.. 0							
1987	220,032.06	15.00				1.0000	220,032
1988	4,591.39	15.00	6.67	306.25	0.07	0.9953	4,570
1989	34,316.42	15.00	6.67	2,288.91	0.27	0.9820	33,699
1990	4,389.91	15.00	6.67	292.81	0.46	0.9693	4,255
1991	48,031.87	15.00	6.67	3,203.73	0.65	0.9567	45,951
1995	1,226.75	15.00	6.67	81.82	1.52	0.8987	1,102
1996	6,044.45	15.00	6.67	403.16	1.76	0.8827	5,335
1997	3,381.92	15.00	6.67	225.57	2.02	0.8653	2,926
1999	351,649.28	15.00	6.67	23,455.01	2.59	0.8273	290,930
2000	42,306.62	15.00	6.67	2,821.85	2.90	0.8067	34,127
2001	54,374.08	15.00	6.67	3,626.75	3.24	0.7840	42,629
2002	96,064.33	15.00	6.67	6,407.49	3.61	0.7593	72,945
2003	15,847.57	15.00	6.67	1,057.03	4.00	0.7333	11,621
2004	44,356.89	15.00	6.67	2,958.60	4.44	0.7040	31,227
2005	25,235.56	15.00	6.67	1,683.21	4.91	0.6727	16,975
2006	74,408.35	15.00	6.67	4,963.04	5.42	0.6387	47,522
2007	15,769.05	15.00	6.67	1,051.80	5.99	0.6007	9,472
2008	263,173.35	15.00	6.67	17,553.66	6.61	0.5593	147,201
2009	131,076.35	15.00	6.67	8,742.79	7.28	0.5147	67,461
2010	44,212.82	15.00	6.67	2,949.00	8.02	0.4653	20,574
2011	67,445.28	15.00	6.67	4,498.60	8.82	0.4120	27,787
2012	1,303.46	15.00	6.67	86.94	9.67	0.3553	463
2016	79,841.18	15.00	6.67	5,325.41	13.50	0.1000	7,984
2017	186,161.67	15.00	6.67	12,416.98	14.50	0.0333	6,205
	1,815,240.61			106,400.41			1,152,993

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.86