

The Narragansett Electric Company
d/b/a Rhode Island Energy

APPLICATION FOR APPROVAL
OF A CHANGE IN ELECTRIC AND
GAS BASE DISTRIBUTION RATES

Testimony and Schedules of:

John J. Spanos

Book 3 of 21

November 26, 2025

Submitted to:
Rhode Island Public Utilities Commission
Docket No. 25-45-GE

Submitted by:



Rhode Island Energy™
a PPL company

**Testimony of
John J. Spanos**

PRE-FILED DIRECT TESTIMONY

OF

JOHN J. SPANOS

November 26, 2025

SUMMARY

John J. Spanos is the President of Gannett Fleming Valuation and Rate Consultants, LLC and is responsible for directing and supervising the Depreciation Studies performed for the electric and gas utility plant of Rhode Island Energy, as well as supporting such depreciation rates determined by such Depreciation Studies before state and federal regulatory agencies.

Specifically, he testifies regarding (1) the purpose of the Depreciation Studies; (2) the methods and procedures of the Depreciation Studies; (3) the calculation of the annual depreciation accruals for the Company's plant; and (4) the Company's proposal for recommended annual depreciation accrual rates.

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I. Introduction and Qualifications

Q. Please state your name and address.

A. My name is John J. Spanos. My business address is 300 Sterling Parkway,
Mechanicsburg, PA 17050 (formerly 207 Senate Avenue, Camp Hill, PA 17011).

Q. Are you associated with any firm?

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

Q. How long have you been associated with Gannett Fleming?

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

Q. What is your position with the firm?

A. My current position is President. I am responsible for conducting depreciation, valuation
and original cost studies, determining service life and net salvage estimates, conducting
field reviews, presenting recommended depreciation rates to clients, and supporting such
rates before state and federal regulatory agencies.

Q. On whose behalf are you testifying in this case?

A. I am testifying on behalf of Rhode Island Energy.

1 **Q. What is your educational background?**

2 A. I have Bachelor of Science degrees in Industrial Management and Mathematics from
3 Carnegie-Mellon University and a Master of Business Administration from York
4 College.
5

6 **Q. Do you belong to any professional societies?**

7 A. Yes. I am a member and past President of the Society of Depreciation Professionals and
8 a member of the American Gas Association/Edison Electric Institute Industry
9 Accounting Committee.
10

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

12 A. Yes. The Society of Depreciation Professionals has established national standards for
13 depreciation professionals. The Society administers an examination to become certified
14 in this field. I passed the certification exam in September 1997 and was recertified in
15 August 2003, February 2008, January 2013, February 2018, and February 2023.
16

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

18 A. I have over 39 years of depreciation experience, which includes expert testimony in
19 more than 500 cases before 47 regulatory commissions. These cases have included
20 depreciation studies in the electric, gas, water, wastewater, and pipeline industries. In
21 addition to cases where I have submitted testimony, I have supervised over 900 other
22 depreciation or valuation assignments. Please refer to Schedule JJS-1 for my

1 qualifications statement, which includes further information with respect to my work
2 history, case experience, and leadership in the Society of Depreciation Professionals.
3

4 **Q. Have you submitted testimony to any state utility commissions regarding utility**
5 **plant depreciation?**

6 A. Yes. I have submitted expert testimony to numerous state utility commissions, as well as
7 FERC. Please see Schedule JJS-1 for additional information and a detailed list of the
8 dockets in which I have provided expert testimony.
9

10 **II. Purpose of Testimony**

11 **Q. What is the purpose of your testimony?**

12 A. My testimony will support and explain the depreciation studies conducted under my
13 direction and supervision for the electric and gas utility plant of Rhode Island Energy,
14 attached hereto as Schedule JJS-2 (“Electric Depreciation Study”) and Schedule JJS-3
15 (“Gas Depreciation Study”) (collectively, the “Depreciation Studies”). The Depreciation
16 Studies set forth the calculated annual depreciation accrual rates by account as of
17 December 31, 2024.
18

19 **Q. Please summarize the results of your Depreciation Studies.**

20 A. The depreciation rates set forth in the Depreciation Studies as of December 31, 2024,
21 appropriately reflect the rates at which the full cost of the Company’s assets should be
22 recovered through depreciation expense. These rates are based on the most commonly

1 used methods and procedures for determining depreciation rates. Those methods and
2 procedures include review of historical data and following guidance from authoritative
3 texts and calculating depreciation rates determined by approved practices. The service
4 life and net salvage parameters are based on widely used methods, and the depreciation
5 rates are based on the average service life procedure, remaining life technique, and
6 straight line method.

7
8 **Q. Are the recommended depreciation accrual rates presented in the Depreciation**
9 **Studies reasonable and applicable to the plant in service as of December 31, 2024?**

10 A. Yes, they are. Based on the Depreciation Studies, I am recommending depreciation rates
11 using the December 31, 2024, plant and reserve balances for approval.

12
13 **Q. Are you sponsoring any other schedules?**

14 A. Yes. In addition to Schedules JJS-1, JJS-2, and JJS-3, referenced above, I am sponsoring
15 Schedule JJS-4 and Schedule JJS-5, which compare currently approved versus proposed
16 service life/survivor curve, net salvage percentages, and depreciation rates and expense
17 for electric and gas accounts, respectively.

18
19 **III. Depreciation Study**

20 **Q. Please define the concept of depreciation.**

21 A. The Uniform System of Accounts defines depreciation as:

1 Depreciation, as applied to depreciable electric plant, means the
2 loss in service value not restored by current maintenance, incurred
3 in connection with the consumption or prospective retirement of
4 electric plant in the course of service from causes which are known
5 to be in current operation and against which the utility is not
6 protected by insurance. Among the causes to be given
7 consideration are wear and tear, decay, action of the elements,
8 inadequacy, obsolescence, changes in the art, changes in demand
9 and requirements of public authorities.¹

10
11 **Q. Did you prepare the Depreciation Studies filed by Rhode Island Energy in this**
12 **proceeding?**

13 A. Yes. I prepared the Depreciation Studies.
14

15 **Q. What is the purpose of the Depreciation Studies?**

16 A. The purpose of the Depreciation Studies was to estimate the annual depreciation accruals
17 for the Company's plant in service for financial and ratemaking purposes and to
18 determine appropriate average service lives, survivor curves, and net salvage percentages
19 for each plant account.
20

21 **Q. Are the methods and procedures of the Depreciation Studies consistent with Rhode**
22 **Island Energy's past practices?**

23 A. Most of the depreciation methods and procedures of these studies are the same as those
24 utilized in the past for the assets, as well as for other companies appearing before the

¹ 18 C.F.R. 101 (FERC Uniform System of Accounts), Definition 12. The Uniform System of Accounts defines gas depreciation similarly: 18 C.F.R. 201 (FERC Uniform System of Accounts) Definition 12B.

Commission. Both the existing rates and the rates determined in the Depreciation Studies are based on the remaining life technique and straight line method. I also used amortization accounting for general plant assets. The average service life procedure is the most widely used in the industry.

Q. Please describe the contents of the Depreciation Studies.

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

The Electric Depreciation Study also includes several tables and tabulations of data and calculations. Table 1 on pages VI-4 and VI-5 of the Depreciation Study presents the estimated survivor curve, the net salvage percent, the original cost as of December 31, 2024, the book depreciation reserve, and the calculated annual depreciation accrual and rate for each account or subaccount. The section beginning on page VII-2 presents the results of the retirement rate analyses prepared as the historical bases for the service life

1 estimates. The section beginning on page VIII-2 presents the results of the net salvage
2 analysis. The section beginning on page IX-2 presents the depreciation calculations
3 related to surviving original cost as of December 31, 2024. The Gas Depreciation Study
4 is presented in the same fashion.

5
6 **Q. Please explain how you performed your Depreciation Studies.**

7 A. I used the straight line remaining life method of depreciation (also referred to as the
8 straight line method and remaining life technique), with the average service life
9 procedure. The annual depreciation is based on a method of depreciation accounting that
10 seeks to distribute the unrecovered cost of fixed capital assets over the estimated
11 remaining useful life of each unit, or group of assets, in a systematic and reasonable
12 manner.

13
14 For Electric General Plant Accounts 391.00, 393.00, 394.00, 395.00, 397.00, and 398.00
15 and for Gas General Plant Accounts 391.10, 393.00, 394.00, 395.00, 397.30, 397.41,
16 397.42, and 398.00, I used the straight line remaining life method of amortization.² The
17 annual amortization is based on amortization accounting that distributes the unrecovered
18 cost of fixed capital assets over the remaining amortization period selected for each
19 account and vintage.

² The account numbers identified throughout my testimony represent those in effect as of December 31, 2024.

1 **Q. How did you determine the recommended annual depreciation accrual rates?**

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

7
8 **Q. Please describe the first phase of the Depreciation Studies, in which you estimated**
9 **the service life and net salvage characteristics for each depreciable group.**

10 A. The service life and net salvage studies consisted of compiling historical data from
11 records related to the Company's plant; analyzing this data to obtain historical trends of
12 survivor characteristics; obtaining supplementary information from the Company's
13 management and operating personnel concerning practices and plans as they relate to
14 plant operations; and interpreting the data and the estimates used by other electric and gas
15 utilities to form judgments of average service life and net salvage characteristics.

16
17 **Q. What historical data did you analyze for the purpose of estimating service life**
18 **characteristics?**

19 A. I analyzed the Company's accounting entries that record plant transactions during the
20 period 1969 through 2024 for electric plant and 1997 through 2024 for gas plant to the
21 extent available, although the earliest year of data varied by account. The transactions I
22 analyzed included additions, retirements, transfers, sales, and the related balances. The

1 Company records also included surviving dollar value (i.e., the in-service dollar value
2 that remains) by year installed for each plant account as of December 31, 2024.
3

4 **Q. What method did you use to analyze these service life data?**

5 A. I used the retirement rate method for most plant accounts. This is the most appropriate
6 method when retirement data covering a long period of time is available because this
7 method determines the average rates of retirement actually experienced by the Company
8 during the period covered by the Depreciation Study.
9

10 **Q. Please describe how you used the retirement rate method to analyze Rhode Island**
11 **Energy's service life data.**

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

1 **Q. What are “Iowa-type survivor curves,” and how did you use such curves to estimate**
2 **the service life characteristics for each property group?**

3 A. Iowa-type survivor curves are a widely used group of survivor curves that contain the
4 range of survivor characteristics usually experienced by utilities and other industrial
5 companies. These curves were developed at the Iowa State College Engineering
6 Experiment Station through an extensive process of observing and classifying the ages at
7 which various types of property used by utilities and other industrial companies had been
8 retired.

9
10 Iowa-type survivor curves are used to smooth and extrapolate original survivor curves
11 determined by the retirement rate method. The Iowa curves and truncated Iowa curves
12 were used in the Depreciation Studies to describe the forecasted rates of retirement based
13 on the observed rates of retirement and the outlook for future retirements. The estimated
14 survivor curve designations for each depreciable property group indicate the average
15 service life, the family within the Iowa system to which the property group belongs, and
16 the relative height of the mode. For example, the Iowa 50-R2 indicates an average service
17 life of 50 years; a right-moded, or R, type curve (the mode occurs after average life for
18 right-moded curves); and a low height, 2, for the mode (possible modes for R type curves
19 range from 0.5 to 5).

1 **Q. Are the factors considered in your estimates of service life and net salvage percents**
2 **presented in Schedule JJS-2 and Schedule JJS-3?**

3 A. Yes. A discussion of the factors considered in the estimation of service lives and net
4 salvage percents are presented in Part III and Part IV of both Schedule JJS-2 and
5 Schedule JJS-3.
6

7 **Q. Did you physically observe Rhode Island Energy's plant and equipment as part of**
8 **your Depreciation Studies?**

9 A. Yes. I made a field review of Company property as part of this study during June 2025 to
10 observe representative portions of plant. Field reviews are conducted to become familiar
11 with Company operations and obtain an understanding of the function of the plant and
12 information with respect to the reasons for past retirements and the expected future
13 causes of retirements. This knowledge, as well as information from other discussions
14 with Company management and operating personnel, was incorporated in the
15 interpretation and extrapolation of the statistical analyses.
16

17 **Q. How did your experience in development of other depreciation studies affect your**
18 **work in this case?**

19 A. Because my firm customarily conducts field reviews for depreciation studies, I have had
20 the opportunity to visit many similar facilities and meet with operations personnel at
21 many other companies. The knowledge I have accumulated from those visits and
22 meetings provides me with useful information to draw upon to incorporate into the

1 informed judgment used to estimate service lives and net salvage.

2
3 **Q. Please explain the concept of “net salvage.”**

4 A. Net salvage is a component of the service value of capital assets that is recovered through
5 depreciation rates. The service value of an asset is its original cost, less its net salvage.
6 Net salvage is the salvage value received for the asset upon retirement less the cost to
7 retire the asset. When the cost to retire the asset exceeds the salvage value, the result is
8 negative net salvage.

9
10 Because depreciation expense is the loss in service value of an asset during a defined
11 period (*e.g.*, one year), it must include a ratable portion of both the original cost of the
12 asset and the net salvage. That is, the net salvage related to an asset should be
13 incorporated in the cost of service during the same period as its original cost so that
14 customers receiving service from the asset pay rates that include a portion of both
15 elements of the asset’s service value, the original cost, and the net salvage value. For
16 example, the full recovery of the service value of a \$20,000 circuit breaker will include
17 not only the \$20,000 of original cost, but also, on average, \$4,500 to remove the circuit
18 breaker at the end of its life and \$500 in salvage value. In this example, the net salvage
19 component is negative \$4,000 (\$500 - \$4,500), and the net salvage percent is negative 20
20 percent $((\$500 - \$4,500)/\$20,000)$.

1 **Q. Please describe how you estimated net salvage percentages.**

2 A. I estimated the net salvage percentages by incorporating the Company's actual historical
3 data for the period 2004 through 2024 for electric plant and 2005 through 2024 for gas
4 plant, and I considered industry experience of net salvage estimates for other electric and
5 gas companies. The net salvage percentages in the Depreciation Studies are based on a
6 combination of statistical analyses referenced in Part VIII of the Depreciation Studies and
7 informed judgment, as defined in Part IV of the Depreciation Studies. The statistical
8 analyses consider the cost of removal and gross salvage ratios to the associated
9 retirements during the 21- or 20-year period. Trends of these data also are measured
10 based on three-year moving averages and the most recent five-year indications. There are
11 some accounts where the net salvage percentage has become more negative, which is the
12 result of higher cost of removal as compared to the associated retirement. The primary
13 reasons for the high cost of removal are the additional effort required to retire assets and
14 that the age of retirements has increased in recent years; thus, the dollar value of
15 retirements for some accounts is lower per unit.

16
17 **Q. Please describe the second phase of the process that you used in the Depreciation**
18 **Studies in which you calculated composite remaining lives and annual depreciation**
19 **accrual rates.**

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

1 the average service life procedure. The calculation of annual depreciation accrual rates
2 was developed as of December 31, 2024.
3

4 **Q. Please describe the straight line remaining life method of depreciation.**

5 A. The straight line remaining life method of depreciation allocates the original cost of the
6 property, less accumulated depreciation, less future net salvage, in equal amounts to each
7 year of remaining service life.
8

9 **Q. Please describe the average service life procedure for calculating remaining life**
10 **accrual rates.**

11 A. The average service life procedure defines the group or account for which the remaining
12 life annual accrual is determined. Under this procedure, the annual accrual rate is
13 determined for the entire group or account based on its average remaining life, and the
14 rate is then applied to the surviving balance of the group's cost. The average remaining
15 life of the group is calculated by first dividing the future book accruals (original cost less
16 allocated book reserve less future net salvage) by the average remaining life for each
17 vintage. The average remaining life for each vintage is derived from the area under the
18 survivor curve between the attained age of the vintage and the maximum age. The sum of
19 the future book accruals is then divided by the sum of the annual accruals to determine
20 the average remaining life of the entire group for use in calculating the annual
21 depreciation accrual rate. The calculation is further detailed in Part V of Schedule JJS-2
22 and Schedule JJS-3.

1 **Q. Please describe amortization accounting, in contrast to depreciation accounting.**

2 A. Amortization accounting is used for accounts with a large number of units, but relatively
3 small asset values. In amortization accounting, units of property are capitalized in the
4 same manner as they are in depreciation accounting. However, depreciation accounting is
5 difficult for these types of assets because depreciation accounting requires periodic
6 inventories to properly reflect plant in service. Consequently, amortization accounting is
7 used for these types of assets, such that retirements are recorded when a vintage is fully
8 amortized rather than as the units are removed from service. That is, there is no
9 dispersion of retirement in amortization accounting. All units are retired when the age of
10 the vintage reaches the amortization period. Each plant account or group of assets is
11 assigned a fixed period that represents an anticipated life during which the asset will
12 render full benefit. For example, in amortization accounting, assets that have a 15-year
13 amortization period will be fully recovered after 15 years of service and taken off the
14 Company's books at that time, although they may not necessarily be physically removed
15 from service. In contrast, assets that are physically taken out of service before 15 years
16 remain on the books until the amortization period for that vintage has expired.

17
18 **Q. Is amortization accounting being utilized for certain plant accounts?**

19 A. Yes. These are Electric General Plant Accounts 391.00, 393.00, 394.00, 395.00, 397.00,
20 and 398.00 and Gas General Plant Accounts 391.10, 393.00, 394.00, 395.00, 397.30,
21 397.41, 397.42, and 398.00, which represent less than one percent of Rhode Island
22 Energy's depreciable electric plant and less than one percent of Rhode Island Energy's

1 depreciable gas plant. Amortization accounting was also used for these accounts in the
2 previous depreciation study.

3
4 **Q. Have you made additional recommendations for these amortization accounts?**

5 A. Yes. To achieve a more stable accrual rate for these accounts in the future, I have
6 recommended a five-year amortization to adjust the unrecovered reserve for these
7 accounts. This approach will achieve consistent amortization rates (e.g., a five percent
8 rate for an account with a 20-year amortization period) for existing assets as well as
9 future assets but also will allow for the full recovery of the costs of existing assets
10 through the unrecovered reserve amortization.

11
12 **Q. Please use an example to illustrate how the annual depreciation accrual rate for a**
13 **particular group of property is presented in your Depreciation Studies.**

14 A. I will use Electric Account 362.00, Station Equipment, as an example because it is one of
15 the larger depreciable accounts and represents approximately 13 percent of depreciable
16 electric plant. The retirement rate method was used to analyze the survivor characteristics
17 of this property group. Aged plant accounting data was compiled from 1969 through
18 2024 and analyzed in periods that best represent the overall service life of this property.
19 The life table for the 1969-2024 experience band is presented on pages VII-42 through
20 VII-44 of the Electric Depreciation Study. The life table displays the retirement and
21 surviving ratios of the aged plant data exposed to retirement by age interval. For example,
22 page VII-42 of the study shows \$229,429 retired during age interval 0.5 to 1.5 with

1 \$452,048,656 exposed to retirement at the beginning of the age interval (i.e., at age 0.5).

2 Consequently, the retirement ratio is 0.0005 and the survivor ratio is 0.9995. The life
3 table, or original survivor curve, is plotted along with the estimated smooth survivor
4 curve, the 60-S0.5, on page VII-41 of the study.

5
6 The net salvage percent is presented on pages VIII-16 and VIII-17 of the Electric
7 Depreciation Study. The percentage is based on the result of annual gross salvage minus
8 the cost to remove plant assets as compared to the original cost of plant retired during the
9 period 2004 through 2024. This 21-year period experienced \$12,814,387 (\$911,207 -
10 \$13,725,594) in net salvage for \$27,563,770 plant retired. The result is negative net
11 salvage of 46 percent ($\$12,814,387 / \$27,563,770$). Based on the overall negative 46
12 percent net salvage and the most recent five years of negative 128 percent, as well as the
13 informed judgement and general knowledge of the property in this account and Company
14 expectations as described in the Company's five-year outlook, it was determined that
15 negative 20 percent is the most appropriate estimate. In recent years, a majority of the
16 retirements have related to older control equipment, which has required higher labor
17 efforts as a relationship to the associated retirement. The focus only on control equipment
18 is not expected to continue at the high level and other assets are expected to be retired,
19 which will lead to an overall net salvage percentage to the recommended negative 20
20 percent.

1 My calculation of the annual depreciation related to the original cost as of December 31,
2 2024, of electric plant is presented on pages IX-23 through IX-25 of the Electric
3 Depreciation Study. The calculation is based on the 60-S0.5 survivor curve, 20 percent
4 negative net salvage, the attained age, and the allocated book reserve. The tabulation sets
5 forth the installation year, the original cost, calculated accrued depreciation, allocated
6 book reserve, future accruals, remaining life, and annual accrual. These totals are brought
7 forward to the table on page VI-4 of the Electric Depreciation Study.

8
9 **Q. What is the overall impact of the depreciation rates recommended in the Electric**
10 **Depreciation Study?**

11 A. The overall change reflected in the Electric Depreciation Study is a decrease in
12 depreciation expense of \$9.0 million as of December 31, 2024. This overall electric plant
13 decrease is driven by a decrease in depreciation expense for distribution plant. For
14 transmission and general plant, the Electric Depreciation Study results in a net increase in
15 depreciation expense as of December 31, 2024. These comparisons are summarized in
16 Schedule JJS-4.

17
18 **Q. Based on the Electric Depreciation Study, what are the primary factors causing the**
19 **change in depreciation expense?**

20 A. First, for many accounts, the service life estimates recommended in the Electric
21 Depreciation Study have longer average service lives than those currently approved for
22 the Company, which will lower depreciation expense. The asset classes with the larger

1 decreased expense due to longer average service lives are Accounts 353.00, 364.00,
2 367.10, and all three subaccounts of Account 368.00. These recommendations are
3 consistent with the historical data and with trends in the electric industry. Second, these
4 longer service lives are offset, in part, by more negative net salvage estimates for certain
5 accounts. The asset classes with larger increases due to the more negative net salvage
6 percentages are Accounts 355.00 and 357.00. These changes in net salvage estimates are
7 supported by the historical data and, all else equal, would result in higher depreciation
8 rates. In aggregate, these changes, combined with the impact of updating the depreciation
9 calculations to incorporate current plant and reserve balances, results in a decrease in
10 depreciation expense of \$10.0 million for distribution plant as of December 31, 2024, and
11 an increase in depreciation expense of \$1.0 million for transmission and general plant
12 accounts.

13
14 **Q. What is the overall impact of the depreciation rates recommended in the Gas**
15 **Depreciation Study?**

16 A. The overall change reflected in the Gas Depreciation Study is an increase in depreciation
17 expense of \$27.0 million as of December 31, 2024. There is an increase for each of the
18 functions of plant as of December 31, 2024. These comparisons are summarized in
19 Schedule JJS-5.

1 **Q. Based on the Gas Depreciation Study, what are the primary factors causing the**
2 **change in depreciation expense?**

3 A. The primary factors that result in a change in depreciation expense are the overall shorter
4 service life estimates for some accounts and the more negative net salvage for a few
5 accounts. For many accounts, the service life estimates recommended in the Gas
6 Depreciation Study have shorter average service lives than those currently approved for
7 the Company, which will increase depreciation expense. The asset classes with the larger
8 increased expense due to shorter average service lives are Accounts 376.12, 376.13,
9 3380.00, 381.00, and 382.00. Also, the more negative net salvage percentage for all three
10 mains accounts and gas services from the estimates currently approved have an impact on
11 the increased depreciation expense. These recommendations are consistent with the
12 historical data and with trends in the gas industry. In aggregate, these changes, combined
13 with the impact of updating the depreciation calculations to incorporate current plant and
14 reserve balances, result in an increase in depreciation expense of \$25.36 million as of
15 December 31, 2024, for distribution plant accounts; an increase in depreciation expense
16 of \$0.57 million for other storage plant; and an increase in general plant of \$1.05 million.

17
18 **IV. Conclusion**

19 **Q. Does this conclude your direct testimony?**

20 A. Yes

**STATE OF RHODE ISLAND
PUBLIC UTILITIES COMMISSION**

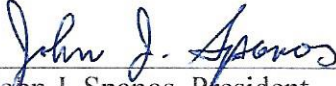
APPLICATION OF THE NARRAGANSETT ELECTRIC :
COMPANY d/b/a RHODE ISLAND ENERGY FOR :
APPROVAL OF A CHANGE IN ELECTRIC AND GAS : RIPUC Docket No. 25-45-GE
BASE DISTRIBUTION RATES PURSUANT TO :
R.I. GEN. LAWS §§ 39-3-10 AND 39-3-11 :

AFFIDAVIT OF JOHN J. SPANOS

John J. Spanos does attest and swear to the following:

I, John J. Spanos, certify that the attached pre-filed direct testimony and related schedules submitted on behalf of The Narragansett Electric Company d/b/a Rhode Island Energy, which bear my name, were prepared by me or under my supervision and control and are true and accurate to the best of my knowledge and belief. I further certify that I have personally reviewed the pre-filed direct testimony and related schedules on the date set forth below.

Signed under the pains and penalties of perjury this 18th day of October, 2025.



John J. Spanos, President
Gannett Fleming Valuation and
Rate Consultants, LLC
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**Schedules of
John J. Spanos**

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Schedule JJS-5	Comparison of Current and Proposed Depreciation Parameters, Rates and Accruals Related to Gas Plant as of December 31, 2024

Qualification Statement of:

John J. Spanos
President

Summary

John J. Spanos is an experienced depreciation expert with over 39 years of depreciation experience. John is the President of Gannett Fleming Valuation and Rate Consultants, LLC (“Gannett Fleming”). He has an extensive background in utility plant depreciation and has performed depreciation studies for numerous utility companies across various industries during his career, including electric, gas, water, wastewater, and pipeline industries. He has provided expert testimony in more than 500 cases before 47 regulatory commissions in multiple jurisdictions.

Professional Experience

In June 1986, John was employed by Gannett Fleming as a Depreciation Analyst. During the period from June 1986 through December 1995, he helped to prepare numerous depreciation and original cost studies for utility companies in various industries. Since then, John has held several positions of leadership with Gannett Fleming.

- In January 1996, John was assigned to the position of Supervisor of Depreciation Studies.
- In July 1999, he was promoted to the position of Manager, Depreciation and Valuation Studies.
- In December 2000, he was promoted to the position as Vice-President.
- In April 2012, he was promoted to the position as Senior Vice President of the Valuation and Rate Division.
- In January of 2019, he was promoted to his present position of President. In his current position, John is responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Expert Testimony Submission/Appearances

John has submitted expert testimony on utility plant depreciation to numerous state regulatory commissions and federal agencies. These include the following:

- The Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad

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

Key Assignments (June 1986 – December 1995)

John helped to perform numerous depreciation studies for the following utility companies, in which he assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. He performed these studies under the general direction of William M. Stout, P.E.

- Performed depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.
- Performed depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.
- Performed depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.
- Performed depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.
- Performed depreciation studies for the following water utility companies: Indiana-American

Water Company, Consumers Pennsylvania Water Company and The York Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

Key Assignments (Post-January 1996)

Following John's promotion to Supervisor of Depreciation Studies in January 1996, he conducted depreciation studies like those previously listed for the following companies. His additional duties included determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

- Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Aqua Illinois, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee- American Water Company; Columbia Gas of Maryland; Maryland-American Water Company; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric

Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric; Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Energy Arkansas, Inc.; Black Hills Kansas Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company; Northern Illinois Gas Company; Public Service of New Hampshire; FirstEnergy Service Corporation; Northeast Ohio Natural Gas Corporation; Blue Granite Water Company; Spire Missouri, Inc.; Dominion Energy South Carolina, Inc.; South FirstEnergy Operating Companies; Dayton Power and Light Company; Liberty Utilities; East Kentucky Power Cooperative; Bangor Natural Gas; Hanover Borough Municipal Water Works; West Virginia American Water Company; Evergy Metro; Evergy Missouri West; Granite State Electric; Bluegrass Water; The Borough of Ambler; Newtown Artesian Water Company and Connecticut Water Company.

Education

- Master of Business Administration, York College
- Bachelor of Science, Industrial Management and Mathematics, Carnegie-Mellon University

Additional Coursework & Special Certifications

- Completed the following courses conducted by Depreciation Programs, Inc.: “Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.”
- Completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.
- Certified by the Society of Depreciation Professionals in 1997; recertified in August 2003, February 2008, January 2013, February 2018 and February 2023.

Professional Memberships

- Member and past President of the Society of Depreciation Professionals; Member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

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

30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2019	HI PUC	Docket No. 2019-0117	Young Brothers, LLC	Depreciation
331.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
334.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
335.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
336.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
337.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
338.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
339.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation
340.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
341.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
342.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
343.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
344.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
345.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
346.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
347.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
348.	2020	OR PSC	UE 374	PacifiCorp	Depreciation
349.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
350.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
351.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery	Depreciation
352.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
353.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
354.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
355.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
356.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
357.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
358.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
359.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
360.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
361.	2021	NC Util.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
362.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
363.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
364.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
365.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
366.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
367.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
368.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
369.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
370.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
371.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
372.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
373.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
374.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
375.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
376.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation
377.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
378.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
379.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
380.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
381.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
382.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
383.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
384.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
385.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
386.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-El-AAM	Duke Energy Ohio	Depreciation
387.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
388.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
389.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
390.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
391.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
392.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
393.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
395.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
396.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
397.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
398.	2022	PA PUC	R-2022-3031672; R-2022-3031673	Pennsylvania-American Water Company	Depreciation
399.	2022	SD PUC	Docket No. NG22-	MidAmerican Gas	Depreciation
400.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation
401.	2022	WYPSC	Docket No. 20003-214-ER-22	Black Hills Energy – Cheyenne Light, Fuel and Power	Depreciation
402.	2022	MA DPU	D.P.U. 22.22	NSTAR Electric Company d/b/a Eversource Energy	Depreciation
403.	2022	NC Util Com	Docket No. W-218, Sub 573	Aqua North Carolina, Inc.	Depreciation
404.	2022	OR PUC	UM2213	Northwest Natural Gas	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
405.	2022	OR PUC	UM2214	Northwest Natural Gas	Depreciation
406.	2022	ME PUC	Docket No. 2022-00152	Central Maine Power	Depreciation
407.	2022	SC PSC	Docket No. 2022-254-E	Duke Energy Progress	Depreciation
408.	2022	NC Util Com	Docket No. E-2, SUB 1300	Duke Energy Progress	Depreciation
409.	2022	IN URC	Cause #45772	Northern Indiana Public Service Company	Depreciation
410.	2022	PA PUC	R-2022-3031340	The York Water Company	Depreciation
411.	2022	PA PUC	R-2022-3032806	The York Water Company	Depreciation
412.	2022	PA PUC	R-2022-3031704	Borough of Ambler	Depreciation
413.	2022	MO PSC	ER-2022-0337	Ameren Missouri	Depreciation
414.	2022	OH PUC	Case No. 22-507-GA-AIR	Duke Energy Ohio	Depreciation
415.	2022	PA PUC	R-2022-3035730	National Fuel Gas Distribution Corporation – PA Division	Depreciation
416.	2022	NC Util Com	Docket No. E-22, Sub 493	Virginia Electric and Power Company	Depreciation
417.	2022	WY PSC	20003-214-ER-22	Cheyenne Light, Fuel and Power Company	Depreciation
418.	2022	NJ BPU	BPU Docket No. ER2303144	Jersey Central Power & Light Company	Depreciation
419.	2022	KY PSC	Case No. 2022-00372	Duke Energy Kentucky	Depreciation
420.	2022	TX PUC	SOAH Docket No. 473-23-04521	Aqua Texas, Inc.	Depreciation
421.	2022	NC Util Com	Docket No. E-7, Sub 1276	Duke Energy Carolinas, LLC	Depreciation
422.	2022	KY PSC	Case No. 2022-00432	Bluegrass Water	Depreciation
423.	2023	ILL CC	Docket No. 23-0069	The Peoples Gas Light and Coke Company	Depreciation
424.	2023	ILL CC	Docket No. 23-0068	North Shore Gas Company	Depreciation
425.	2023	WV PSC	Case No. 23-0030-E-D	Monongahela Power Company and The Potomac Edison	Depreciation
426.	2023	ID PUC	AVU-E-23-01; AVU-G-23-01	Avista Corporation	Depreciation
427.	2023	ILL CC	Docket No. 23-0066	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation
428.	2023	SC PSC	Docket No. 2023-70-G	Dominion Energy South Carolina, Inc.	Depreciation
429.	2023	FERC	Docket No. ER23-xxx-00	Duke Energy Ohio, Inc.	Depreciation
430.	2023	WY PSC	Docket No. 30036-78-GR-23	Black Hills Wyoming Gas Company d/b/a Black Hills Energy	Depreciation
431.	2023	MD PSC	Case No. 9695	The Potomac Edison Company	Depreciation
432.	2023	OR PUC	Case No. UM2277	Avista Corporation	Depreciation
433.	2023	FERC	Docket No. ER23-1629-000	PPL Electric Utilities	Depreciation
434.	2023	OH PUC	Case No. 23-0154-GA-AIR	Northeast Ohio Natural Gas Corporation	Depreciation
435.	2023	DE PSC	PSC Docket No. 23-0601	Artesian Water Company	Depreciation
436.	2023	CO PUC	No. 23AL-0231G	Black Hills Colorado d/b/a Black Hills Energy	Depreciation
437.	2023	NH PUC	Docket No. DE 23-039	Granite State Electric d/b/a Liberty Utilities	Depreciation
438.	2023	MD PSC	Case No. 9701	Columbia Gas of Maryland	Depreciation
439.	2023	NY PSC	Case Nos. 23-E-0418; 23-G-0419	Central Hudson Gas and Electric	Depreciation
440.	2023	FERC	Docket No. ER23-xxx-000	Central Maine Power Company	Depreciation
441.	2023	SD PUC	Docket Number EL23-016	Northwestern Energy	Depreciation

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	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
442.	2023	CT PURA	Docket No. 23-08-32	Connecticut Water Company	Depreciation
443.	2023	OH PUC	Case 23-0894-GA-AIR	The East Ohio Gas Company d/b/a Dominion Energy Ohio	Depreciation
444.	2023	IN URC	Cause No. 45911	Indianapolis Power & Light	Depreciation
445.	2023	IN URC	Cause No. 45967	Northern Indiana Public Service Company	Depreciation
446.	2023	PA PUC	Docket No. R-2023-3043189 and Docket No. R-2023-3043190	Pennsylvania-American Water Company	Depreciation
447.	2023	IN URC	Cause No. 45988	Citizens Energy Group	Depreciation
448.	2023	NY PSC	Case No. 23-G-0627	National Fuel Gas Distribution Corporation	Depreciation
449.	2023	IN URC	Cause No. 45990	Southern Indiana Gas and Electric Company d/b/a	Depreciation
450.	2023	PA PUC	Docket No. R-2023-3044549	Peoples Natural Gas Company LLC	Depreciation
451.	2023	OR PUC	Docket No. UM-2312	Northwest Natural Gas Company	Depreciation
452.	2023	AZ PCC	Docket No. WS-21182A-23-2092	Northwest Natural Water Company, LLC	Depreciation
453.	2023	SC PSC	Docket No. 2023-388-E	Duke Energy Carolinas	Depreciation
454.	2024	FERC	Docket No. ER24-768-000	Duke Energy Progress	Depreciation
455.	2024	FERC	Docket No. ER24-2057	Duke Energy Carolina	Depreciation
456.	2024	FERC	Docket No. SPP-0007	Evergy Metro, Inc. and Evergy Missouri West, Inc.	Depreciation
457.	2024	NJ BPU	Docket No. WR24010057	Aqua New Jersey, Inc.	Depreciation
458.	2024	ILL CC	Docket No. 24-0044	Aqua Illinois, Inc.	Depreciation
459.	2024	PA PUC	Docket No. R-2024-3046519	NiSource – Columbia Gas of Pennsylvania, Inc.	Depreciation
460.	2024	KY PSC	Case No. 2024-00092	NiSource – Columbia Gas of Kentucky, Inc.	Depreciation
461.	2024	VA SCC	Case No. PUR-2024-00030	NiSource – Columbia Gas of Virginia, Inc.	Depreciation
462.	2024	NE PSC	Docket No. 24-	Northwestern Energy	Depreciation
463.	2024	IA Util Bd	Docket No. RPU-2023-0002	Alliant - Interstate Power and Light Company	Depreciation
464.	2024	PA PUC	Docket No. R-2024-3047068	FirstEnergy Pennsylvania – Metropolitan Edison; Pennsylvania Electric; Pennsylvania Power; West Penn Power	Depreciation
465.	2024	PA PUC	Docket No. R-2024-3046523	Duquesne Light Company	Depreciation
466.	2024	NCUC	Docket No. E-22, Sub 694	Dominion Energy North Carolina	Depreciation
467.	2024	IN URC	IURC Cause No. 46038	Duke Energy Indiana	Depreciation
468.	2024	NJ BPU	Docket Nos. ER23120924 and GF 23120925	Public Service Electric and Gas Company	Depreciation
469.	2024	CO PUC	Docket No. 24-AL-0275E	Black Hills Colorado Electric, LLC	Depreciation
470.	2024	OH PUC	Case No. 24-0468-EL-AIR, Case No. 24-0469-EL-ATA, Case No. 24-0470-EL-AAM, Case No. 24-0471-EL-UNC	FirstEnergy Ohio	Depreciation

RIE-10

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
471.	2024	SD PUC	Docket No. NG24-005	Northwestern Energy	Depreciation
472.	2024	PA PUC	Docket No. R-2024-3047822	Aqua Pennsylvania, Inc	Depreciation
473.	2024	PA PUC	Docket No. R-2024-3047824	Aqua Pennsylvania Wastewater, Inc	Depreciation
474.	2024	NH PUC	Docket No. DE 24-070	Eversource Energy - Public Service of New Hampshire	Depreciation
475.	2024	VA SCC	Case No. PUR-2024-00048	Virginia Natural Gas Company	Depreciation
476.	2024	WV PSC	Case No. 24-0678-G-D	Hope Gas, Inc.	Depreciation
477.	2024	MO PSC	ER-2024-0319	Ameren Missouri	Depreciation
478.	2024	PA PUC	Docket No. R-2024-3050208	Newtown Artesian Water Company	Depreciation
479.	2024	PA PUC	Docket No. RP-24-1106-00	Adelphia Gateway	Depreciation
480.	2024	OH PUC	Case No. 24-0832-GA-AIR	Centerpoint Energy Ohio	Depreciation
481.	2024	MT PSC	Docket 2024-05-053	Northwestern Energy	Depreciation
482.	2024	MD PSC	Case No. 9754	NiSource – Columbia Gas of Maryland	Depreciation
483.	2024	OR PUC	UM 2363	Northwest Natural Gas Company	Depreciation
484.	2024	IURC	Cause No. 46120	Northern Indiana Public Service Company LLC	Depreciation
485.	2024	MO PSC	GR-2024-0369	Ameren Missouri	Depreciation
486.	2024	PUCO	Case No. 24-1009-EL-AIR, Case No. 24-1010-EL-AAM, Case No. 24-1011-EL-ATA	The Dayton Power and Light Company d/b/a AES Ohio	Depreciation
487.	2024	KY PSC	Case No. 2024-00354	Duke Energy Kentucky	Depreciation
488.	2024	MO PSC	GR-2025-0107	Spire Missouri, Inc.	Depreciation
489.	2024	OR PUC	UG 520	Northwest Natural Gas	Depreciation
490.	2024	TX PUC	SOAH Docket No. 473-25-11219; PUC Docket No. 57568	El Paso Electric	Depreciation
491.	2024	FERC	Docket No. RP24-1106-002	Adelphia Gateway, LLC	Depreciation
492.	2025	PA PUC	Docket No. R-2025-3053499	Columbia Gas of Pennsylvania, Inc.	Depreciation
493.	2025	NE PSC	Case No. NG-124	Black Hills Nebraska	Depreciation
494.	2025	KY PSC	Case No. 2025-00114	Louisville Gas and Electric	Depreciation
495.	2025	KY PSC	Case No. 2025-00113	Kentucky Utilities	Depreciation
496.	2025	PA PUC	Docket No. R-2025-2025-3053442, R-2025-3053573	The York Water Company	Depreciation
497.	2025	NC UC	Docket No. W-218, Sub 629	Aqua North Carolina, Inc.	Depreciation
498.	2025	TX PUC	Docket No. 58124	Aqua Texas, Inc.	Depreciation
499.	2025	FERC	Docket No. ER25-2479-000	Duke Energy Indiana, LLC	Depreciation
500.	2025	IURC	Cause No. 46258	Indianapolis Power & Light Company d/b/a AES Indiana	Depreciation
501.	2025	NY PSC	Case 25-E-0375 & Case 25-G-378	New York State Electric and Gas Corporation	Depreciation

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

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client Utility</u>	<u>Subject</u>
502.	2025	NY PSC	Case 25-E-0379 & Case 25-G-0380	Rochester Gas and Electric Corporation	Depreciation
503.	2025	ILL CC	Docket No. 25-0055	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation
504.	2025	CA PUC	A.25-01-001	San Gabriel Water Company	Depreciation
505.	2025	FERC	Docket EL25-77-000	Valley Link	Depreciation
506.	2025	KY PSC	Docket No. 2025-00125	Duke Energy Kentucky	Depreciation
507.	2025	KY PSC	Docket No 2025-00208	East Kentucky Power Cooperative	Depreciation



Rhode Island Energy™

a PPL company

PROVIDENCE, RHODE ISLAND

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2024

Prepared by:



GANNETT FLEMING

Excellence Delivered As Promised

RHODE ISLAND ENERGY
Providence, Rhode Island

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Mechanicsburg, Pennsylvania

**Gannett Fleming
Valuation and Rate Consultants, LLC**

Corporate Headquarters
300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

July 24, 2025

Rhode Island Energy
280 Melrose St.
Providence, RI 02907

Attention John H. Schwartz

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Rhode Island Energy as of December 31, 2024. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



GLEN A. FRIEL
Assistant Project Manager

JJS:mle

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RHODE ISLAND ENERGY**DEPRECIATION STUDY****EXECUTIVE SUMMARY**

Pursuant to the request of Rhode Island Energy (“RIE” or “Company”) Gannett Fleming Valuation and Rate Consultants, LLC (“Gannett Fleming”) conducted a depreciation study related to the electric plant of RIE as of December 31, 2024. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

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

In general, service lives have trended relatively similar to the current service lives, if not longer in some cases. There was a decrease in depreciation expense partly due to the longer service lives, but mostly due to the less negative net salvage as compared to the net salvage percents used for the currently approved depreciation rates. In total, the depreciation study results in a decrease in annual depreciation expense for electric plant accounts.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2024 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$95.0 million when applied to depreciable plant balances as of December 31, 2024. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST	CALCULATED ANNUAL	
	AS OF	ACCRUAL	
	DECEMBER 31, 2024	RATE	AMOUNT
ELECTRIC PLANT			
Transmission Plant	1,203,407,118.12	2.82	33,884,357
Distribution Plant	2,063,326,674.67	2.66	54,826,657
Block Island Transmission System	143,413,160.76	2.24	3,205,351
General Plant	84,665,879.35	3.34	2,827,708
Reserve Adjustment for Amortization	-		286,428
Total	3,494,812,832.90	2.72	95,030,501

PART I. INTRODUCTION

RHODE ISLAND ENERGY ELECTRIC DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Rhode Island Energy (“RIE” 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, 2024. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2024.

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 2024, 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 and the remaining life basis. For certain General Plant accounts, the annual depreciation is based on amortization accounting.

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

The straight-line method, 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-3 of the report.

Service Life and Net Salvage Estimates

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

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

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 (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

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

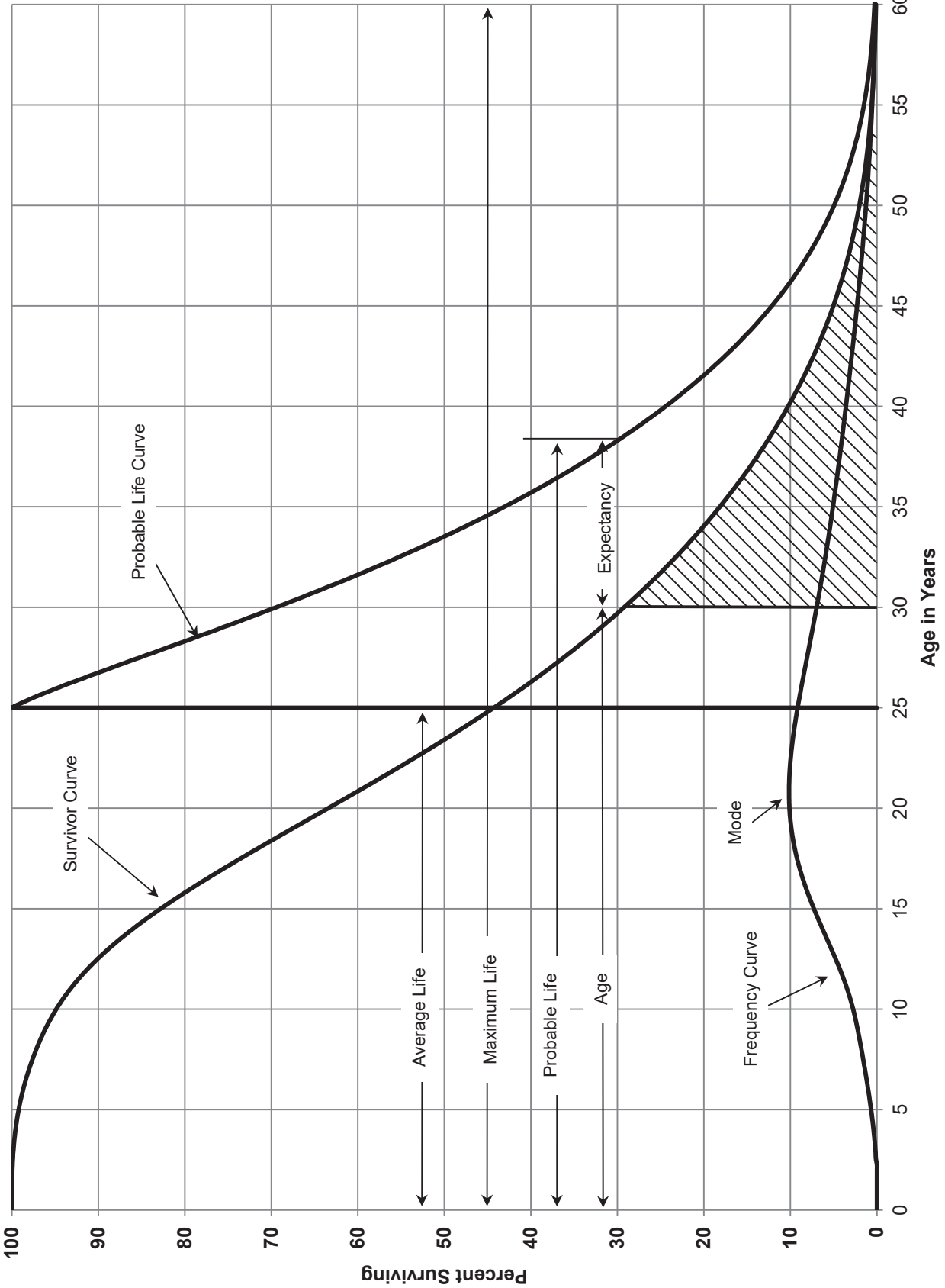


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

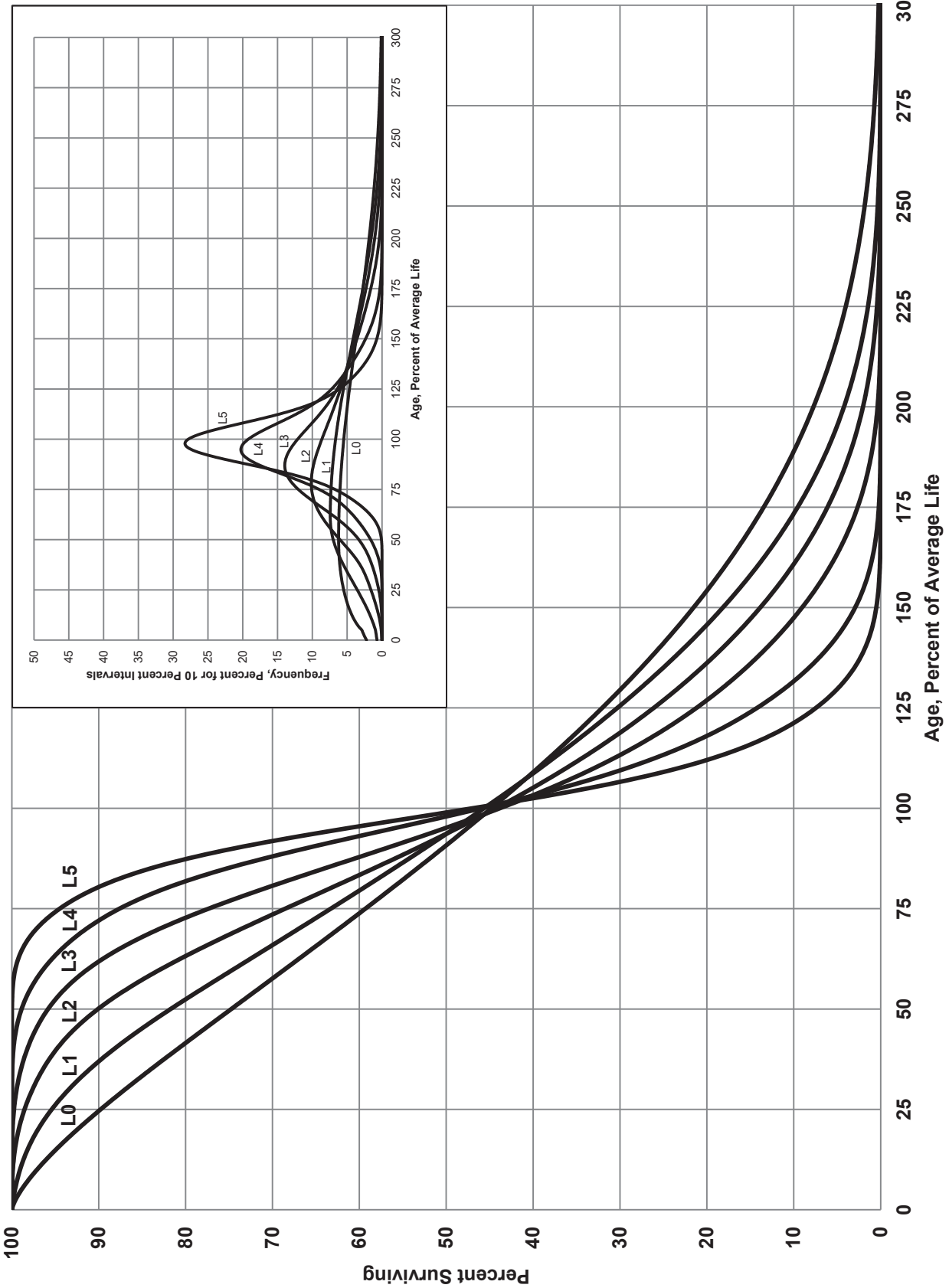


FIGURE 2.. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

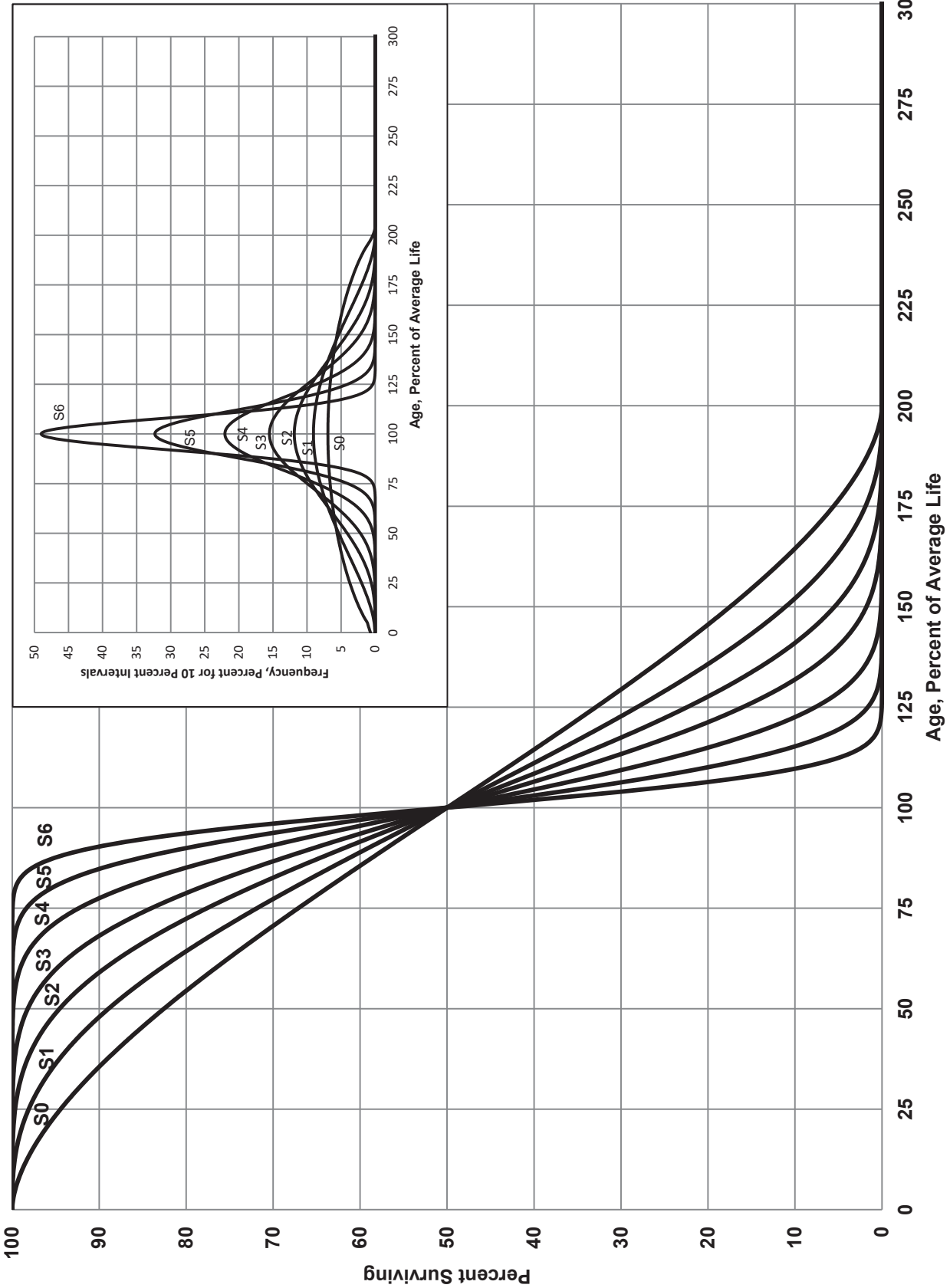


FIGURE 3.. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

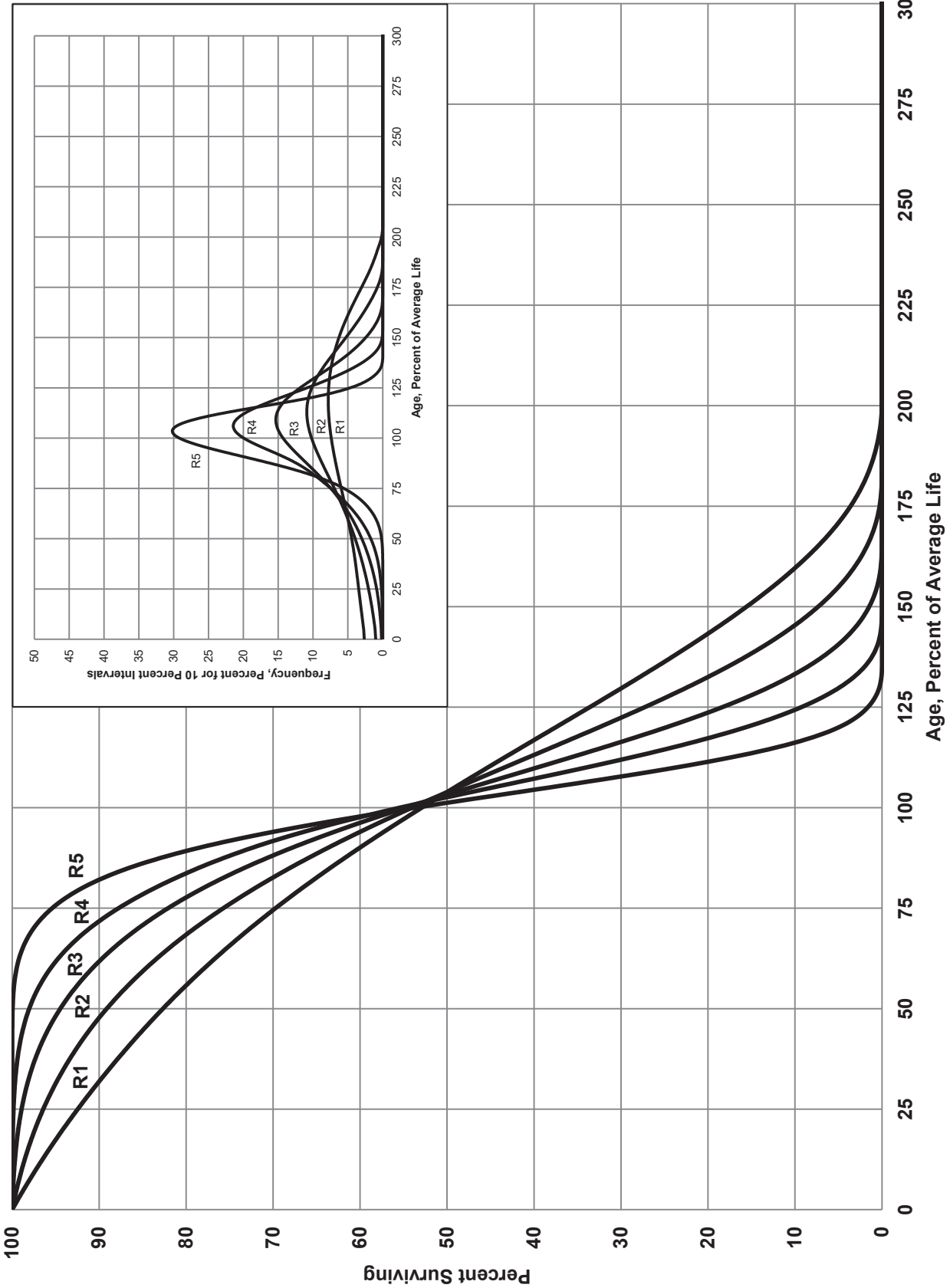


FIGURE 4.. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

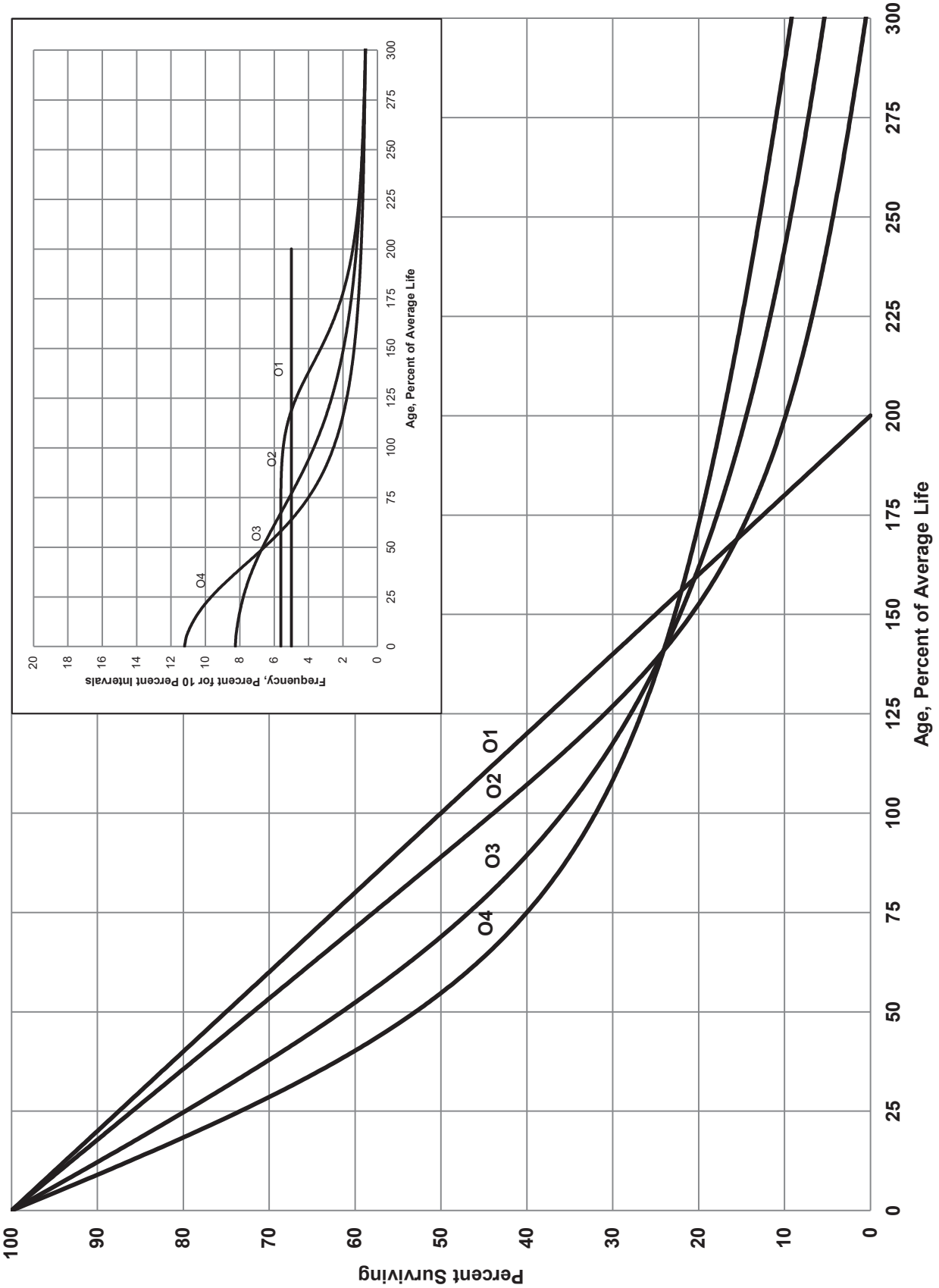


FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

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. 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, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

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

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 2015-2024 for which there were placements during the years 2010-2024. 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 2010 were retired in 2015. 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 2015 retirements of 2010 installations and ending with the 2024 retirements of the 2019 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 2015-2024
SUMMARIZED BY AGE INTERVAL**

RIE-10

Experience Band 2015-2024

Year	Retirements, Thousands of Dollars												Placement Band 2010-2024	
	During Year												Total During Age Interval (12)	Age Interval (13)
	<u>2015</u> (1)	<u>2016</u> (2)	<u>2017</u> (3)	<u>2018</u> (4)	<u>2019</u> (5)	<u>2020</u> (6)	<u>2021</u> (7)	<u>2022</u> (8)	<u>2023</u> (9)	<u>2024</u> (10)	<u>2025</u> (11)	<u>2026</u> (12)		
2010	10	11	12	13	14	14	16	23	24	25	26	26	26	13½-14½
2011	11	12	13	15	16	16	18	20	21	22	19	19	44	12½-13½
2012	11	12	13	14	16	16	17	19	21	22	18	18	64	11½-12½
2013	8	9	10	11	11	11	13	14	15	16	17	17	83	10½-11½
2014	9	10	11	12	13	13	14	16	17	19	20	20	93	9½-10½
2015	4	9	10	11	12	12	13	14	15	16	20	20	105	8½-9½
2016		5		11	12	13	14	15	16	18	20	20	113	7½-8½
2017			6	12	12	13	15	16	17	19	19	19	124	6½-7½
2018				6	6	13	15	16	17	19	19	19	131	5½-6½
2019						7	14	16	17	19	20	20	143	4½-5½
2020							8	18	20	22	23	23	146	3½-4½
2021								9	20	22	25	25	150	2½-3½
2022									11	23	25	25	151	1½-2½
2023										11	24	24	153	½-1½
2024											13	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	1,606		

**SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2015-2024
SUMMARIZED BY AGE INTERVAL**

Experience Band 2015-2024

Placement Band 2010-2024

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	2015 (2)	2016 (3)	2017 (4)	2018 (5)	2019 (6)	2020 (7)	2021 (8)	2022 (9)	2023 (10)	2024 (11)		
2010	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
2011	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2012	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2013	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2014	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2015	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2016	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2017	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2018	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2019	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2020	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2021	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2022	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2023	-	-	-	-	-	-	-	-	-	-	-	½-1½
2024	-	-	-	-	-	-	-	-	-	-	-	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 2015 through 2024 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 2020 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 2015-2024
SUMMARIZED BY AGE INTERVAL**

RIE-10

Experience Band 2015-2024

Placement Band 2010-2024

Year	Exposures, Thousands of Dollars												Total at	
	Annual Survivors at the Beginning of the Year												Beginning of	
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Age Interval	Age Interval		
Placed	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
2010	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½	
2011	279	268	256	243	228	212	194	174	153	131	323	323	12½-13½	
2012	307	296	284	271	257	241	224	205	184	162	531	531	11½-12½	
2013	338	330	321	311	300	289	276	262	242	226	823	823	10½-11½	
2014	376	367	357	346	334	321	307	297	280	261	1,097	1,097	9½-10½	
2015	420 ^a	416	407	397	386	374	361	347	332	316	1,503	1,503	8½-9½	
2016		460 ^a	455	444	432	419	405	390	374	356	1,952	1,952	7½-8½	
2017			510 ^a	504	492	479	464	448	431	412	2,463	2,463	6½-7½	
2018				580 ^a	574	561	546	530	501	482	3,057	3,057	5½-6½	
2019					660 ^a	653	639	623	628	609	3,789	3,789	4½-5½	
2020						750 ^a	742	724	685	663	4,332	4,332	3½-4½	
2021							850 ^a	841	821	799	4,955	4,955	2½-3½	
2022								960 ^a	949	926	5,719	5,719	1½-2½	
2023									1,080 ^a	1,069	6,579	6,579	½-1½	
2024										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 2015-2024, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2015-2024

Placement Band 2010-2024

(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
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

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.

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

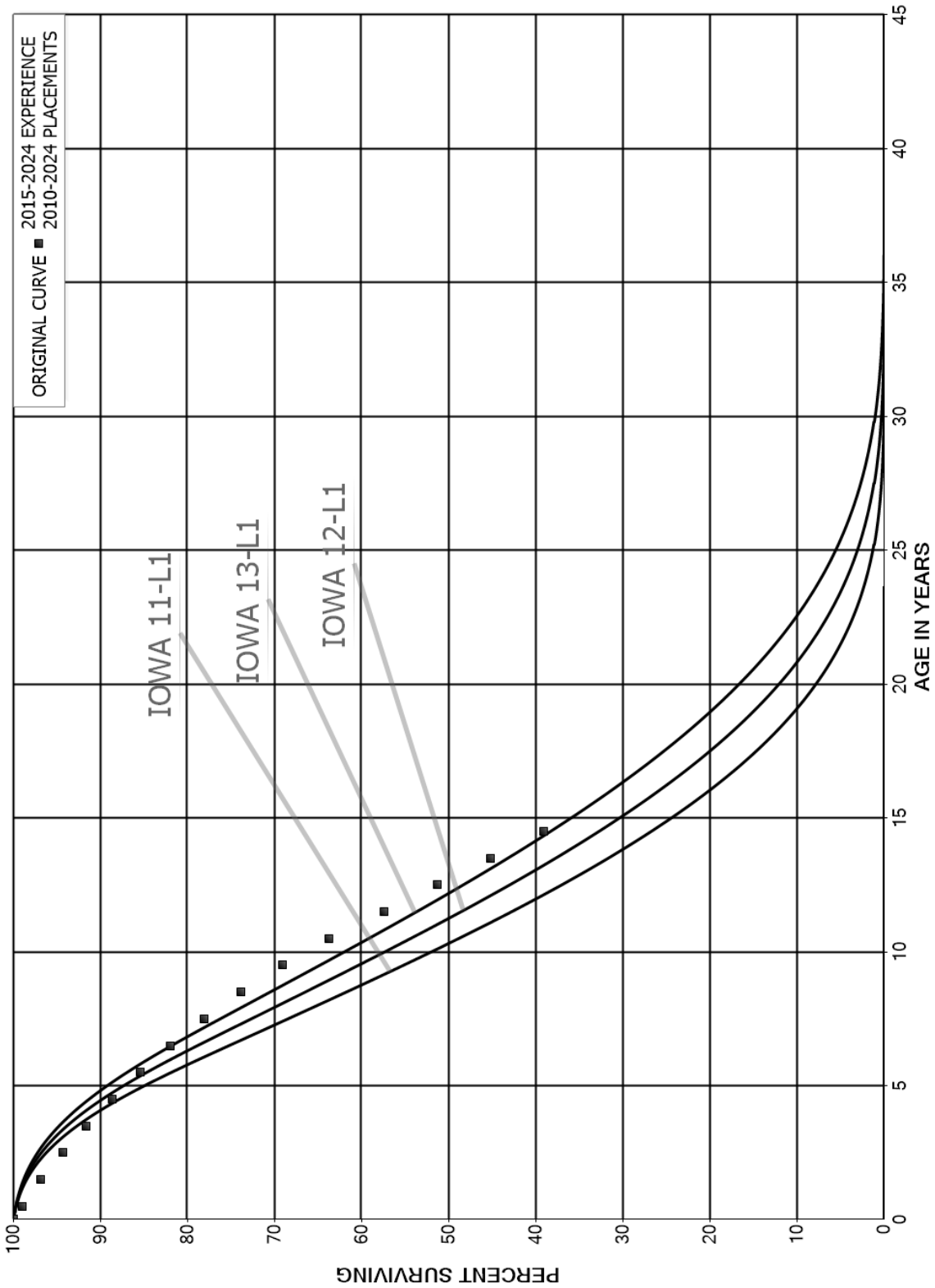


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

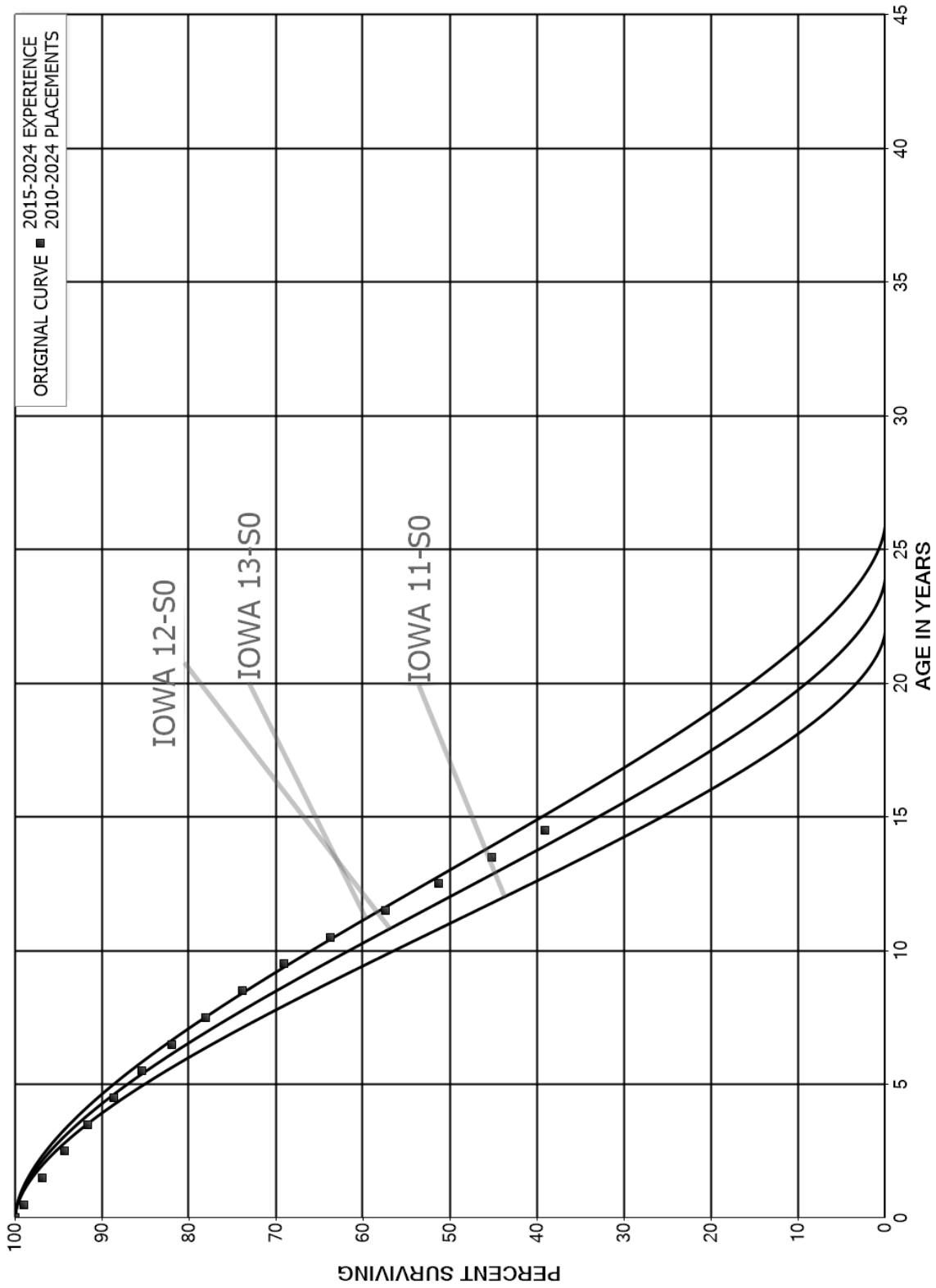


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

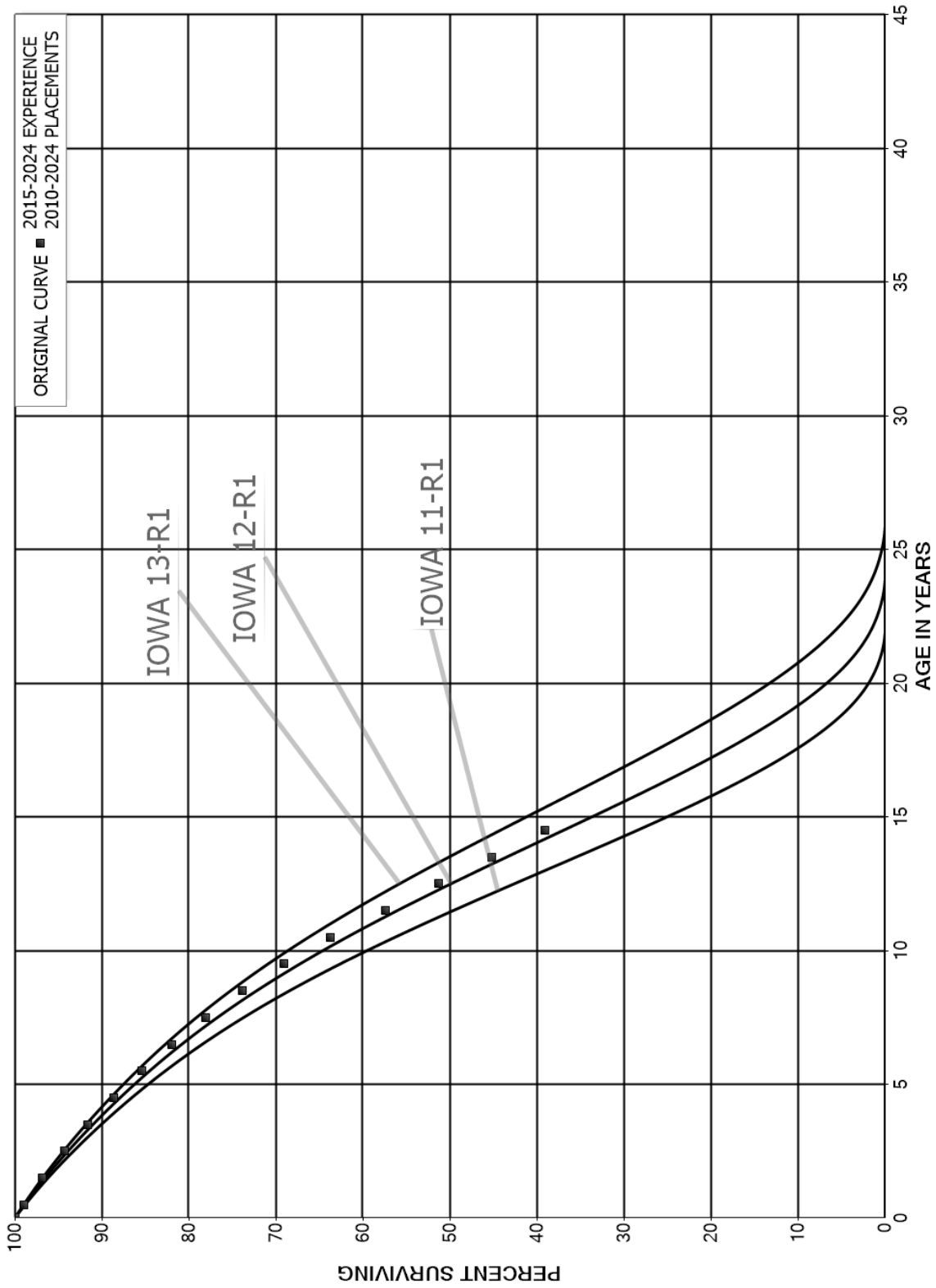
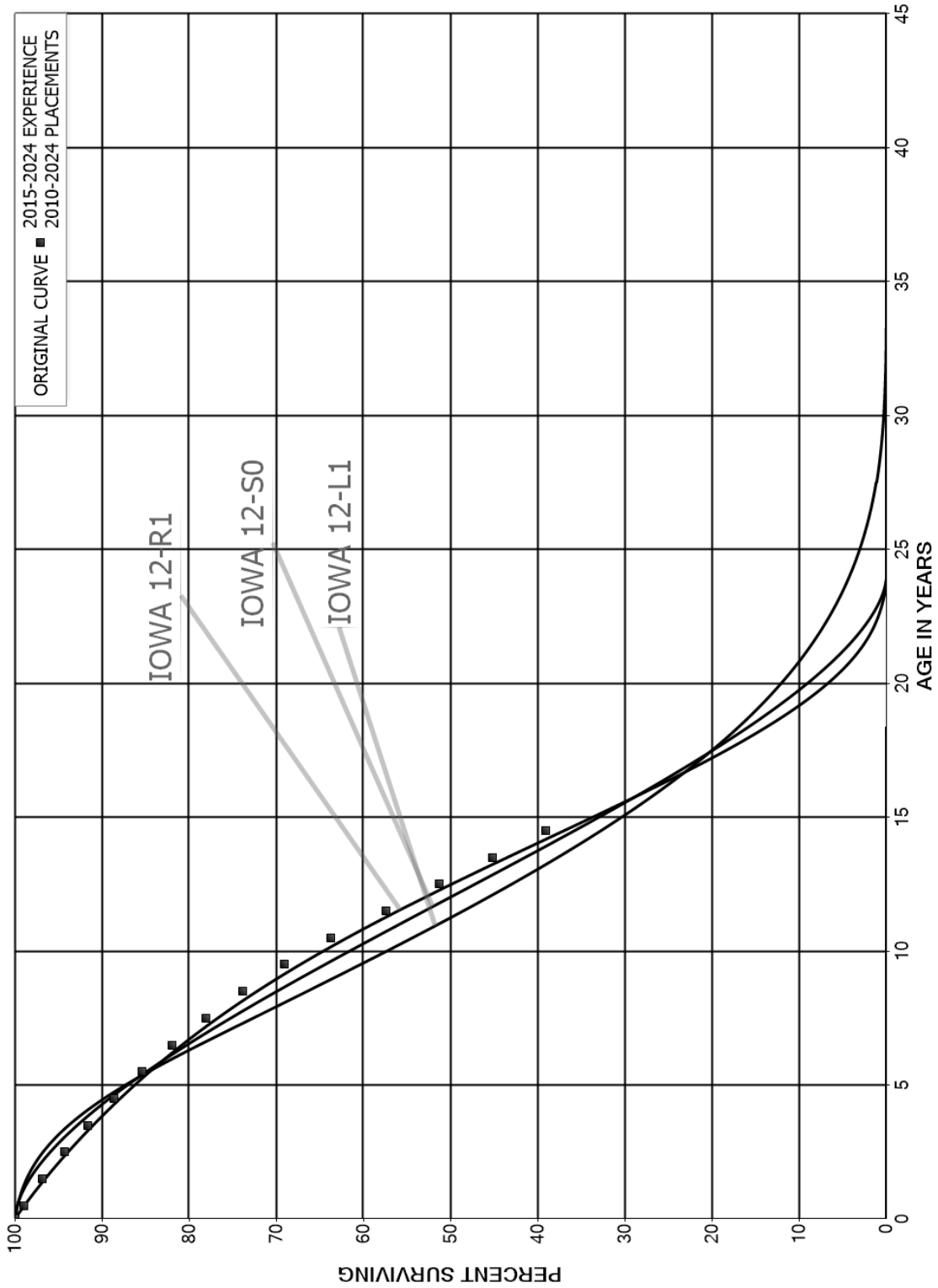


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

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

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

June 19, 2025

West Farnum Substation
Woonsocket Substation
Riverside Substation

September 7, 2017

Melrose Avenue Office
Sprague Street Substation
Elmwood Substation

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 general knowledge of the property studied, including the survivor curve estimates from previous studies of this company and other electric companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method contributed significantly towards the estimated survivor curve. These accounts represent

approximately 89 percent of depreciable plant. Generally, the information external to the statistics led to little or no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

TRANSMISSION PLANT

352.00	Structures and Improvements
353.00	Station Equipment
354.00	Towers and Fixtures
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices
358.00	Underground Conductors and Devices

DISTRIBUTION PLANT

362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
367.10	Underground Conductors and Devices
368.10	Line Transformers – Stations
368.20	Line Transformers – Bare Cost
368.30	Line Transformers – Install Cost
369.10	Overhead Services
369.20	Underground Services
373.10	Street Lighting and Signal Systems – Overhead
373.20	Street Lighting and Signal Systems - Underground

GENERAL PLANT

390.00	Structures and Improvements
397.10	Communication Equipment – Site Specific

Account 362.00, Station Equipment, is one of the largest plant accounts and is used to illustrate the manner in which the study was conducted for the groups using the retirement rate method. Aged retirement and other plant accounting data were compiled for the years 1969 through 2024. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis.

The survivor curve chart for the account is presented on page VII-41 and the life table for the overall experience band is provided on the pages that follow.

The current estimate for this account is the 55-S0 survivor curve. The statistical analysis indicates a slightly longer estimate than the current survivor curve estimate, and also indicates that the S type survivor curve currently used for this account remains appropriate. R and S type curves are common for the types of assets in this account, and so the statistical indications are consistent with the mortality characteristics typically experienced for this account. The 60-S0.5 survivor curve represents a good fit of the historical data from the account. The recommended survivor curve is also consistent with information obtained from discussions with Company personnel.

The recommendations for most of the other transmission and distribution accounts were determined in a similar manner. Similar to Account 362.00, the recommendation for transmission substation equipment in Account 353.00 is also a slightly longer service life than the current estimate. For most of the other accounts the recommendations are for similar or longer average service lives than the current estimates. These recommendations are generally consistent with the historical data for each account.

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

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 2004 through 2024. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

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

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

Statistical analyses of historical data for the period 2004 through 2024 contributed significantly toward the net salvage estimates for the following 19 plant accounts, representing approximately 89 percent of the depreciable plant. However, for some accounts the estimates are conservative (i.e., less negative) when compared to the historical data.

TRANSMISSION PLANT

352.00	Structures and Improvements
353.00	Station Equipment
355.00	Poles and Fixtures

DISTRIBUTION PLANT

362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
367.10	Underground Conductors and Devices
368.10	Line Transformers – Stations
368.20	Line Transformers – Bare Cost
368.30	Line Transformers – Install Cost
369.10	Overhead Services
369.20	Underground Services
370.10	Meters – Bare Cost – Domestic
370.20	Meters – Install Cost – Domestic
370.35	Meters – Install Cost – Large
373.10	Street Lighting and Signal Systems – Overhead
373.20	Street Lighting and Signal Systems – Underground
373.30	Street Lighting and Signal Systems – Overhead – LED
373.40	Street Lighting and Signal Systems – Underground – LED

The net salvage estimate for Accounts 362.00, Station Equipment will be used to illustrate the methods for estimating net salvage. The currently approved net salvage estimate is negative 15 percent. The statistical analysis for this account is shown on page VIII-16 and indicates that a net salvage estimate in the negative 40 to 50 percent range could be appropriate. The overall average net salvage is negative 46 percent. More recent data has been more negative than the overall average, and the most recent five-year average net salvage is negative 128 percent. An estimate of negative 20 percent is a reasonable balance of the overall average and the more recent data along with the currently approved estimate. This estimate is reasonable for the type of property in this account and is consistent with information obtained from discussions with Company personnel also supports a more negative net salvage estimate. An estimate of negative 20 percent is recommended.

The net salvage estimates for the remaining plant accounts were estimated using the above-described process of historical indications, judgment and consideration of the typical range of estimates used by other electric companies. The results of the net salvage for each plant account are presented in account sequence beginning in the section titled “Net Salvage Statistics”, page VIII-2. For many transmission and distribution plant accounts, the statistical analysis indicated a more negative net salvage estimate than the current estimates. The net salvage recommendations for these accounts are consistent with the overall indications of the statistical analyses, although in some cases a more conservative (i.e., less negative) estimate is recommended. For example, the recommendation for Account 364, Poles, Towers and Fixtures is for less negative net salvage than the Company has experienced for the full period of 2004 through 2024. If future studies continue to indicate more negative net salvage, it may be appropriate to recommend more negative net salvage estimates in future studies.

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

**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 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:

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2024, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2024, are set forth in the Results of Study section of the report.

Average Service Life Procedure

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

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

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

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 recommended amortization periods are the same as or longer than the current amortization periods for each account. The accounts and their amortization periods are as follows:

<u>ACCT</u>	<u>TITLE</u>	<u>AMORTIZATION PERIOD, YEARS</u>
391.00	Office Furniture and Equipment	15
394.00	Tools, Shop and Garage Equipment	20
395.00	Laboratory Equipment	15
397.00	Communication Equipment – Other	20
398.00	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2024, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The

annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2024. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2024, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1, a summary of the results of the study as applied to the original cost of electric plant as of December 31, 2024, is presented on pages VI-4 and VI-5 of this report.

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

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which 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 gross salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2024 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION RATES RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2024 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
							ACCRUAL AMOUNT (7)	ACCRUAL RATE (8)=(7)/(4)	
ELECTRIC PLANT									
TRANSMISSION PLANT									
352.00		60-S1.5	(10)	9,726,381.01	6,245,746	4,453,273	112,393	1.16	39.6
353.00		55-S0.5	(20)	452,383,115.30	100,336,610	442,523,128	10,068,560	2.23	44.0
354.00		65-R4	(60)	1,852,131.12	1,155,617	1,622,580	95,518	5.16	17.0
355.00		50-S0.5	(60)	455,945,401.68	106,787,741	622,744,902	15,171,449	3.33	41.0
356.00		50-R1.5	(60)	182,867,011.90	46,469,629	246,117,590	6,214,176	3.40	39.6
357.00		65-R4	(5)	43,751,605.38	3,018,995	42,920,191	723,633	1.85	59.3
358.00		UNDERGROUND CONDUCTORS AND DEVICES	(10)	55,767,791.51	13,338,989	48,005,582	1,489,010	2.87	32.2
359.00		60-R4	0	1,113,680.22	579,813	533,867	9,618	0.86	55.5
TOTAL TRANSMISSION PLANT				1,203,407,118.12	277,913,140	1,408,921,113	33,884,357	2.82	
DISTRIBUTION PLANT									
361.00		60-R3	(10)	13,442,642.93	8,057,408	6,729,499	170,101	1.27	39.6
362.00		60-S0.5	(20)	444,846,744.39	97,976,967	435,839,126	9,075,050	2.04	48.0
364.00		POLES, TOWERS AND FIXTURES	(80)	343,349,295.62	176,619,231	441,409,501	12,220,507	3.56	36.1
365.00		OVERHEAD CONDUCTORS AND DEVICES	(30)	383,158,233.93	143,699,442	354,406,262	10,505,288	2.74	33.7
366.00		UNDERGROUND MANHOLES	(20)	28,893,209.83	14,859,849	19,812,003	487,805	1.69	40.6
367.00		UNDERGROUND CONDUIT	(20)	71,400,592.40	26,103,226	59,577,485	1,257,928	1.76	47.4
368.00		UNDERGROUND CONDUCTORS AND DEVICES	(30)	282,080,473.08	87,366,722	279,337,893	7,995,134	2.83	34.9
369.00		LINE TRANSFORMERS - STATIONS	(30)	7,669,018.34	7,402,427	2,567,297	101,335	1.32	25.3
368.20		LINE TRANSFORMERS - BARE COST	(30)	147,319,946.42	82,205,290	109,310,640	3,193,615	2.17	34.2
369.10		LINE TRANSFORMERS - INSTALL COST	(30)	91,117,032.57	52,776,549	65,675,593	2,010,924	2.21	32.7
370.00		OVERHEAD SERVICES	(100)	113,574,491.49	54,837,199	172,311,784	4,583,898	4.04	37.6
371.00		UNDERGROUND SERVICES	(100)	38,263,992.05	14,761,805	61,766,779	1,505,569	3.93	41.0
370.20		METERS - BARE COST - DOMESTIC	(15)	45,599,883.89	45,734,361	6,705,505	398,774	0.87	16.8
370.35		METERS - INSTALL COST - LARGE	(15)	24,706,702.32	22,460,890	5,951,818	382,105	1.55	15.6
371.09		INSTALLATIONS ON CUSTOMERS' PREMISES - EV CHARGERS	(15)	455,824.12	114,882	409,316	23,987	5.26	17.1
373.10		STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	(15)	3,873,626.32	771,462	3,102,164	456,118	11.77	6.8
373.20		STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND	(15)	12,022,688.96	6,956,313	6,869,779	293,745	2.44	23.4
373.30		STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD - LED	(15)	11,370,921.11	9,604,223	3,472,336	152,209	1.34	22.8
373.40		STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND - LED	(15)	140,266.22	5,531	155,775	9,532	6.80	16.3
TOTAL DISTRIBUTION PLANT				41,088,688	1,245	46,007	3,033	7.38	15.2
TOTAL BLOCK ISLAND TRANSMISSION SYSTEM				2,063,326,674.67	852,315,022	2,035,455,962	54,826,657	2.66	
BLOCK ISLAND TRANSMISSION SYSTEM *									
353.30		STATION EQUIPMENT	(20)	27,859,502.63	4,460,482	28,670,921	612,695	2.20	47.3
355.30		POLES AND FIXTURES	(60)	816,146.90	137,056	1,147,882	26,718	3.27	43.0
356.30		OVERHEAD CONDUCTORS AND DEVICES	(60)	695,519.94	98,635	986,187	22,135	3.33	43.6
357.30		UNDERGROUND CONDUIT	(5)	38,942,304.53	3,524,422	37,364,098	617,397	1.59	60.5
358.30		UNDERGROUND CONDUCTORS AND DEVICES	(10)	75,129,690.76	12,037,805	70,604,855	1,926,406	2.56	36.7
TOTAL BLOCK ISLAND TRANSMISSION SYSTEM				143,413,160.76	20,279,300	139,054,843	3,205,351	2.24	
GENERAL PLANT									
390.00		STRUCTURES AND IMPROVEMENTS	(10)	64,273,230.49	9,176,839	61,523,715	1,783,449	2.77	34.5
391.00		OFFICE FURNITURE AND EQUIPMENT	0	2,316,258.74	1,117,736	1,198,523	154,419	6.67	7.8
393.00		STORES EQUIPMENT	FULLY ACCRUED	108,184.79	108,185	0	0	-	-
394.00		TOOLS, SHOP AND GARAGE EQUIPMENT	FULLY ACCRUED	27,187.02	27,187	0	0	-	-
		FULLY ACCRUED	0	5,008,916.88	1,537,603	3,471,313	250,297	5.00	13.9

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2024

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2024 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ACCUMULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
395.00	LABORATORY EQUIPMENT FULLY ACCRUED AMORTIZED	0	514,352.80 248,615.52	514,353 166,800	0 81,816	0 16,577	- 6.67	- 4.9
	TOTAL ACCOUNT 395		762,968.12	681,153	81,816	16,577	2.17	4.9
397.00	COMMUNICATION EQUIPMENT	0	5,296,963.62	778,209	4,518,755	264,849	5.00	17.1
397.10	COMMUNICATION EQUIPMENT - SITE SPECIFIC	(5)	4,689,524.90	1,191,626	3,732,375	212,562	4.53	17.6
398.00	MISCELLANEOUS EQUIPMENT	0	2,182,645.79	770,000	1,412,646	145,555	6.67	9.7
	TOTAL GENERAL PLANT		84,665,879.35	15,388,638	75,939,143	2,827,708	3.34	
	RESERVE ADJUSTMENT FOR AMORTIZATION							
391.00	OFFICE FURNITURE AND EQUIPMENT			(553,623)		110,725	***	
393.00	STORES EQUIPMENT			(40,434)		8,087	***	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT			(470,675)		94,135	***	
395.00	LABORATORY EQUIPMENT			(337,556)		67,511	***	
397.00	COMMUNICATION EQUIPMENT			(128,624)		23,923	***	
398.00	MISCELLANEOUS EQUIPMENT			99,774		(19,955)	***	
	TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION			(1,432,137)		266,428		
	TOTAL DEPRECIABLE PLANT		3,494,812,832.90	1,164,463,863	3,659,371,061	95,030,501	2.72	
	NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED							
350.00	LAND AND LAND RIGHTS			(404,985)				
350.10	LAND AND LAND RIGHTS - BLOCK ISLAND TRANSMISSION SYSTEM		26,377,788.87	(3,363)				
359.10	ASSET RETIREMENT OBLIGATION		629,633.24	30,314				
360.00	LAND AND LAND RIGHTS		53,676.62	275,226				
374.00	ASSET RETIREMENT OBLIGATION		17,418,555.64	9,063				
389.00	LAND AND LAND RIGHTS		185,543.35	(734)				
	TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED		966,695.21					
	TOTAL ELECTRIC PLANT		45,631,892.93	(94,479)				
			3,640,444,725.83	1,164,369,384				

* BLOCK ISLAND TRANSMISSION SYSTEM ASSETS ARE FERC JURISDICTIONAL ASSETS.

** NEW ADDITIONS AS OF JANUARY 1, 2025 WILL UTILIZE A 5.00% DEPRECIATION RATE BASED ON A 20-YEAR AMORTIZATION PERIOD AND 0 PERCENT NET SALVAGE.

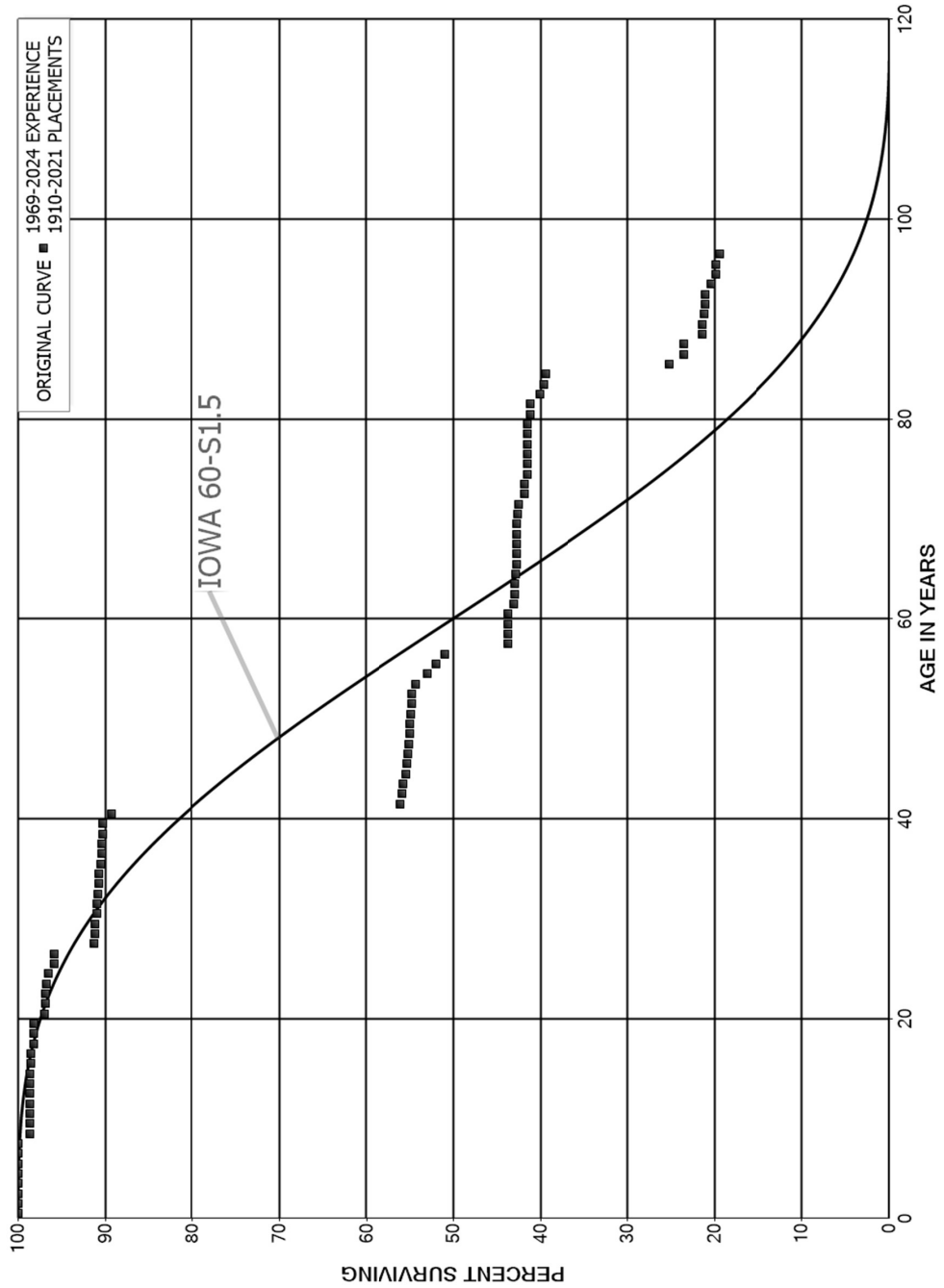
*** 5-YEAR AMORTIZATION OF ADJUSTED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING.

NOTE: IF ASSETS ARE ADDED TO ACCOUNT 392.00 TRANSPORTATION EQUIPMENT AFTER JANUARY 1, 2025, THOSE ASSETS WILL UTILIZE A 10.00% DEPRECIATION RATE BASED ON A 10-L2.5 SURVIVOR CURVE AND 5 PERCENT NET SALVAGE. NEW SOFTWARE AND HARDWARE ACCOUNTS WILL HAVE DEPRECIATION RATES AS LISTED BELOW:

ACCOUNT	DESCRIPTION	SURVIVOR CURVE	ACCUMULATED RATE
303.00	MISCELLANEOUS INTANGIBLE PLANT - 5 YEAR	5-SQ	20.00
303.10	MISCELLANEOUS INTANGIBLE PLANT - 10 YEAR	10-SQ	10.00
303.20	MISCELLANEOUS INTANGIBLE PLANT - 15 YEAR	15-SQ	6.67
391.20	OFFICE FURNITURE AND EQUIPMENT - COMPUTER HARDWARE	5-SQ	20.00

PART VII. SERVICE LIFE STATISTICS

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2021

EXPERIENCE BAND 1969-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,722,655		0.0000	1.0000	100.00
0.5	2,724,364		0.0000	1.0000	100.00
1.5	2,732,986		0.0000	1.0000	100.00
2.5	2,747,121		0.0000	1.0000	100.00
3.5	2,940,139		0.0000	1.0000	100.00
4.5	6,150,998	289	0.0000	1.0000	100.00
5.5	6,150,833		0.0000	1.0000	100.00
6.5	6,151,072		0.0000	1.0000	100.00
7.5	6,248,592	86,303	0.0138	0.9862	100.00
8.5	6,162,388		0.0000	1.0000	98.61
9.5	6,170,393		0.0000	1.0000	98.61
10.5	6,221,331		0.0000	1.0000	98.61
11.5	6,571,233		0.0000	1.0000	98.61
12.5	6,593,233	2,814	0.0004	0.9996	98.61
13.5	6,623,439		0.0000	1.0000	98.57
14.5	3,453,471	446	0.0001	0.9999	98.57
15.5	3,317,153		0.0000	1.0000	98.56
16.5	3,222,284	12,291	0.0038	0.9962	98.56
17.5	3,220,752	597	0.0002	0.9998	98.18
18.5	3,220,155	896	0.0003	0.9997	98.17
19.5	4,015,546	50,755	0.0126	0.9874	98.14
20.5	3,169,354	2,075	0.0007	0.9993	96.90
21.5	3,169,250	114	0.0000	1.0000	96.83
22.5	2,843,101	1,886	0.0007	0.9993	96.83
23.5	2,841,353	7,081	0.0025	0.9975	96.77
24.5	2,834,493	21,483	0.0076	0.9924	96.53
25.5	2,770,597		0.0000	1.0000	95.79
26.5	2,774,072	131,959	0.0476	0.9524	95.79
27.5	2,634,861	834	0.0003	0.9997	91.24
28.5	6,565,427	3,866	0.0006	0.9994	91.21
29.5	6,459,998	18,385	0.0028	0.9972	91.15
30.5	2,299,357		0.0000	1.0000	90.89
31.5	2,270,800	2,431	0.0011	0.9989	90.89
32.5	2,210,014	1,294	0.0006	0.9994	90.80
33.5	2,195,094	241	0.0001	0.9999	90.74
34.5	2,196,266	5,400	0.0025	0.9975	90.73
35.5	2,188,387	1,637	0.0007	0.9993	90.51
36.5	2,186,774	126	0.0001	0.9999	90.44
37.5	2,184,640	2,674	0.0012	0.9988	90.44
38.5	2,241,821	41	0.0000	1.0000	90.33

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021

EXPERIENCE BAND 1969-2024

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	2,198,112	24,479	0.0111	0.9889	90.33
40.5	2,173,633	810,310	0.3728	0.6272	89.32
41.5	1,531,284	4,664	0.0030	0.9970	56.02
42.5	1,529,190	3,608	0.0024	0.9976	55.85
43.5	1,543,653	9,431	0.0061	0.9939	55.72
44.5	1,733,986	2,731	0.0016	0.9984	55.38
45.5	1,720,654	4,680	0.0027	0.9973	55.29
46.5	1,720,135	3,067	0.0018	0.9982	55.14
47.5	1,722,120	2,421	0.0014	0.9986	55.04
48.5	1,718,665	1,910	0.0011	0.9989	54.97
49.5	1,128,686	999	0.0009	0.9991	54.91
50.5	1,133,787	2,333	0.0021	0.9979	54.86
51.5	1,131,112	711	0.0006	0.9994	54.74
52.5	968,755	7,766	0.0080	0.9920	54.71
53.5	980,481	24,486	0.0250	0.9750	54.27
54.5	934,415	17,891	0.0191	0.9809	52.92
55.5	916,524	17,085	0.0186	0.9814	51.90
56.5	899,135	127,442	0.1417	0.8583	50.93
57.5	763,672	700	0.0009	0.9991	43.72
58.5	770,807		0.0000	1.0000	43.68
59.5	715,076		0.0000	1.0000	43.68
60.5	680,401	9,464	0.0139	0.9861	43.68
61.5	670,937	2,361	0.0035	0.9965	43.07
62.5	668,576		0.0000	1.0000	42.92
63.5	668,497	1,273	0.0019	0.9981	42.92
64.5	667,126	1,775	0.0027	0.9973	42.83
65.5	665,351	50	0.0001	0.9999	42.72
66.5	617,236	138	0.0002	0.9998	42.72
67.5	615,350		0.0000	1.0000	42.71
68.5	614,407	146	0.0002	0.9998	42.71
69.5	523,374	1,570	0.0030	0.9970	42.70
70.5	521,803	436	0.0008	0.9992	42.57
71.5	494,627	7,846	0.0159	0.9841	42.53
72.5	486,118	617	0.0013	0.9987	41.86
73.5	485,501	3,296	0.0068	0.9932	41.81
74.5	482,205	140	0.0003	0.9997	41.52
75.5	482,065		0.0000	1.0000	41.51
76.5	482,065		0.0000	1.0000	41.51
77.5	482,065	38	0.0001	0.9999	41.51
78.5	482,027		0.0000	1.0000	41.51

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

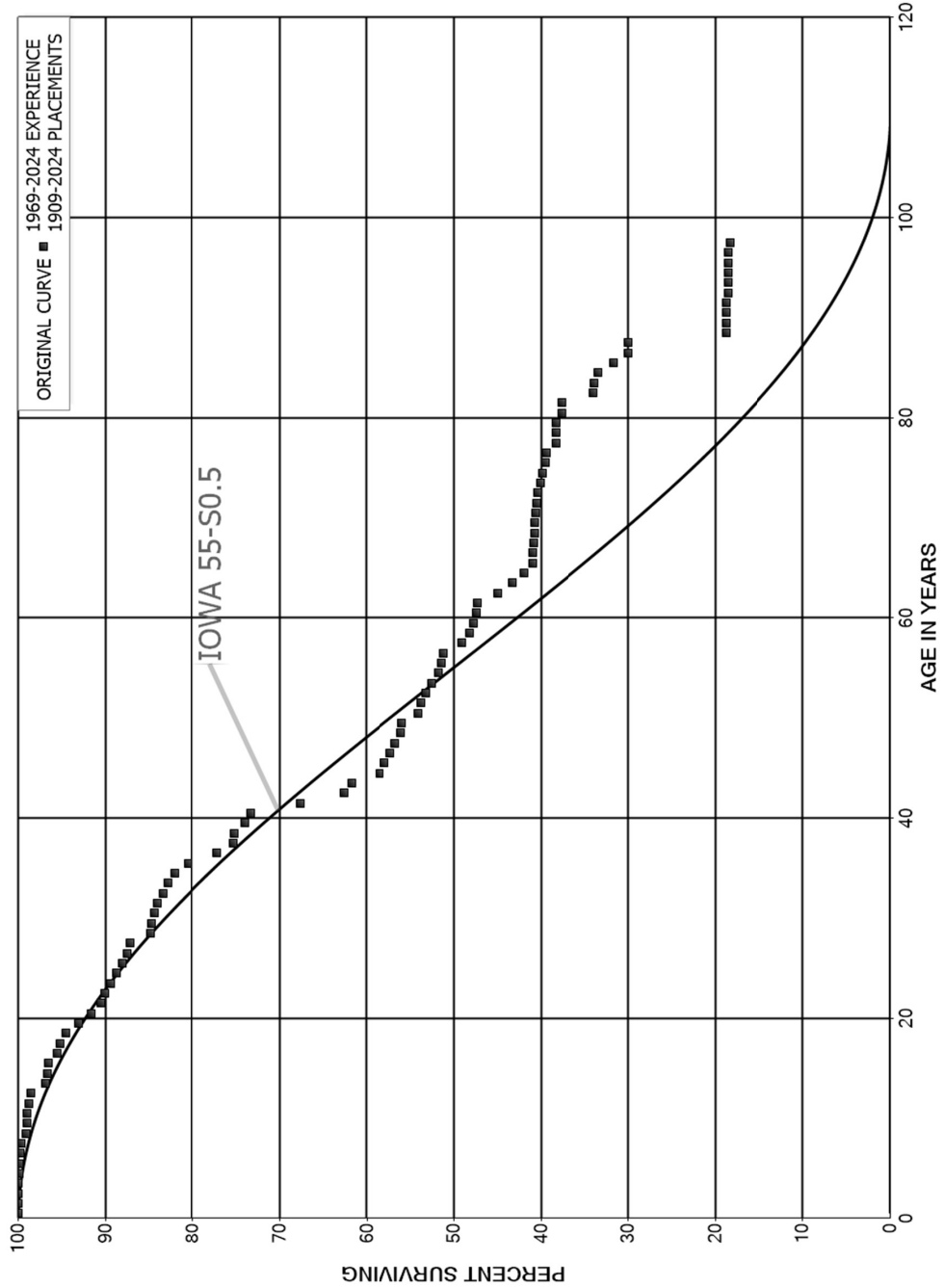
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2021

EXPERIENCE BAND 1969-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	482,027	3,949	0.0082	0.9918	41.51
80.5	477,858		0.0000	1.0000	41.17
81.5	477,858	13,135	0.0275	0.9725	41.17
82.5	462,771	4,801	0.0104	0.9896	40.04
83.5	456,742	2,074	0.0045	0.9955	39.62
84.5	453,403	164,083	0.3619	0.6381	39.44
85.5	289,320	19,590	0.0677	0.9323	25.17
86.5	269,730	26	0.0001	0.9999	23.46
87.5	269,676	23,904	0.0886	0.9114	23.46
88.5	245,038		0.0000	1.0000	21.38
89.5	245,038	2,876	0.0117	0.9883	21.38
90.5	242,162	1,196	0.0049	0.9951	21.13
91.5	240,965		0.0000	1.0000	21.03
92.5	240,965	7,462	0.0310	0.9690	21.03
93.5	233,503	6,473	0.0277	0.9723	20.37
94.5	217,386		0.0000	1.0000	19.81
95.5	217,386	4,712	0.0217	0.9783	19.81
96.5	212,674		0.0000	1.0000	19.38
97.5	207,818		0.0000	1.0000	19.38
98.5	206,756		0.0000	1.0000	19.38
99.5	206,222		0.0000	1.0000	19.38
100.5	48,156		0.0000	1.0000	19.38
101.5	48,156		0.0000	1.0000	19.38
102.5	46,876		0.0000	1.0000	19.38
103.5	43,021		0.0000	1.0000	19.38
104.5	43,021		0.0000	1.0000	19.38
105.5	43,021		0.0000	1.0000	19.38
106.5	41,492		0.0000	1.0000	19.38
107.5	41,492		0.0000	1.0000	19.38
108.5	17,682		0.0000	1.0000	19.38
109.5	17,682		0.0000	1.0000	19.38
110.5	17,682		0.0000	1.0000	19.38
111.5	17,682		0.0000	1.0000	19.38
112.5	17,682		0.0000	1.0000	19.38
113.5	17,682		0.0000	1.0000	19.38
114.5					19.38

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNT 353.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2024

EXPERIENCE BAND 1969-2024

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	489,828,498	34,323	0.0001	0.9999	100.00
0.5	485,181,612	33,252	0.0001	0.9999	99.99
1.5	482,044,152	29,684	0.0001	0.9999	99.99
2.5	451,093,950	55,698	0.0001	0.9999	99.98
3.5	440,290,432	513,516	0.0012	0.9988	99.97
4.5	391,695,755	39,164	0.0001	0.9999	99.85
5.5	375,384,377	590,123	0.0016	0.9984	99.84
6.5	342,723,755	368,467	0.0011	0.9989	99.68
7.5	340,437,042	1,653,097	0.0049	0.9951	99.58
8.5	290,117,511	260,670	0.0009	0.9991	99.09
9.5	270,967,816	300,036	0.0011	0.9989	99.00
10.5	255,935,791	301,123	0.0012	0.9988	98.89
11.5	246,900,428	707,479	0.0029	0.9971	98.78
12.5	169,938,976	2,780,782	0.0164	0.9836	98.50
13.5	144,466,549	356,268	0.0025	0.9975	96.88
14.5	99,957,920	104,908	0.0010	0.9990	96.64
15.5	88,735,754	922,369	0.0104	0.9896	96.54
16.5	76,592,784	293,373	0.0038	0.9962	95.54
17.5	75,122,641	496,053	0.0066	0.9934	95.17
18.5	73,906,985	1,134,885	0.0154	0.9846	94.55
19.5	72,134,036	1,116,676	0.0155	0.9845	93.09
20.5	66,666,029	870,394	0.0131	0.9869	91.65
21.5	63,649,007	265,873	0.0042	0.9958	90.46
22.5	56,027,572	397,626	0.0071	0.9929	90.08
23.5	55,517,240	434,335	0.0078	0.9922	89.44
24.5	53,808,168	418,295	0.0078	0.9922	88.74
25.5	53,055,473	308,614	0.0058	0.9942	88.05
26.5	52,599,904	209,438	0.0040	0.9960	87.54
27.5	52,025,216	1,393,273	0.0268	0.9732	87.19
28.5	60,027,156	105,499	0.0018	0.9982	84.85
29.5	57,686,835	223,974	0.0039	0.9961	84.70
30.5	36,422,433	117,794	0.0032	0.9968	84.38
31.5	32,597,153	293,331	0.0090	0.9910	84.10
32.5	32,064,804	190,078	0.0059	0.9941	83.35
33.5	29,659,521	288,068	0.0097	0.9903	82.85
34.5	22,387,989	433,282	0.0194	0.9806	82.05
35.5	21,580,987	888,639	0.0412	0.9588	80.46
36.5	20,664,860	506,652	0.0245	0.9755	77.15
37.5	19,842,832	13,326	0.0007	0.9993	75.25
38.5	20,076,092	319,202	0.0159	0.9841	75.20

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2024

EXPERIENCE BAND 1969-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,875,596	205,026	0.0103	0.9897	74.01
40.5	19,237,197	1,471,894	0.0765	0.9235	73.24
41.5	15,802,827	1,173,032	0.0742	0.9258	67.64
42.5	14,282,523	199,996	0.0140	0.9860	62.62
43.5	13,669,604	718,380	0.0526	0.9474	61.74
44.5	12,788,957	130,020	0.0102	0.9898	58.50
45.5	12,248,020	140,566	0.0115	0.9885	57.90
46.5	11,795,211	115,150	0.0098	0.9902	57.24
47.5	11,460,250	135,318	0.0118	0.9882	56.68
48.5	9,681,630	442	0.0000	1.0000	56.01
49.5	6,174,823	212,447	0.0344	0.9656	56.01
50.5	5,818,891	34,748	0.0060	0.9940	54.08
51.5	5,721,768	60,056	0.0105	0.9895	53.76
52.5	4,824,189	59,957	0.0124	0.9876	53.19
53.5	4,616,817	66,679	0.0144	0.9856	52.53
54.5	4,232,775	26,648	0.0063	0.9937	51.77
55.5	3,423,506	16,613	0.0049	0.9951	51.45
56.5	3,259,261	138,511	0.0425	0.9575	51.20
57.5	3,118,765	50,515	0.0162	0.9838	49.02
58.5	2,861,514	27,992	0.0098	0.9902	48.23
59.5	2,518,605	21,832	0.0087	0.9913	47.76
60.5	2,482,699	513	0.0002	0.9998	47.34
61.5	2,434,317	120,745	0.0496	0.9504	47.33
62.5	2,312,033	86,575	0.0374	0.9626	44.99
63.5	2,223,810	67,809	0.0305	0.9695	43.30
64.5	2,154,012	52,505	0.0244	0.9756	41.98
65.5	2,096,956	585	0.0003	0.9997	40.96
66.5	2,061,935	7,798	0.0038	0.9962	40.95
67.5	2,053,819	800	0.0004	0.9996	40.79
68.5	2,038,571	4,605	0.0023	0.9977	40.78
69.5	1,897,818	3,669	0.0019	0.9981	40.68
70.5	1,884,552	2,581	0.0014	0.9986	40.60
71.5	1,874,918	6,757	0.0036	0.9964	40.55
72.5	1,642,201	11,862	0.0072	0.9928	40.40
73.5	1,606,216	11,390	0.0071	0.9929	40.11
74.5	1,529,618	14,428	0.0094	0.9906	39.83
75.5	1,468,772	2,561	0.0017	0.9983	39.45
76.5	1,437,157	39,438	0.0274	0.9726	39.38
77.5	1,246,144	995	0.0008	0.9992	38.30
78.5	1,245,149	280	0.0002	0.9998	38.27

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

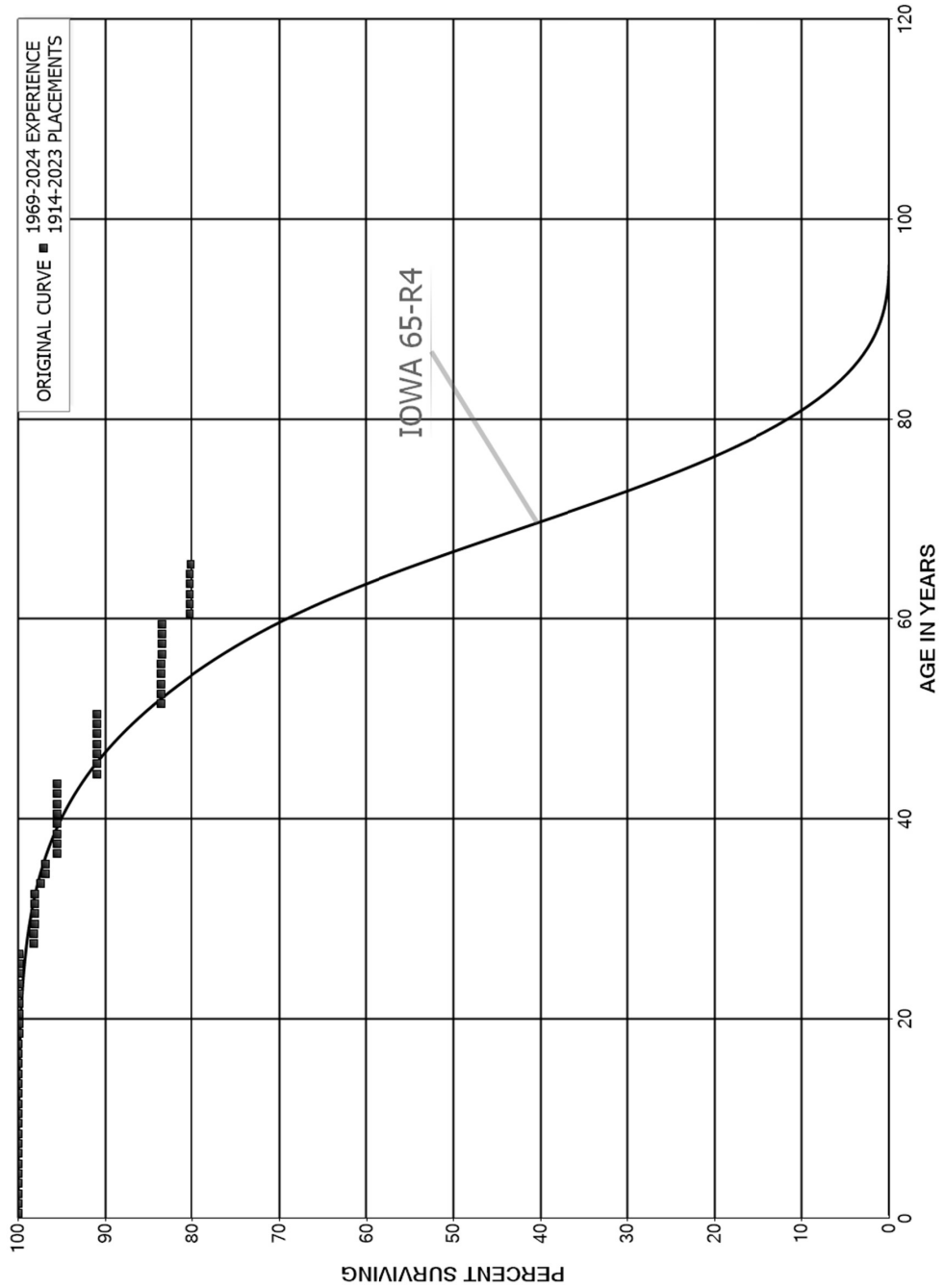
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2024

EXPERIENCE BAND 1969-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,244,354	20,315	0.0163	0.9837	38.26
80.5	1,218,105	572	0.0005	0.9995	37.64
81.5	1,217,533	119,642	0.0983	0.9017	37.62
82.5	1,085,334	1,178	0.0011	0.9989	33.92
83.5	1,022,252	16,157	0.0158	0.9842	33.89
84.5	1,006,094	51,032	0.0507	0.9493	33.35
85.5	652,498	34,993	0.0536	0.9464	31.66
86.5	614,735		0.0000	1.0000	29.96
87.5	613,334	229,346	0.3739	0.6261	29.96
88.5	376,945		0.0000	1.0000	18.76
89.5	376,945		0.0000	1.0000	18.76
90.5	376,744		0.0000	1.0000	18.76
91.5	376,744	5,768	0.0153	0.9847	18.76
92.5	353,645		0.0000	1.0000	18.47
93.5	353,186		0.0000	1.0000	18.47
94.5	258,416		0.0000	1.0000	18.47
95.5	253,571		0.0000	1.0000	18.47
96.5	250,695	2,703	0.0108	0.9892	18.47
97.5	211,940		0.0000	1.0000	18.27
98.5	211,940		0.0000	1.0000	18.27
99.5	210,551		0.0000	1.0000	18.27
100.5	26,140		0.0000	1.0000	18.27
101.5	26,140		0.0000	1.0000	18.27
102.5	26,140		0.0000	1.0000	18.27
103.5	26,140		0.0000	1.0000	18.27
104.5	26,140		0.0000	1.0000	18.27
105.5	26,140		0.0000	1.0000	18.27
106.5	26,140		0.0000	1.0000	18.27
107.5	1,672		0.0000	1.0000	18.27
108.5	1,672		0.0000	1.0000	18.27
109.5	1,672		0.0000	1.0000	18.27
110.5	1,672		0.0000	1.0000	18.27
111.5	1,672		0.0000	1.0000	18.27
112.5	203		0.0000	1.0000	18.27
113.5	203		0.0000	1.0000	18.27
114.5	162		0.0000	1.0000	18.27
115.5					18.27

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNT 354.00 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2023

EXPERIENCE BAND 1969-2024

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	820,689		0.0000	1.0000	100.00
0.5	820,689		0.0000	1.0000	100.00
1.5	687,149		0.0000	1.0000	100.00
2.5	722,561		0.0000	1.0000	100.00
3.5	740,532		0.0000	1.0000	100.00
4.5	864,364		0.0000	1.0000	100.00
5.5	1,037,195		0.0000	1.0000	100.00
6.5	1,037,195		0.0000	1.0000	100.00
7.5	1,037,195	674	0.0006	0.9994	100.00
8.5	1,036,521		0.0000	1.0000	99.94
9.5	1,203,385		0.0000	1.0000	99.94
10.5	1,203,385		0.0000	1.0000	99.94
11.5	1,203,385		0.0000	1.0000	99.94
12.5	1,203,385		0.0000	1.0000	99.94
13.5	1,203,385		0.0000	1.0000	99.94
14.5	1,193,994		0.0000	1.0000	99.94
15.5	1,193,994		0.0000	1.0000	99.94
16.5	955,517		0.0000	1.0000	99.94
17.5	955,517	620	0.0006	0.9994	99.94
18.5	1,066,862		0.0000	1.0000	99.87
19.5	1,066,862		0.0000	1.0000	99.87
20.5	1,066,862		0.0000	1.0000	99.87
21.5	1,066,862		0.0000	1.0000	99.87
22.5	1,066,862		0.0000	1.0000	99.87
23.5	1,066,862		0.0000	1.0000	99.87
24.5	1,066,862		0.0000	1.0000	99.87
25.5	1,066,862		0.0000	1.0000	99.87
26.5	1,066,862	17,971	0.0168	0.9832	99.87
27.5	1,048,891	21	0.0000	1.0000	98.19
28.5	1,028,939	1,623	0.0016	0.9984	98.19
29.5	1,027,316		0.0000	1.0000	98.03
30.5	1,022,129		0.0000	1.0000	98.03
31.5	1,001,759		0.0000	1.0000	98.03
32.5	1,001,759	6,592	0.0066	0.9934	98.03
33.5	962,338	5,159	0.0054	0.9946	97.39
34.5	957,179		0.0000	1.0000	96.86
35.5	957,179	13,000	0.0136	0.9864	96.86
36.5	944,179		0.0000	1.0000	95.55
37.5	944,179		0.0000	1.0000	95.55
38.5	944,179		0.0000	1.0000	95.55

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2023

EXPERIENCE BAND 1969-2024

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	944,179		0.0000	1.0000	95.55
40.5	944,179		0.0000	1.0000	95.55
41.5	944,179		0.0000	1.0000	95.55
42.5	944,179		0.0000	1.0000	95.55
43.5	920,310	44,744	0.0486	0.9514	95.55
44.5	875,566		0.0000	1.0000	90.90
45.5	1,381,514		0.0000	1.0000	90.90
46.5	1,380,347		0.0000	1.0000	90.90
47.5	1,380,347		0.0000	1.0000	90.90
48.5	1,380,347		0.0000	1.0000	90.90
49.5	1,380,347		0.0000	1.0000	90.90
50.5	1,500,477	120,130	0.0801	0.9199	90.90
51.5	1,380,347		0.0000	1.0000	83.63
52.5	1,380,347		0.0000	1.0000	83.63
53.5	1,380,347		0.0000	1.0000	83.63
54.5	1,225,232		0.0000	1.0000	83.63
55.5	1,076,512	1,290	0.0012	0.9988	83.63
56.5	1,075,222		0.0000	1.0000	83.52
57.5	1,045,900		0.0000	1.0000	83.52
58.5	1,017,754		0.0000	1.0000	83.52
59.5	1,017,754	39,187	0.0385	0.9615	83.52
60.5	854,734		0.0000	1.0000	80.31
61.5	746,737		0.0000	1.0000	80.31
62.5	746,737		0.0000	1.0000	80.31
63.5	746,737		0.0000	1.0000	80.31
64.5	746,737	1,148	0.0015	0.9985	80.31
65.5	578,725		0.0000	1.0000	80.19
66.5	578,725		0.0000	1.0000	80.19
67.5	578,725		0.0000	1.0000	80.19
68.5	578,725		0.0000	1.0000	80.19
69.5	578,725		0.0000	1.0000	80.19
70.5	578,725		0.0000	1.0000	80.19
71.5	578,725		0.0000	1.0000	80.19
72.5	578,725		0.0000	1.0000	80.19
73.5	578,725		0.0000	1.0000	80.19
74.5	505,948		0.0000	1.0000	80.19
75.5	505,948		0.0000	1.0000	80.19
76.5	505,948		0.0000	1.0000	80.19
77.5	505,948		0.0000	1.0000	80.19
78.5	505,948		0.0000	1.0000	80.19

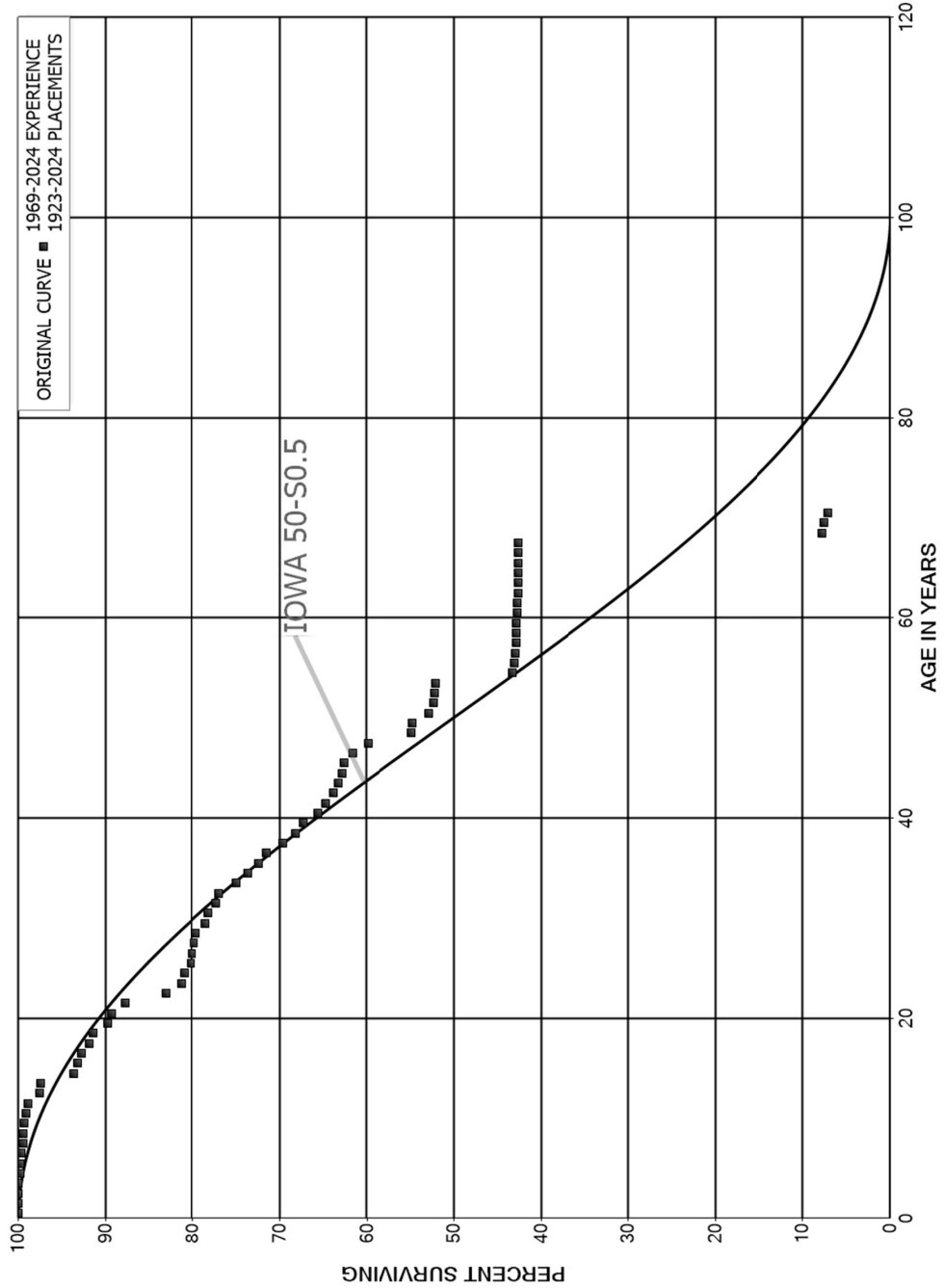
RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2023			EXPERIENCE BAND 1969-2024		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	505,948		0.0000	1.0000	80.19
80.5	505,948		0.0000	1.0000	80.19
81.5	505,948		0.0000	1.0000	80.19
82.5	505,948		0.0000	1.0000	80.19
83.5	505,948		0.0000	1.0000	80.19
84.5	505,948		0.0000	1.0000	80.19
85.5	505,948		0.0000	1.0000	80.19
86.5	505,948		0.0000	1.0000	80.19
87.5	505,948		0.0000	1.0000	80.19
88.5	505,948		0.0000	1.0000	80.19
89.5	505,948		0.0000	1.0000	80.19
90.5	505,948		0.0000	1.0000	80.19
91.5	505,948		0.0000	1.0000	80.19
92.5	505,948		0.0000	1.0000	80.19
93.5	505,948		0.0000	1.0000	80.19
94.5	505,948		0.0000	1.0000	80.19
95.5	505,948		0.0000	1.0000	80.19
96.5	505,948		0.0000	1.0000	80.19
97.5	505,948		0.0000	1.0000	80.19
98.5	505,948	3,445	0.0068	0.9932	80.19
99.5	502,504		0.0000	1.0000	79.64
100.5	502,504		0.0000	1.0000	79.64
101.5					79.64

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNT 355.00 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2024

EXPERIENCE BAND 1969-2024

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	469,758,307	1,070	0.0000	1.0000	100.00
0.5	435,044,641	16,715	0.0000	1.0000	100.00
1.5	394,789,251	121,219	0.0003	0.9997	100.00
2.5	375,183,463	47,114	0.0001	0.9999	99.97
3.5	374,024,921	893,214	0.0024	0.9976	99.95
4.5	373,147,964	151,837	0.0004	0.9996	99.71
5.5	369,187,265	351,578	0.0010	0.9990	99.67
6.5	347,969,976	705,826	0.0020	0.9980	99.58
7.5	342,466,491	23,940	0.0001	0.9999	99.38
8.5	338,254,621	222,953	0.0007	0.9993	99.37
9.5	240,309,397	608,838	0.0025	0.9975	99.30
10.5	237,789,558	582,571	0.0024	0.9976	99.05
11.5	135,122,684	1,828,894	0.0135	0.9865	98.81
12.5	67,625,540	50,232	0.0007	0.9993	97.47
13.5	62,474,754	2,404,615	0.0385	0.9615	97.40
14.5	59,714,534	284,578	0.0048	0.9952	93.65
15.5	60,216,958	314,375	0.0052	0.9948	93.20
16.5	42,734,605	383,457	0.0090	0.9910	92.72
17.5	42,334,825	247,732	0.0059	0.9941	91.89
18.5	41,251,353	708,808	0.0172	0.9828	91.35
19.5	36,540,263	190,443	0.0052	0.9948	89.78
20.5	34,393,077	608,709	0.0177	0.9823	89.31
21.5	30,936,444	1,659,442	0.0536	0.9464	87.73
22.5	26,889,574	547,097	0.0203	0.9797	83.02
23.5	25,447,622	133,206	0.0052	0.9948	81.34
24.5	24,954,009	214,629	0.0086	0.9914	80.91
25.5	24,609,663	53,377	0.0022	0.9978	80.21
26.5	23,327,061	66,110	0.0028	0.9972	80.04
27.5	19,692,666	58,143	0.0030	0.9970	79.81
28.5	18,318,570	244,393	0.0133	0.9867	79.58
29.5	17,435,692	65,595	0.0038	0.9962	78.52
30.5	16,857,260	203,802	0.0121	0.9879	78.22
31.5	16,348,871	64,882	0.0040	0.9960	77.27
32.5	12,886,715	332,833	0.0258	0.9742	76.97
33.5	11,938,343	226,048	0.0189	0.9811	74.98
34.5	11,517,753	180,217	0.0156	0.9844	73.56
35.5	11,335,908	145,793	0.0129	0.9871	72.41
36.5	11,181,647	289,467	0.0259	0.9741	71.48
37.5	10,800,974	232,972	0.0216	0.9784	69.63
38.5	10,531,640	136,305	0.0129	0.9871	68.13

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2024

EXPERIENCE BAND 1969-2024

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	10,269,536	240,416	0.0234	0.9766	67.24
40.5	9,956,567	145,281	0.0146	0.9854	65.67
41.5	9,800,235	130,222	0.0133	0.9867	64.71
42.5	9,277,418	80,826	0.0087	0.9913	63.85
43.5	9,169,186	67,271	0.0073	0.9927	63.30
44.5	9,069,426	35,474	0.0039	0.9961	62.83
45.5	8,646,838	138,697	0.0160	0.9840	62.59
46.5	8,495,236	245,791	0.0289	0.9711	61.58
47.5	8,078,602	667,724	0.0827	0.9173	59.80
48.5	7,380,429	14,214	0.0019	0.9981	54.86
49.5	7,364,483	257,115	0.0349	0.9651	54.75
50.5	5,213,933	58,758	0.0113	0.9887	52.84
51.5	4,606,491	4,165	0.0009	0.9991	52.24
52.5	4,366,665	15,493	0.0035	0.9965	52.20
53.5	4,331,134	725,350	0.1675	0.8325	52.01
54.5	2,407,696	11,181	0.0046	0.9954	43.30
55.5	1,884,699	4,785	0.0025	0.9975	43.10
56.5	1,699,170	6,592	0.0039	0.9961	42.99
57.5	1,651,148	76	0.0000	1.0000	42.82
58.5	1,429,045	186	0.0001	0.9999	42.82
59.5	1,427,454	2,855	0.0020	0.9980	42.82
60.5	599,885		0.0000	1.0000	42.73
61.5	245,815	360	0.0015	0.9985	42.73
62.5	245,455		0.0000	1.0000	42.67
63.5	245,455		0.0000	1.0000	42.67
64.5	245,455		0.0000	1.0000	42.67
65.5	244,611		0.0000	1.0000	42.67
66.5	244,611		0.0000	1.0000	42.67
67.5	244,611	200,256	0.8187	0.1813	42.67
68.5	44,356	1,562	0.0352	0.9648	7.74
69.5	42,794	2,205	0.0515	0.9485	7.46
70.5	40,589		0.0000	1.0000	7.08
71.5	40,589		0.0000	1.0000	7.08
72.5	40,589		0.0000	1.0000	7.08
73.5	40,589		0.0000	1.0000	7.08
74.5	30,480		0.0000	1.0000	7.08
75.5	28,700		0.0000	1.0000	7.08
76.5	28,700		0.0000	1.0000	7.08
77.5	28,700		0.0000	1.0000	7.08
78.5	28,700		0.0000	1.0000	7.08

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

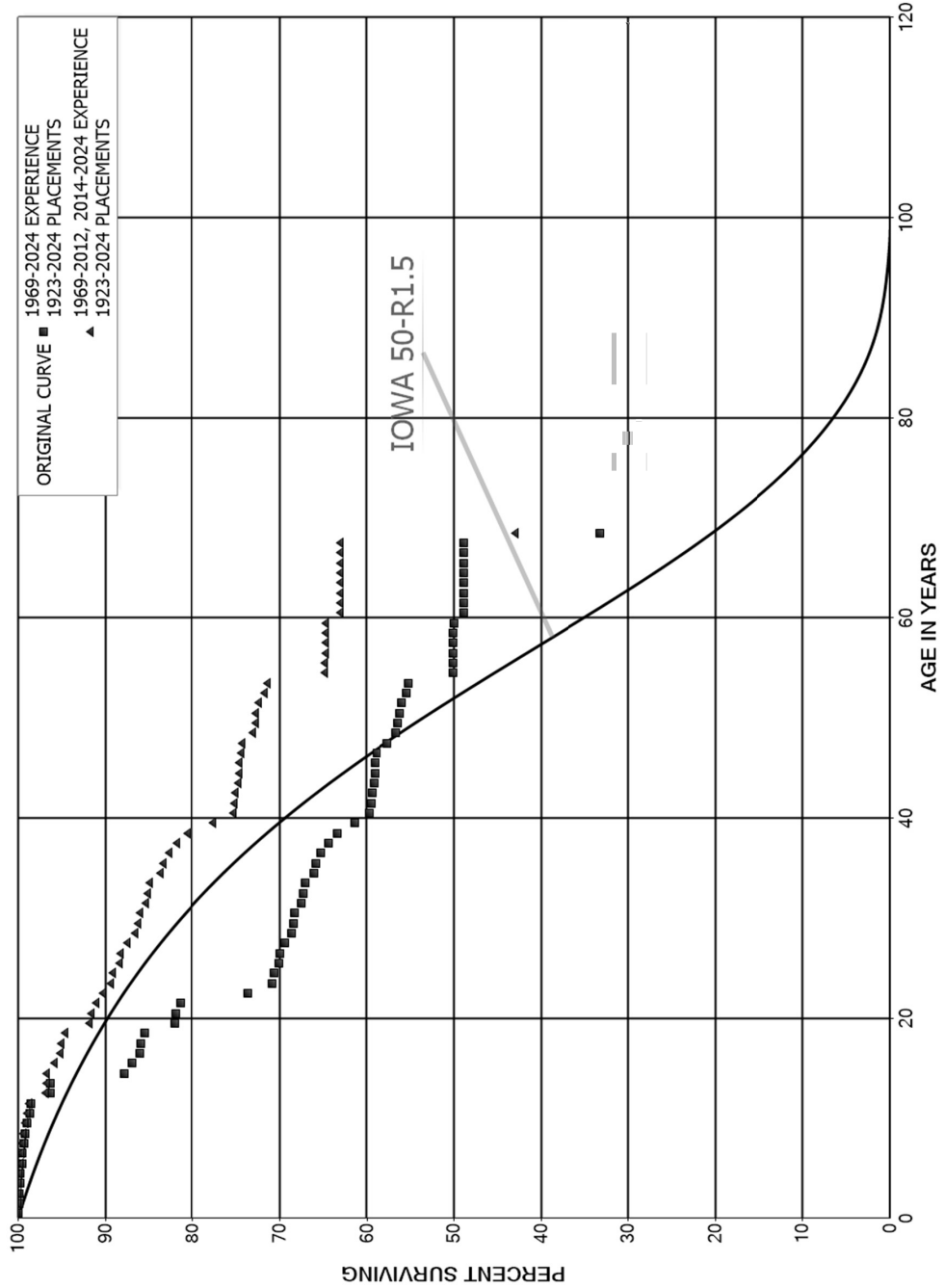
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2024

EXPERIENCE BAND 1969-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	28,700		0.0000	1.0000	7.08
80.5	28,700		0.0000	1.0000	7.08
81.5	28,217		0.0000	1.0000	7.08
82.5	28,217		0.0000	1.0000	7.08
83.5	28,217		0.0000	1.0000	7.08
84.5	28,217		0.0000	1.0000	7.08
85.5	28,217		0.0000	1.0000	7.08
86.5	28,217		0.0000	1.0000	7.08
87.5	28,217		0.0000	1.0000	7.08
88.5	28,217		0.0000	1.0000	7.08
89.5	28,217	2,267	0.0803	0.9197	7.08
90.5	25,950		0.0000	1.0000	6.51
91.5	25,950		0.0000	1.0000	6.51
92.5	25,950		0.0000	1.0000	6.51
93.5	25,950		0.0000	1.0000	6.51
94.5	25,950		0.0000	1.0000	6.51
95.5	24,911		0.0000	1.0000	6.51
96.5	24,911		0.0000	1.0000	6.51
97.5	24,911		0.0000	1.0000	6.51
98.5	24,911		0.0000	1.0000	6.51
99.5	24,911		0.0000	1.0000	6.51
100.5	24,911		0.0000	1.0000	6.51
101.5					6.51

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2024

EXPERIENCE BAND 1969-2024

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	194,668,227	4,606	0.0000	1.0000	100.00
0.5	193,316,023	233,282	0.0012	0.9988	100.00
1.5	193,162,457	85,679	0.0004	0.9996	99.88
2.5	191,996,909	173,503	0.0009	0.9991	99.83
3.5	190,019,180	69,832	0.0004	0.9996	99.74
4.5	190,075,606	289,876	0.0015	0.9985	99.71
5.5	190,166,950	187,646	0.0010	0.9990	99.55
6.5	183,837,580	266,000	0.0014	0.9986	99.46
7.5	181,230,858	168,588	0.0009	0.9991	99.31
8.5	112,932,775	283,969	0.0025	0.9975	99.22
9.5	79,667,776	251,407	0.0032	0.9968	98.97
10.5	78,489,286	133,232	0.0017	0.9983	98.66
11.5	74,375,450	1,640,888	0.0221	0.9779	98.49
12.5	47,335,575	26,728	0.0006	0.9994	96.32
13.5	42,573,035	3,735,518	0.0877	0.9123	96.26
14.5	38,502,239	365,164	0.0095	0.9905	87.82
15.5	38,292,149	407,136	0.0106	0.9894	86.98
16.5	30,714,008	47,068	0.0015	0.9985	86.06
17.5	30,643,964	144,721	0.0047	0.9953	85.93
18.5	30,440,602	1,217,130	0.0400	0.9600	85.52
19.5	25,095,206	59,359	0.0024	0.9976	82.10
20.5	24,611,301	144,889	0.0059	0.9941	81.91
21.5	23,944,078	2,293,952	0.0958	0.9042	81.42
22.5	21,320,631	807,512	0.0379	0.9621	73.62
23.5	19,899,142	47,553	0.0024	0.9976	70.84
24.5	19,388,127	173,290	0.0089	0.9911	70.67
25.5	18,972,942	19,006	0.0010	0.9990	70.03
26.5	18,436,655	162,652	0.0088	0.9912	69.96
27.5	16,171,271	159,155	0.0098	0.9902	69.35
28.5	14,665,911	61,032	0.0042	0.9958	68.66
29.5	13,007,209	27,854	0.0021	0.9979	68.38
30.5	12,708,700	143,762	0.0113	0.9887	68.23
31.5	12,456,206	37,904	0.0030	0.9970	67.46
32.5	10,376,864	36,360	0.0035	0.9965	67.26
33.5	9,902,241	133,877	0.0135	0.9865	67.02
34.5	9,668,878	44,420	0.0046	0.9954	66.11
35.5	9,587,708	73,675	0.0077	0.9923	65.81
36.5	9,502,199	139,262	0.0147	0.9853	65.30
37.5	9,270,090	137,758	0.0149	0.9851	64.35
38.5	9,107,977	282,936	0.0311	0.9689	63.39

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2024

EXPERIENCE BAND 1969-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,814,196	249,780	0.0283	0.9717	61.42
40.5	8,538,060	22,394	0.0026	0.9974	59.68
41.5	8,495,659	25,026	0.0029	0.9971	59.52
42.5	8,166,606	24,749	0.0030	0.9970	59.35
43.5	8,123,844	10,232	0.0013	0.9987	59.17
44.5	8,099,912	7,401	0.0009	0.9991	59.09
45.5	8,269,880	29,894	0.0036	0.9964	59.04
46.5	8,202,867	164,303	0.0200	0.9800	58.83
47.5	7,909,670	137,282	0.0174	0.9826	57.65
48.5	7,762,520	34,747	0.0045	0.9955	56.65
49.5	7,726,180	30,152	0.0039	0.9961	56.40
50.5	5,572,388	21,598	0.0039	0.9961	56.17
51.5	5,316,941	48,795	0.0092	0.9908	55.96
52.5	4,681,972	27,222	0.0058	0.9942	55.44
53.5	4,646,456	422,682	0.0910	0.9090	55.12
54.5	3,136,229	258	0.0001	0.9999	50.11
55.5	2,699,961	3,997	0.0015	0.9985	50.10
56.5	2,670,224	964	0.0004	0.9996	50.03
57.5	2,648,907		0.0000	1.0000	50.01
58.5	2,352,233	32	0.0000	1.0000	50.01
59.5	2,327,495	55,880	0.0240	0.9760	50.01
60.5	1,356,506		0.0000	1.0000	48.81
61.5	657,511		0.0000	1.0000	48.81
62.5	650,527		0.0000	1.0000	48.81
63.5	650,527		0.0000	1.0000	48.81
64.5	650,527		0.0000	1.0000	48.81
65.5	648,798		0.0000	1.0000	48.81
66.5	648,798		0.0000	1.0000	48.81
67.5	648,798	207,575	0.3199	0.6801	48.81
68.5	441,223		0.0000	1.0000	33.19
69.5	379,867	1,042	0.0027	0.9973	33.19
70.5	378,825		0.0000	1.0000	33.10
71.5	378,825		0.0000	1.0000	33.10
72.5	378,825	106	0.0003	0.9997	33.10
73.5	378,719		0.0000	1.0000	33.09
74.5	378,719		0.0000	1.0000	33.09
75.5	375,402		0.0000	1.0000	33.09
76.5	375,402		0.0000	1.0000	33.09
77.5	375,402		0.0000	1.0000	33.09
78.5	375,402		0.0000	1.0000	33.09

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2024			EXPERIENCE BAND 1969-2024		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	375,402		0.0000	1.0000	33.09
80.5	375,402		0.0000	1.0000	33.09
81.5	375,402		0.0000	1.0000	33.09
82.5	375,402		0.0000	1.0000	33.09
83.5	375,402		0.0000	1.0000	33.09
84.5	375,402		0.0000	1.0000	33.09
85.5	375,402		0.0000	1.0000	33.09
86.5	375,402		0.0000	1.0000	33.09
87.5	375,402		0.0000	1.0000	33.09
88.5	375,402		0.0000	1.0000	33.09
89.5	375,402	19,464	0.0518	0.9482	33.09
90.5	355,938	11,241	0.0316	0.9684	31.38
91.5	344,697	85	0.0002	0.9998	30.39
92.5	344,612		0.0000	1.0000	30.38
93.5	344,612	14,515	0.0421	0.9579	30.38
94.5	330,097		0.0000	1.0000	29.10
95.5	328,635		0.0000	1.0000	29.10
96.5	328,635		0.0000	1.0000	29.10
97.5	328,635		0.0000	1.0000	29.10
98.5	328,635	117,566	0.3577	0.6423	29.10
99.5	211,069		0.0000	1.0000	18.69
100.5	211,069		0.0000	1.0000	18.69
101.5					18.69

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2024			EXPERIENCE BAND 1969-2012, 2014-2024		
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	190,365,779	4,606	0.0000	1.0000	100.00
0.5	167,843,432	229,985	0.0014	0.9986	100.00
1.5	188,098,180	72,004	0.0004	0.9996	99.86
2.5	191,474,508	26,041	0.0001	0.9999	99.82
3.5	189,915,173	69,832	0.0004	0.9996	99.81
4.5	182,832,215	279,437	0.0015	0.9985	99.77
5.5	190,108,259	152,541	0.0008	0.9992	99.62
6.5	183,721,672	266,000	0.0014	0.9986	99.54
7.5	177,007,879	118,488	0.0007	0.9993	99.40
8.5	112,406,204	251,490	0.0022	0.9978	99.33
9.5	79,138,782	251,407	0.0032	0.9968	99.11
10.5	78,151,885	126,810	0.0016	0.9984	98.79
11.5	73,268,471	1,443,952	0.0197	0.9803	98.63
12.5	46,645,882	26,728	0.0006	0.9994	96.69
13.5	38,570,708	4,761	0.0001	0.9999	96.63
14.5	37,959,008	353,558	0.0093	0.9907	96.62
15.5	35,167,449	246,392	0.0070	0.9930	95.72
16.5	29,356,683	47,068	0.0016	0.9984	95.05
17.5	28,905,502	104,278	0.0036	0.9964	94.90
18.5	29,804,704	899,189	0.0302	0.9698	94.56
19.5	24,834,078	46,760	0.0019	0.9981	91.70
20.5	22,451,842	144,889	0.0065	0.9935	91.53
21.5	21,363,750	191,866	0.0090	0.9910	90.94
22.5	20,570,005	193,946	0.0094	0.9906	90.12
23.5	19,861,538	47,553	0.0024	0.9976	89.27
24.5	19,360,619	172,404	0.0089	0.9911	89.06
25.5	18,845,073	19,006	0.0010	0.9990	88.27
26.5	18,400,523	160,615	0.0087	0.9913	88.18
27.5	16,145,010	159,155	0.0099	0.9901	87.41
28.5	14,637,564	60,751	0.0042	0.9958	86.55
29.5	12,984,578	26,585	0.0020	0.9980	86.19
30.5	12,326,064	96,633	0.0078	0.9922	86.01
31.5	12,433,851	37,166	0.0030	0.9970	85.34
32.5	10,358,815	32,987	0.0032	0.9968	85.08
33.5	9,691,361	133,423	0.0138	0.9862	84.81
34.5	9,630,574	43,754	0.0045	0.9955	83.64
35.5	9,449,568	72,014	0.0076	0.9924	83.26
36.5	9,454,202	105,567	0.0112	0.9888	82.63
37.5	9,265,754	135,653	0.0146	0.9854	81.70
38.5	6,919,721	261,925	0.0379	0.9621	80.51

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2024			EXPERIENCE BAND 1969-2012, 2014-2024		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,570,090	248,529	0.0290	0.9710	77.46
40.5	7,932,543	11,443	0.0014	0.9986	75.21
41.5	8,486,174	24,330	0.0029	0.9971	75.11
42.5	7,054,347	23,030	0.0033	0.9967	74.89
43.5	7,681,057	9,920	0.0013	0.9987	74.65
44.5	8,074,172	7,401	0.0009	0.9991	74.55
45.5	8,231,734	27,513	0.0033	0.9967	74.48
46.5	7,738,562	2,690	0.0003	0.9997	74.23
47.5	7,884,965	137,282	0.0174	0.9826	74.21
48.5	6,789,968	28,145	0.0041	0.9959	72.92
49.5	6,530,847	1,641	0.0003	0.9997	72.61
50.5	5,565,403	21,598	0.0039	0.9961	72.59
51.5	5,316,941	48,795	0.0092	0.9908	72.31
52.5	4,681,972	27,222	0.0058	0.9942	71.65
53.5	4,644,728	422,682	0.0910	0.9090	71.23
54.5	3,136,229	258	0.0001	0.9999	64.75
55.5	2,699,961	3,997	0.0015	0.9985	64.74
56.5	2,670,224	964	0.0004	0.9996	64.65
57.5	2,587,552		0.0000	1.0000	64.63
58.5	2,352,233	32	0.0000	1.0000	64.63
59.5	2,119,920	55,880	0.0264	0.9736	64.62
60.5	1,356,506		0.0000	1.0000	62.92
61.5	657,511		0.0000	1.0000	62.92
62.5	650,527		0.0000	1.0000	62.92
63.5	646,168		0.0000	1.0000	62.92
64.5	650,527		0.0000	1.0000	62.92
65.5	648,798		0.0000	1.0000	62.92
66.5	648,798		0.0000	1.0000	62.92
67.5	648,798	207,575	0.3199	0.6801	62.92
68.5	441,223		0.0000	1.0000	42.79
69.5	379,761	1,042	0.0027	0.9973	42.79
70.5	378,825		0.0000	1.0000	42.67
71.5	378,825		0.0000	1.0000	42.67
72.5	378,825	106	0.0003	0.9997	42.67
73.5	378,719		0.0000	1.0000	42.66
74.5	378,719		0.0000	1.0000	42.66
75.5	375,402		0.0000	1.0000	42.66
76.5	375,402		0.0000	1.0000	42.66
77.5	375,402		0.0000	1.0000	42.66
78.5	375,402		0.0000	1.0000	42.66

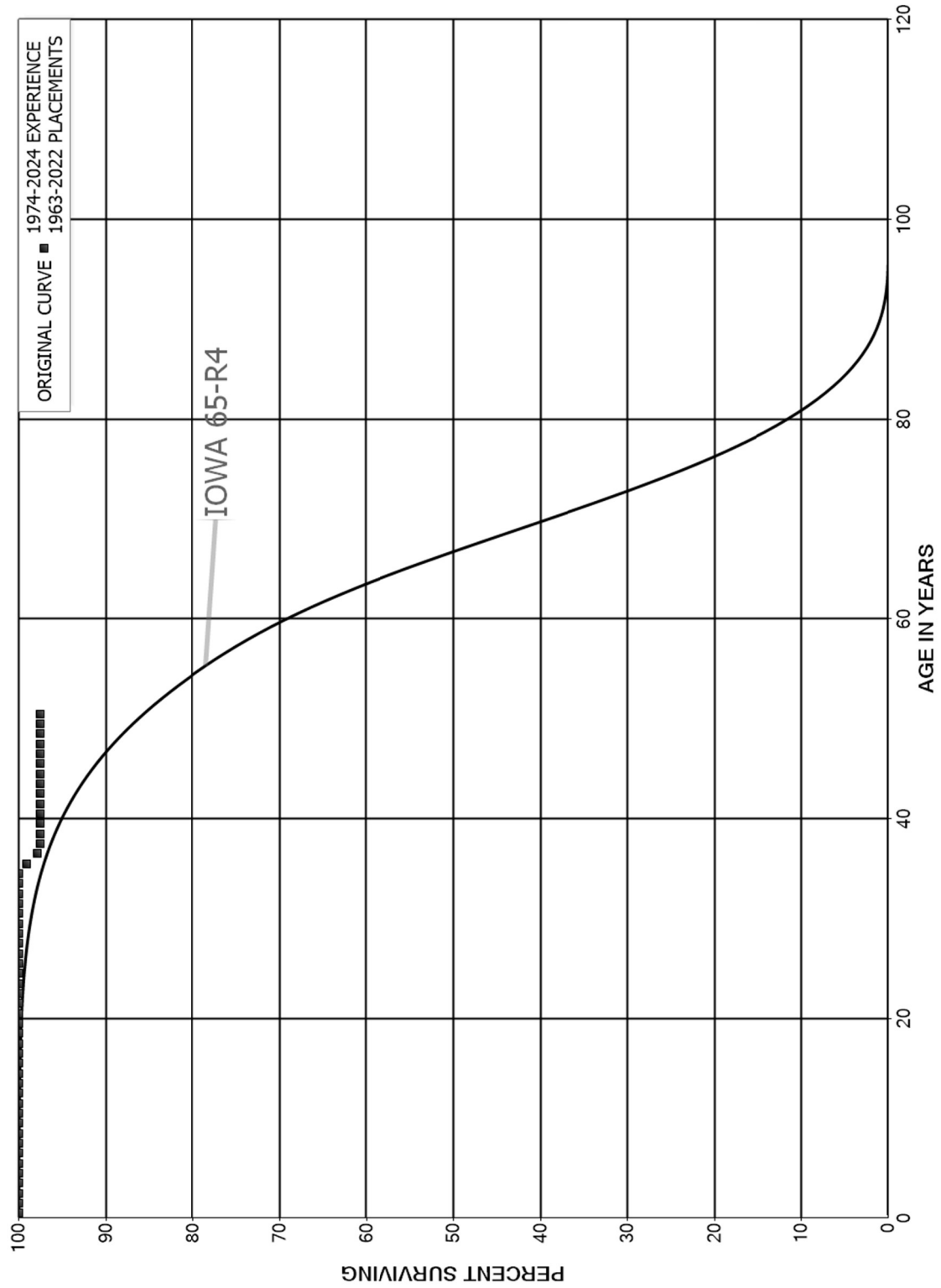
RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2024			EXPERIENCE BAND 1969-2012, 2014-2024		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	375,402		0.0000	1.0000	42.66
80.5	375,402		0.0000	1.0000	42.66
81.5	375,402		0.0000	1.0000	42.66
82.5	375,402		0.0000	1.0000	42.66
83.5	365,368		0.0000	1.0000	42.66
84.5	375,402		0.0000	1.0000	42.66
85.5	375,402		0.0000	1.0000	42.66
86.5	375,402		0.0000	1.0000	42.66
87.5	375,402		0.0000	1.0000	42.66
88.5	375,402		0.0000	1.0000	42.66
89.5	10,035	8,572	0.8543	0.1457	42.66
90.5	355,938	11,241	0.0316	0.9684	6.22
91.5	344,697	85	0.0002	0.9998	6.02
92.5	344,612		0.0000	1.0000	6.02
93.5	344,612	14,515	0.0421	0.9579	6.02
94.5	330,097		0.0000	1.0000	5.77
95.5	328,635		0.0000	1.0000	5.77
96.5	328,635		0.0000	1.0000	5.77
97.5	328,635		0.0000	1.0000	5.77
98.5	328,635	117,566	0.3577	0.6423	5.77
99.5	211,069		0.0000	1.0000	3.70
100.5	211,069		0.0000	1.0000	3.70
101.5					3.70

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNT 357.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2022

EXPERIENCE BAND 1974-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	100,487,739		0.0000	1.0000	100.00
0.5	100,487,739		0.0000	1.0000	100.00
1.5	100,487,739		0.0000	1.0000	100.00
2.5	26,625,992		0.0000	1.0000	100.00
3.5	26,625,992	320	0.0000	1.0000	100.00
4.5	26,625,672		0.0000	1.0000	100.00
5.5	19,613,452	713	0.0000	1.0000	100.00
6.5	19,612,739		0.0000	1.0000	100.00
7.5	17,807,745		0.0000	1.0000	100.00
8.5	15,579,812		0.0000	1.0000	100.00
9.5	15,579,812		0.0000	1.0000	100.00
10.5	15,649,641		0.0000	1.0000	100.00
11.5	15,649,641		0.0000	1.0000	100.00
12.5	15,649,641		0.0000	1.0000	100.00
13.5	15,649,641		0.0000	1.0000	100.00
14.5	15,649,641		0.0000	1.0000	100.00
15.5	15,649,641		0.0000	1.0000	100.00
16.5	15,649,641		0.0000	1.0000	100.00
17.5	15,649,641		0.0000	1.0000	100.00
18.5	15,649,641	84	0.0000	1.0000	100.00
19.5	15,649,557		0.0000	1.0000	99.99
20.5	15,649,557		0.0000	1.0000	99.99
21.5	15,649,557		0.0000	1.0000	99.99
22.5	15,649,557		0.0000	1.0000	99.99
23.5	15,649,557		0.0000	1.0000	99.99
24.5	15,649,557		0.0000	1.0000	99.99
25.5	15,649,557		0.0000	1.0000	99.99
26.5	15,600,141		0.0000	1.0000	99.99
27.5	15,568,421		0.0000	1.0000	99.99
28.5	15,568,421		0.0000	1.0000	99.99
29.5	15,568,421		0.0000	1.0000	99.99
30.5	581,847		0.0000	1.0000	99.99
31.5	581,847		0.0000	1.0000	99.99
32.5	581,847		0.0000	1.0000	99.99
33.5	581,847		0.0000	1.0000	99.99
34.5	581,847	5,429	0.0093	0.9907	99.99
35.5	576,418	7,000	0.0121	0.9879	99.06
36.5	569,418	1,744	0.0031	0.9969	97.86
37.5	567,674		0.0000	1.0000	97.56
38.5	567,674		0.0000	1.0000	97.56

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

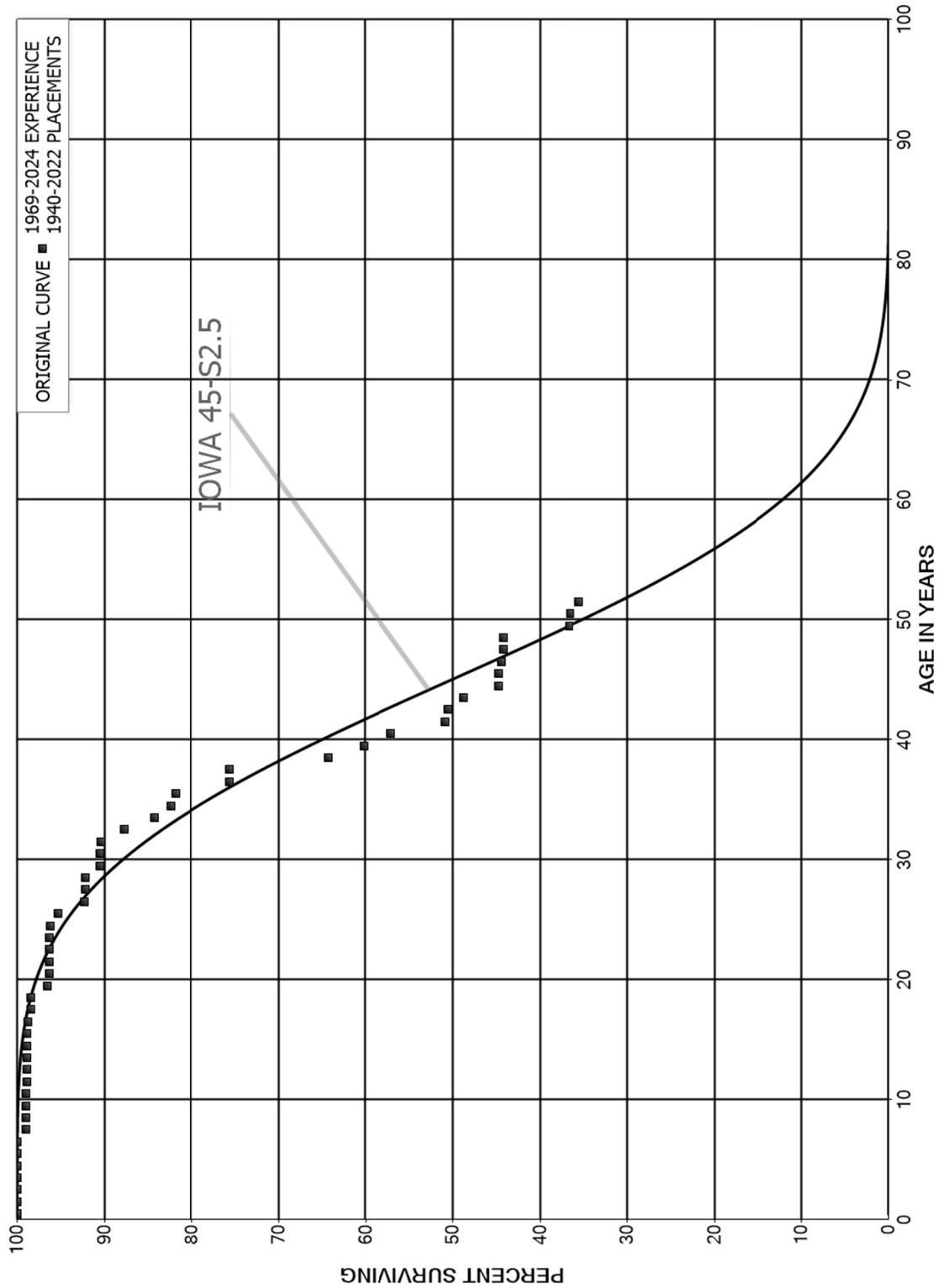
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2022

EXPERIENCE BAND 1974-2024

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	567,674		0.0000	1.0000	97.56
40.5	550,874		0.0000	1.0000	97.56
41.5	508,418		0.0000	1.0000	97.56
42.5	508,418		0.0000	1.0000	97.56
43.5	508,418		0.0000	1.0000	97.56
44.5	508,418		0.0000	1.0000	97.56
45.5	508,418		0.0000	1.0000	97.56
46.5	508,418		0.0000	1.0000	97.56
47.5	508,418		0.0000	1.0000	97.56
48.5	508,418		0.0000	1.0000	97.56
49.5	508,418		0.0000	1.0000	97.56
50.5	149,849		0.0000	1.0000	97.56
51.5	149,849		0.0000	1.0000	97.56
52.5	149,849		0.0000	1.0000	97.56
53.5	149,849		0.0000	1.0000	97.56
54.5	149,849		0.0000	1.0000	97.56
55.5	149,849		0.0000	1.0000	97.56
56.5	149,849		0.0000	1.0000	97.56
57.5	149,849		0.0000	1.0000	97.56
58.5	149,849	22,143	0.1478	0.8522	97.56
59.5	45,941	10,196	0.2219	0.7781	83.14
60.5	35,745		0.0000	1.0000	64.69
61.5					64.69

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2022

EXPERIENCE BAND 1969-2024

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	134,872,597		0.0000	1.0000	100.00
0.5	134,872,597		0.0000	1.0000	100.00
1.5	134,883,177	29,450	0.0002	0.9998	100.00
2.5	106,476,850	37,382	0.0004	0.9996	99.98
3.5	106,439,468		0.0000	1.0000	99.94
4.5	106,439,468		0.0000	1.0000	99.94
5.5	103,905,346	3,134	0.0000	1.0000	99.94
6.5	103,734,721	1,063,105	0.0102	0.9898	99.94
7.5	102,215,412		0.0000	1.0000	98.92
8.5	21,182,188		0.0000	1.0000	98.92
9.5	21,182,188		0.0000	1.0000	98.92
10.5	20,053,459	8,837	0.0004	0.9996	98.92
11.5	19,964,742	1,657	0.0001	0.9999	98.87
12.5	19,963,085		0.0000	1.0000	98.86
13.5	19,963,085	2,255	0.0001	0.9999	98.86
14.5	19,960,830	4,313	0.0002	0.9998	98.85
15.5	19,956,517	24,942	0.0012	0.9988	98.83
16.5	19,931,575	52,578	0.0026	0.9974	98.71
17.5	19,881,256	11,799	0.0006	0.9994	98.45
18.5	20,061,270	388,098	0.0193	0.9807	98.39
19.5	19,673,172	39,591	0.0020	0.9980	96.49
20.5	19,637,334	4,472	0.0002	0.9998	96.29
21.5	19,548,399		0.0000	1.0000	96.27
22.5	19,762,019	1,477	0.0001	0.9999	96.27
23.5	19,817,192	14,056	0.0007	0.9993	96.26
24.5	19,803,136	189,144	0.0096	0.9904	96.19
25.5	19,403,697	605,188	0.0312	0.9688	95.28
26.5	18,776,326	18,962	0.0010	0.9990	92.30
27.5	18,270,033	15,364	0.0008	0.9992	92.21
28.5	18,462,221	327,616	0.0177	0.9823	92.13
29.5	18,134,605	2,259	0.0001	0.9999	90.50
30.5	4,151,592	2,577	0.0006	0.9994	90.49
31.5	4,149,015	125,723	0.0303	0.9697	90.43
32.5	4,023,292	156,657	0.0389	0.9611	87.69
33.5	3,686,470	80,440	0.0218	0.9782	84.28
34.5	3,284,041	22,360	0.0068	0.9932	82.44
35.5	3,239,063	247,195	0.0763	0.9237	81.88
36.5	2,991,868	1,860	0.0006	0.9994	75.63
37.5	2,820,701	422,133	0.1497	0.8503	75.58
38.5	2,392,477	153,393	0.0641	0.9359	64.27

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2022

EXPERIENCE BAND 1969-2024

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	2,098,437	107,880	0.0514	0.9486	60.15
40.5	1,746,578	191,377	0.1096	0.8904	57.06
41.5	1,370,715	7,524	0.0055	0.9945	50.80
42.5	1,250,125	45,340	0.0363	0.9637	50.53
43.5	1,055,479	85,055	0.0806	0.9194	48.69
44.5	918,373	498	0.0005	0.9995	44.77
45.5	857,539	6,659	0.0078	0.9922	44.75
46.5	850,880	3,217	0.0038	0.9962	44.40
47.5	847,663		0.0000	1.0000	44.23
48.5	847,663	145,731	0.1719	0.8281	44.23
49.5	678,973	2,060	0.0030	0.9970	36.63
50.5	507,965	14,056	0.0277	0.9723	36.51
51.5	459,680	16,624	0.0362	0.9638	35.50
52.5	429,034	24,960	0.0582	0.9418	34.22
53.5	404,073	14,381	0.0356	0.9644	32.23
54.5	361,062		0.0000	1.0000	31.08
55.5	361,062		0.0000	1.0000	31.08
56.5	361,062	2,675	0.0074	0.9926	31.08
57.5	347,806		0.0000	1.0000	30.85
58.5	347,806		0.0000	1.0000	30.85
59.5	347,806	17,613	0.0506	0.9494	30.85
60.5	330,193	12,800	0.0388	0.9612	29.29
61.5	317,049		0.0000	1.0000	28.15
62.5	317,049		0.0000	1.0000	28.15
63.5	317,049		0.0000	1.0000	28.15
64.5	317,049	2,859	0.0090	0.9910	28.15
65.5	314,191		0.0000	1.0000	27.90
66.5	314,191	2,162	0.0069	0.9931	27.90
67.5	312,029		0.0000	1.0000	27.71
68.5	312,029	4,372	0.0140	0.9860	27.71
69.5	307,657	4,224	0.0137	0.9863	27.32
70.5	303,433		0.0000	1.0000	26.95
71.5	303,433		0.0000	1.0000	26.95
72.5	303,433		0.0000	1.0000	26.95
73.5	303,433	619	0.0020	0.9980	26.95
74.5	302,814	205	0.0007	0.9993	26.89
75.5	302,609		0.0000	1.0000	26.87
76.5	302,609	1,284	0.0042	0.9958	26.87
77.5	172,139		0.0000	1.0000	26.76
78.5	172,139		0.0000	1.0000	26.76

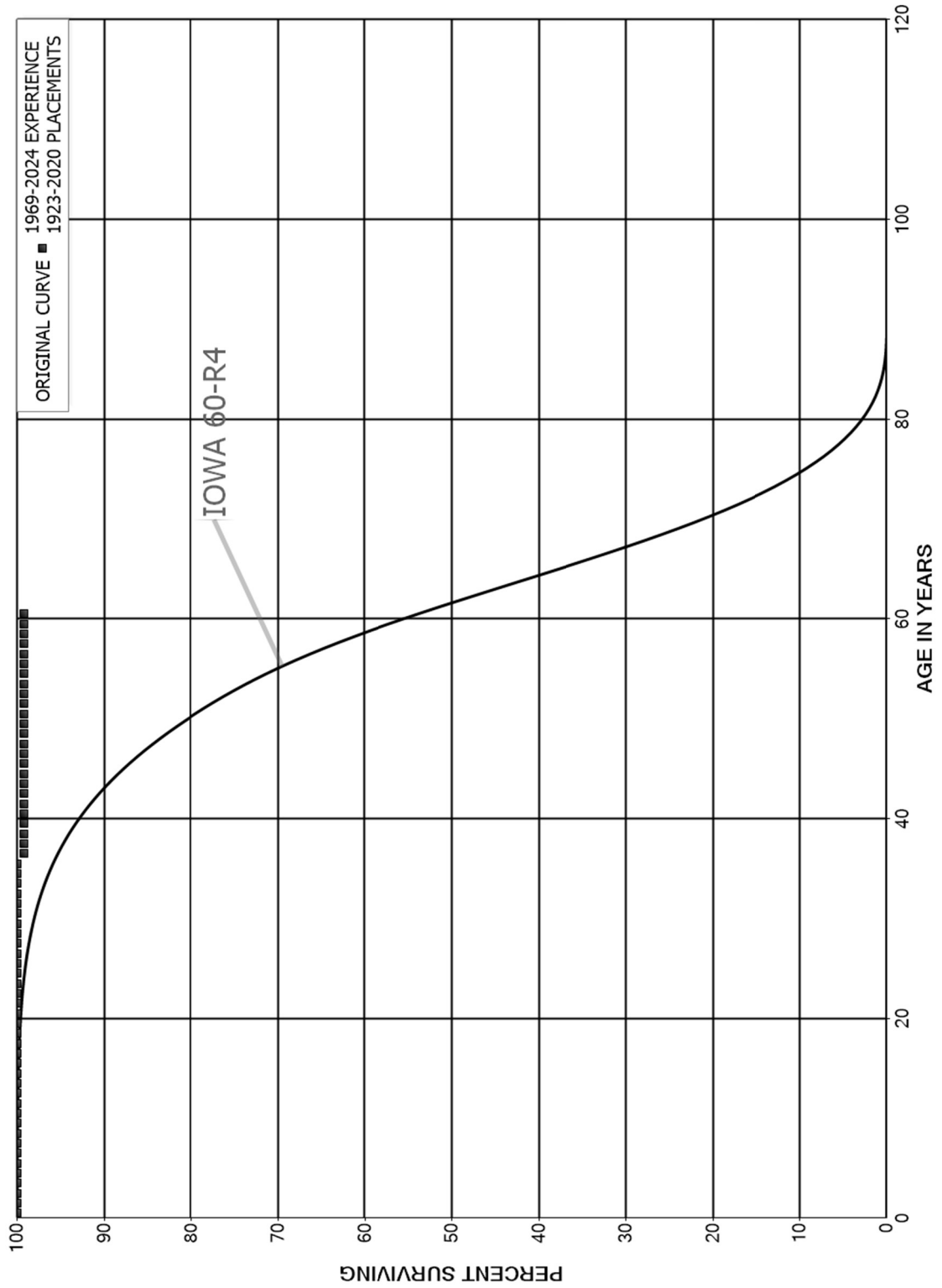
RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2022			EXPERIENCE BAND 1969-2024		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	172,139		0.0000	1.0000	26.76
80.5	172,139		0.0000	1.0000	26.76
81.5	172,139	73,291	0.4258	0.5742	26.76
82.5	98,848	98,848	1.0000		15.37
83.5					

RHODE ISLAND ENERGY
 ELECTRIC PLANT
 ACCOUNT 359.00 ROADS AND TRAILS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2020

EXPERIENCE BAND 1969-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	934,009		0.0000	1.0000	100.00
0.5	934,009		0.0000	1.0000	100.00
1.5	934,009		0.0000	1.0000	100.00
2.5	934,009		0.0000	1.0000	100.00
3.5	936,565		0.0000	1.0000	100.00
4.5	408,841		0.0000	1.0000	100.00
5.5	480,944		0.0000	1.0000	100.00
6.5	480,944		0.0000	1.0000	100.00
7.5	480,944		0.0000	1.0000	100.00
8.5	480,944		0.0000	1.0000	100.00
9.5	480,944		0.0000	1.0000	100.00
10.5	480,944		0.0000	1.0000	100.00
11.5	480,944		0.0000	1.0000	100.00
12.5	480,944		0.0000	1.0000	100.00
13.5	480,944		0.0000	1.0000	100.00
14.5	480,944		0.0000	1.0000	100.00
15.5	480,944		0.0000	1.0000	100.00
16.5	480,944		0.0000	1.0000	100.00
17.5	480,944		0.0000	1.0000	100.00
18.5	485,883		0.0000	1.0000	100.00
19.5	485,883		0.0000	1.0000	100.00
20.5	485,883		0.0000	1.0000	100.00
21.5	485,883		0.0000	1.0000	100.00
22.5	485,883		0.0000	1.0000	100.00
23.5	485,883		0.0000	1.0000	100.00
24.5	485,883		0.0000	1.0000	100.00
25.5	485,883		0.0000	1.0000	100.00
26.5	485,883		0.0000	1.0000	100.00
27.5	485,883		0.0000	1.0000	100.00
28.5	485,883		0.0000	1.0000	100.00
29.5	485,883		0.0000	1.0000	100.00
30.5	485,883		0.0000	1.0000	100.00
31.5	485,883		0.0000	1.0000	100.00
32.5	485,883		0.0000	1.0000	100.00
33.5	485,883		0.0000	1.0000	100.00
34.5	485,883		0.0000	1.0000	100.00
35.5	485,883	4,260	0.0088	0.9912	100.00
36.5	481,623		0.0000	1.0000	99.12
37.5	481,623		0.0000	1.0000	99.12
38.5	481,623		0.0000	1.0000	99.12

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2020

EXPERIENCE BAND 1969-2024

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	481,623		0.0000	1.0000	99.12
40.5	481,623		0.0000	1.0000	99.12
41.5	481,623		0.0000	1.0000	99.12
42.5	481,623		0.0000	1.0000	99.12
43.5	461,774		0.0000	1.0000	99.12
44.5	461,774		0.0000	1.0000	99.12
45.5	472,332		0.0000	1.0000	99.12
46.5	472,332		0.0000	1.0000	99.12
47.5	472,332		0.0000	1.0000	99.12
48.5	472,332		0.0000	1.0000	99.12
49.5	472,332		0.0000	1.0000	99.12
50.5	472,332		0.0000	1.0000	99.12
51.5	472,332		0.0000	1.0000	99.12
52.5	410,854		0.0000	1.0000	99.12
53.5	410,854		0.0000	1.0000	99.12
54.5	179,672		0.0000	1.0000	99.12
55.5	179,672		0.0000	1.0000	99.12
56.5	179,672		0.0000	1.0000	99.12
57.5	179,672		0.0000	1.0000	99.12
58.5	179,672		0.0000	1.0000	99.12
59.5	177,115		0.0000	1.0000	99.12
60.5	83,341		0.0000	1.0000	99.12
61.5	15,498		0.0000	1.0000	99.12
62.5	15,498		0.0000	1.0000	99.12
63.5	15,498		0.0000	1.0000	99.12
64.5	15,498		0.0000	1.0000	99.12
65.5	15,498		0.0000	1.0000	99.12
66.5	15,498		0.0000	1.0000	99.12
67.5	15,498		0.0000	1.0000	99.12
68.5	15,498		0.0000	1.0000	99.12
69.5	15,498		0.0000	1.0000	99.12
70.5	15,498		0.0000	1.0000	99.12
71.5	15,498		0.0000	1.0000	99.12
72.5	15,498		0.0000	1.0000	99.12
73.5	15,498		0.0000	1.0000	99.12
74.5	10,559		0.0000	1.0000	99.12
75.5	10,559		0.0000	1.0000	99.12
76.5	10,559		0.0000	1.0000	99.12
77.5	10,559		0.0000	1.0000	99.12
78.5	10,559		0.0000	1.0000	99.12

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

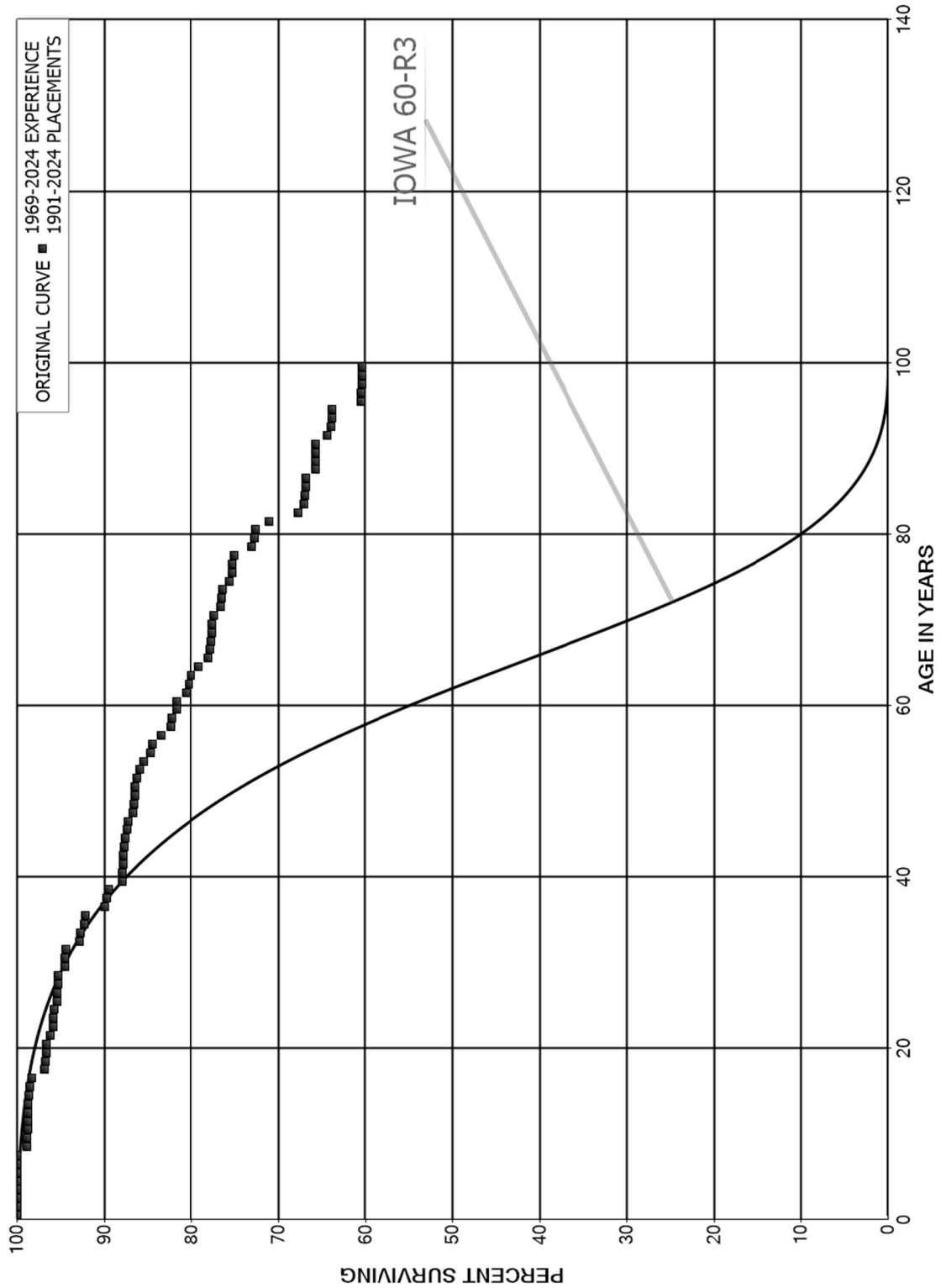
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2020

EXPERIENCE BAND 1969-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	10,559		0.0000	1.0000	99.12
80.5	10,559		0.0000	1.0000	99.12
81.5	10,559		0.0000	1.0000	99.12
82.5	10,559		0.0000	1.0000	99.12
83.5	10,559		0.0000	1.0000	99.12
84.5	10,559		0.0000	1.0000	99.12
85.5	10,559		0.0000	1.0000	99.12
86.5	10,559		0.0000	1.0000	99.12
87.5	10,559		0.0000	1.0000	99.12
88.5	10,559		0.0000	1.0000	99.12
89.5	10,559		0.0000	1.0000	99.12
90.5	10,559		0.0000	1.0000	99.12
91.5	10,559		0.0000	1.0000	99.12
92.5	10,559		0.0000	1.0000	99.12
93.5	10,559		0.0000	1.0000	99.12
94.5	10,559		0.0000	1.0000	99.12
95.5	10,559		0.0000	1.0000	99.12
96.5	10,559		0.0000	1.0000	99.12
97.5	10,559		0.0000	1.0000	99.12
98.5	10,559		0.0000	1.0000	99.12
99.5	10,559		0.0000	1.0000	99.12
100.5	10,559		0.0000	1.0000	99.12
101.5					99.12

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2024

EXPERIENCE BAND 1969-2024

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	7,146,973		0.0000	1.0000	100.00
0.5	5,824,300	1,632	0.0003	0.9997	100.00
1.5	5,840,168		0.0000	1.0000	99.97
2.5	5,858,263		0.0000	1.0000	99.97
3.5	5,877,193		0.0000	1.0000	99.97
4.5	5,924,162	34	0.0000	1.0000	99.97
5.5	6,133,804		0.0000	1.0000	99.97
6.5	6,701,278		0.0000	1.0000	99.97
7.5	6,605,949	76,634	0.0116	0.9884	99.97
8.5	6,576,404		0.0000	1.0000	98.81
9.5	6,594,663	3,984	0.0006	0.9994	98.81
10.5	6,729,442		0.0000	1.0000	98.75
11.5	6,681,088	2,708	0.0004	0.9996	98.75
12.5	6,798,177	940	0.0001	0.9999	98.71
13.5	7,002,367	2,470	0.0004	0.9996	98.70
14.5	6,405,358	8,991	0.0014	0.9986	98.66
15.5	6,158,079	15,539	0.0025	0.9975	98.53
16.5	5,477,971	77,882	0.0142	0.9858	98.28
17.5	5,190,301	7,354	0.0014	0.9986	96.88
18.5	4,946,851	6,330	0.0013	0.9987	96.74
19.5	4,797,217	498	0.0001	0.9999	96.62
20.5	4,566,765	20,900	0.0046	0.9954	96.61
21.5	3,752,789	13,684	0.0036	0.9964	96.17
22.5	3,917,473	381	0.0001	0.9999	95.82
23.5	3,884,020	3,727	0.0010	0.9990	95.81
24.5	3,518,142	10,177	0.0029	0.9971	95.71
25.5	3,459,906	3,228	0.0009	0.9991	95.44
26.5	3,425,855	571	0.0002	0.9998	95.35
27.5	3,423,132	2,174	0.0006	0.9994	95.33
28.5	3,276,664	27,760	0.0085	0.9915	95.27
29.5	3,240,927	204	0.0001	0.9999	94.46
30.5	3,356,109	809	0.0002	0.9998	94.46
31.5	3,280,696	55,909	0.0170	0.9830	94.44
32.5	3,058,005	3,273	0.0011	0.9989	92.83
33.5	2,904,904	12,787	0.0044	0.9956	92.73
34.5	2,761,258	2,830	0.0010	0.9990	92.32
35.5	2,766,895	67,091	0.0242	0.9758	92.22
36.5	2,669,126	6,394	0.0024	0.9976	89.99
37.5	2,923,418	8,331	0.0028	0.9972	89.77
38.5	3,122,042	52,577	0.0168	0.9832	89.52

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2024

EXPERIENCE BAND 1969-2024

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	2,815,020	2,211	0.0008	0.9992	88.01
40.5	2,839,976	3,864	0.0014	0.9986	87.94
41.5	3,245,439	280	0.0001	0.9999	87.82
42.5	3,245,159	4,030	0.0012	0.9988	87.81
43.5	3,374,822	4,273	0.0013	0.9987	87.70
44.5	3,350,393	9,089	0.0027	0.9973	87.59
45.5	3,148,240	2,876	0.0009	0.9991	87.36
46.5	3,117,475	20,252	0.0065	0.9935	87.28
47.5	3,074,537	5,213	0.0017	0.9983	86.71
48.5	2,916,279	1,983	0.0007	0.9993	86.56
49.5	2,900,246	677	0.0002	0.9998	86.50
50.5	2,858,013	8,093	0.0028	0.9972	86.48
51.5	2,863,970	9,164	0.0032	0.9968	86.24
52.5	2,821,840	13,932	0.0049	0.9951	85.96
53.5	2,782,406	27,605	0.0099	0.9901	85.54
54.5	2,769,381	4,252	0.0015	0.9985	84.69
55.5	2,743,833	35,736	0.0130	0.9870	84.56
56.5	2,721,361	33,633	0.0124	0.9876	83.46
57.5	2,686,690	4,528	0.0017	0.9983	82.43
58.5	2,693,145	17,729	0.0066	0.9934	82.29
59.5	2,661,280	833	0.0003	0.9997	81.74
60.5	2,614,137	36,932	0.0141	0.9859	81.72
61.5	2,571,048	10,641	0.0041	0.9959	80.56
62.5	2,555,579	4,397	0.0017	0.9983	80.23
63.5	2,552,780	28,009	0.0110	0.9890	80.09
64.5	2,514,921	37,709	0.0150	0.9850	79.21
65.5	2,472,001	5,568	0.0023	0.9977	78.03
66.5	2,453,248	4,770	0.0019	0.9981	77.85
67.5	2,499,974	1,415	0.0006	0.9994	77.70
68.5	2,464,387	320	0.0001	0.9999	77.66
69.5	2,363,911	9,289	0.0039	0.9961	77.65
70.5	2,312,105	21,929	0.0095	0.9905	77.34
71.5	2,292,604	1,578	0.0007	0.9993	76.61
72.5	2,303,099	3,551	0.0015	0.9985	76.55
73.5	2,233,903	25,138	0.0113	0.9887	76.44
74.5	2,203,170	7,418	0.0034	0.9966	75.58
75.5	2,195,647	1,272	0.0006	0.9994	75.32
76.5	2,150,891	6,310	0.0029	0.9971	75.28
77.5	1,903,969	50,741	0.0266	0.9734	75.06
78.5	1,799,955	8,614	0.0048	0.9952	73.06

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2024

EXPERIENCE BAND 1969-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,789,718	1,873	0.0010	0.9990	72.71
80.5	1,787,641	38,436	0.0215	0.9785	72.63
81.5	1,751,590	83,156	0.0475	0.9525	71.07
82.5	1,615,931	16,016	0.0099	0.9901	67.70
83.5	1,567,620	1,763	0.0011	0.9989	67.02
84.5	1,562,995	3,195	0.0020	0.9980	66.95
85.5	1,559,682		0.0000	1.0000	66.81
86.5	1,420,767	22,107	0.0156	0.9844	66.81
87.5	1,392,613		0.0000	1.0000	65.77
88.5	1,392,613	557	0.0004	0.9996	65.77
89.5	1,390,626		0.0000	1.0000	65.75
90.5	1,390,626	29,085	0.0209	0.9791	65.75
91.5	1,361,379	9,794	0.0072	0.9928	64.37
92.5	1,348,589	469	0.0003	0.9997	63.91
93.5	1,262,675		0.0000	1.0000	63.89
94.5	1,082,919	58,065	0.0536	0.9464	63.89
95.5	1,011,640		0.0000	1.0000	60.46
96.5	986,330	334	0.0003	0.9997	60.46
97.5	585,122		0.0000	1.0000	60.44
98.5	585,122		0.0000	1.0000	60.44
99.5	489,668		0.0000	1.0000	60.44
100.5	120,383	1,111	0.0092	0.9908	60.44
101.5	115,662		0.0000	1.0000	59.88
102.5	115,662		0.0000	1.0000	59.88
103.5	115,662		0.0000	1.0000	59.88
104.5	115,662		0.0000	1.0000	59.88
105.5	115,662		0.0000	1.0000	59.88
106.5	115,662		0.0000	1.0000	59.88
107.5	79,495		0.0000	1.0000	59.88
108.5	79,495	254	0.0032	0.9968	59.88
109.5	79,242		0.0000	1.0000	59.69
110.5	79,242	31,001	0.3912	0.6088	59.69
111.5	48,241		0.0000	1.0000	36.34
112.5	48,241		0.0000	1.0000	36.34
113.5	34,152		0.0000	1.0000	36.34
114.5	34,152		0.0000	1.0000	36.34
115.5	34,152		0.0000	1.0000	36.34
116.5	34,152		0.0000	1.0000	36.34
117.5	34,152		0.0000	1.0000	36.34
118.5	34,152		0.0000	1.0000	36.34

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

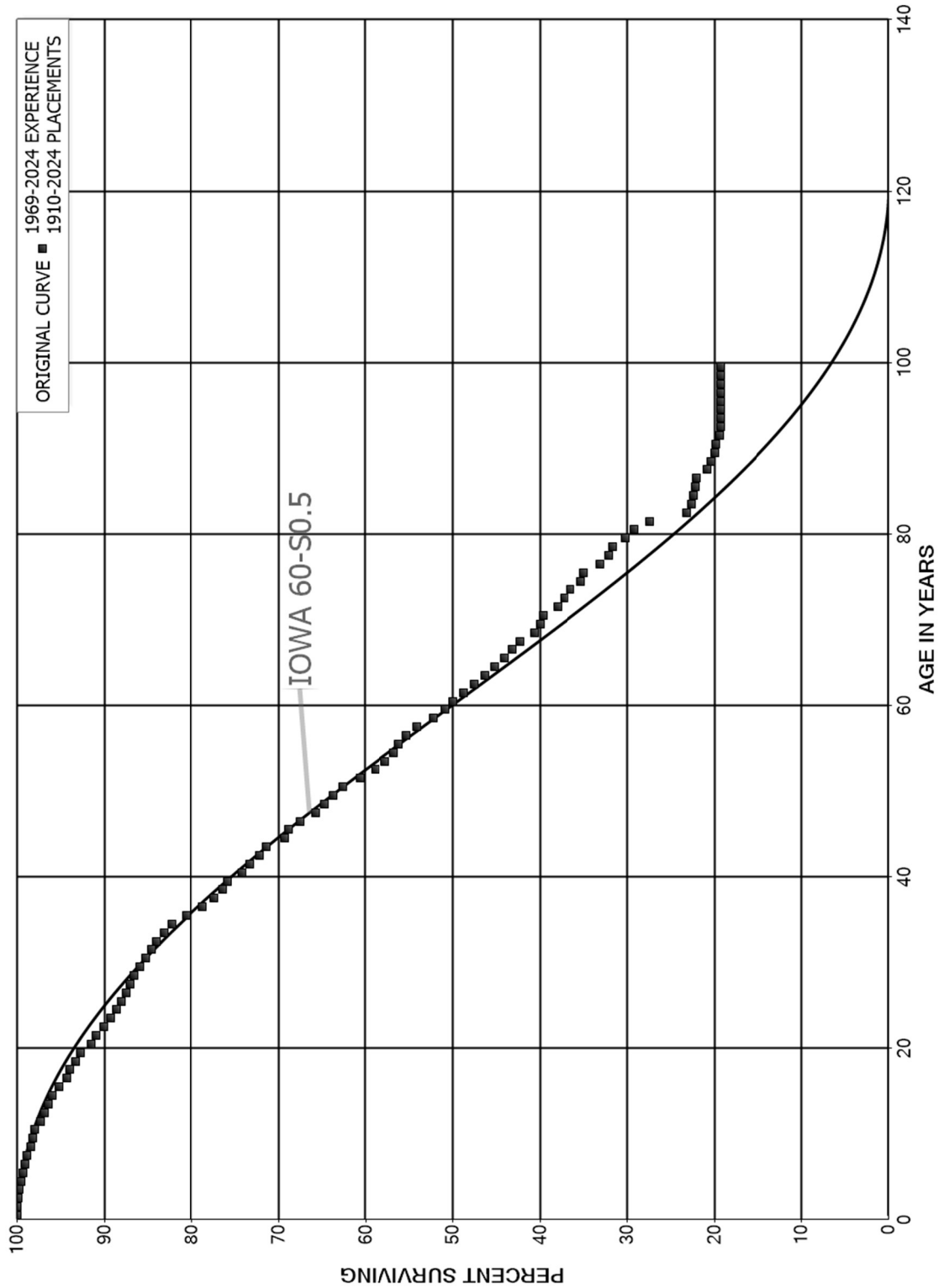
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2024

EXPERIENCE BAND 1969-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	34,152		0.0000	1.0000	36.34
120.5	34,152		0.0000	1.0000	36.34
121.5	28,923		0.0000	1.0000	36.34
122.5	28,923		0.0000	1.0000	36.34
123.5					36.34

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2024

EXPERIENCE BAND 1969-2024

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	463,966,405	132,279	0.0003	0.9997	100.00
0.5	452,048,656	229,429	0.0005	0.9995	99.97
1.5	452,586,986	412,748	0.0009	0.9991	99.92
2.5	433,346,651	261,136	0.0006	0.9994	99.83
3.5	408,722,227	1,008,920	0.0025	0.9975	99.77
4.5	378,460,653	944,612	0.0025	0.9975	99.52
5.5	350,139,055	812,901	0.0023	0.9977	99.27
6.5	283,604,511	443,707	0.0016	0.9984	99.04
7.5	262,011,798	1,251,872	0.0048	0.9952	98.89
8.5	242,840,319	659,532	0.0027	0.9973	98.42
9.5	230,012,547	480,643	0.0021	0.9979	98.15
10.5	200,162,186	1,434,813	0.0072	0.9928	97.94
11.5	187,702,479	800,344	0.0043	0.9957	97.24
12.5	178,549,665	740,033	0.0041	0.9959	96.83
13.5	175,850,150	974,180	0.0055	0.9945	96.43
14.5	169,521,163	1,322,092	0.0078	0.9922	95.89
15.5	164,757,765	1,431,794	0.0087	0.9913	95.14
16.5	150,896,600	515,152	0.0034	0.9966	94.32
17.5	149,248,569	1,076,873	0.0072	0.9928	94.00
18.5	143,598,700	919,582	0.0064	0.9936	93.32
19.5	138,380,368	1,792,340	0.0130	0.9870	92.72
20.5	127,052,007	798,626	0.0063	0.9937	91.52
21.5	117,498,192	1,100,994	0.0094	0.9906	90.94
22.5	112,509,145	1,061,657	0.0094	0.9906	90.09
23.5	107,675,470	765,139	0.0071	0.9929	89.24
24.5	100,705,903	592,338	0.0059	0.9941	88.61
25.5	97,229,549	603,119	0.0062	0.9938	88.09
26.5	92,467,972	521,112	0.0056	0.9944	87.54
27.5	88,638,973	451,012	0.0051	0.9949	87.05
28.5	84,334,081	585,587	0.0069	0.9931	86.60
29.5	76,966,758	603,377	0.0078	0.9922	86.00
30.5	69,711,745	596,879	0.0086	0.9914	85.33
31.5	61,404,993	370,640	0.0060	0.9940	84.60
32.5	55,350,985	632,668	0.0114	0.9886	84.09
33.5	49,254,586	529,347	0.0107	0.9893	83.13
34.5	47,910,773	927,228	0.0194	0.9806	82.23
35.5	46,468,769	1,088,695	0.0234	0.9766	80.64
36.5	45,043,077	752,491	0.0167	0.9833	78.75
37.5	42,985,174	549,635	0.0128	0.9872	77.44
38.5	42,407,503	352,586	0.0083	0.9917	76.45

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2024

EXPERIENCE BAND 1969-2024

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	39,281,538	860,247	0.0219	0.9781	75.81
40.5	37,729,245	426,579	0.0113	0.9887	74.15
41.5	35,581,298	542,581	0.0152	0.9848	73.31
42.5	33,937,694	396,482	0.0117	0.9883	72.19
43.5	34,411,080	1,008,496	0.0293	0.9707	71.35
44.5	32,795,342	201,932	0.0062	0.9938	69.26
45.5	31,601,425	607,670	0.0192	0.9808	68.83
46.5	29,568,391	783,166	0.0265	0.9735	67.51
47.5	28,633,493	451,277	0.0158	0.9842	65.72
48.5	25,611,147	359,628	0.0140	0.9860	64.69
49.5	23,918,765	417,370	0.0174	0.9826	63.78
50.5	22,538,290	728,815	0.0323	0.9677	62.66
51.5	20,250,797	605,845	0.0299	0.9701	60.64
52.5	16,180,363	303,141	0.0187	0.9813	58.82
53.5	15,104,615	247,741	0.0164	0.9836	57.72
54.5	14,387,704	158,291	0.0110	0.9890	56.77
55.5	13,515,261	214,371	0.0159	0.9841	56.15
56.5	12,704,147	274,704	0.0216	0.9784	55.26
57.5	11,822,048	416,971	0.0353	0.9647	54.06
58.5	10,973,678	277,262	0.0253	0.9747	52.16
59.5	10,445,954	184,397	0.0177	0.9823	50.84
60.5	9,876,222	239,666	0.0243	0.9757	49.94
61.5	9,411,008	238,528	0.0253	0.9747	48.73
62.5	8,884,355	231,511	0.0261	0.9739	47.50
63.5	8,270,703	195,906	0.0237	0.9763	46.26
64.5	7,983,121	199,141	0.0249	0.9751	45.16
65.5	7,644,758	144,009	0.0188	0.9812	44.04
66.5	7,362,744	164,860	0.0224	0.9776	43.21
67.5	6,821,544	262,662	0.0385	0.9615	42.24
68.5	6,213,392	104,487	0.0168	0.9832	40.61
69.5	5,599,364	43,705	0.0078	0.9922	39.93
70.5	5,124,002	218,482	0.0426	0.9574	39.62
71.5	4,285,419	79,046	0.0184	0.9816	37.93
72.5	3,979,699	73,827	0.0186	0.9814	37.23
73.5	3,703,327	127,916	0.0345	0.9655	36.54
74.5	3,353,847	33,255	0.0099	0.9901	35.28
75.5	3,181,667	174,477	0.0548	0.9452	34.93
76.5	2,980,415	87,658	0.0294	0.9706	33.01
77.5	2,569,677	36,605	0.0142	0.9858	32.04
78.5	2,519,107	111,021	0.0441	0.9559	31.58

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

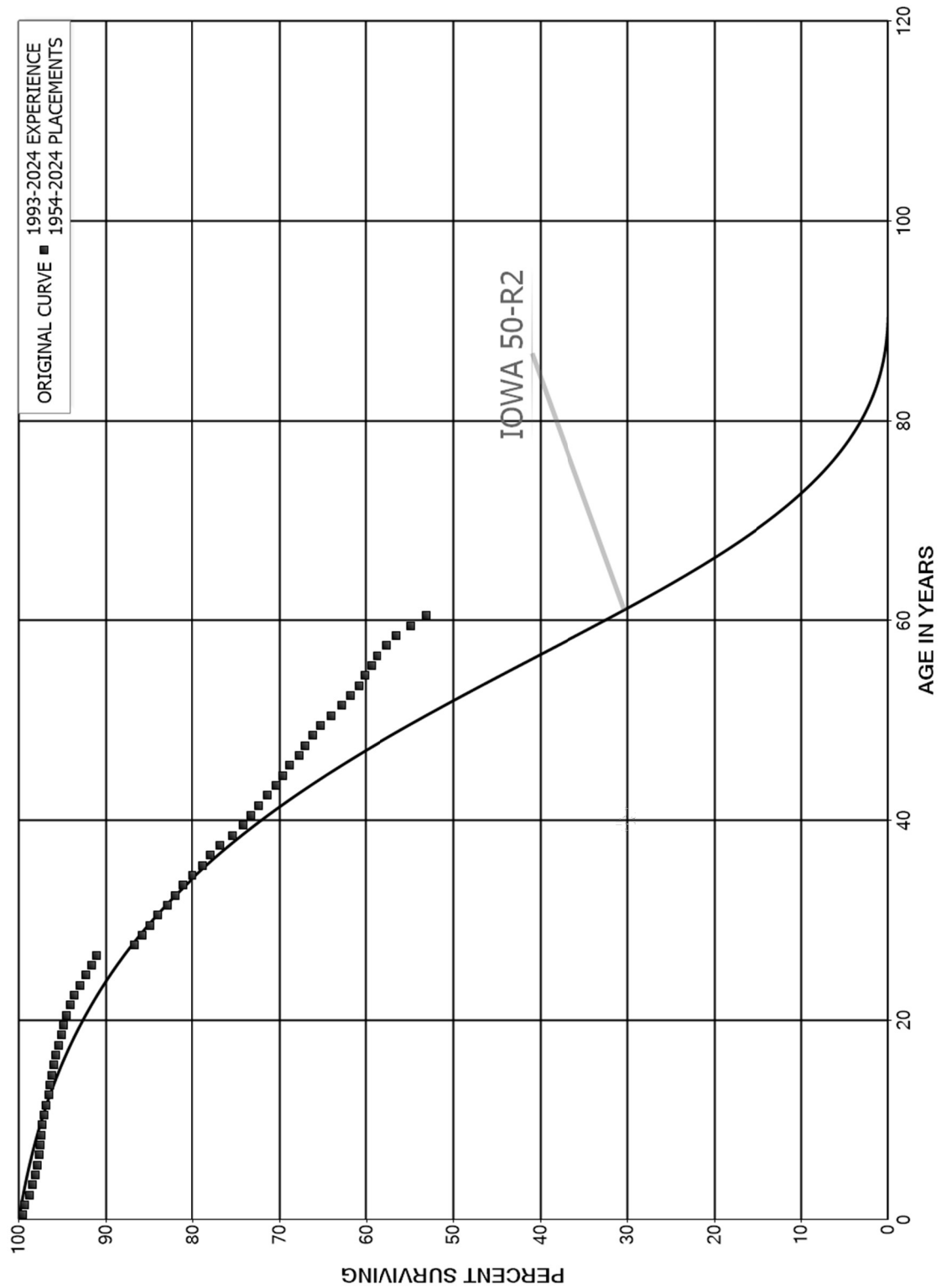
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2024

EXPERIENCE BAND 1969-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,377,410	76,333	0.0321	0.9679	30.19
80.5	2,280,457	142,636	0.0625	0.9375	29.22
81.5	2,127,131	325,692	0.1531	0.8469	27.39
82.5	1,730,566	41,138	0.0238	0.9762	23.20
83.5	1,372,455	17,382	0.0127	0.9873	22.65
84.5	1,333,986	10,461	0.0078	0.9922	22.36
85.5	1,324,236	4,500	0.0034	0.9966	22.19
86.5	1,175,785	70,476	0.0599	0.9401	22.11
87.5	1,067,579	18,405	0.0172	0.9828	20.79
88.5	991,426	22,940	0.0231	0.9769	20.43
89.5	951,662	3,854	0.0041	0.9959	19.95
90.5	942,230	21,621	0.0229	0.9771	19.87
91.5	914,595	3,778	0.0041	0.9959	19.42
92.5	887,664	193	0.0002	0.9998	19.34
93.5	639,764		0.0000	1.0000	19.33
94.5	374,381		0.0000	1.0000	19.33
95.5	299,249		0.0000	1.0000	19.33
96.5	287,613		0.0000	1.0000	19.33
97.5	259,090		0.0000	1.0000	19.33
98.5	253,966		0.0000	1.0000	19.33
99.5	24,365		0.0000	1.0000	19.33
100.5	7,390		0.0000	1.0000	19.33
101.5	5,242		0.0000	1.0000	19.33
102.5	4,942		0.0000	1.0000	19.33
103.5	4,942		0.0000	1.0000	19.33
104.5	487		0.0000	1.0000	19.33
105.5	487		0.0000	1.0000	19.33
106.5	487		0.0000	1.0000	19.33
107.5	487		0.0000	1.0000	19.33
108.5	487		0.0000	1.0000	19.33
109.5	487		0.0000	1.0000	19.33
110.5	487		0.0000	1.0000	19.33
111.5	487		0.0000	1.0000	19.33
112.5	487		0.0000	1.0000	19.33
113.5	487		0.0000	1.0000	19.33
114.5					19.33

RHODE ISLAND ENERGY
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ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
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ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2024

EXPERIENCE BAND 1993-2024

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	293,859,096	1,310,426	0.0045	0.9955	100.00
0.5	280,823,047	851,016	0.0030	0.9970	99.55
1.5	264,422,430	1,530,578	0.0058	0.9942	99.25
2.5	254,561,808	857,178	0.0034	0.9966	98.68
3.5	243,856,517	710,113	0.0029	0.9971	98.35
4.5	228,718,183	549,649	0.0024	0.9976	98.06
5.5	218,155,809	361,082	0.0017	0.9983	97.82
6.5	207,492,822	384,206	0.0019	0.9981	97.66
7.5	200,686,022	201,000	0.0010	0.9990	97.48
8.5	194,822,073	290,803	0.0015	0.9985	97.38
9.5	189,430,591	282,262	0.0015	0.9985	97.24
10.5	183,012,199	455,296	0.0025	0.9975	97.09
11.5	179,510,724	555,147	0.0031	0.9969	96.85
12.5	173,156,882	317,329	0.0018	0.9982	96.55
13.5	166,838,270	294,607	0.0018	0.9982	96.37
14.5	160,799,399	355,869	0.0022	0.9978	96.20
15.5	154,431,115	472,447	0.0031	0.9969	95.99
16.5	147,202,736	454,298	0.0031	0.9969	95.70
17.5	140,500,217	465,193	0.0033	0.9967	95.40
18.5	135,701,118	367,044	0.0027	0.9973	95.09
19.5	131,620,438	390,793	0.0030	0.9970	94.83
20.5	128,794,587	639,555	0.0050	0.9950	94.55
21.5	124,392,490	642,589	0.0052	0.9948	94.08
22.5	117,970,003	796,562	0.0068	0.9932	93.59
23.5	116,039,386	791,603	0.0068	0.9932	92.96
24.5	110,329,886	823,370	0.0075	0.9925	92.33
25.5	104,349,990	712,708	0.0068	0.9932	91.64
26.5	110,554,686	5,193,812	0.0470	0.9530	91.01
27.5	102,778,452	1,104,428	0.0107	0.9893	86.74
28.5	93,232,757	904,410	0.0097	0.9903	85.80
29.5	89,133,908	992,542	0.0111	0.9889	84.97
30.5	77,110,174	1,017,827	0.0132	0.9868	84.03
31.5	69,619,535	759,331	0.0109	0.9891	82.92
32.5	62,111,911	639,844	0.0103	0.9897	82.01
33.5	52,927,974	694,595	0.0131	0.9869	81.17
34.5	43,014,880	665,595	0.0155	0.9845	80.10
35.5	38,584,511	463,883	0.0120	0.9880	78.86
36.5	35,704,229	509,076	0.0143	0.9857	77.91
37.5	32,419,682	602,786	0.0186	0.9814	76.80
38.5	29,288,695	462,598	0.0158	0.9842	75.38

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

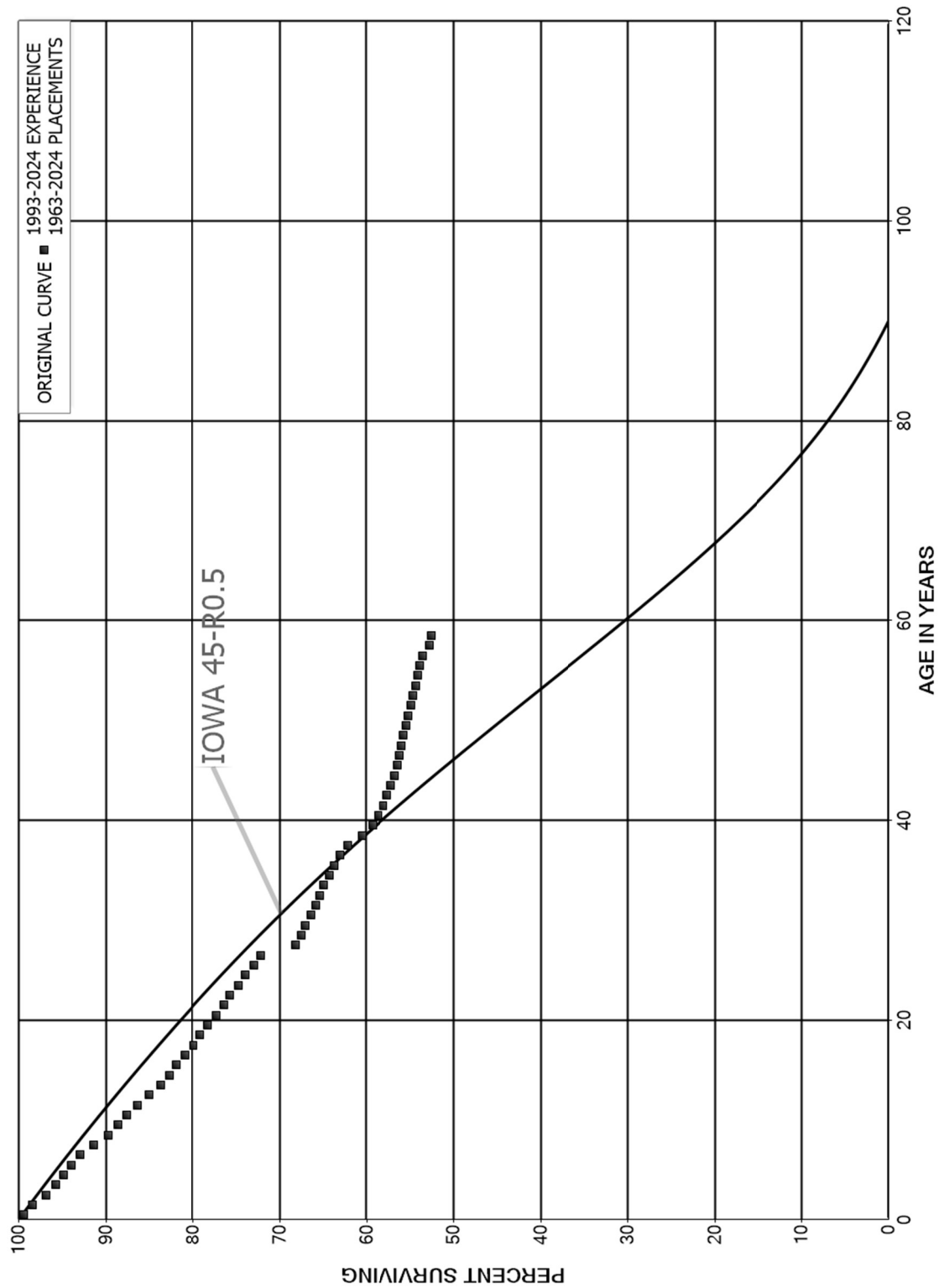
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2024

EXPERIENCE BAND 1993-2024

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	25,794,803	313,832	0.0122	0.9878	74.18
40.5	23,784,530	285,992	0.0120	0.9880	73.28
41.5	21,159,924	299,783	0.0142	0.9858	72.40
42.5	18,370,323	241,844	0.0132	0.9868	71.38
43.5	15,919,353	193,101	0.0121	0.9879	70.44
44.5	14,036,639	160,937	0.0115	0.9885	69.58
45.5	12,609,625	186,554	0.0148	0.9852	68.78
46.5	11,467,114	116,232	0.0101	0.9899	67.77
47.5	10,373,348	136,487	0.0132	0.9868	67.08
48.5	9,406,541	136,278	0.0145	0.9855	66.20
49.5	8,763,297	151,639	0.0173	0.9827	65.24
50.5	7,727,371	159,811	0.0207	0.9793	64.11
51.5	6,572,530	99,068	0.0151	0.9849	62.78
52.5	5,610,212	86,011	0.0153	0.9847	61.84
53.5	4,749,304	57,382	0.0121	0.9879	60.89
54.5	4,299,120	51,788	0.0120	0.9880	60.15
55.5	3,620,389	43,491	0.0120	0.9880	59.43
56.5	3,139,063	59,326	0.0189	0.9811	58.71
57.5	2,560,282	46,762	0.0183	0.9817	57.60
58.5	205,028	6,299	0.0307	0.9693	56.55
59.5	91,440	2,930	0.0320	0.9680	54.81
60.5					53.06
61.5					
62.5	314		0.0000		
63.5	314		0.0000		
64.5	314		0.0000		
65.5	314		0.0000		
66.5	314		0.0000		
67.5	314		0.0000		
68.5	314		0.0000		
69.5	314		0.0000		
70.5					

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2024

EXPERIENCE BAND 1993-2024

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	356,677,608	2,105,226	0.0059	0.9941	100.00
0.5	359,769,587	3,503,234	0.0097	0.9903	99.41
1.5	361,895,209	6,066,769	0.0168	0.9832	98.44
2.5	348,722,211	3,835,268	0.0110	0.9890	96.79
3.5	334,117,481	3,159,524	0.0095	0.9905	95.73
4.5	317,221,214	2,879,982	0.0091	0.9909	94.82
5.5	303,805,705	3,312,429	0.0109	0.9891	93.96
6.5	287,351,888	4,692,384	0.0163	0.9837	92.94
7.5	274,771,075	4,958,432	0.0180	0.9820	91.42
8.5	264,542,139	3,476,959	0.0131	0.9869	89.77
9.5	251,448,083	2,765,998	0.0110	0.9890	88.59
10.5	240,114,727	3,287,067	0.0137	0.9863	87.61
11.5	235,292,019	3,594,773	0.0153	0.9847	86.42
12.5	225,079,849	3,484,739	0.0155	0.9845	85.10
13.5	217,226,526	2,634,691	0.0121	0.9879	83.78
14.5	207,785,244	2,047,151	0.0099	0.9901	82.76
15.5	200,566,087	2,482,877	0.0124	0.9876	81.95
16.5	192,384,634	2,216,209	0.0115	0.9885	80.93
17.5	182,682,411	1,861,129	0.0102	0.9898	80.00
18.5	176,380,528	1,991,815	0.0113	0.9887	79.18
19.5	171,032,550	2,212,417	0.0129	0.9871	78.29
20.5	167,925,281	1,854,152	0.0110	0.9890	77.28
21.5	162,398,746	1,584,366	0.0098	0.9902	76.42
22.5	156,317,430	2,014,644	0.0129	0.9871	75.68
23.5	158,897,182	1,665,247	0.0105	0.9895	74.70
24.5	150,935,545	1,984,795	0.0131	0.9869	73.92
25.5	146,751,324	1,583,705	0.0108	0.9892	72.95
26.5	158,438,618	8,699,390	0.0549	0.9451	72.16
27.5	146,773,809	1,378,572	0.0094	0.9906	68.20
28.5	137,449,460	1,105,509	0.0080	0.9920	67.56
29.5	131,872,501	1,135,242	0.0086	0.9914	67.01
30.5	120,336,960	1,000,891	0.0083	0.9917	66.44
31.5	111,432,594	829,465	0.0074	0.9926	65.89
32.5	95,924,458	715,146	0.0075	0.9925	65.39
33.5	79,406,354	734,136	0.0092	0.9908	64.91
34.5	65,590,681	605,362	0.0092	0.9908	64.31
35.5	61,064,933	618,688	0.0101	0.9899	63.71
36.5	57,215,167	819,097	0.0143	0.9857	63.07
37.5	53,177,520	1,453,303	0.0273	0.9727	62.17
38.5	48,334,201	919,661	0.0190	0.9810	60.47

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

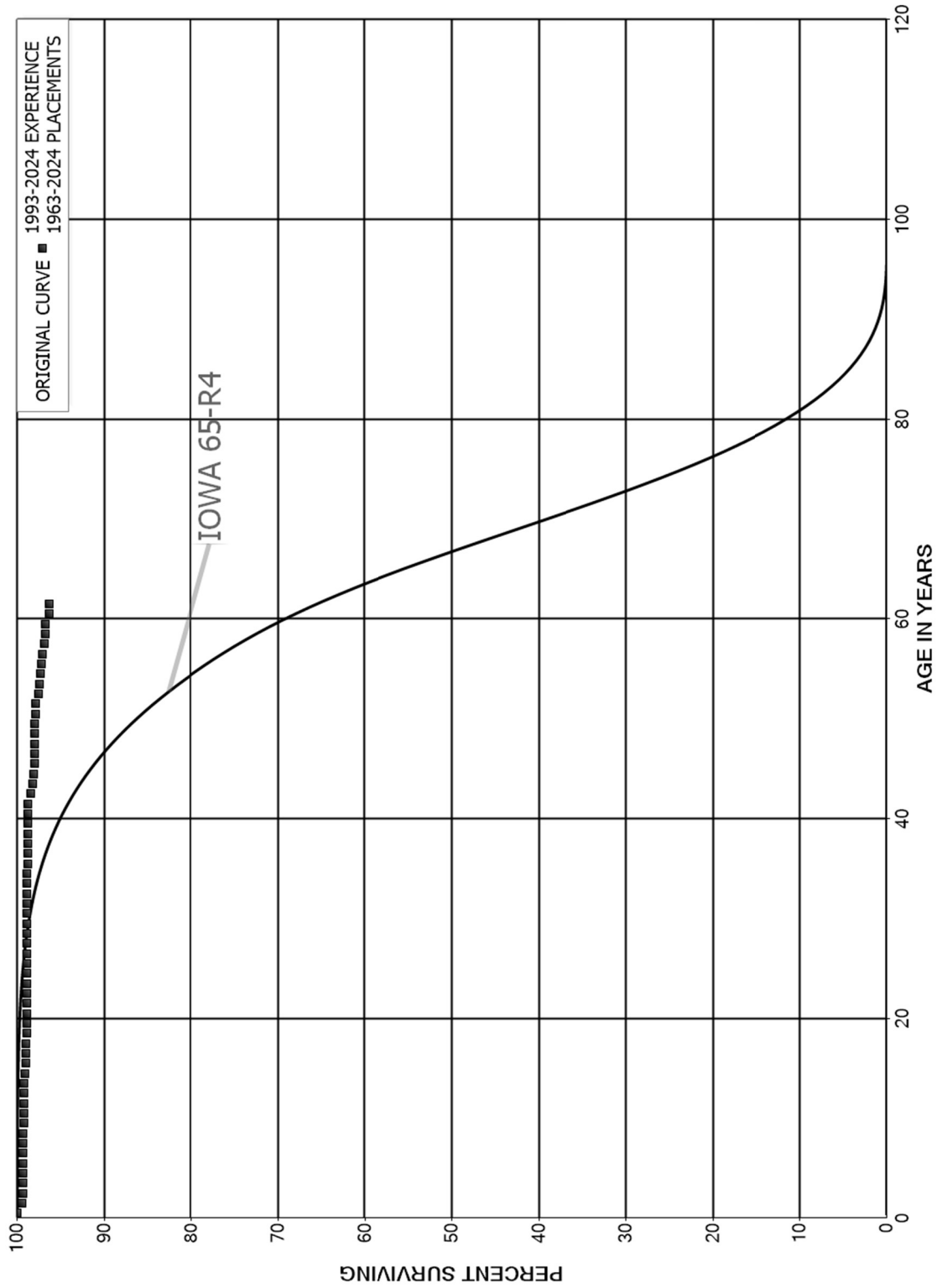
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2024

EXPERIENCE BAND 1993-2024

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	44,205,534	484,645	0.0110	0.9890	59.32
40.5	41,249,277	389,224	0.0094	0.9906	58.67
41.5	37,537,623	291,869	0.0078	0.9922	58.11
42.5	34,311,644	282,697	0.0082	0.9918	57.66
43.5	30,854,621	249,853	0.0081	0.9919	57.19
44.5	27,833,476	150,907	0.0054	0.9946	56.72
45.5	25,518,144	132,194	0.0052	0.9948	56.41
46.5	23,615,950	87,396	0.0037	0.9963	56.12
47.5	21,586,191	88,471	0.0041	0.9959	55.91
48.5	18,836,869	83,642	0.0044	0.9956	55.69
49.5	17,323,023	80,345	0.0046	0.9954	55.44
50.5	14,692,741	90,176	0.0061	0.9939	55.18
51.5	12,958,812	61,052	0.0047	0.9953	54.84
52.5	10,442,547	58,974	0.0056	0.9944	54.58
53.5	9,277,212	39,777	0.0043	0.9957	54.28
54.5	8,204,397	33,095	0.0040	0.9960	54.04
55.5	7,301,138	40,580	0.0056	0.9944	53.83
56.5	6,544,402	96,446	0.0147	0.9853	53.53
57.5	5,873,601	31,844	0.0054	0.9946	52.74
58.5	236,286	1,430	0.0061	0.9939	52.45
59.5	234,855	4,205	0.0179	0.9821	52.13
60.5	230,650	13,695	0.0594	0.9406	51.20
61.5					48.16

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNTS 366.10 AND 366.20 UNDERGROUND MANHOLES AND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 366.10 AND 366.20 UNDERGROUND MANHOLES AND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2024

EXPERIENCE BAND 1993-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	75,170,386	2,711	0.0000	1.0000	100.00
0.5	74,678,378	458,033	0.0061	0.9939	100.00
1.5	72,956,861	60,088	0.0008	0.9992	99.38
2.5	69,067,723		0.0000	1.0000	99.30
3.5	65,403,928	20	0.0000	1.0000	99.30
4.5	60,801,135	731	0.0000	1.0000	99.30
5.5	60,783,993		0.0000	1.0000	99.30
6.5	58,981,730		0.0000	1.0000	99.30
7.5	59,017,207	38,106	0.0006	0.9994	99.30
8.5	58,482,819	16,123	0.0003	0.9997	99.24
9.5	53,241,422	4,602	0.0001	0.9999	99.21
10.5	51,375,487		0.0000	1.0000	99.20
11.5	51,711,973	3,329	0.0001	0.9999	99.20
12.5	52,058,360	15,635	0.0003	0.9997	99.19
13.5	51,281,875	59,650	0.0012	0.9988	99.16
14.5	51,021,633	32,148	0.0006	0.9994	99.05
15.5	51,170,454	35,800	0.0007	0.9993	98.99
16.5	51,478,813	2,386	0.0000	1.0000	98.92
17.5	51,227,481	23,791	0.0005	0.9995	98.91
18.5	47,676,834	465	0.0000	1.0000	98.87
19.5	46,340,005	1,699	0.0000	1.0000	98.87
20.5	45,413,132	351	0.0000	1.0000	98.86
21.5	43,579,651	448	0.0000	1.0000	98.86
22.5	40,768,385	2,478	0.0001	0.9999	98.86
23.5	37,436,278	1,238	0.0000	1.0000	98.85
24.5	34,374,280	7,299	0.0002	0.9998	98.85
25.5	31,720,398	621	0.0000	1.0000	98.83
26.5	35,271,557	993	0.0000	1.0000	98.83
27.5	33,529,569	162	0.0000	1.0000	98.82
28.5	32,021,117	1,263	0.0000	1.0000	98.82
29.5	30,244,260	3,328	0.0001	0.9999	98.82
30.5	28,772,219	2,213	0.0001	0.9999	98.81
31.5	27,007,121	4,205	0.0002	0.9998	98.80
32.5	23,855,752	851	0.0000	1.0000	98.79
33.5	19,708,279	367	0.0000	1.0000	98.78
34.5	18,870,182	650	0.0000	1.0000	98.78
35.5	18,334,861	662	0.0000	1.0000	98.78
36.5	17,770,143	393	0.0000	1.0000	98.77
37.5	16,530,427	2,337	0.0001	0.9999	98.77
38.5	16,065,948	1,546	0.0001	0.9999	98.76

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 366.10 AND 366.20 UNDERGROUND MANHOLES AND CONDUIT

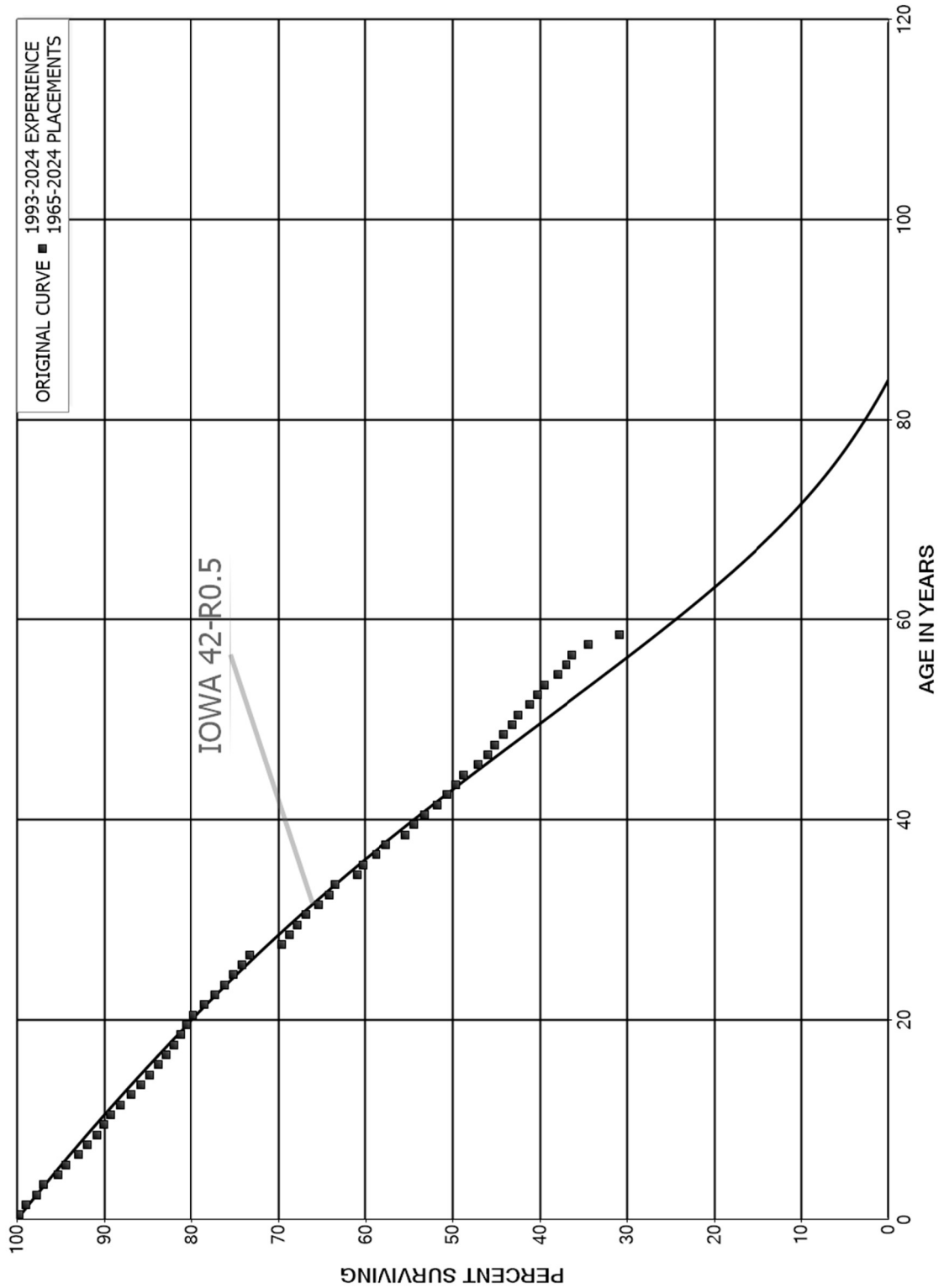
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2024

EXPERIENCE BAND 1993-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,148,744	2,952	0.0002	0.9998	98.75
40.5	14,571,627	4,633	0.0003	0.9997	98.73
41.5	13,942,546	41,432	0.0030	0.9970	98.70
42.5	13,052,118	34,795	0.0027	0.9973	98.40
43.5	12,055,400	15,580	0.0013	0.9987	98.14
44.5	11,065,957	2,099	0.0002	0.9998	98.02
45.5	10,115,438	2,869	0.0003	0.9997	98.00
46.5	53,212,839	6,899	0.0001	0.9999	97.97
47.5	7,639,832	1,219	0.0002	0.9998	97.96
48.5	6,641,539	915	0.0001	0.9999	97.94
49.5	6,154,142	3,354	0.0005	0.9995	97.93
50.5	7,681,627	6,087	0.0008	0.9992	97.87
51.5	7,499,122	24,351	0.0032	0.9968	97.80
52.5	6,919,117	8,583	0.0012	0.9988	97.48
53.5	6,433,553	4,508	0.0007	0.9993	97.36
54.5	6,294,612	7,153	0.0011	0.9989	97.29
55.5	5,953,560	10,285	0.0017	0.9983	97.18
56.5	5,793,537	11,850	0.0020	0.9980	97.01
57.5	5,656,381	2,394	0.0004	0.9996	96.81
58.5	1,675,197		0.0000	1.0000	96.77
59.5	1,675,197	7,645	0.0046	0.9954	96.77
60.5	1,667,553		0.0000	1.0000	96.33
61.5					96.33

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2024

EXPERIENCE BAND 1993-2024

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	289,900,941	676,954	0.0023	0.9977	100.00
0.5	270,059,565	2,092,078	0.0077	0.9923	99.77
1.5	258,456,173	3,330,772	0.0129	0.9871	98.99
2.5	237,160,647	1,831,179	0.0077	0.9923	97.72
3.5	224,017,267	3,924,320	0.0175	0.9825	96.96
4.5	202,750,213	1,929,241	0.0095	0.9905	95.26
5.5	193,076,591	2,767,057	0.0143	0.9857	94.36
6.5	170,158,025	2,038,722	0.0120	0.9880	93.01
7.5	159,436,996	1,910,154	0.0120	0.9880	91.89
8.5	151,743,316	1,125,787	0.0074	0.9926	90.79
9.5	146,113,378	1,271,917	0.0087	0.9913	90.12
10.5	136,434,046	1,748,849	0.0128	0.9872	89.33
11.5	133,450,358	1,900,640	0.0142	0.9858	88.19
12.5	128,663,672	1,565,670	0.0122	0.9878	86.93
13.5	124,678,245	1,470,059	0.0118	0.9882	85.87
14.5	118,434,399	1,418,831	0.0120	0.9880	84.86
15.5	110,869,330	1,162,111	0.0105	0.9895	83.84
16.5	103,001,636	1,146,229	0.0111	0.9889	82.97
17.5	95,554,699	942,740	0.0099	0.9901	82.04
18.5	89,466,165	644,344	0.0072	0.9928	81.23
19.5	84,176,372	850,037	0.0101	0.9899	80.65
20.5	83,180,748	1,440,382	0.0173	0.9827	79.83
21.5	79,119,694	1,219,375	0.0154	0.9846	78.45
22.5	75,801,908	1,064,160	0.0140	0.9860	77.24
23.5	74,050,515	999,681	0.0135	0.9865	76.16
24.5	68,824,607	913,299	0.0133	0.9867	75.13
25.5	64,670,509	724,142	0.0112	0.9888	74.13
26.5	64,437,354	3,282,495	0.0509	0.9491	73.30
27.5	56,640,760	693,937	0.0123	0.9877	69.57
28.5	52,023,880	668,327	0.0128	0.9872	68.72
29.5	47,690,446	732,450	0.0154	0.9846	67.83
30.5	42,710,792	916,257	0.0215	0.9785	66.79
31.5	38,046,265	664,844	0.0175	0.9825	65.36
32.5	32,879,766	391,137	0.0119	0.9881	64.22
33.5	26,308,095	1,037,801	0.0394	0.9606	63.45
34.5	21,592,964	235,269	0.0109	0.9891	60.95
35.5	20,134,753	515,752	0.0256	0.9744	60.29
36.5	19,060,207	382,891	0.0201	0.9799	58.74
37.5	16,931,187	628,209	0.0371	0.9629	57.56
38.5	15,441,209	286,072	0.0185	0.9815	55.43

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES

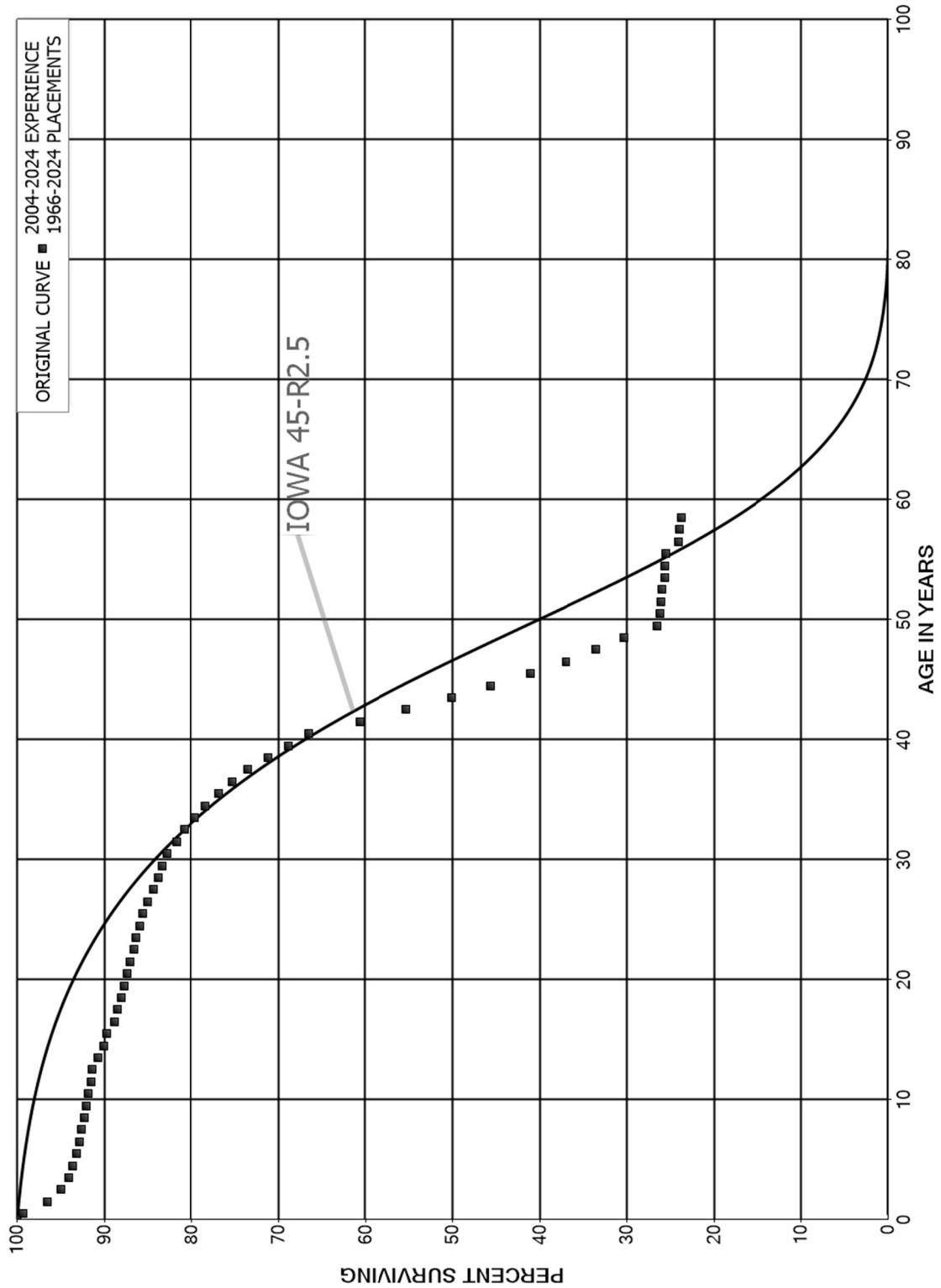
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2024

EXPERIENCE BAND 1993-2024

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	14,205,570	332,056	0.0234	0.9766	54.40
40.5	12,873,873	327,999	0.0255	0.9745	53.13
41.5	11,484,714	266,430	0.0232	0.9768	51.77
42.5	10,566,287	195,585	0.0185	0.9815	50.57
43.5	9,269,729	164,175	0.0177	0.9823	49.64
44.5	7,946,874	280,613	0.0353	0.9647	48.76
45.5	6,824,268	154,577	0.0227	0.9773	47.04
46.5	6,194,314	107,785	0.0174	0.9826	45.97
47.5	5,412,118	124,636	0.0230	0.9770	45.17
48.5	4,263,436	87,360	0.0205	0.9795	44.13
49.5	3,727,387	59,371	0.0159	0.9841	43.23
50.5	3,146,664	101,150	0.0321	0.9679	42.54
51.5	2,658,881	58,686	0.0221	0.9779	41.17
52.5	2,240,377	44,369	0.0198	0.9802	40.26
53.5	1,872,043	69,977	0.0374	0.9626	39.46
54.5	1,670,846	45,575	0.0273	0.9727	37.99
55.5	1,418,258	26,052	0.0184	0.9816	36.95
56.5	1,305,193	67,733	0.0519	0.9481	36.27
57.5	1,164,615	122,163	0.1049	0.8951	34.39
58.5					30.78

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNTS 368.10, 368.20 AND 368.30 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 368.10, 368.20 AND 368.30 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2024

EXPERIENCE BAND 2004-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	168,318,125	1,124,789	0.0067	0.9933	100.00
0.5	152,872,038	4,370,871	0.0286	0.9714	99.33
1.5	142,011,512	2,266,966	0.0160	0.9840	96.49
2.5	133,145,236	1,247,928	0.0094	0.9906	94.95
3.5	125,314,514	575,716	0.0046	0.9954	94.06
4.5	119,033,376	598,409	0.0050	0.9950	93.63
5.5	113,670,094	337,700	0.0030	0.9970	93.16
6.5	109,645,597	256,908	0.0023	0.9977	92.88
7.5	109,357,913	450,124	0.0041	0.9959	92.66
8.5	106,875,996	256,452	0.0024	0.9976	92.28
9.5	111,488,409	312,596	0.0028	0.9972	92.06
10.5	107,728,065	287,411	0.0027	0.9973	91.80
11.5	109,135,611	242,306	0.0022	0.9978	91.56
12.5	108,037,583	764,361	0.0071	0.9929	91.36
13.5	107,876,255	727,747	0.0067	0.9933	90.71
14.5	109,080,775	515,168	0.0047	0.9953	90.10
15.5	108,375,520	989,042	0.0091	0.9909	89.67
16.5	104,709,444	430,616	0.0041	0.9959	88.85
17.5	101,249,691	510,965	0.0050	0.9950	88.49
18.5	98,290,766	381,461	0.0039	0.9961	88.04
19.5	95,505,453	285,952	0.0030	0.9970	87.70
20.5	92,319,221	364,623	0.0039	0.9961	87.44
21.5	88,976,714	437,069	0.0049	0.9951	87.09
22.5	86,052,551	311,538	0.0036	0.9964	86.66
23.5	84,102,212	383,543	0.0046	0.9954	86.35
24.5	81,088,179	330,301	0.0041	0.9959	85.96
25.5	79,096,941	502,488	0.0064	0.9936	85.61
26.5	78,642,207	566,983	0.0072	0.9928	85.06
27.5	75,307,208	524,346	0.0070	0.9930	84.45
28.5	71,892,281	425,185	0.0059	0.9941	83.86
29.5	70,679,663	465,971	0.0066	0.9934	83.36
30.5	63,137,256	798,844	0.0127	0.9873	82.82
31.5	60,308,953	688,527	0.0114	0.9886	81.77
32.5	54,825,145	859,929	0.0157	0.9843	80.83
33.5	50,597,039	776,064	0.0153	0.9847	79.57
34.5	46,738,538	896,265	0.0192	0.9808	78.35
35.5	39,449,397	781,768	0.0198	0.9802	76.84
36.5	34,258,164	807,927	0.0236	0.9764	75.32
37.5	30,104,360	981,186	0.0326	0.9674	73.54
38.5	25,048,902	810,761	0.0324	0.9676	71.15

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 368.10, 368.20 AND 368.30 LINE TRANSFORMERS

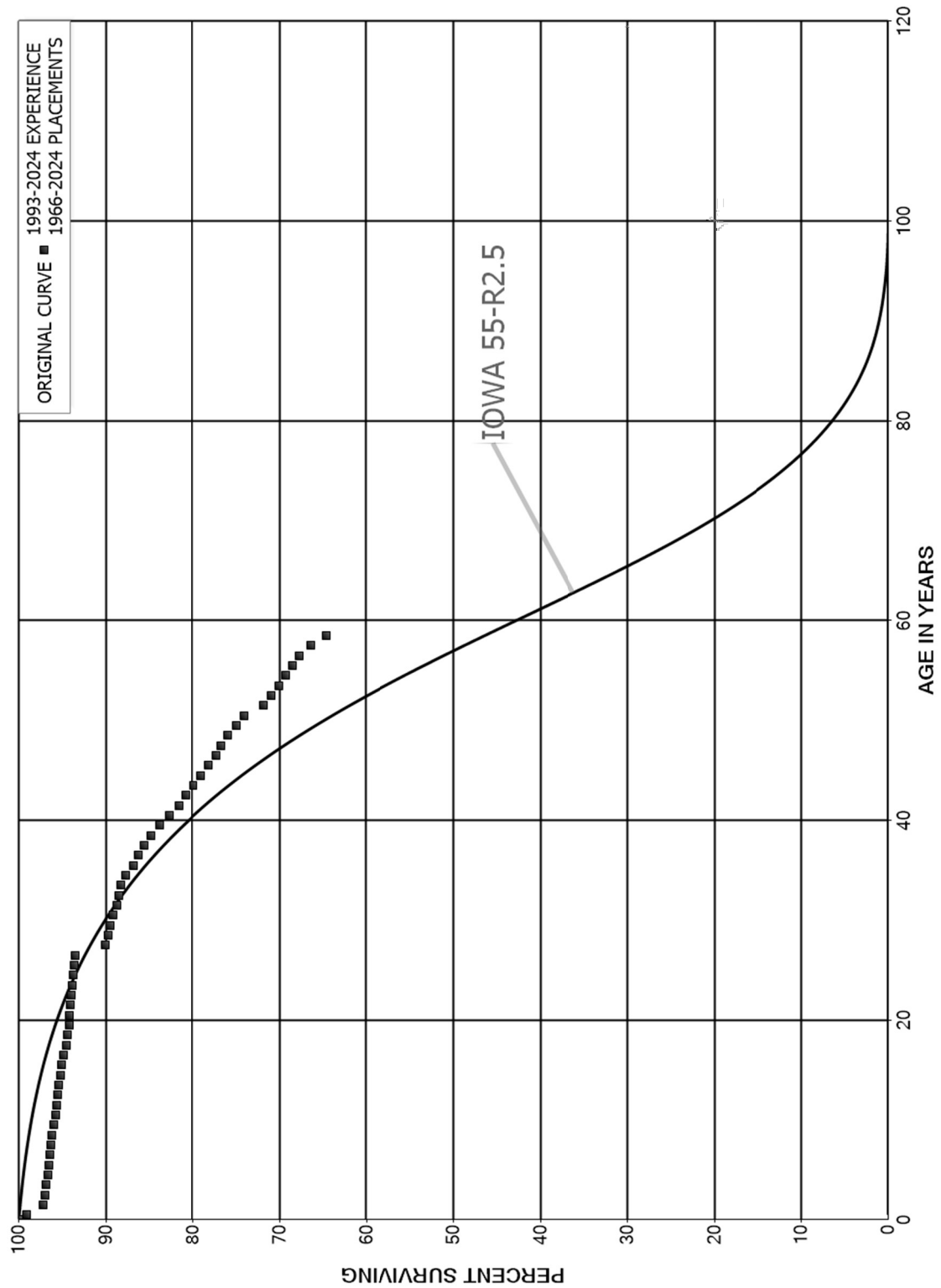
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2024

EXPERIENCE BAND 2004-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,754,246	708,805	0.0342	0.9658	68.84
40.5	17,903,903	1,583,257	0.0884	0.9116	66.49
41.5	15,184,739	1,341,093	0.0883	0.9117	60.61
42.5	12,531,343	1,171,098	0.0935	0.9065	55.26
43.5	10,035,269	901,397	0.0898	0.9102	50.10
44.5	7,706,367	767,276	0.0996	0.9004	45.60
45.5	5,955,730	601,233	0.1010	0.8990	41.06
46.5	4,141,489	379,120	0.0915	0.9085	36.91
47.5	3,038,648	290,635	0.0956	0.9044	33.53
48.5	2,423,656	303,656	0.1253	0.8747	30.33
49.5	1,804,896	24,122	0.0134	0.9866	26.53
50.5	1,611,710	6,758	0.0042	0.9958	26.17
51.5	1,471,358	3,483	0.0024	0.9976	26.06
52.5	1,247,538	16,740	0.0134	0.9866	26.00
53.5	1,169,418	4,135	0.0035	0.9965	25.65
54.5	1,074,332	1,848	0.0017	0.9983	25.56
55.5	999,607	57,650	0.0577	0.9423	25.52
56.5	874,395	4,029	0.0046	0.9954	24.04
57.5	741,001	6,401	0.0086	0.9914	23.93
58.5					23.73

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNTS 369.10 AND 369.20 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 369.10 AND 369.20 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2024

EXPERIENCE BAND 1993-2024

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	130,769,007	1,218,253	0.0093	0.9907	100.00
0.5	125,515,151	2,457,247	0.0196	0.9804	99.07
1.5	121,419,594	173,089	0.0014	0.9986	97.13
2.5	117,563,800	237,659	0.0020	0.9980	96.99
3.5	112,091,326	148,975	0.0013	0.9987	96.79
4.5	105,609,124	153,657	0.0015	0.9985	96.67
5.5	100,442,458	140,861	0.0014	0.9986	96.53
6.5	93,611,760	131,136	0.0014	0.9986	96.39
7.5	88,354,615	104,836	0.0012	0.9988	96.25
8.5	82,570,022	148,340	0.0018	0.9982	96.14
9.5	76,515,620	155,804	0.0020	0.9980	95.97
10.5	71,095,509	120,698	0.0017	0.9983	95.77
11.5	68,958,335	82,303	0.0012	0.9988	95.61
12.5	66,288,800	93,224	0.0014	0.9986	95.50
13.5	63,637,389	139,810	0.0022	0.9978	95.36
14.5	60,712,536	75,924	0.0013	0.9987	95.15
15.5	57,438,661	119,901	0.0021	0.9979	95.03
16.5	54,332,234	171,878	0.0032	0.9968	94.83
17.5	51,775,534	66,900	0.0013	0.9987	94.53
18.5	48,891,280	94,721	0.0019	0.9981	94.41
19.5	44,877,357	30,172	0.0007	0.9993	94.23
20.5	43,823,932	36,423	0.0008	0.9992	94.17
21.5	42,384,587	74,041	0.0017	0.9983	94.09
22.5	41,049,872	36,665	0.0009	0.9991	93.92
23.5	41,417,677	53,363	0.0013	0.9987	93.84
24.5	40,086,427	60,238	0.0015	0.9985	93.72
25.5	38,962,769	46,225	0.0012	0.9988	93.58
26.5	44,990,751	1,646,153	0.0366	0.9634	93.47
27.5	42,652,759	139,796	0.0033	0.9967	90.05
28.5	39,744,517	128,448	0.0032	0.9968	89.75
29.5	38,533,075	140,219	0.0036	0.9964	89.46
30.5	34,851,457	160,399	0.0046	0.9954	89.14
31.5	32,620,850	85,972	0.0026	0.9974	88.73
32.5	30,895,603	68,901	0.0022	0.9978	88.49
33.5	27,870,193	181,163	0.0065	0.9935	88.29
34.5	24,659,709	238,011	0.0097	0.9903	87.72
35.5	23,066,884	165,468	0.0072	0.9928	86.87
36.5	21,947,532	148,362	0.0068	0.9932	86.25
37.5	20,916,508	192,849	0.0092	0.9908	85.67
38.5	19,461,302	247,298	0.0127	0.9873	84.88

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 369.10 AND 369.20 SERVICES

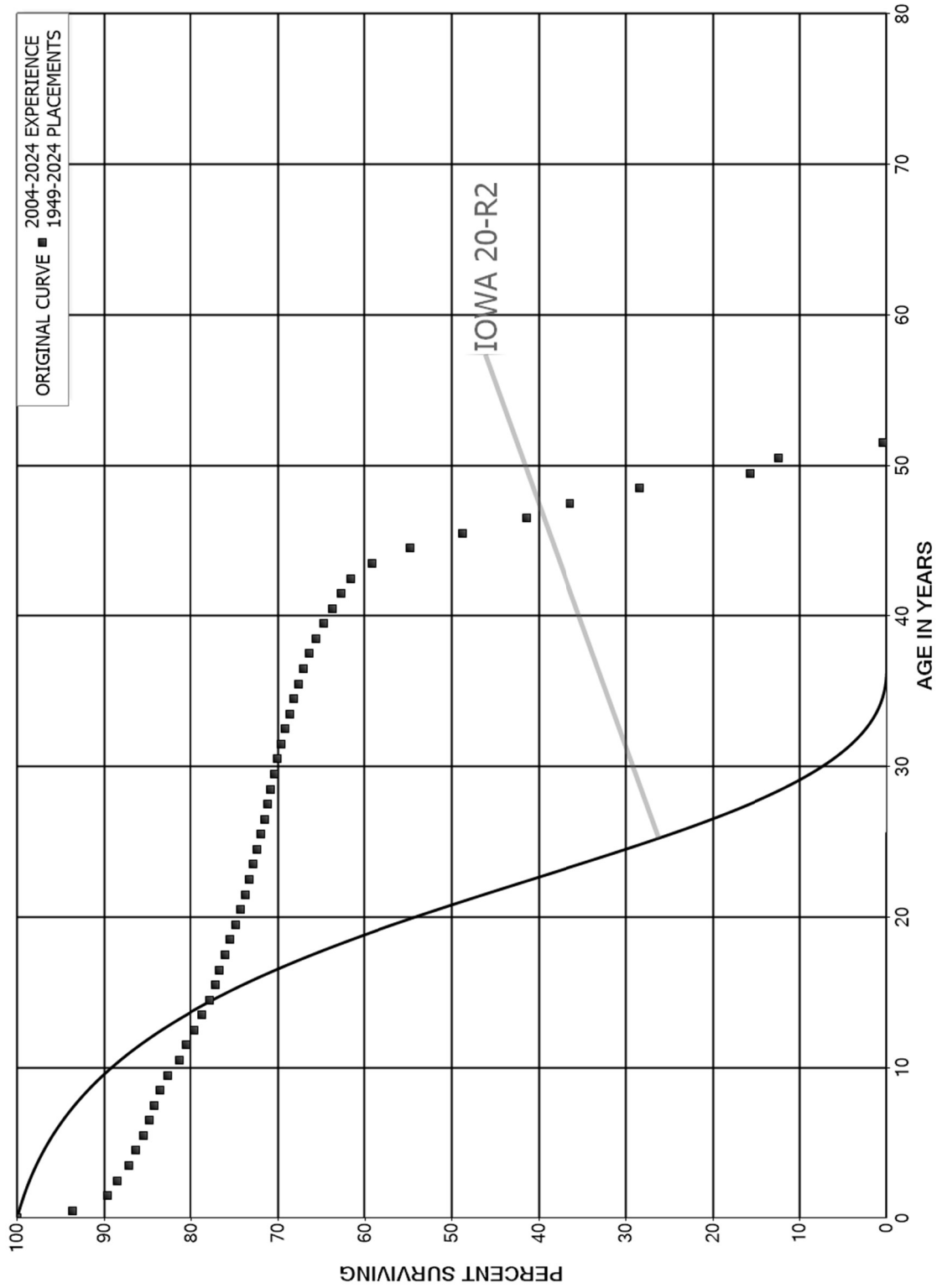
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1966-2024

EXPERIENCE BAND 1993-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,080,174	231,134	0.0128	0.9872	83.80
40.5	16,864,874	222,690	0.0132	0.9868	82.73
41.5	15,600,797	155,724	0.0100	0.9900	81.64
42.5	14,433,666	156,279	0.0108	0.9892	80.82
43.5	13,149,310	142,804	0.0109	0.9891	79.95
44.5	12,085,544	133,165	0.0110	0.9890	79.08
45.5	11,088,316	132,636	0.0120	0.9880	78.21
46.5	10,209,446	74,825	0.0073	0.9927	77.27
47.5	9,418,085	95,678	0.0102	0.9898	76.70
48.5	8,874,993	117,013	0.0132	0.9868	75.93
49.5	8,325,382	100,744	0.0121	0.9879	74.92
50.5	7,800,135	225,767	0.0289	0.9711	74.02
51.5	7,121,284	88,083	0.0124	0.9876	71.88
52.5	6,639,148	81,689	0.0123	0.9877	70.99
53.5	6,040,162	68,310	0.0113	0.9887	70.11
54.5	5,467,307	63,424	0.0116	0.9884	69.32
55.5	4,933,423	59,727	0.0121	0.9879	68.52
56.5	4,360,797	80,463	0.0185	0.9815	67.69
57.5	3,746,687	102,306	0.0273	0.9727	66.44
58.5					64.62

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNTS 370.10, 370.20 AND 370.35 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 370.10, 370.20 AND 370.35 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2024

EXPERIENCE BAND 2004-2024

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	41,920,322	2,668,064	0.0636	0.9364	100.00
0.5	39,422,107	1,682,196	0.0427	0.9573	93.64
1.5	39,260,067	511,517	0.0130	0.9870	89.64
2.5	37,551,490	538,132	0.0143	0.9857	88.47
3.5	41,331,297	375,987	0.0091	0.9909	87.20
4.5	42,501,544	449,200	0.0106	0.9894	86.41
5.5	38,884,079	288,277	0.0074	0.9926	85.50
6.5	37,612,047	247,861	0.0066	0.9934	84.86
7.5	37,512,783	323,617	0.0086	0.9914	84.30
8.5	35,483,576	356,763	0.0101	0.9899	83.58
9.5	34,586,593	552,451	0.0160	0.9840	82.74
10.5	34,800,690	347,851	0.0100	0.9900	81.42
11.5	36,936,094	427,678	0.0116	0.9884	80.60
12.5	37,024,891	439,129	0.0119	0.9881	79.67
13.5	36,770,805	395,441	0.0108	0.9892	78.72
14.5	36,897,435	314,163	0.0085	0.9915	77.88
15.5	36,386,837	254,895	0.0070	0.9930	77.21
16.5	35,886,623	298,394	0.0083	0.9917	76.67
17.5	36,623,619	270,507	0.0074	0.9926	76.04
18.5	36,810,138	309,323	0.0084	0.9916	75.47
19.5	34,932,682	235,285	0.0067	0.9933	74.84
20.5	34,501,890	279,120	0.0081	0.9919	74.34
21.5	32,370,868	214,752	0.0066	0.9934	73.73
22.5	32,007,337	172,726	0.0054	0.9946	73.24
23.5	29,659,643	187,965	0.0063	0.9937	72.85
24.5	24,395,448	155,519	0.0064	0.9936	72.39
25.5	23,750,853	131,369	0.0055	0.9945	71.93
26.5	22,590,054	109,193	0.0048	0.9952	71.53
27.5	21,742,672	104,350	0.0048	0.9952	71.18
28.5	20,755,601	114,931	0.0055	0.9945	70.84
29.5	20,011,176	112,930	0.0056	0.9944	70.45
30.5	18,610,391	120,838	0.0065	0.9935	70.05
31.5	17,095,091	114,285	0.0067	0.9933	69.60
32.5	15,770,467	111,448	0.0071	0.9929	69.13
33.5	14,082,789	101,942	0.0072	0.9928	68.64
34.5	13,233,345	109,122	0.0082	0.9918	68.15
35.5	11,808,303	94,651	0.0080	0.9920	67.58
36.5	10,795,319	105,549	0.0098	0.9902	67.04
37.5	9,210,058	107,918	0.0117	0.9883	66.39
38.5	7,624,521	104,650	0.0137	0.9863	65.61

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 370.10, 370.20 AND 370.35 METERS

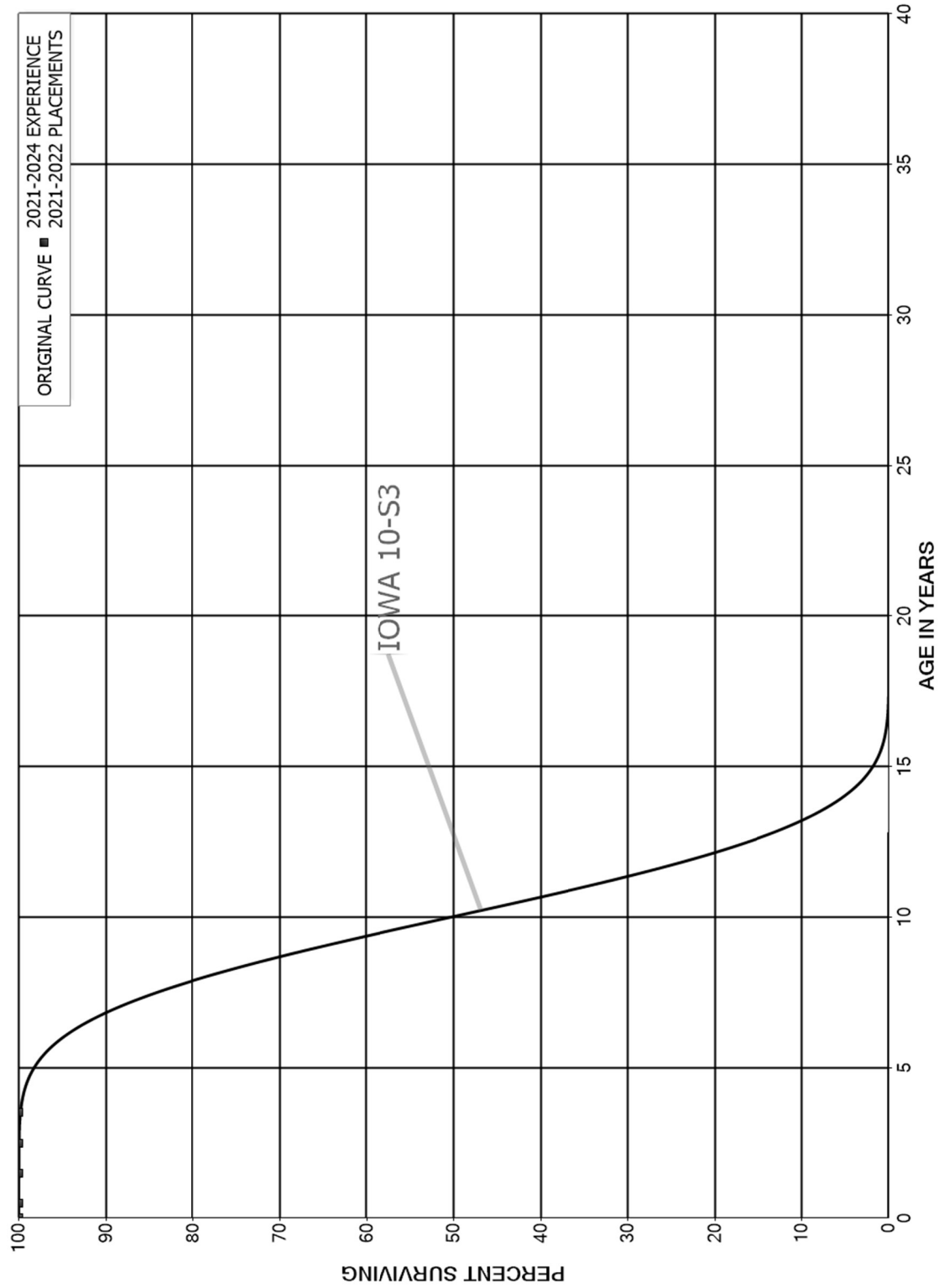
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2024

EXPERIENCE BAND 2004-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,369,439	92,229	0.0145	0.9855	64.71
40.5	5,544,356	88,830	0.0160	0.9840	63.77
41.5	4,629,216	85,300	0.0184	0.9816	62.75
42.5	3,820,182	151,675	0.0397	0.9603	61.59
43.5	3,105,342	234,880	0.0756	0.9244	59.15
44.5	2,384,828	259,620	0.1089	0.8911	54.67
45.5	1,635,803	246,227	0.1505	0.8495	48.72
46.5	1,050,253	125,804	0.1198	0.8802	41.39
47.5	632,626	138,724	0.2193	0.7807	36.43
48.5	295,596	131,935	0.4463	0.5537	28.44
49.5	73,527	15,644	0.2128	0.7872	15.75
50.5	57,955	56,002	0.9663	0.0337	12.40
51.5	1,953	691	0.3536	0.6464	0.42
52.5	1,262	182	0.1442	0.8558	0.27
53.5	1,080	21	0.0193	0.9807	0.23
54.5	1,059	35	0.0326	0.9674	0.23
55.5	2,027	501	0.2472	0.7528	0.22
56.5	1,526		0.0000	1.0000	0.17
57.5	1,526	23	0.0151	0.9849	0.17
58.5	1,503		0.0000	1.0000	0.16
59.5	1,503		0.0000	1.0000	0.16
60.5	1,503		0.0000	1.0000	0.16
61.5	1,503		0.0000	1.0000	0.16
62.5	1,503	1,002	0.6667	0.3333	0.16
63.5	501		0.0000	1.0000	0.05
64.5	501		0.0000	1.0000	0.05
65.5	501		0.0000	1.0000	0.05
66.5	501		0.0000	1.0000	0.05
67.5	501	501	1.0000		0.05
68.5					

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNT 371.09 INSTALLATIONS ON CUSTOMERS' PREMISES - EV CHARGERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



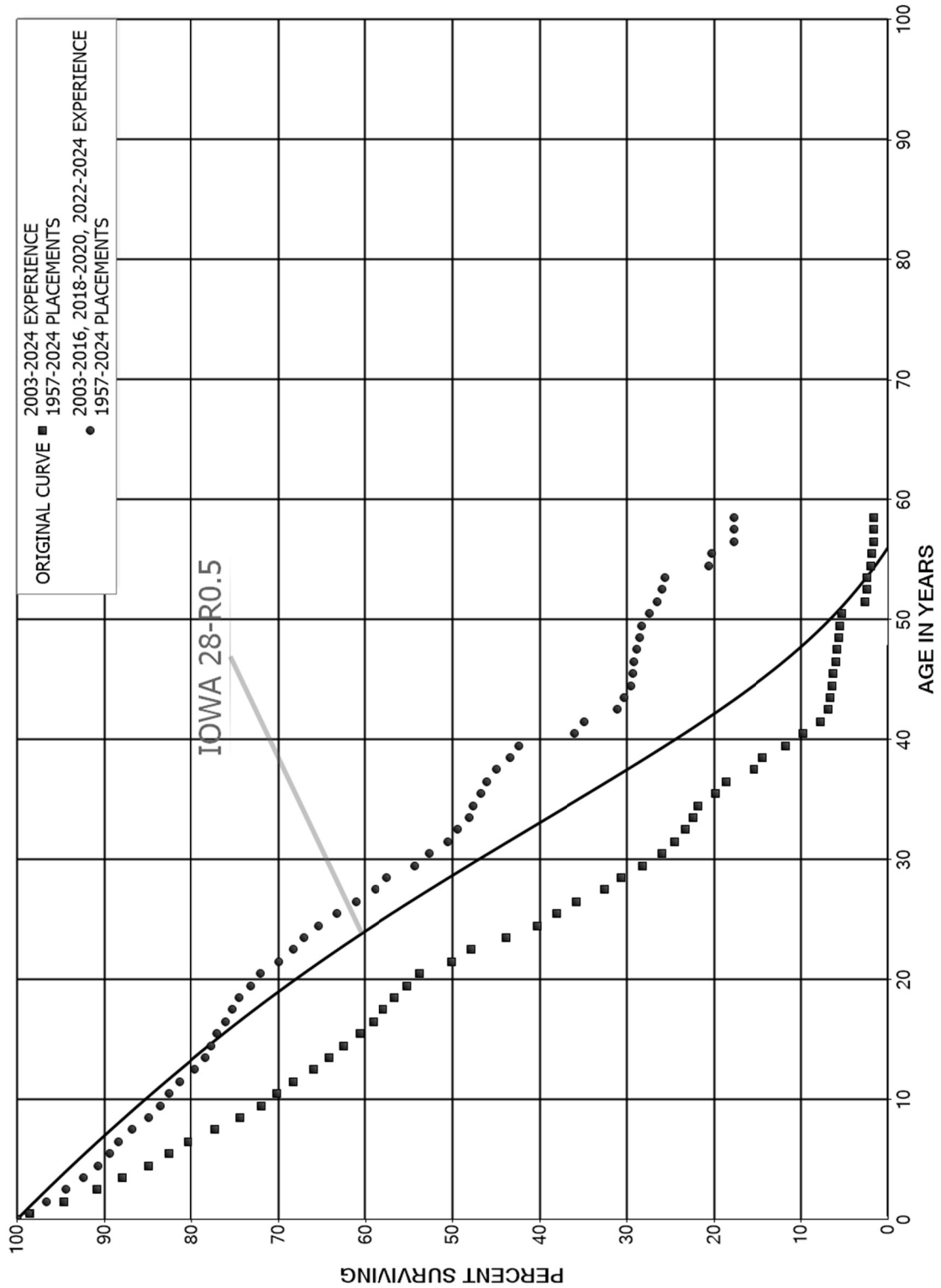
RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 371.09 INSTALLATIONS ON CUSTOMERS' PREMISES - EV CHARGERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2021-2022			EXPERIENCE BAND 2021-2024		
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	3,873,626		0.0000	1.0000	100.00
0.5	3,873,626		0.0000	1.0000	100.00
1.5	3,873,626		0.0000	1.0000	100.00
2.5	2,680,823		0.0000	1.0000	100.00
3.5					100.00

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNTS 373.10 AND 373.20 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 373.10 AND 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2024

EXPERIENCE BAND 2003-2024

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	29,924,162	449,555	0.0150	0.9850	100.00
0.5	30,254,466	1,179,730	0.0390	0.9610	98.50
1.5	29,657,484	1,205,743	0.0407	0.9593	94.66
2.5	29,709,412	942,539	0.0317	0.9683	90.81
3.5	29,960,922	1,018,315	0.0340	0.9660	87.93
4.5	28,468,034	762,787	0.0268	0.9732	84.94
5.5	28,763,797	797,550	0.0277	0.9723	82.66
6.5	29,638,450	1,146,002	0.0387	0.9613	80.37
7.5	28,699,916	1,063,008	0.0370	0.9630	77.26
8.5	31,032,656	1,026,543	0.0331	0.9669	74.40
9.5	32,681,878	798,902	0.0244	0.9756	71.94
10.5	32,722,894	871,042	0.0266	0.9734	70.18
11.5	34,666,602	1,171,519	0.0338	0.9662	68.31
12.5	34,117,274	929,660	0.0272	0.9728	66.01
13.5	33,642,067	898,620	0.0267	0.9733	64.21
14.5	32,970,475	1,009,511	0.0306	0.9694	62.49
15.5	32,156,944	818,026	0.0254	0.9746	60.58
16.5	31,029,242	587,968	0.0189	0.9811	59.04
17.5	30,526,529	676,600	0.0222	0.9778	57.92
18.5	30,073,761	780,950	0.0260	0.9740	56.63
19.5	29,875,864	750,516	0.0251	0.9749	55.16
20.5	28,877,652	1,995,678	0.0691	0.9309	53.78
21.5	26,479,920	1,185,432	0.0448	0.9552	50.06
22.5	28,552,764	2,360,239	0.0827	0.9173	47.82
23.5	26,293,730	2,173,995	0.0827	0.9173	43.87
24.5	23,562,259	1,289,339	0.0547	0.9453	40.24
25.5	21,902,699	1,316,739	0.0601	0.9399	38.04
26.5	20,722,243	1,892,619	0.0913	0.9087	35.75
27.5	18,502,728	1,078,469	0.0583	0.9417	32.49
28.5	16,738,475	1,319,938	0.0789	0.9211	30.59
29.5	14,711,935	1,137,846	0.0773	0.9227	28.18
30.5	13,270,395	763,965	0.0576	0.9424	26.00
31.5	13,277,462	660,199	0.0497	0.9503	24.50
32.5	12,694,917	481,853	0.0380	0.9620	23.29
33.5	11,705,021	309,160	0.0264	0.9736	22.40
34.5	10,817,099	963,053	0.0890	0.9110	21.81
35.5	9,707,629	616,810	0.0635	0.9365	19.87
36.5	9,375,392	1,596,801	0.1703	0.8297	18.61
37.5	7,574,727	507,770	0.0670	0.9330	15.44
38.5	6,977,676	1,316,831	0.1887	0.8113	14.40

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 373.10 AND 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2024

EXPERIENCE BAND 2003-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,418,307	923,625	0.1705	0.8295	11.68
40.5	4,333,185	857,710	0.1979	0.8021	9.69
41.5	2,941,532	362,677	0.1233	0.8767	7.77
42.5	2,514,617	90,730	0.0361	0.9639	6.82
43.5	2,394,178	75,091	0.0314	0.9686	6.57
44.5	1,982,916	40,634	0.0205	0.9795	6.36
45.5	1,921,071	71,908	0.0374	0.9626	6.23
46.5	1,751,496	49,257	0.0281	0.9719	6.00
47.5	1,618,024	58,814	0.0363	0.9637	5.83
48.5	1,311,207	24,191	0.0184	0.9816	5.62
49.5	1,274,987	54,960	0.0431	0.9569	5.52
50.5	1,203,674	619,099	0.5143	0.4857	5.28
51.5	567,615	27,508	0.0485	0.9515	2.56
52.5	499,867	6,115	0.0122	0.9878	2.44
53.5	475,754	88,963	0.1870	0.8130	2.41
54.5	371,257	16,854	0.0454	0.9546	1.96
55.5	320,194	40,231	0.1256	0.8744	1.87
56.5	237,157	388	0.0016	0.9984	1.63
57.5	208,862	604	0.0029	0.9971	1.63
58.5	3,896		0.0000	1.0000	1.63
59.5	3,896	227	0.0581	0.9419	1.63
60.5	2,197		0.0000	1.0000	1.53
61.5	2,197	886	0.4031	0.5969	1.53
62.5					0.91

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 373.10 AND 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2024			EXPERIENCE BAND 2003-2016, 2018-2020, 2022-2024		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,629,713	363,846	0.0137	0.9863	100.00
0.5	26,337,131	538,414	0.0204	0.9796	98.63
1.5	25,850,164	602,586	0.0233	0.9767	96.62
2.5	27,095,616	556,832	0.0206	0.9794	94.37
3.5	27,530,233	491,487	0.0179	0.9821	92.43
4.5	25,796,867	386,158	0.0150	0.9850	90.78
5.5	25,929,986	294,245	0.0113	0.9887	89.42
6.5	27,818,988	483,991	0.0174	0.9826	88.40
7.5	26,987,988	592,885	0.0220	0.9780	86.86
8.5	28,527,051	448,974	0.0157	0.9843	84.96
9.5	31,011,272	389,267	0.0126	0.9874	83.62
10.5	30,756,277	427,965	0.0139	0.9861	82.57
11.5	32,893,863	720,900	0.0219	0.9781	81.42
12.5	32,570,498	524,685	0.0161	0.9839	79.64
13.5	31,825,572	237,118	0.0075	0.9925	78.35
14.5	31,008,147	300,633	0.0097	0.9903	77.77
15.5	30,542,044	363,087	0.0119	0.9881	77.02
16.5	29,274,446	305,585	0.0104	0.9896	76.10
17.5	28,363,169	303,736	0.0107	0.9893	75.31
18.5	29,026,431	513,504	0.0177	0.9823	74.50
19.5	28,149,402	412,085	0.0146	0.9854	73.18
20.5	26,111,030	785,272	0.0301	0.9699	72.11
21.5	24,716,318	571,835	0.0231	0.9769	69.94
22.5	24,476,675	450,144	0.0184	0.9816	68.32
23.5	22,423,830	575,317	0.0257	0.9743	67.07
24.5	21,858,360	704,718	0.0322	0.9678	65.35
25.5	18,680,755	648,400	0.0347	0.9653	63.24
26.5	17,756,034	626,793	0.0353	0.9647	61.04
27.5	16,421,846	374,264	0.0228	0.9772	58.89
28.5	15,776,344	887,305	0.0562	0.9438	57.55
29.5	12,813,484	408,017	0.0318	0.9682	54.31
30.5	11,955,560	469,836	0.0393	0.9607	52.58
31.5	12,210,681	273,202	0.0224	0.9776	50.51
32.5	12,137,320	320,346	0.0264	0.9736	49.38
33.5	10,394,755	101,911	0.0098	0.9902	48.08
34.5	8,609,523	156,115	0.0181	0.9819	47.61
35.5	8,753,690	127,862	0.0146	0.9854	46.75
36.5	5,832,823	140,924	0.0242	0.9758	46.06
37.5	6,635,898	222,013	0.0335	0.9665	44.95
38.5	5,589,709	138,393	0.0248	0.9752	43.45

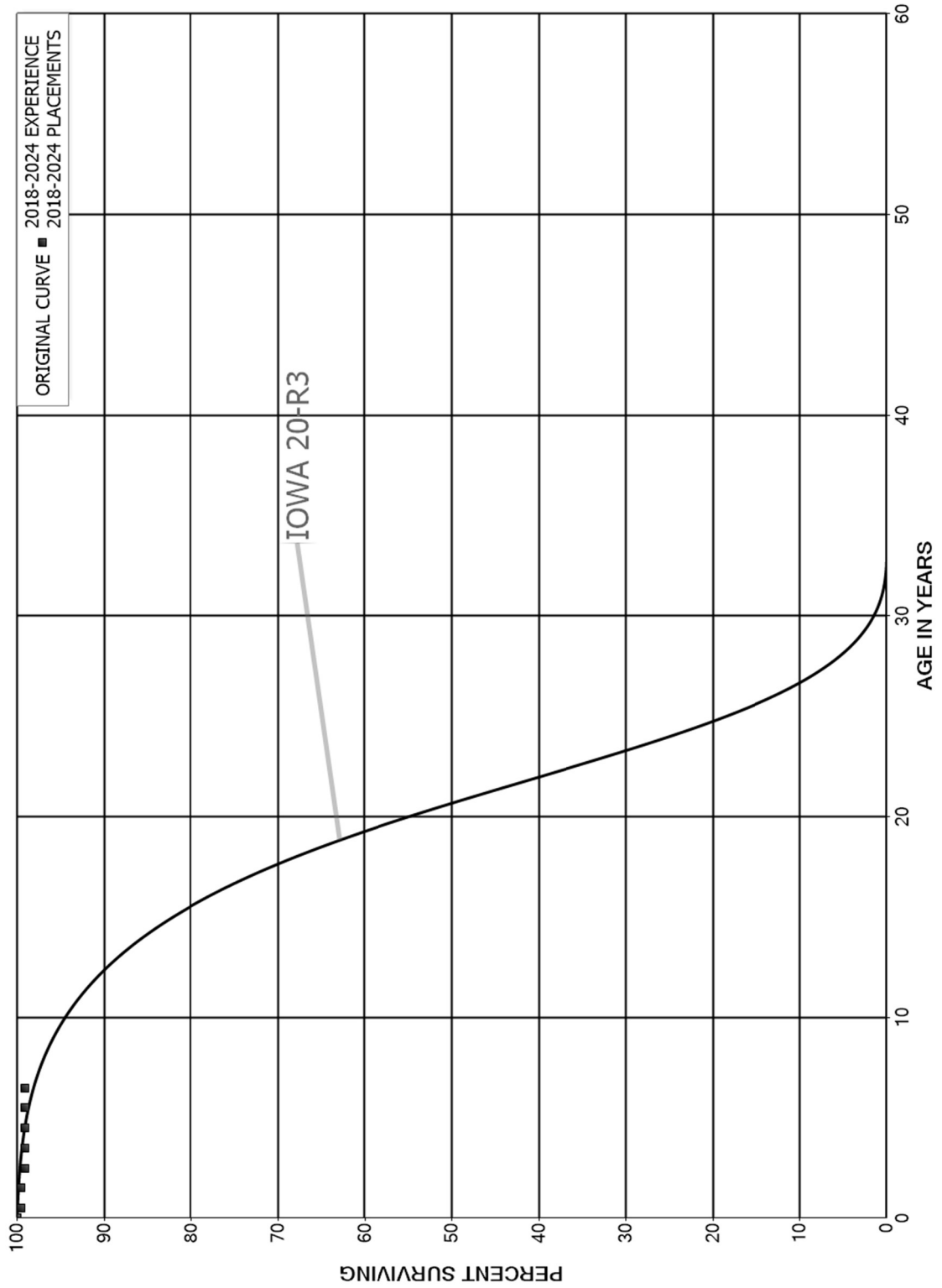
RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 373.10 AND 373.20 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2024			EXPERIENCE BAND 2003-2016, 2018-2020, 2022-2024		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,106,454	774,618	0.1517	0.8483	42.37
40.5	2,718,327	86,985	0.0320	0.9680	35.94
41.5	2,814,385	297,653	0.1058	0.8942	34.79
42.5	2,388,073	66,248	0.0277	0.9723	31.11
43.5	2,261,734	56,057	0.0248	0.9752	30.25
44.5	1,650,382	11,417	0.0069	0.9931	29.50
45.5	1,809,183	8,692	0.0048	0.9952	29.30
46.5	1,684,524	20,553	0.0122	0.9878	29.16
47.5	1,492,374	13,527	0.0091	0.9909	28.80
48.5	1,209,888	10,972	0.0091	0.9909	28.54
49.5	1,207,217	39,268	0.0325	0.9675	28.28
50.5	218,888	6,842	0.0313	0.9687	27.36
51.5	513,854	10,531	0.0205	0.9795	26.51
52.5	452,285	5,382	0.0119	0.9881	25.96
53.5	446,702	88,268	0.1976	0.8024	25.65
54.5	109,148	1,391	0.0127	0.9873	20.58
55.5	320,194	40,231	0.1256	0.8744	20.32
56.5	235,345	388	0.0017	0.9983	17.77
57.5	208,862	604	0.0029	0.9971	17.74
58.5	2,584		0.0000	1.0000	17.69
59.5	3,011	227	0.0752	0.9248	17.69
60.5	2,197		0.0000	1.0000	16.36
61.5	2,197	886	0.4031	0.5969	16.36
62.5					9.76

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNTS 373.10 AND 373.20 STREET LIGHTING AND SIGNAL SYSTEMS - LED
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 373.10 AND 373.20 STREET LIGHTING AND SIGNAL SYSTEMS - LED

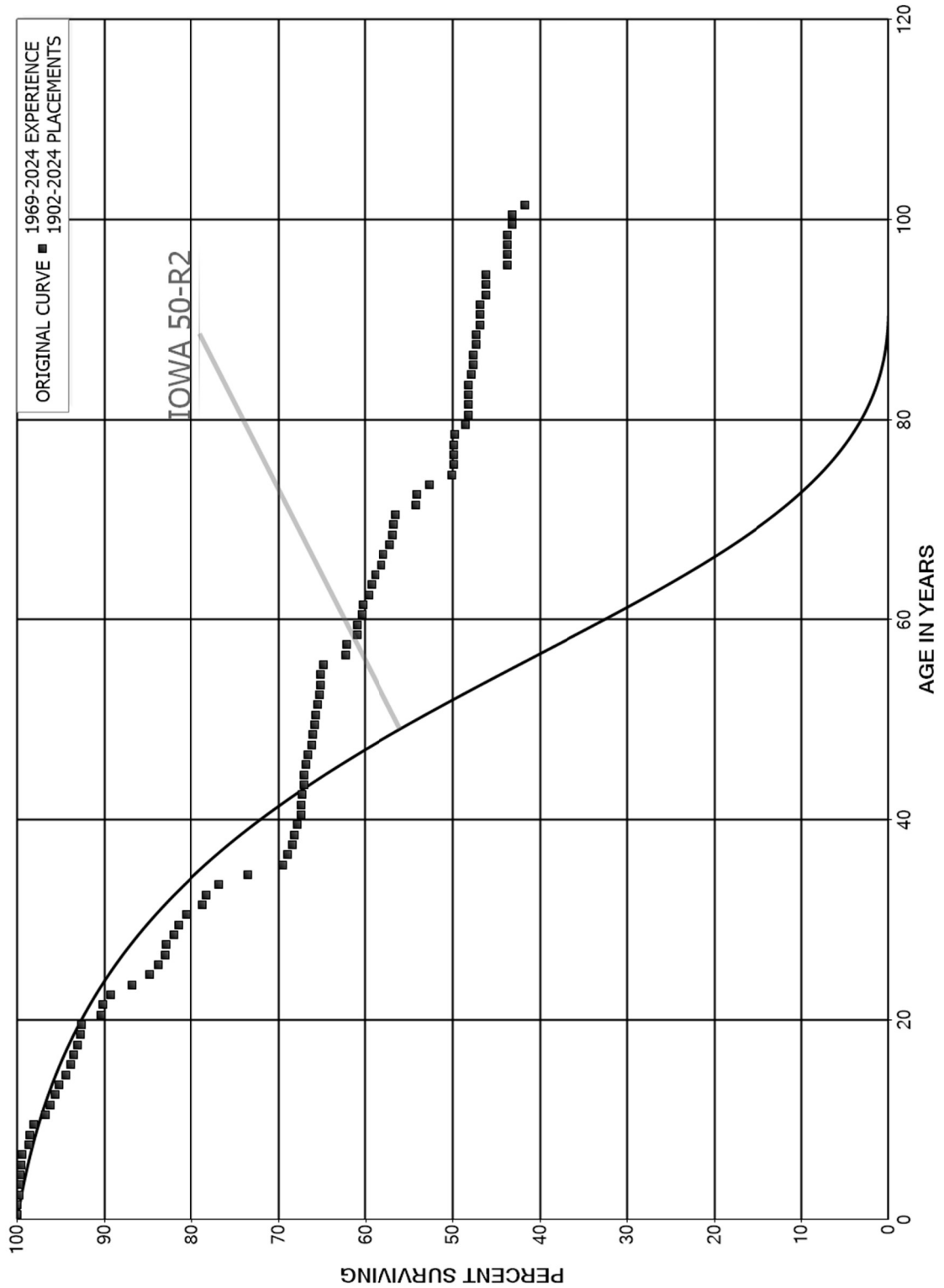
ORIGINAL LIFE TABLE

PLACEMENT BAND 2018-2024

EXPERIENCE BAND 2018-2024

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	182,897	829	0.0045	0.9955	100.00
0.5	164,349		0.0000	1.0000	99.55
1.5	162,204	713	0.0044	0.9956	99.55
2.5	137,007		0.0000	1.0000	99.11
3.5	66,533		0.0000	1.0000	99.11
4.5	64,301		0.0000	1.0000	99.11
5.5	29,585		0.0000	1.0000	99.11
6.5					99.11

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2024

EXPERIENCE BAND 1969-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	71,188,139	12,540	0.0002	0.9998	100.00
0.5	63,211,721	14,221	0.0002	0.9998	99.98
1.5	55,991,227	122,936	0.0022	0.9978	99.96
2.5	55,293,528	7,638	0.0001	0.9999	99.74
3.5	50,035,168	49,770	0.0010	0.9990	99.73
4.5	46,795,844	60,006	0.0013	0.9987	99.63
5.5	45,341,658	63,265	0.0014	0.9986	99.50
6.5	40,568,935	321,619	0.0079	0.9921	99.36
7.5	39,684,601	34,791	0.0009	0.9991	98.57
8.5	35,376,449	150,208	0.0042	0.9958	98.49
9.5	29,315,588	386,702	0.0132	0.9868	98.07
10.5	28,006,053	157,753	0.0056	0.9944	96.77
11.5	26,397,098	168,998	0.0064	0.9936	96.23
12.5	25,511,773	131,359	0.0051	0.9949	95.61
13.5	24,194,453	177,103	0.0073	0.9927	95.12
14.5	24,131,110	144,062	0.0060	0.9940	94.43
15.5	23,840,023	91,803	0.0039	0.9961	93.86
16.5	24,119,732	107,249	0.0044	0.9956	93.50
17.5	23,847,986	79,094	0.0033	0.9967	93.08
18.5	23,615,259	47,159	0.0020	0.9980	92.78
19.5	23,174,688	548,832	0.0237	0.9763	92.59
20.5	22,108,698	42,874	0.0019	0.9981	90.40
21.5	22,284,975	240,385	0.0108	0.9892	90.22
22.5	21,985,411	593,244	0.0270	0.9730	89.25
23.5	20,726,327	473,209	0.0228	0.9772	86.84
24.5	19,808,884	232,474	0.0117	0.9883	84.86
25.5	19,380,053	177,620	0.0092	0.9908	83.86
26.5	18,986,841	32,406	0.0017	0.9983	83.09
27.5	18,886,638	194,935	0.0103	0.9897	82.95
28.5	17,709,675	122,609	0.0069	0.9931	82.10
29.5	17,077,308	192,564	0.0113	0.9887	81.53
30.5	15,299,274	365,787	0.0239	0.9761	80.61
31.5	13,519,265	76,456	0.0057	0.9943	78.68
32.5	10,492,065	188,862	0.0180	0.9820	78.24
33.5	9,422,994	403,723	0.0428	0.9572	76.83
34.5	8,506,690	462,103	0.0543	0.9457	73.54
35.5	7,954,136	74,250	0.0093	0.9907	69.54
36.5	5,938,192	47,153	0.0079	0.9921	68.89
37.5	5,373,427	16,896	0.0031	0.9969	68.34
38.5	4,645,068	19,283	0.0042	0.9958	68.13

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2024

EXPERIENCE BAND 1969-2024

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	4,463,230	28,305	0.0063	0.9937	67.85
40.5	4,333,472	3,797	0.0009	0.9991	67.42
41.5	4,084,008	6,832	0.0017	0.9983	67.36
42.5	3,293,605	6,191	0.0019	0.9981	67.25
43.5	3,263,371	4,918	0.0015	0.9985	67.12
44.5	3,212,050	11,085	0.0035	0.9965	67.02
45.5	4,006,566	9,948	0.0025	0.9975	66.79
46.5	3,921,775	28,310	0.0072	0.9928	66.62
47.5	3,867,376	3,679	0.0010	0.9990	66.14
48.5	3,860,366	13,558	0.0035	0.9965	66.08
49.5	3,846,109	5,880	0.0015	0.9985	65.84
50.5	3,830,710	16,798	0.0044	0.9956	65.74
51.5	3,807,109	8,443	0.0022	0.9978	65.46
52.5	3,764,782	8,022	0.0021	0.9979	65.31
53.5	2,224,072	1,256	0.0006	0.9994	65.17
54.5	2,224,575	11,720	0.0053	0.9947	65.13
55.5	2,175,281	83,333	0.0383	0.9617	64.79
56.5	2,087,741	5,456	0.0026	0.9974	62.31
57.5	1,956,741	37,108	0.0190	0.9810	62.15
58.5	1,916,181	361	0.0002	0.9998	60.97
59.5	1,821,349	17,846	0.0098	0.9902	60.96
60.5	1,756,450	1,191	0.0007	0.9993	60.36
61.5	1,747,493	20,299	0.0116	0.9884	60.32
62.5	1,701,653	8,318	0.0049	0.9951	59.62
63.5	1,687,038	14,713	0.0087	0.9913	59.33
64.5	1,666,303	18,278	0.0110	0.9890	58.81
65.5	1,645,510	6,507	0.0040	0.9960	58.16
66.5	1,619,738	20,736	0.0128	0.9872	57.93
67.5	1,526,707	9,442	0.0062	0.9938	57.19
68.5	1,499,450	4,027	0.0027	0.9973	56.84
69.5	1,478,671	5,285	0.0036	0.9964	56.69
70.5	1,451,051	60,626	0.0418	0.9582	56.48
71.5	1,378,056	933	0.0007	0.9993	54.12
72.5	1,369,462	37,015	0.0270	0.9730	54.09
73.5	1,289,564	63,573	0.0493	0.9507	52.62
74.5	1,177,219	3,916	0.0033	0.9967	50.03
75.5	1,115,642		0.0000	1.0000	49.86
76.5	1,102,226	529	0.0005	0.9995	49.86
77.5	933,423	3,167	0.0034	0.9966	49.84
78.5	928,859	21,616	0.0233	0.9767	49.67

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2024

EXPERIENCE BAND 1969-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	906,492	6,928	0.0076	0.9924	48.51
80.5	899,564		0.0000	1.0000	48.14
81.5	898,885	56	0.0001	0.9999	48.14
82.5	894,589	381	0.0004	0.9996	48.14
83.5	894,022	5,293	0.0059	0.9941	48.12
84.5	820,358	3,823	0.0047	0.9953	47.84
85.5	816,408		0.0000	1.0000	47.61
86.5	816,083	5,581	0.0068	0.9932	47.61
87.5	810,502		0.0000	1.0000	47.29
88.5	810,271	7,382	0.0091	0.9909	47.29
89.5	802,889		0.0000	1.0000	46.86
90.5	802,429	86	0.0001	0.9999	46.86
91.5	802,108	11,671	0.0146	0.9854	46.85
92.5	785,995		0.0000	1.0000	46.17
93.5	783,361	205	0.0003	0.9997	46.17
94.5	779,090	41,834	0.0537	0.9463	46.16
95.5	737,256		0.0000	1.0000	43.68
96.5	737,256		0.0000	1.0000	43.68
97.5	688,391		0.0000	1.0000	43.68
98.5	688,391	7,930	0.0115	0.9885	43.68
99.5	674,533		0.0000	1.0000	43.18
100.5	674,533	22,132	0.0328	0.9672	43.18
101.5	5,848		0.0000	1.0000	41.76
102.5	5,848		0.0000	1.0000	41.76
103.5	5,848		0.0000	1.0000	41.76
104.5	5,848		0.0000	1.0000	41.76
105.5	5,848		0.0000	1.0000	41.76
106.5	5,848		0.0000	1.0000	41.76
107.5	5,848		0.0000	1.0000	41.76
108.5	5,848		0.0000	1.0000	41.76
109.5	5,848		0.0000	1.0000	41.76
110.5	5,848		0.0000	1.0000	41.76
111.5	5,848		0.0000	1.0000	41.76
112.5	5,848		0.0000	1.0000	41.76
113.5	5,848		0.0000	1.0000	41.76
114.5	5,848		0.0000	1.0000	41.76
115.5	5,848		0.0000	1.0000	41.76
116.5	5,848		0.0000	1.0000	41.76
117.5	5,848		0.0000	1.0000	41.76
118.5	5,848		0.0000	1.0000	41.76

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

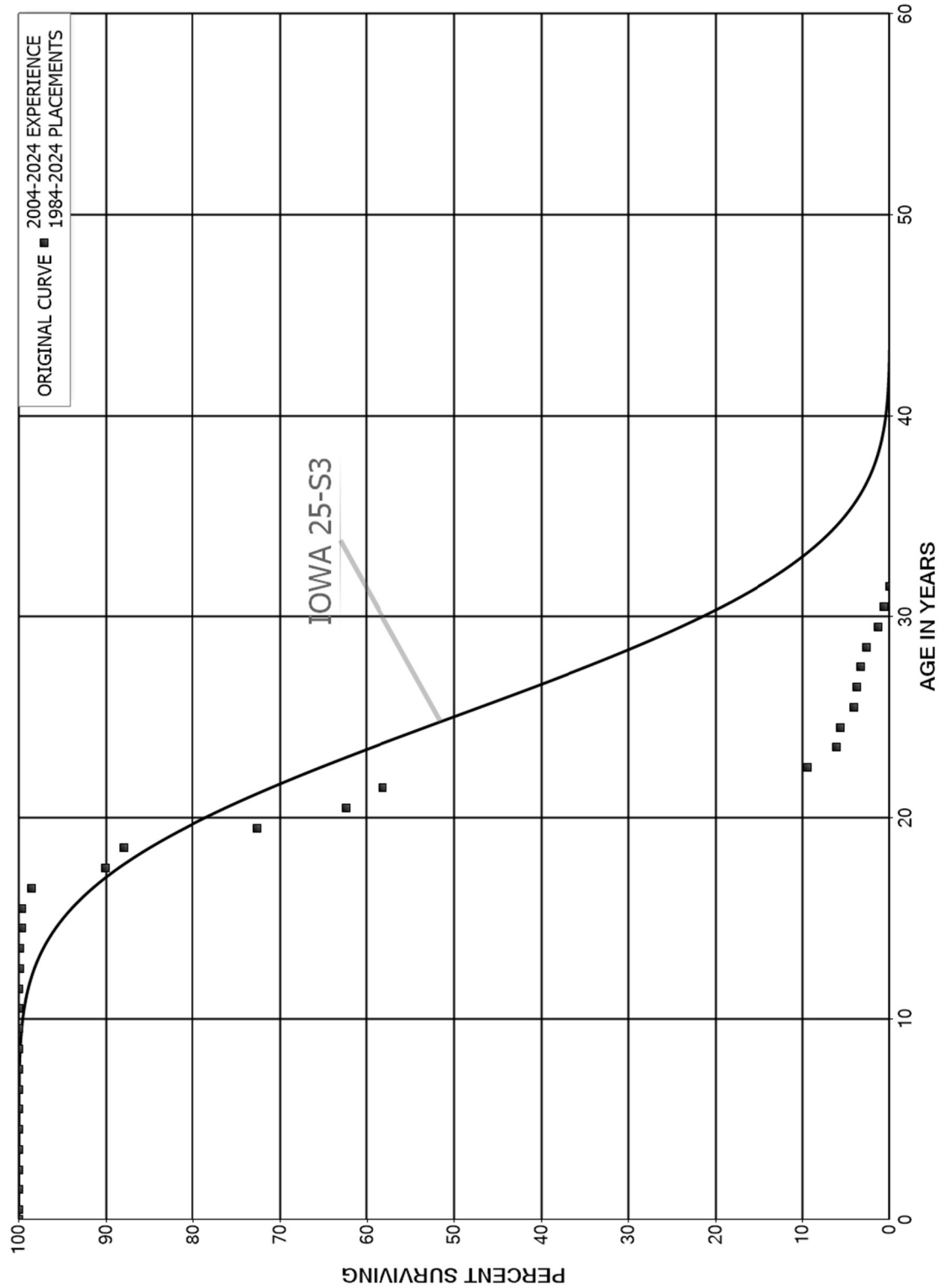
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2024

EXPERIENCE BAND 1969-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
119.5	5,848		0.0000	1.0000	41.76
120.5	5,848		0.0000	1.0000	41.76
121.5	5,848		0.0000	1.0000	41.76
122.5					41.76

RHODE ISLAND ENERGY
ELECTRIC PLANT
ACCOUNT 397.10 COMMUNICATION EQUIPMENT - SITE SPECIFIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - SITE SPECIFIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1984-2024

EXPERIENCE BAND 2004-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,933,042		0.0000	1.0000	100.00
0.5	5,061,885		0.0000	1.0000	100.00
1.5	4,896,401		0.0000	1.0000	100.00
2.5	4,761,921		0.0000	1.0000	100.00
3.5	4,326,597	2,211	0.0005	0.9995	100.00
4.5	3,925,611		0.0000	1.0000	99.95
5.5	3,990,944		0.0000	1.0000	99.95
6.5	3,767,594		0.0000	1.0000	99.95
7.5	4,378,181		0.0000	1.0000	99.95
8.5	5,221,086		0.0000	1.0000	99.95
9.5	9,411,926		0.0000	1.0000	99.95
10.5	9,409,234		0.0000	1.0000	99.95
11.5	7,940,437	7,976	0.0010	0.9990	99.95
12.5	8,189,241		0.0000	1.0000	99.85
13.5	8,325,124	18,980	0.0023	0.9977	99.85
14.5	8,318,505	467	0.0001	0.9999	99.62
15.5	8,347,633	94,794	0.0114	0.9886	99.62
16.5	8,389,181	721,106	0.0860	0.9140	98.48
17.5	7,718,636	177,843	0.0230	0.9770	90.02
18.5	7,552,709	1,319,266	0.1747	0.8253	87.94
19.5	6,282,506	883,326	0.1406	0.8594	72.58
20.5	5,399,180	360,616	0.0668	0.9332	62.38
21.5	5,038,565	4,227,811	0.8391	0.1609	58.21
22.5	810,754	286,975	0.3540	0.6460	9.37
23.5	523,779	34,215	0.0653	0.9347	6.05
24.5	489,564	134,340	0.2744	0.7256	5.66
25.5	355,224	35,415	0.0997	0.9003	4.10
26.5	319,809	33,933	0.1061	0.8939	3.69
27.5	285,876	63,346	0.2216	0.7784	3.30
28.5	222,530	112,807	0.5069	0.4931	2.57
29.5	109,723	60,689	0.5531	0.4469	1.27
30.5	49,034	49,034	1.0000		0.57
31.5					

PART VIII. NET SALVAGE STATISTICS

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2008	289	163	56		0	163-	56-
2009							
2010	24,837	174,569	703		0	174,569-	703-
2011							
2012	698,451		0		0		0
2013							
2014	761	3,128	411		0	3,128-	411-
2015							
2016	916,507	145,269	16		0	145,269-	16-
2017		51,000-				51,000	
2018		74				74-	
2019							
2020							
2021							
2022							
2023							
2024							
TOTAL	1,640,844	272,202	17		0	272,202-	17-

THREE-YEAR MOVING AVERAGES

08-10	8,375	58,244	695		0	58,244-	695-
09-11	8,279	58,190	703		0	58,190-	703-
10-12	241,096	58,190	24		0	58,190-	24-
11-13	232,817		0		0		0
12-14	233,070	1,043	0		0	1,043-	0
13-15	254	1,043	411		0	1,043-	411-
14-16	305,756	49,465	16		0	49,465-	16-
15-17	305,502	31,423	10		0	31,423-	10-
16-18	305,502	31,447	10		0	31,447-	10-
17-19		16,975-				16,975	
18-20		25				25-	
19-21							
20-22							
21-23							
22-24							

FIVE-YEAR AVERAGE

20-24

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	2,425	27,194			0	27,194-	
2005	12,752	5,919	46		0	5,919-	46-
2006	188,387	88,613	47		0	88,613-	47-
2007	635,669	186,884	29		0	186,884-	29-
2008	144,889	23,285	16		0	23,285-	16-
2009	301,644	138,870	46		0	138,870-	46-
2010	72,188	118,550	164		0	118,550-	164-
2011	1,267,368	385,396	30		0	385,396-	30-
2012	2,613,927	86,198	3		0	86,198-	3-
2013	1,076,673	268,009	25		0	268,009-	25-
2014	1,181,964	442,774	37		0	442,774-	37-
2015	1,619,847	274,841	17		0	274,841-	17-
2016	7,918,482	1,471,587	19	434,461	5	1,037,127-	13-
2017	1,419,565	1,740,552	123	5,886	0	1,734,665-	122-
2018	14,984	168,384			0	168,384-	
2019	121,588	2,699	2		0	2,699-	2-
2020	147,268	16,756	11		0	16,756-	11-
2021	514,089	906,813	176	3,732	1	903,081-	176-
2022	4,405	173,967		15,000	341	158,967-	
2023	238,187	384,388	161	1,049	0	383,339-	161-
2024	154,447	33,978	22	1,544	1	32,434-	21-
TOTAL	19,650,750	6,945,657	35	461,672	2	6,483,985-	33-

THREE-YEAR MOVING AVERAGES

04-06	67,855	40,576	60		0	40,576-	60-
05-07	278,936	93,805	34		0	93,805-	34-
06-08	322,982	99,594	31		0	99,594-	31-
07-09	360,734	116,346	32		0	116,346-	32-
08-10	172,907	93,568	54		0	93,568-	54-
09-11	547,066	214,272	39		0	214,272-	39-
10-12	1,317,828	196,715	15		0	196,715-	15-
11-13	1,652,656	246,534	15		0	246,534-	15-
12-14	1,624,188	265,660	16		0	265,660-	16-
13-15	1,292,828	328,541	25		0	328,541-	25-
14-16	3,573,431	729,734	20	144,820	4	584,914-	16-
15-17	3,652,631	1,162,326	32	146,782	4	1,015,544-	28-
16-18	3,117,677	1,126,841	36	146,782	5	980,059-	31-
17-19	518,713	637,211	123	1,962	0	635,249-	122-
18-20	94,613	62,613	66		0	62,613-	66-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	260,982	308,756	118	1,244	0	307,512-	118-
20-22	221,921	365,845	165	6,244	3	359,601-	162-
21-23	252,227	488,389	194	6,594	3	481,796-	191-
22-24	132,346	197,444	149	5,864	4	191,580-	145-
FIVE-YEAR AVERAGE							
20-24	211,679	303,180	143	4,265	2	298,915-	141-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2007	44,744	13,738	31		0	13,738-	31-
2008							
2009							
2010	39,187	434,906			0	434,906-	
2011							
2012							
2013							
2014							
2015							
2016		702,670				702,670-	
2017		12,955		126		12,828-	
2018							
2019	1,290		0		0		0
2020		2,778				2,778-	
2021							
2022	3,445	4,006	116	64	2	3,942-	114-
2023							
2024		289,080				289,080-	
TOTAL	88,666	1,460,132		191	0	1,459,942-	

THREE-YEAR MOVING AVERAGES

07-09	14,915	4,579	31		0	4,579-	31-
08-10	13,062	144,969			0	144,969-	
09-11	13,062	144,969			0	144,969-	
10-12	13,062	144,969			0	144,969-	
11-13							
12-14							
13-15							
14-16		234,223				234,223-	
15-17		238,542		42		238,500-	
16-18		238,542		42		238,500-	
17-19	430	4,318		42	10	4,276-	995-
18-20	430	926	215		0	926-	215-
19-21	430	926	215		0	926-	215-
20-22	1,148	2,261	197	21	2	2,240-	195-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
21-23	1,148	1,335	116	21	2	1,314-	114-
22-24	1,148	97,695		21	2	97,674-	
FIVE-YEAR AVERAGE							
20-24	689	59,173		13	2	59,160-	

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	23,573	6,311	27		0	6,311-	27-
2005	4,888	542,253-			0	542,253	
2006	744,040	563,691	76		0	563,691-	76-
2007	706,604	1,105,711	156		0	1,105,711-	156-
2008	250,376	222,555	89		0	222,555-	89-
2009	745,361	197,484	26		0	197,484-	26-
2010		416				416-	
2011	195,885	522,807	267		0	522,807-	267-
2012	21,101	55,316	262		0	55,316-	262-
2013	6,973,848	3,301,193	47	112,390	2	3,188,804-	46-
2014	1,435,761	6,098,326	425		0	6,098,326-	425-
2015	126,223	1,132,464	897		0	1,132,464-	897-
2016	731,045	999,744	137		0	999,744-	137-
2017	1,630,029	1,700,526	104	208,245	13	1,492,281-	92-
2018	137,348	113,457	83		0	113,457-	83-
2019	642,952	431,296	67	12,560	2	418,736-	65-
2020	357,531	403,948	113		0	403,948-	113-
2021	1,074,454	1,294,024	120		0	1,294,024-	120-
2022		107				107-	
2023							
2024							
TOTAL	15,801,021	17,607,123	111	333,195	2	17,273,928-	109-

THREE-YEAR MOVING AVERAGES

04-06	257,500	9,250	4		0	9,250-	4-
05-07	485,177	375,716	77		0	375,716-	77-
06-08	567,007	630,652	111		0	630,652-	111-
07-09	567,447	508,583	90		0	508,583-	90-
08-10	331,913	140,152	42		0	140,152-	42-
09-11	313,749	240,236	77		0	240,236-	77-
10-12	72,329	192,846	267		0	192,846-	267-
11-13	2,396,945	1,293,106	54	37,463	2	1,255,642-	52-
12-14	2,810,237	3,151,612	112	37,463	1	3,114,149-	111-
13-15	2,845,278	3,510,661	123	37,463	1	3,473,198-	122-
14-16	764,343	2,743,511	359		0	2,743,511-	359-
15-17	829,099	1,277,578	154	69,415	8	1,208,163-	146-
16-18	832,807	937,909	113	69,415	8	868,494-	104-
17-19	803,443	748,426	93	73,602	9	674,824-	84-
18-20	379,277	316,234	83	4,187	1	312,047-	82-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	691,646	709,756	103	4,187	1	705,569-	102-
20-22	477,328	566,026	119		0	566,026-	119-
21-23	358,151	431,377	120		0	431,377-	120-
22-24		36				36-	
FIVE-YEAR AVERAGE							
20-24	286,397	339,616	119		0	339,616-	119-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	7,286		0		0		0
2005	1,343	40,157-			0	40,157	
2006	619,596	590,089	95		0	590,089-	95-
2007	62,033	78,838	127		0	78,838-	127-
2008	119,355	91,606	77		0	91,606-	77-
2009	1,775,717	231,300	13		0	231,300-	13-
2010	74,242	69,958	94		0	69,958-	94-
2011	126,990	534,775	421		0	534,775-	421-
2012	96,985	132,601	137		0	132,601-	137-
2013	7,825,887	548,772	7		0	548,772-	7-
2014	247,085	7,599,876			0	7,599,876-	
2015	38,249	317,459	830		0	317,459-	830-
2016	1,777,358	1,860,144	105		0	1,860,144-	105-
2017	465,120	727,568	156	59,167	13	668,401-	144-
2018	12,701	41,277	325		0	41,277-	325-
2019	314,511	915,492	291	23,280	7	892,212-	284-
2020	71,142	250,626	352		0	250,626-	352-
2021	593,155	987,211	166		0	987,211-	166-
2022	358,999	453,836	126	5,595	2	448,241-	125-
2023							
2024		921,246				921,246-	
TOTAL	14,587,752	16,312,520	112	88,043	1	16,224,477-	111-

THREE-YEAR MOVING AVERAGES

04-06	209,408	183,311	88		0	183,311-	88-
05-07	227,657	209,590	92		0	209,590-	92-
06-08	266,995	253,511	95		0	253,511-	95-
07-09	652,368	133,915	21		0	133,915-	21-
08-10	656,438	130,955	20		0	130,955-	20-
09-11	658,983	278,678	42		0	278,678-	42-
10-12	99,406	245,778	247		0	245,778-	247-
11-13	2,683,288	405,383	15		0	405,383-	15-
12-14	2,723,319	2,760,416	101		0	2,760,416-	101-
13-15	2,703,740	2,822,036	104		0	2,822,036-	104-
14-16	687,564	3,259,160	474		0	3,259,160-	474-
15-17	760,242	968,391	127	19,722	3	948,668-	125-
16-18	751,726	876,330	117	19,722	3	856,607-	114-
17-19	264,111	561,446	213	27,482	10	533,963-	202-
18-20	132,784	402,465	303	7,760	6	394,705-	297-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	326,269	717,776	220	7,760	2	710,017-	218-
20-22	341,099	563,891	165	1,865	1	562,026-	165-
21-23	317,385	480,349	151	1,865	1	478,484-	151-
22-24	119,666	458,361	383	1,865	2	456,496-	381-
FIVE-YEAR AVERAGE							
20-24	204,659	522,584	255	1,119	1	521,465-	255-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2020		187,612				187,612-	
2021							
2022	22,143	54,212	245		0	54,212-	245-
2023	17,196	2,116,917		1,920	11	2,114,997-	
2024							
TOTAL	39,340	2,358,741		1,920	5	2,356,821-	
THREE-YEAR MOVING AVERAGES							
20-22	7,381	80,608			0	80,608-	
21-23	13,113	723,710		640	5	723,070-	
22-24	13,113	723,710		640	5	723,070-	
FIVE-YEAR AVERAGE							
20-24	7,868	471,748		384	5	471,364-	

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	3,550	20,880	588		0	20,880-	588-
2006							
2007	17,476	11,786	67		0	11,786-	67-
2008	12,800	9,606	75		0	9,606-	75-
2009							
2010							
2011							
2012							
2013							
2014	2,162	6,696	310		0	6,696-	310-
2015							
2016	21,882	320,341			0	320,341-	
2017	31,802	321,622			0	321,622-	
2018							
2019							
2020							
2021	619	2,883	466		0	2,883-	466-
2022	120,815	293,877	243		0	293,877-	243-
2023	3,971,058	346,236	9	93,726	2	252,510-	6-
2024							
TOTAL	4,182,163	1,333,927	32	93,726	2	1,240,201-	30-

THREE-YEAR MOVING AVERAGES

05-07	7,009	10,889	155		0	10,889-	155-
06-08	10,092	7,131	71		0	7,131-	71-
07-09	10,092	7,131	71		0	7,131-	71-
08-10	4,267	3,202	75		0	3,202-	75-
09-11							
10-12							
11-13							
12-14	721	2,232	310		0	2,232-	310-
13-15	721	2,232	310		0	2,232-	310-
14-16	8,015	109,012			0	109,012-	
15-17	17,895	213,988			0	213,988-	
16-18	17,895	213,988			0	213,988-	
17-19	10,601	107,207			0	107,207-	
18-20							
19-21	206	961	466		0	961-	466-
20-22	40,478	98,920	244		0	98,920-	244-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
21-23	1,364,164	214,332	16	31,242	2	183,090-	13-
22-24	1,363,958	213,371	16	31,242	2	182,129-	13-
FIVE-YEAR AVERAGE							
20-24	818,498	128,599	16	18,745	2	109,854-	13-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	84,382		0		0		0
2006	15,013	946,263			0	946,263-	
2007	185,256	5,825	3		0	5,825-	3-
2008	24,965	202,833	812		0	202,833-	812-
2009	36,928	206,558	559		0	206,558-	559-
2010	6,776	56,746	837		0	56,746-	837-
2011	3,310	109,805			0	109,805-	
2012	386,074		0		0		0
2013	83,247	22,701	27		0	22,701-	27-
2014		731				731-	
2015	246	20,063			0	20,063-	
2016	167,050	208	0		0	208-	0
2017	16,611	197	1		0	197-	1-
2018		7,748				7,748-	
2019							
2020							
2021	2,906	18,891	650		0	18,891-	650-
2022	5,890	3,272	56		0	3,272-	56-
2023	118,207	34,477	29	105	0	34,372-	29-
2024		2,985				2,985-	
TOTAL	1,136,861	1,639,304	144	105	0	1,639,199-	144-

THREE-YEAR MOVING AVERAGES

05-07	94,884	317,363	334		0	317,363-	334-
06-08	75,078	384,974	513		0	384,974-	513-
07-09	82,383	138,405	168		0	138,405-	168-
08-10	22,890	155,379	679		0	155,379-	679-
09-11	15,671	124,370	794		0	124,370-	794-
10-12	132,053	55,517	42		0	55,517-	42-
11-13	157,544	44,169	28		0	44,169-	28-
12-14	156,440	7,811	5		0	7,811-	5-
13-15	27,831	14,498	52		0	14,498-	52-
14-16	55,765	7,001	13		0	7,001-	13-
15-17	61,302	6,822	11		0	6,822-	11-
16-18	61,220	2,718	4		0	2,718-	4-
17-19	5,537	2,648	48		0	2,648-	48-
18-20		2,583				2,583-	
19-21	969	6,297	650		0	6,297-	650-
20-22	2,932	7,388	252		0	7,388-	252-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
21-23	42,334	18,880	45	35	0	18,845-	45-
22-24	41,366	13,578	33	35	0	13,543-	33-
FIVE-YEAR AVERAGE							
20-24	25,401	11,925	47	21	0	11,904-	47-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	158,893	47,985	30		0	47,985-	30-
2005	983,038	169,351	17		0	169,351-	17-
2006	649,334	165,797	26		0	165,797-	26-
2007	1,972,929	85,828	4		0	85,828-	4-
2008	531,304	585,543	110		0	585,543-	110-
2009	335,505	256,421	76		0	256,421-	76-
2010	969,720	342,977	35		0	342,977-	35-
2011	657,011	473,200	72		0	473,200-	72-
2012	8,658,290	172,484	2		0	172,484-	2-
2013	1,482,073	62,214	4		0	62,214-	4-
2014	648,475	459,866	71		0	459,866-	71-
2015	1,793,627	720,148	40		0	720,148-	40-
2016	2,377,229	537,127	23		0	537,127-	23-
2017	548,441	141,304	26		0	141,304-	26-
2018	382,532	1,468,030	384	1,842	0	1,466,188-	383-
2019	83,680	281,789	337		0	281,789-	337-
2020	838,480	996,046	119		0	996,046-	119-
2021	1,396,739	1,137,182	81		0	1,137,182-	81-
2022	982,949	1,000,433	102	908,470	92	91,962-	9-
2023	2,048,986	436,263	21	895	0	435,368-	21-
2024	64,534	4,185,608			0	4,185,608-	
TOTAL	27,563,770	13,725,594	50	911,207	3	12,814,387-	46-

THREE-YEAR MOVING AVERAGES

04-06	597,089	127,711	21		0	127,711-	21-
05-07	1,201,767	140,325	12		0	140,325-	12-
06-08	1,051,189	279,056	27		0	279,056-	27-
07-09	946,579	309,264	33		0	309,264-	33-
08-10	612,176	394,980	65		0	394,980-	65-
09-11	654,079	357,533	55		0	357,533-	55-
10-12	3,428,340	329,554	10		0	329,554-	10-
11-13	3,599,125	235,966	7		0	235,966-	7-
12-14	3,596,279	231,522	6		0	231,522-	6-
13-15	1,308,058	414,076	32		0	414,076-	32-
14-16	1,606,444	572,380	36		0	572,380-	36-
15-17	1,573,099	466,193	30		0	466,193-	30-
16-18	1,102,734	715,487	65	614	0	714,873-	65-
17-19	338,217	630,374	186	614	0	629,760-	186-
18-20	434,897	915,288	210	614	0	914,674-	210-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	772,966	805,006	104		0	805,006-	104-
20-22	1,072,723	1,044,554	97	302,823	28	741,730-	69-
21-23	1,476,225	857,959	58	303,122	21	554,837-	38-
22-24	1,032,156	1,874,101	182	303,122	29	1,570,979-	152-
FIVE-YEAR AVERAGE							
20-24	1,066,338	1,551,106	145	181,873	17	1,369,233-	128-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	798,900	338,023	42		0	338,023-	42-
2005	595,884	604,269	101		0	604,269-	101-
2006	342,881	811,723	237		0	811,723-	237-
2007	398,154	726,480	182		0	726,480-	182-
2008	808,408	2,096,235	259		0	2,096,235-	259-
2009	756,457	1,450,477	192		0	1,450,477-	192-
2010	669,232	892,949	133		0	892,949-	133-
2011	395,536	836,326	211		0	836,326-	211-
2012	1,013,819	2,201,258	217		0	2,201,258-	217-
2013	6,917	450,627			0	450,627-	
2014	989,543	2,830,961	286		0	2,830,961-	286-
2015	3,742,934	2,140,467	57	729,650	19	1,410,817-	38-
2016	1,818,823	2,421,632	133	653	0	2,420,980-	133-
2017	1,184,707-	2,814,996	238-	136	0	2,814,859-	238
2018	1,521,583	2,361,016	155		0	2,361,016-	155-
2019	1,260,562	1,759,619	140	544,314	43	1,215,305-	96-
2020	1,536,404	3,228,252	210	38,588	3	3,189,664-	208-
2021	1,351,068	2,473,156	183	621	0	2,472,535-	183-
2022	1,275,217	3,774,137	296	216,564	17	3,557,573-	279-
2023	3,473,037	1,054,810	30		0	1,054,810-	30-
2024	2,082,409	794,473	38	723-	0	795,196-	38-
TOTAL	23,653,061	36,061,887	152	1,529,803	6	34,532,083-	146-

THREE-YEAR MOVING AVERAGES

04-06	579,222	584,671	101		0	584,671-	101-
05-07	445,640	714,157	160		0	714,157-	160-
06-08	516,481	1,211,479	235		0	1,211,479-	235-
07-09	654,340	1,424,397	218		0	1,424,397-	218-
08-10	744,699	1,479,887	199		0	1,479,887-	199-
09-11	607,075	1,059,917	175		0	1,059,917-	175-
10-12	692,862	1,310,178	189		0	1,310,178-	189-
11-13	472,090	1,162,737	246		0	1,162,737-	246-
12-14	670,093	1,827,616	273		0	1,827,616-	273-
13-15	1,579,798	1,807,352	114	243,217	15	1,564,135-	99-
14-16	2,183,766	2,464,354	113	243,434	11	2,220,919-	102-
15-17	1,459,017	2,459,032	169	243,480	17	2,215,552-	152-
16-18	718,566	2,532,548	352	263	0	2,532,285-	352-
17-19	532,479	2,311,877	434	181,484	34	2,130,393-	400-
18-20	1,439,516	2,449,629	170	194,301	13	2,255,328-	157-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	1,382,678	2,487,009	180	194,508	14	2,292,501-	166-
20-22	1,387,563	3,158,515	228	85,258	6	3,073,257-	221-
21-23	2,033,108	2,434,034	120	72,395	4	2,361,640-	116-
22-24	2,276,888	1,874,473	82	71,947	3	1,802,526-	79-
FIVE-YEAR AVERAGE							
20-24	1,943,627	2,264,966	117	51,010	3	2,213,956-	114-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	1,602,369	576,793	36		0	576,793-	36-
2005	2,424,623	673,004	28		0	673,004-	28-
2006	1,523,156	1,236,723	81		0	1,236,723-	81-
2007	2,325,091	795,374	34		0	795,374-	34-
2008	2,961,170	1,407,278	48		0	1,407,278-	48-
2009	3,463,304	1,259,733	36		0	1,259,733-	36-
2010	3,674,101	1,361,084	37		0	1,361,084-	37-
2011	2,337,066	1,198,740	51		0	1,198,740-	51-
2012	2,451,198	1,292,154	53		0	1,292,154-	53-
2013	3,067	697,347			0	697,347-	
2014	2,551,263	1,729,916	68		0	1,729,916-	68-
2015	6,333,573	917,277	14	1,100,820	17	183,543	3
2016	8,147,067	1,867,754	23	160,149	2	1,707,605-	21-
2017	2,998,598	1,896,022	63	221	0	1,895,801-	63-
2018	3,858,771	2,808,593	73	932,578	24	1,876,015-	49-
2019	4,544,362	1,723,456	38	94,034	2	1,629,422-	36-
2020	4,741,349	2,956,803	62	149,118	3	2,807,685-	59-
2021	5,928,738	1,949,391	33	492	0	1,948,899-	33-
2022	4,909,088	1,804,799	37		0	1,804,799-	37-
2023	11,426,769	1,823,342	16		0	1,823,342-	16-
2024	4,450,712	1,666,264	37	1,977,775	44	311,511	7
TOTAL	82,655,438	31,641,844	38	4,415,186	5	27,226,658-	33-

THREE-YEAR MOVING AVERAGES

04-06	1,850,050	828,840	45		0	828,840-	45-
05-07	2,090,957	901,700	43		0	901,700-	43-
06-08	2,269,806	1,146,458	51		0	1,146,458-	51-
07-09	2,916,522	1,154,128	40		0	1,154,128-	40-
08-10	3,366,192	1,342,698	40		0	1,342,698-	40-
09-11	3,158,157	1,273,185	40		0	1,273,185-	40-
10-12	2,820,788	1,283,993	46		0	1,283,993-	46-
11-13	1,597,110	1,062,747	67		0	1,062,747-	67-
12-14	1,668,509	1,239,806	74		0	1,239,806-	74-
13-15	2,962,635	1,114,847	38	366,940	12	747,907-	25-
14-16	5,677,301	1,504,982	27	420,323	7	1,084,659-	19-
15-17	5,826,413	1,560,351	27	420,397	7	1,139,954-	20-
16-18	5,001,479	2,190,790	44	364,316	7	1,826,474-	37-
17-19	3,800,577	2,142,690	56	342,278	9	1,800,413-	47-
18-20	4,381,494	2,496,284	57	391,910	9	2,104,374-	48-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	5,071,483	2,209,883	44	81,214	2	2,128,669-	42-
20-22	5,193,059	2,236,998	43	49,870	1	2,187,128-	42-
21-23	7,421,532	1,859,177	25	164	0	1,859,013-	25-
22-24	6,928,856	1,764,802	25	659,258	10	1,105,543-	16-
FIVE-YEAR AVERAGE							
20-24	6,291,331	2,040,120	32	425,477	7	1,614,643-	26-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 366.10 AND 366.20 UNDERGROUND MANHOLES AND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	1,600	59,184			0	59,184-	
2005	123,003	1,375,817-			0	1,375,817	
2006	2,136	44,847-			0	44,847	
2007	1,165	66	6		0	66-	6-
2008	41,367	365,481	884		0	365,481-	884-
2009	43,718	20,571	47		0	20,571-	47-
2010	71,602	253,627	354		0	253,627-	354-
2011	33,640	5,239	16		0	5,239-	16-
2012	5,210	21,090	405		0	21,090-	405-
2013		4,511-				4,511	
2014	2,481	215,218			0	215,218-	
2015	35,181	1,152	3		0	1,152-	3-
2016	54,120	100,001-	185-		0	100,001	185
2017	64,134-	15,701	24-		0	15,701-	24
2018	26,359	45,615	173		0	45,615-	173-
2019	19,678	234,786			0	234,786-	
2020	58,368	46,119	79		0	46,119-	79-
2021	171,702	103,129	60		0	103,129-	60-
2022	281,598	4,970	2		0	4,970-	2-
2023	62,458	99,963	160		0	99,963-	160-
2024	15,075	1,391,301		194-	1-	1,391,494-	
TOTAL	986,326	1,358,036	138	194-	0	1,358,229-	138-

THREE-YEAR MOVING AVERAGES

04-06	42,246	453,827-		0	453,827	
05-07	42,101	473,533-		0	473,533	
06-08	14,889	106,900	718	0	106,900-	718-
07-09	28,750	128,706	448	0	128,706-	448-
08-10	52,229	213,226	408	0	213,226-	408-
09-11	49,653	93,145	188	0	93,145-	188-
10-12	36,817	93,319	253	0	93,319-	253-
11-13	12,950	7,273	56	0	7,273-	56-
12-14	2,564	77,266		0	77,266-	
13-15	12,554	70,620	563	0	70,620-	563-
14-16	30,594	38,790	127	0	38,790-	127-
15-17	8,389	27,716-	330-	0	27,716	330
16-18	5,448	12,895-	237-	0	12,895	237
17-19	6,032-	98,701		0	98,701-	
18-20	34,802	108,840	313	0	108,840-	313-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 366.10 AND 366.20 UNDERGROUND MANHOLES AND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	83,249	128,011	154		0	128,011-	154-
20-22	170,556	51,406	30		0	51,406-	30-
21-23	171,919	69,354	40		0	69,354-	40-
22-24	119,711	498,745	417	65-	0	498,809-	417-
FIVE-YEAR AVERAGE							
20-24	117,840	329,096	279	39-	0	329,135-	279-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	1,138,221	330,826	29		0	330,826-	29-
2005	1,997,253	268,205-	13-		0	268,205	13
2006	1,480,916	621,130	42		0	621,130-	42-
2007	1,110,176	425,394	38		0	425,394-	38-
2008	1,172,080	720,091	61		0	720,091-	61-
2009	1,402,999	588,618	42		0	588,618-	42-
2010	1,677,064	427,916	26		0	427,916-	26-
2011	858,842	398,041	46		0	398,041-	46-
2012	791,428	305,401	39		0	305,401-	39-
2013	116	435,312			0	435,312-	
2014	1,699,233	498,676	29		0	498,676-	29-
2015	4,159,798	881,798	21		0	881,798-	21-
2016	2,483,498	1,040,168	42	1	0	1,040,167-	42-
2017	87,454	1,348,659			0	1,348,659-	
2018	1,558,774	546,666	35		0	546,666-	35-
2019	1,397,546	1,826,439	131		0	1,826,439-	131-
2020	4,358,741	912,281	21	21,268	0	891,012-	20-
2021	3,030,478	1,685,246	56		0	1,685,246-	56-
2022	2,512,915	788,171	31	345,958	14	442,214-	18-
2023	10,957,643	1,224,788	11		0	1,224,788-	11-
2024	3,398,035	1,301,194	38	9,325-	0	1,310,520-	39-
TOTAL	47,273,209	16,038,611	34	357,901	1	15,680,710-	33-

THREE-YEAR MOVING AVERAGES

04-06	1,538,797	227,917	15		0	227,917-	15-
05-07	1,529,448	259,440	17		0	259,440-	17-
06-08	1,254,390	588,872	47		0	588,872-	47-
07-09	1,228,418	578,034	47		0	578,034-	47-
08-10	1,417,381	578,875	41		0	578,875-	41-
09-11	1,312,968	471,525	36		0	471,525-	36-
10-12	1,109,111	377,119	34		0	377,119-	34-
11-13	550,128	379,585	69		0	379,585-	69-
12-14	830,259	413,130	50		0	413,130-	50-
13-15	1,953,049	605,262	31		0	605,262-	31-
14-16	2,780,843	806,881	29		0	806,880-	29-
15-17	2,243,583	1,090,208	49		0	1,090,208-	49-
16-18	1,376,575	978,498	71		0	978,498-	71-
17-19	1,014,591	1,240,588	122		0	1,240,588-	122-
18-20	2,438,354	1,095,129	45	7,089	0	1,088,039-	45-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
19-21	2,928,921	1,474,655	50	7,090	0	1,467,566-	50-
20-22	3,300,711	1,128,566	34	122,409	4	1,006,157-	30-
21-23	5,500,345	1,232,735	22	115,319	2	1,117,416-	20-
22-24	5,622,864	1,104,718	20	112,211	2	992,507-	18-
FIVE-YEAR AVERAGE							
20-24	4,851,562	1,182,336	24	71,580	1	1,110,756-	23-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 368.10, 368.20 AND 368.30 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	954,898	347,352	36		0	347,352-	36-
2005	206,297	440,703	214		0	440,703-	214-
2006	2,554,799	723,975	28		0	723,975-	28-
2007	806,710	57,525	7		0	57,525-	7-
2008	442,064	739,141	167		0	739,141-	167-
2009	238,752	510,603	214		0	510,603-	214-
2010	193,590	436,800	226		0	436,800-	226-
2011	123,098	705,118	573		0	705,118-	573-
2012	338,507	598,526	177		0	598,526-	177-
2013	170,860	489,587	287		0	489,587-	287-
2014	695,137	552,583	79		0	552,583-	79-
2015	6,416,243	962,214	15		0	962,214-	15-
2016	1,162,432	603,965	52	38	0	603,927-	52-
2017	660,331	581,116	88	3	0	581,114-	88-
2018	1,414,438	652,844	46		0	652,844-	46-
2019	1,455,837	583,345	40	18	0	583,327-	40-
2020	1,587,603	572,348	36	13	0	572,335-	36-
2021	8,467,570	645,522	8	80	0	645,442-	8-
2022	4,051,359	631,662	16	604,650	15	27,012-	1-
2023	3,093,030	856,012	28		0	856,012-	28-
2024	1,785,988	623,591	35	225-	0	623,816-	35-
TOTAL	36,819,541	12,314,532	33	604,576	2	11,709,956-	32-

THREE-YEAR MOVING AVERAGES

04-06	1,238,665	504,010	41		0	504,010-	41-
05-07	1,189,269	407,401	34		0	407,401-	34-
06-08	1,267,858	506,880	40		0	506,880-	40-
07-09	495,842	435,756	88		0	435,756-	88-
08-10	291,468	562,182	193		0	562,182-	193-
09-11	185,146	550,840	298		0	550,840-	298-
10-12	218,398	580,148	266		0	580,148-	266-
11-13	210,822	597,744	284		0	597,744-	284-
12-14	401,502	546,899	136		0	546,899-	136-
13-15	2,427,414	668,128	28		0	668,128-	28-
14-16	2,757,937	706,254	26	13	0	706,241-	26-
15-17	2,746,335	715,765	26	13	0	715,751-	26-
16-18	1,079,067	612,642	57	13	0	612,628-	57-
17-19	1,176,869	605,768	51	7	0	605,762-	51-
18-20	1,485,959	602,846	41	10	0	602,835-	41-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 368.10, 368.20 AND 368.30 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							
19-21	3,837,003	600,405	16	37	0	600,368-	16-
20-22	4,702,177	616,511	13	201,581	4	414,930-	9-
21-23	5,203,986	711,065	14	201,577	4	509,489-	10-
22-24	2,976,792	703,755	24	201,475	7	502,280-	17-
FIVE-YEAR AVERAGE							
20-24	3,797,110	665,827	18	120,904	3	544,923-	14-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 369.10 AND 369.20 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	206,700	112,176	54		0	112,176-	54-
2005	220,108	376,078	171		0	376,078-	171-
2006	214,680	384,562	179		0	384,562-	179-
2007	179,202	455,477	254		0	455,477-	254-
2008	136,931	551,690	403		0	551,690-	403-
2009	164,071	455,370	278		0	455,370-	278-
2010	95,629	571,519	598		0	571,519-	598-
2011	102,710	486,746	474		0	486,746-	474-
2012	121,812	513,740	422		0	513,740-	422-
2013	31,387	251,795	802		0	251,795-	802-
2014	772,474	729,868	94		0	729,868-	94-
2015	3,743,868	1,883,058	50		0	1,883,058-	50-
2016	1,921,833	3,624,708	189	78	0	3,624,630-	189-
2017	3,886,152-	3,287,293	85-	372	0	3,286,920-	85
2018	709,962	2,434,352	343		0	2,434,352-	343-
2019	508,000	1,175,494	231	15,411	3	1,160,083-	228-
2020	776,225	1,429,203	184	478	0	1,428,725-	184-
2021	770,095	1,841,325	239	97	0	1,841,228-	239-
2022	837,834	1,550,308	185		0	1,550,308-	185-
2023	1,187,477	1,491,105	126		0	1,491,105-	126-
2024	585,807	1,480,323	253	64	0	1,480,259-	253-
TOTAL	9,400,653	25,086,189	267	16,500	0	25,069,689-	267-

THREE-YEAR MOVING AVERAGES

04-06	213,830	290,939	136		0	290,939-	136-
05-07	204,664	405,372	198		0	405,372-	198-
06-08	176,938	463,910	262		0	463,910-	262-
07-09	160,068	487,512	305		0	487,512-	305-
08-10	132,210	526,193	398		0	526,193-	398-
09-11	120,803	504,545	418		0	504,545-	418-
10-12	106,717	524,002	491		0	524,002-	491-
11-13	85,303	417,427	489		0	417,427-	489-
12-14	308,558	498,468	162		0	498,468-	162-
13-15	1,515,910	954,907	63		0	954,907-	63-
14-16	2,146,058	2,079,211	97	26	0	2,079,185-	97-
15-17	593,183	2,931,686	494	150	0	2,931,536-	494-
16-18	418,119-	3,115,451	745-	150	0	3,115,301-	745
17-19	889,397-	2,299,046	258-	5,261	1-	2,293,785-	258
18-20	664,729	1,679,683	253	5,296	1	1,674,387-	252-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 369.10 AND 369.20 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							
19-21	684,773	1,482,007	216	5,328	1	1,476,679-	216-
20-22	794,718	1,606,945	202	192	0	1,606,754-	202-
21-23	931,802	1,627,580	175	32	0	1,627,547-	175-
22-24	870,373	1,507,246	173	21	0	1,507,224-	173-
FIVE-YEAR AVERAGE							
20-24	831,488	1,558,453	187	128	0	1,558,325-	187-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 370.10, 370.20 AND 370.35 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2004	1,080,980	63,836	6		0	63,836-	6-
2005	733,272	335,082	46		0	335,082-	46-
2006	1,598,672	232,107	15		0	232,107-	15-
2007	791,571	206,920	26		0	206,920-	26-
2008	1,531,394	299,758	20		0	299,758-	20-
2009	882,635	218,666	25		0	218,666-	25-
2010	720,259	274,471	38		0	274,471-	38-
2011	981,808	276,975	28		0	276,975-	28-
2012	678,058	269,855	40		0	269,855-	40-
2013	120,925	39,870	33		0	39,870-	33-
2014	277,914	15,398	6		0	15,398-	6-
2015	280,707	116,269	41		0	116,269-	41-
2016	276,995	49,200	18		0	49,200-	18-
2017	1,083,077	63,337	6		0	63,337-	6-
2018	342,718	41,470	12		0	41,470-	12-
2019	376,105	61,941	16		0	61,941-	16-
2020	281,250	52,867	19		0	52,867-	19-
2021	354,408	34,928	10		0	34,928-	10-
2022	1,712,719	29,145	2		0	29,145-	2-
2023	644,413	31,531	5		0	31,531-	5-
2024	719,930	64,615	9		0	64,615-	9-
TOTAL	15,469,812	2,778,241	18		0	2,778,241-	18-

THREE-YEAR MOVING AVERAGES

04-06	1,137,641	210,341	18		0	210,341-	18-
05-07	1,041,172	258,036	25		0	258,036-	25-
06-08	1,307,213	246,261	19		0	246,261-	19-
07-09	1,068,534	241,781	23		0	241,781-	23-
08-10	1,044,763	264,298	25		0	264,298-	25-
09-11	861,567	256,704	30		0	256,704-	30-
10-12	793,375	273,767	35		0	273,767-	35-
11-13	593,597	195,567	33		0	195,567-	33-
12-14	358,966	108,374	30		0	108,374-	30-
13-15	226,515	57,179	25		0	57,179-	25-
14-16	278,539	60,289	22		0	60,289-	22-
15-17	546,926	76,269	14		0	76,269-	14-
16-18	567,597	51,336	9		0	51,336-	9-
17-19	600,633	55,583	9		0	55,583-	9-
18-20	333,358	52,093	16		0	52,093-	16-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNTS 370.10, 370.20 AND 370.35 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							
19-21	337,255	49,912	15		0	49,912-	15-
20-22	782,793	38,980	5		0	38,980-	5-
21-23	903,847	31,868	4		0	31,868-	4-
22-24	1,025,688	41,764	4		0	41,764-	4-
FIVE-YEAR AVERAGE							
20-24	742,544	42,617	6		0	42,617-	6-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 373.10, 373.20, 373.30 AND 373.40 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
2004	463,154	150,216	32		0	150,216-	32-
2005	265,448	49,073	18		0	49,073-	18-
2006	234,652	113,017	48		0	113,017-	48-
2007	283,029	82,953	29		0	82,953-	29-
2008	309,274	174,335	56		0	174,335-	56-
2009	446,973	192,994	43		0	192,994-	43-
2010	231,326	257,469	111		0	257,469-	111-
2011	176,831	235,011	133		0	235,011-	133-
2012	264,238	114,354	43		0	114,354-	43-
2013	13,494	95,580	708		0	95,580-	708-
2014	130,858	79,358	61		0	79,358-	61-
2015	654,407	140,575	21		0	140,575-	21-
2016	3,160,723	243,198	8		0	243,198-	8-
2017	16,013,131	193,891	1		0	193,891-	1-
2018	1,682,071	266,834	16		0	266,834-	16-
2019	2,620,425	200,097	8		0	200,097-	8-
2020	5,304,684	180,579	3		0	180,579-	3-
2021	10,052,027	54,573	1		0	54,573-	1-
2022	1,855,106	314,735-	17-		0	314,735	17
2023	495,368	262,820	53		0	262,820-	53-
2024	606,618	1,287,234	212		0	1,287,234-	212-
TOTAL	45,263,837	4,059,426	9		0	4,059,426-	9-

THREE-YEAR MOVING AVERAGES

04-06	321,085	104,102	32		0	104,102-	32-
05-07	261,043	81,681	31		0	81,681-	31-
06-08	275,652	123,435	45		0	123,435-	45-
07-09	346,425	150,094	43		0	150,094-	43-
08-10	329,191	208,266	63		0	208,266-	63-
09-11	285,043	228,491	80		0	228,491-	80-
10-12	224,132	202,278	90		0	202,278-	90-
11-13	151,521	148,315	98		0	148,315-	98-
12-14	136,196	96,430	71		0	96,430-	71-
13-15	266,253	105,171	40		0	105,171-	40-
14-16	1,315,329	154,377	12		0	154,377-	12-
15-17	6,609,420	192,555	3		0	192,555-	3-
16-18	6,951,975	234,641	3		0	234,641-	3-
17-19	6,771,876	220,274	3		0	220,274-	3-
18-20	3,202,394	215,837	7		0	215,837-	7-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 373.10, 373.20, 373.30 AND 373.40 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							
19-21	5,992,379	145,083	2		0	145,083-	2-
20-22	5,737,272	26,527-	0		0	26,527	0
21-23	4,134,167	886	0		0	886-	0
22-24	985,697	411,773	42		0	411,773-	42-
FIVE-YEAR AVERAGE							
20-24	3,662,761	294,094	8		0	294,094-	8-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	98,121	19,354	20		0	19,354-	20-
2006	41,229	63,241	153		0	63,241-	153-
2007	84,624	36,695	43		0	36,695-	43-
2008							
2009							
2010	341,603	196,802	58		0	196,802-	58-
2011							
2012	217,072	256,308	118		0	256,308-	118-
2013							
2014	137,804	174,286	126		0	174,286-	126-
2015	966,718	469,599	49		0	469,599-	49-
2016	20,860	204,130	979		0	204,130-	979-
2017	372,335	370,149	99		0	370,149-	99-
2018	276,489	1,102,075	399		0	1,102,075-	399-
2019	18,270	27,392	150		0	27,392-	150-
2020	39,608	28,961	73		0	28,961-	73-
2021							
2022	1,750,739	2,112,174	121	358	0	2,111,816-	121-
2023							
2024	299,036		0		0		0
TOTAL	4,664,506	5,061,168	109	358	0	5,060,809-	108-

THREE-YEAR MOVING AVERAGES

05-07	74,658	39,763	53		0	39,763-	53-
06-08	41,951	33,312	79		0	33,312-	79-
07-09	28,208	12,232	43		0	12,232-	43-
08-10	113,868	65,601	58		0	65,601-	58-
09-11	113,868	65,601	58		0	65,601-	58-
10-12	186,225	151,037	81		0	151,037-	81-
11-13	72,357	85,436	118		0	85,436-	118-
12-14	118,292	143,531	121		0	143,531-	121-
13-15	368,174	214,628	58		0	214,628-	58-
14-16	375,127	282,672	75		0	282,672-	75-
15-17	453,304	347,960	77		0	347,960-	77-
16-18	223,228	558,785	250		0	558,785-	250-
17-19	222,365	499,872	225		0	499,872-	225-
18-20	111,456	386,143	346		0	386,143-	346-
19-21	19,293	18,784	97		0	18,784-	97-
20-22	596,782	713,712	120	119	0	713,592-	120-

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
21-23	583,580	704,058	121	119	0	703,939-	121-
22-24	683,258	704,058	103	119	0	703,939-	103-
FIVE-YEAR AVERAGE							
20-24	417,876	428,227	102	72	0	428,155-	102-

PART IX. DETAILED DEPRECIATION CALCULATIONS

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1.5						
NET SALVAGE PERCENT.. -10						
1910	17,681.82	18,980	19,450			
1916	23,809.89	24,881	26,191			
1918	1,529.03	1,584	1,682			
1921	3,855.46	3,940	4,241			
1922	1,280.24	1,302	1,408			
1924	158,065.76	159,324	173,872			
1925	533.40	535	587			
1926	1,062.40	1,061	1,169			
1927	4,855.74	4,827	5,341			
1930	9,644.00	9,452	10,608			
1936	734.06	698	807			
1937	28.00	26	31			
1940	1,264.89	1,178	1,391			
1941	1,228.80	1,138	1,352			
1942	1,951.79	1,798	2,147			
1944	219.86	200	242			
1952	663.06	574	729			
1953	26,740.86	22,997	29,415			
1955	90,887.43	77,049	99,976			
1956	942.69	793	1,037			
1957	1,748.61	1,461	1,923			
1958	48,065.08	39,830	52,872			
1960	97.85	80	108			
1961	79.54	64	87			
1964	34,675.20	27,310	38,143			
1965	55,730.60	43,495	61,304			
1966	9,873.66	7,632	10,861			
1967	8,021.15	6,139	8,823			
1968	304.00	230	334			
1970	21,580.07	16,011	23,738			
1971	7,838.00	5,751	8,529	93	19.98	5
1972	190,167.56	137,957	204,588	4,596	20.43	225
1973	342.46	246	365	12	20.89	1
1974	5,197.95	3,682	5,460	258	21.36	12
1975	595,569.10	416,660	617,900	37,226	21.84	1,704
1976	1,034.12	714	1,059	79	22.33	4
1979	10,600.94	7,024	10,416	1,245	23.86	52
1982	397.99	252	374	64	25.49	3
1983	3,105.00	1,933	2,867	548	26.05	21
1985	3,105.22	1,867	2,769	647	27.21	24
1986	5,989.94	3,535	5,242	1,347	27.81	48

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S1.5						
NET SALVAGE PERCENT.. -10						
1987	6,095.34	3,529	5,233	1,472	28.42	52
1989	2,478.68	1,378	2,044	683	29.68	23
1990	9,536.84	5,188	7,694	2,797	30.33	92
1991	13,625.84	7,247	10,747	4,241	30.99	137
1992	60,761.22	31,569	46,816	20,021	31.66	632
1993	28,724.63	14,561	21,594	10,003	32.35	309
1994	4,142,255.57	2,047,364	3,036,209	1,520,272	33.04	46,013
1995	102,274.68	49,201	72,964	39,538	33.76	1,171
1997	9,114.54	4,141	6,141	3,885	35.22	110
1999	42,412.99	18,086	26,821	19,833	36.74	540
2002	327,220.00	125,260	185,759	174,183	39.12	4,453
2004	3,070.01	1,083	1,606	1,771	40.76	43
2008	95,532.41	27,655	41,012	64,074	44.21	1,449
2009	162,654.16	44,431	65,890	113,030	45.10	2,506
2010	3,170,986.71	813,875	1,206,965	2,281,120	46.00	49,590
2011	191,254.03	45,898	68,066	142,313	46.91	3,034
2021	7,880.14	504	747	7,921	56.51	140
	9,726,381.01	4,295,180	6,245,746	4,453,273		112,393
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.6 1.16

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. -20						
1909	162.28	195	195			
1910	41.02	49	49			
1912	1,468.48	1,762	1,762			
1917	24,468.56	28,876	26,977	2,385	0.91	2,385
1924	184,410.35	207,935	194,258	27,034	3.32	8,143
1925	1,389.00	1,556	1,454	213	3.66	58
1927	36,052.63	39,857	37,235	6,028	4.33	1,392
1928	2,875.29	3,158	2,950	500	4.66	107
1929	4,845.24	5,286	4,938	876	5.00	175
1930	94,769.77	102,703	95,947	17,777	5.33	3,335
1931	459.08	494	462	89	5.67	16
1932	17,331.83	18,529	17,310	3,488	6.00	581
1934	201.21	212	198	43	6.67	6
1936	7,042.72	7,323	6,841	1,610	7.34	219
1937	1,400.91	1,446	1,351	330	7.68	43
1938	2,770.50	2,840	2,653	672	8.02	84
1939	299,612.84	304,886	284,831	74,704	8.36	8,936
1941	61,905.09	62,076	57,993	16,293	9.04	1,802
1942	12,557.09	12,499	11,677	3,392	9.38	362
1944	5,933.59	5,815	5,433	1,687	10.08	167
1945	514.92	501	468	150	10.42	14
1947	151,575.66	145,083	135,540	46,351	11.13	4,165
1948	29,053.69	27,587	25,772	9,092	11.48	792
1949	46,418.06	43,721	40,845	14,857	11.83	1,256
1950	65,207.51	60,906	56,900	21,349	12.19	1,751
1951	24,122.87	22,342	20,872	8,075	12.55	643
1952	225,959.99	207,456	193,810	77,342	12.92	5,986
1953	7,053.22	6,420	5,998	2,466	13.28	186
1954	9,597.05	8,658	8,089	3,427	13.65	251
1955	136,147.98	121,731	113,724	49,654	14.02	3,542
1956	14,287.05	12,659	11,826	5,318	14.39	370
1957	317.37	279	261	120	14.77	8
1958	34,435.58	29,940	27,971	13,352	15.15	881
1959	4,551.98	3,920	3,662	1,800	15.53	116
1961	1,648.08	1,391	1,300	678	16.31	42
1962	1,539.60	1,287	1,202	646	16.70	39
1963	47,868.30	39,583	36,979	20,463	17.10	1,197
1964	14,073.78	11,518	10,760	6,129	17.49	350
1965	106,914.90	86,543	80,850	47,448	17.90	2,651
1966	206,448.06	165,263	154,392	93,346	18.31	5,098
1967	1,984.44	1,571	1,468	913	18.72	49

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. -20						
1968	149,100.23	116,688	109,013	69,907	19.13	3,654
1969	782,621.85	605,327	565,510	373,636	19.55	19,112
1970	317,363.20	242,490	226,540	154,296	19.98	7,723
1971	137,537.43	103,828	96,998	68,047	20.40	3,336
1972	833,851.45	621,476	580,597	420,025	20.84	20,155
1973	120,142.07	88,415	82,599	61,571	21.27	2,895
1974	263,971.26	191,672	179,064	137,702	21.72	6,340
1975	3,495,497.38	2,503,797	2,339,104	1,855,493	22.17	83,694
1976	1,613,655.88	1,140,009	1,065,022	871,365	22.62	38,522
1977	28,123.22	19,586	18,298	15,450	23.08	669
1978	332,404.89	228,163	213,155	185,731	23.54	7,890
1979	412,682.09	279,031	260,677	234,542	24.01	9,769
1980	582,045.37	387,454	361,968	336,486	24.49	13,740
1981	64,319.85	42,142	39,370	37,814	24.97	1,514
1982	369,564.83	238,267	222,594	220,884	25.45	8,679
1983	2,063,049.38	1,307,594	1,221,584	1,254,075	25.95	48,327
1984	495,688.62	308,768	288,458	306,368	26.45	11,583
1985	24,600.11	15,050	14,060	15,460	26.96	573
1986	8,150.49	4,896	4,574	5,207	27.47	190
1987	317,867.04	187,322	175,000	206,440	27.99	7,375
1988	65,134.74	37,631	35,156	43,006	28.52	1,508
1989	396,494.98	224,403	209,642	266,152	29.06	9,159
1990	6,975,698.92	3,865,821	3,611,538	4,759,301	29.60	160,787
1991	2,724,048.34	1,476,935	1,379,786	1,889,072	30.15	62,656
1992	247,891.65	131,375	122,734	174,736	30.71	5,690
1993	3,709,441.41	1,919,725	1,793,451	2,657,879	31.28	84,971
1994	21,062,592.91	10,638,547	9,938,773	15,336,338	31.85	481,518
1995	2,680,153.70	1,319,215	1,232,441	1,983,743	32.44	61,151
1996	1,246,241.76	597,374	558,080	937,410	33.03	28,381
1997	538,295.87	250,863	234,362	411,593	33.64	12,235
1998	197,516.93	89,421	83,539	153,481	34.25	4,481
1999	335,560.84	147,306	137,617	265,056	34.88	7,599
2000	1,026,954.62	436,694	407,969	824,377	35.51	23,215
2001	126,679.68	52,100	48,673	103,343	36.15	2,859
2002	7,653,544.39	3,037,508	2,837,709	6,346,544	36.81	172,414
2003	2,171,924.04	830,709	776,067	1,830,242	37.47	48,846
2004	5,814,715.31	2,137,675	1,997,065	4,980,593	38.15	130,553
2005	284,660.74	100,367	93,765	247,828	38.84	6,381
2006	960,912.57	324,123	302,803	850,292	39.54	21,505
2007	1,382,185.53	444,809	415,551	1,243,072	40.25	30,884
2008	11,465,692.33	3,509,740	3,278,879	10,479,952	40.97	255,796

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. -20						
2009	11,262,691.48	3,265,820	3,051,003	10,464,227	41.71	250,881
2010	44,283,375.75	12,115,932	11,318,979	41,821,072	42.46	984,952
2011	23,834,334.02	6,125,805	5,722,866	22,878,335	43.22	529,346
2012	74,723,806.27	17,933,714	16,754,083	72,914,485	44.00	1,657,147
2013	8,253,777.88	1,838,678	1,717,735	8,186,798	44.79	182,782
2014	14,770,403.06	3,032,482	2,833,014	14,891,470	45.59	326,639
2015	19,562,446.60	3,666,315	3,425,155	20,049,781	46.41	432,014
2016	21,327,710.50	3,606,345	3,369,129	22,224,124	47.25	470,352
2017	4,041,740.61	608,444	568,422	4,281,667	48.10	89,016
2018	32,653,990.24	4,303,273	4,020,216	35,164,572	48.96	718,231
2019	16,427,658.81	1,849,492	1,727,837	17,985,354	49.84	360,862
2020	45,650,089.67	4,242,719	3,963,645	50,816,463	50.74	1,001,507
2021	15,064,153.10	1,101,069	1,028,644	17,048,340	51.65	330,074
2022	31,433,240.42	1,659,675	1,550,506	36,169,383	52.58	687,892
2023	58,728.18	1,884	1,760	68,714	53.53	1,284
2024	3,666,973.24	39,207	36,628	4,363,740	54.51	80,054
	452,383,115.30	107,401,026	100,336,610	442,523,128		10,068,560
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						44.0 2.23

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 353.30 STATION EQUIPMENT - BITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. -20						
2016	27,640,826.18	4,673,843	4,445,281	28,723,710	47.25	607,909
2021	218,676.45	15,983	15,201	247,211	51.65	4,786
	27,859,502.63	4,689,826	4,460,482	28,970,921		612,695
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.3 2.20

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -50						
1923	502,503.71	753,756	753,756			
1950	72,776.67	99,105	33,272	75,893	5.99	12,670
1959	166,863.65	214,561	72,033	178,262	9.28	19,209
1963	107,997.48	133,833	44,931	117,065	11.30	10,360
1964	123,832.26	151,857	50,982	134,766	11.86	11,363
1966	28,145.79	33,736	11,326	30,893	13.06	2,365
1967	29,322.24	34,720	11,656	32,327	13.69	2,361
1969	148,720.52	171,600	57,610	165,471	15.00	11,031
1970	156,263.00	177,887	59,721	174,674	15.67	11,147
1978	1,166.77	1,172	393	1,357	21.46	63
1981	23,869.08	22,688	7,617	28,187	23.81	1,184
1991	32,828.80	24,720	8,299	40,944	32.37	1,265
1993	20,370.60	14,479	4,861	25,695	34.20	751
1994	5,186.41	3,576	1,201	6,579	35.12	187
1996	21,553.89	13,932	4,677	27,654	36.99	748
2008	238,476.21	90,366	30,339	327,375	48.58	6,739
2010	9,391.40	3,129	1,050	13,037	50.56	258
2023	162,862.64	5,638	1,893	242,401	63.50	3,817
	1,852,131.12	1,950,755	1,155,617	1,622,580		95,518
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0						5.16

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -60						
1923	24,911.00	39,858	39,858			
1929	1,039.20	1,609	1,347	316	1.61	196
1943	483.03	675	565	208	6.32	33
1949	1,780.13	2,372	1,986	862	8.36	103
1950	10,109.00	13,360	11,187	4,987	8.70	573
1959	843.49	1,029	862	488	11.89	41
1963	354,069.85	414,913	347,435	219,077	13.38	16,373
1964	824,713.59	956,404	800,863	518,679	13.76	37,695
1965	1,405.43	1,613	1,351	898	14.14	64
1966	222,027.02	252,081	211,085	144,158	14.52	9,928
1967	41,430.44	46,521	38,955	27,334	14.91	1,833
1968	180,744.13	200,640	168,010	121,181	15.31	7,915
1969	511,816.44	561,770	470,409	348,497	15.70	22,197
1970	1,198,087.51	1,299,302	1,087,995	828,945	16.11	51,455
1971	20,038.71	21,475	17,983	14,079	16.51	853
1972	235,660.94	249,461	208,891	168,167	16.92	9,939
1973	548,684.07	573,441	480,182	397,713	17.34	22,936
1974	1,893,435.02	1,954,025	1,636,240	1,393,256	17.75	78,493
1975	1,732.07	1,764	1,477	1,294	18.18	71
1976	30,448.88	30,585	25,611	23,107	18.61	1,242
1977	170,842.92	169,257	141,731	131,618	19.04	6,913
1978	12,905.18	12,604	10,554	10,094	19.48	518
1979	412,025.95	396,468	331,990	327,252	19.93	16,420
1980	32,488.27	30,794	25,786	26,195	20.38	1,285
1981	27,405.96	25,582	21,422	22,428	20.83	1,077
1982	392,594.83	360,685	302,026	326,126	21.29	15,318
1983	11,051.63	9,987	8,363	9,320	21.76	428
1984	73,562.53	65,347	54,720	62,980	22.24	2,832
1985	134,012.95	116,988	97,962	116,459	22.72	5,126
1986	37,100.85	31,806	26,633	32,728	23.21	1,410
1987	93,322.39	78,540	65,767	83,549	23.70	3,525
1988	15,220.75	12,566	10,522	13,831	24.20	572
1989	3,043.54	2,463	2,062	2,808	24.71	114
1990	197,630.13	156,650	131,174	185,034	25.23	7,334
1991	615,693.07	477,581	399,912	585,197	25.76	22,717
1992	3,397,887.14	2,578,045	2,158,775	3,277,844	26.29	124,680
1993	306,965.54	227,597	190,583	300,562	26.83	11,202
1994	522,547.20	378,241	316,727	519,349	27.38	18,968
1995	641,636.80	452,944	379,281	647,338	27.94	23,169
1996	1,318,692.97	906,839	759,359	1,350,550	28.51	47,371
1997	3,568,844.86	2,387,985	1,999,625	3,710,527	29.09	127,553

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 355.00 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -60						
1998	1,232,390.84	801,350	671,026	1,300,799	29.68	43,827
1999	136,559.36	86,174	72,159	146,336	30.28	4,833
2000	360,428.34	220,409	184,564	392,121	30.89	12,694
2001	895,069.74	529,595	443,466	988,646	31.51	31,376
2002	2,389,177.49	1,365,463	1,143,397	2,679,287	32.14	83,363
2003	2,867,061.08	1,579,865	1,322,930	3,264,368	32.78	99,584
2004	1,975,823.62	1,047,661	877,279	2,284,039	33.43	68,323
2005	4,009,230.68	2,039,897	1,708,147	4,706,622	34.10	138,024
2006	846,122.40	412,366	345,303	1,008,493	34.77	29,005
2007	17,809.63	8,286	6,938	21,557	35.46	608
2008	17,168,272.16	7,597,991	6,362,323	21,106,912	36.17	583,547
2009	28,179.74	11,831	9,907	35,181	36.88	954
2010	394,190.79	156,289	130,872	499,833	37.61	13,290
2011	5,102,364.51	1,900,529	1,591,444	6,572,339	38.36	171,333
2012	65,672,729.53	22,864,618	19,146,124	85,930,243	39.12	2,196,581
2013	102,086,570.28	33,027,047	27,655,829	135,682,683	39.89	3,401,421
2014	1,914,390.06	570,948	478,094	2,584,930	40.68	63,543
2015	97,733,444.26	26,614,772	22,286,388	134,087,123	41.49	3,231,794
2016	4,019,156.43	989,034	828,186	5,602,464	42.31	132,415
2017	4,165,527.59	914,417	765,705	5,899,139	43.14	136,744
2018	20,872,842.96	4,007,586	3,355,828	30,040,721	44.00	682,744
2019	5,882,827.71	965,725	808,668	8,603,856	44.87	191,751
2020	927,860.17	125,892	105,418	1,379,158	45.76	30,139
2021	1,144,454.21	122,319	102,426	1,728,701	46.66	37,049
2022	20,780,389.58	1,602,584	1,341,955	31,906,668	47.59	670,449
2023	40,331,185.60	1,884,273	1,577,832	62,952,065	48.54	1,296,911
2024	34,902,407.51	547,270	458,267	55,385,585	49.51	1,118,675
	455,945,401.68	127,496,058	106,767,741	622,744,902		15,171,449
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.0 3.33

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 355.30 POLES AND FIXTURES - BITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -60						
2016	173,422.99	42,676	36,682	240,795	42.31	5,691
2017	642,725.91	141,091	121,274	907,087	43.14	21,027
	816,148.90	183,767	157,956	1,147,882		26,718
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.0						3.27

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -60						
1923	211,069.35	337,711	337,711			
1929	1,462.43	2,262	1,816	524	1.66	316
1949	3,316.15	4,567	3,667	1,639	6.96	235
1955	61,355.31	81,068	65,095	33,073	8.71	3,797
1959	1,728.51	2,214	1,778	988	9.97	99
1962	6,984.62	8,719	7,001	4,174	10.99	380
1963	698,994.67	864,740	694,362	424,029	11.34	37,392
1964	915,109.37	1,121,558	900,579	563,596	11.70	48,171
1965	24,705.46	29,986	24,078	15,451	12.07	1,280
1966	296,674.55	356,484	286,247	188,432	12.45	15,135
1967	20,353.31	24,203	19,434	13,131	12.84	1,023
1968	25,739.44	30,278	24,312	16,871	13.24	1,274
1969	436,010.70	507,168	407,242	290,375	13.65	21,273
1970	1,087,544.51	1,250,415	1,004,048	736,023	14.07	52,312
1971	8,293.59	9,424	7,567	5,703	14.49	394
1972	586,173.56	657,827	528,216	409,662	14.93	27,439
1973	233,848.31	259,067	208,023	166,134	15.38	10,802
1974	2,123,640.69	2,321,394	1,864,014	1,533,811	15.84	96,832
1975	1,592.19	1,717	1,379	1,169	16.31	72
1976	9,868.46	10,487	8,421	7,369	16.79	439
1977	128,893.93	134,957	108,367	97,863	17.28	5,663
1978	37,118.51	38,271	30,731	28,659	17.78	1,612
1979	187,998.92	190,766	153,180	147,618	18.29	8,071
1980	13,701.21	13,675	10,981	10,941	18.81	582
1981	18,012.42	17,667	14,186	14,634	19.35	756
1982	304,027.18	292,936	235,219	251,224	19.89	12,631
1983	20,181.33	19,090	15,329	16,961	20.44	830
1984	26,468.35	24,563	19,723	22,626	21.00	1,077
1985	22,754.35	20,694	16,617	19,790	21.58	917
1986	27,687.56	24,666	19,806	24,494	22.16	1,105
1987	97,012.91	84,595	67,927	87,294	22.75	3,837
1988	13,329.09	11,367	9,127	12,200	23.35	522
1989	37,603.94	31,335	25,161	35,005	23.96	1,461
1990	101,611.36	82,655	66,370	96,208	24.58	3,914
1991	439,107.33	348,335	279,703	422,869	25.21	16,774
1992	2,043,306.36	1,579,721	1,268,471	2,000,819	25.84	77,431
1993	141,996.87	106,827	85,779	141,416	26.49	5,338
1994	271,928.51	198,921	159,728	275,358	27.14	10,146
1995	1,599,680.11	1,136,413	912,507	1,646,981	27.80	59,244
1996	1,352,119.13	931,556	748,013	1,415,378	28.47	49,715
1997	2,104,991.10	1,405,124	1,128,275	2,239,711	29.14	76,860

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -60						
1998	527,867.01	340,706	273,577	571,010	29.83	19,142
1999	242,114.93	150,925	121,189	266,195	30.52	8,722
2000	463,538.76	278,568	223,682	517,980	31.22	16,591
2001	614,035.64	355,256	285,261	697,196	31.92	21,842
2002	330,034.58	183,446	147,302	380,753	32.63	11,669
2003	528,994.78	281,848	226,316	620,076	33.35	18,593
2004	431,485.95	219,954	176,617	513,761	34.07	15,080
2005	4,134,965.51	2,011,247	1,614,974	5,000,971	34.80	143,706
2006	115,907.36	53,670	43,095	142,357	35.53	4,007
2007	23,586.97	10,363	8,321	29,418	36.27	811
2008	7,171,363.42	2,978,698	2,391,810	9,082,371	37.02	245,337
2009	104,006.41	40,704	32,684	133,726	37.77	3,541
2010	372,728.83	136,926	109,948	486,418	38.52	12,628
2011	4,798,471.70	1,646,068	1,321,746	6,355,809	39.28	161,808
2012	25,400,809.20	8,087,618	6,494,128	34,147,167	40.05	852,613
2013	3,983,758.12	1,170,269	939,693	5,434,320	40.82	133,129
2014	942,889.35	253,750	203,754	1,304,869	41.59	31,375
2015	32,984,414.66	8,053,475	6,466,712	46,308,351	42.37	1,092,951
2016	67,888,577.96	14,881,176	11,949,163	96,672,562	43.15	2,240,384
2017	1,924,793.56	373,256	299,714	2,779,956	43.94	63,267
2018	6,154,407.73	1,037,879	833,388	9,013,664	44.73	201,513
2019	1,592,560.87	227,800	182,917	2,365,180	45.53	51,948
2020	885,396.74	103,981	83,494	1,333,141	46.33	28,775
2021	1,849,202.20	169,239	135,894	2,822,830	47.14	59,882
2022	2,267,034.59	148,717	119,415	3,507,840	47.95	73,156
2024	1,390,069.42	18,238	14,645	2,209,466	49.59	44,555
	182,867,011.90	57,789,200	46,469,629	246,117,590		6,214,176
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.6 3.40

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 356.30 OVERHEAD CONDUCTORS AND DEVICES - BITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -60						
2016	243,325.55	53,337	38,910	350,411	43.15	8,121
2017	422,188.39	81,871	59,725	615,776	43.94	14,014
	665,513.94	135,208	98,635	966,187		22,135
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.6						3.33

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -5						
1963	35,745.16	31,007	25,203	12,329	11.30	1,091
1965	81,764.24	69,408	56,416	29,436	12.45	2,364
1974	358,568.53	269,455	219,017	157,480	18.48	8,522
1983	42,456.08	27,132	22,053	22,526	25.44	885
1984	16,800.39	10,511	8,543	9,097	26.27	346
1994	1,859,066.03	897,324	729,358	1,222,661	35.12	34,814
1997	31,719.49	13,870	11,274	22,031	37.93	581
1998	49,416.42	20,851	16,948	34,939	38.88	899
2016	2,315,210.34	317,144	257,779	2,173,192	56.52	38,450
2017	1,804,993.35	218,389	177,510	1,717,733	57.51	29,868
2019	7,012,220.19	621,865	505,461	6,857,370	59.51	115,231
2022	30,143,645.16	1,217,291	989,433	30,661,394	62.50	490,582
	43,751,605.38	3,714,247	3,018,995	42,920,191		723,633
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.3						1.65

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 357.30 UNDERGROUND CONDUIT - BITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -5						
2016	13,127,508.07	1,798,245	2,231,042	11,552,841	56.52	204,403
2022	25,814,796.46	1,042,479	1,293,380	25,812,156	62.50	412,994
	38,942,304.53	2,840,724	3,524,422	37,364,998		617,397
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.5						1.59

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2.5						
NET SALVAGE PERCENT.. -10						
1947	129,186.46	134,842	115,095	27,010	2.30	11,743
1963	343.57	332	283	95	5.43	17
1967	10,580.93	9,997	8,533	3,106	6.35	489
1970	28,630.78	26,511	22,629	8,865	7.12	1,245
1972	14,022.24	12,796	10,922	4,502	7.67	587
1973	34,228.70	30,991	26,452	11,200	7.96	1,407
1974	168,948.29	151,689	129,475	56,368	8.27	6,816
1975	22,959.37	20,440	17,447	7,808	8.58	910
1979	60,336.18	51,680	44,112	22,258	9.96	2,235
1980	52,051.21	44,100	37,642	19,614	10.34	1,897
1981	149,304.82	125,075	106,758	57,477	10.73	5,357
1982	113,067.16	93,584	79,879	44,495	11.14	3,994
1983	184,484.91	150,757	128,679	74,254	11.57	6,418
1984	243,979.27	196,750	167,937	100,440	12.01	8,363
1985	140,646.52	111,805	95,431	59,280	12.48	4,750
1986	6,090.76	4,770	4,071	2,629	12.96	203
1987	169,307.48	130,533	111,417	74,821	13.46	5,559
1989	22,618.29	16,858	14,389	10,491	14.51	723
1990	321,988.12	235,573	201,074	153,113	15.07	10,160
1991	180,164.97	129,214	110,291	87,890	15.66	5,612
1994	13,980,754.45	9,387,853	8,013,029	7,365,801	17.53	420,183
1997	487,330.73	302,458	258,164	277,900	19.61	14,171
1998	31,611.00	19,055	16,264	18,508	20.34	910
1999	210,295.70	122,859	104,867	126,458	21.10	5,993
2003	268,688.56	135,693	115,821	179,736	24.34	7,384
2004	2,884.17	1,396	1,192	1,981	25.20	79
2013	79,880.23	22,319	19,050	68,818	33.57	2,050
2014	1,128,728.83	288,325	246,101	995,501	34.55	28,813
2016	7,613,992.68	1,578,259	1,347,127	7,028,265	36.52	192,450
2017	456,203.31	83,524	71,292	430,532	37.51	11,478
2018	167,491.22	26,571	22,680	161,560	38.51	4,195
2019	2,606,076.13	350,366	299,056	2,567,628	39.50	65,003
2022	26,680,914.47	1,630,631	1,391,830	27,957,176	42.50	657,816
	55,767,791.51	15,627,606	13,338,989	48,005,582		1,489,010

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.2 2.67

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 358.30 UNDERGROUND CONDUCTORS AND DEVICES - BITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2.5						
NET SALVAGE PERCENT.. -10						
2016	73,423,703.79	15,219,559	11,955,900	68,810,174	36.52	1,884,178
2022	1,705,986.97	104,263	81,905	1,794,681	42.50	42,228
	75,129,690.76	15,323,822	12,037,805	70,604,855		1,926,406
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.7 2.56

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. 0						
1923	10,558.52	10,559	10,559			
1950	4,939.00	4,616	4,939			
1963	67,843.05	58,673	67,843			
1964	93,774.32	80,411	93,774			
1965	2,556.68	2,172	2,557			
1970	231,181.98	185,910	231,182			
1972	61,478.92	48,148	61,479			
1981	19,849.23	13,441	19,849			
2020	621,498.52	46,507	87,631	533,868	55.51	9,618
	1,113,680.22	450,437	579,813	533,867		9,618
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.5 0.86						

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -10						
1901	28,922.51	31,815	31,815			
1903	5,229.77	5,753	5,753			
1911	14,088.39	15,497	15,497			
1917	36,166.64	39,783	39,783			
1923	3,609.95	3,971	3,971			
1924	369,285.59	403,911	406,214			
1925	95,454.01	104,125	104,999			
1927	400,873.11	434,126	440,960			
1928	25,310.31	27,298	27,841			
1929	13,213.89	14,196	14,535			
1930	179,755.47	192,327	197,731			
1931	85,445.50	91,045	93,990			
1932	2,995.24	3,178	3,295			
1933	162.61	172	179			
1935	1,430.39	1,498	1,573			
1937	6,046.78	6,276	6,651			
1938	138,915.00	143,511	152,806			
1939	117.99	121	130			
1940	2,861.38	2,929	3,148			
1941	75,421.05	76,851	82,963			
1942	52,926.01	53,687	58,219			
1943	610.62	616	672			
1944	204.17	205	225			
1945	1,622.51	1,623	1,785			
1946	53,273.31	53,024	58,601			
1947	240,611.33	238,293	264,672			
1948	43,484.36	42,850	47,833			
1949	104.55	103	115			
1950	5,594.94	5,457	6,154			
1951	65,645.05	63,677	72,210			
1952	1,613.34	1,556	1,775			
1953	33.66	32	37			
1954	42,517.06	40,533	46,769			
1955	100,156.43	94,877	110,172			
1956	34,172.75	32,158	37,590			
1957	8,427.50	7,877	9,270			
1958	27,281.88	25,319	30,010			
1959	11,031.39	10,161	12,135			
1960	9,849.43	9,002	10,834			
1962	5,297.39	4,761	5,817	10	10.98	1
1963	6,156.59	5,483	6,699	73	11.42	6

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -10						
1964	46,418.26	40,959	50,040	1,020	11.87	86
1965	16,649.97	14,548	17,773	542	12.34	44
1966	14,086.83	12,182	14,883	613	12.83	48
1967	16,851.39	14,418	17,615	922	13.33	69
1968	20,214.50	17,103	20,895	1,341	13.85	97
1969	21,296.19	17,811	21,760	1,666	14.38	116
1970	4,730.11	3,908	4,774	429	14.93	29
1971	25,501.48	20,810	25,424	2,628	15.49	170
1972	33,232.85	26,765	32,699	3,857	16.07	240
1973	54,815.56	43,554	53,210	7,087	16.66	425
1974	42,621.21	33,389	40,792	6,091	17.27	353
1975	15,636.16	12,071	14,747	2,453	17.89	137
1976	166,759.28	126,785	154,894	28,541	18.53	1,540
1977	24,273.00	18,165	22,192	4,508	19.18	235
1978	27,888.74	20,533	25,085	5,593	19.84	282
1979	196,773.77	142,462	174,047	42,404	20.51	2,067
1980	430,861.36	306,563	374,531	99,416	21.19	4,692
1983	24,624.00	16,559	20,230	6,856	23.32	294
1984	10,268.00	6,768	8,269	3,026	24.05	126
1985	360,139.94	232,475	284,017	112,137	24.79	4,523
1986	39,937.15	25,238	30,833	13,098	25.53	513
1987	2,002.06	1,237	1,511	691	26.29	26
1988	2,024,462.61	1,222,573	1,493,629	733,280	27.06	27,098
1989	18,267.17	10,770	13,158	6,936	27.84	249
1990	162,349.01	93,369	114,070	64,514	28.63	2,253
1991	152,836.04	85,686	104,683	63,437	29.42	2,156
1992	171,115.04	93,392	114,098	74,129	30.23	2,452
1993	86,820.14	46,096	56,316	39,186	31.04	1,262
1994	55,021.84	28,386	34,679	25,845	31.86	811
1995	21,223.46	10,626	12,982	10,364	32.69	317
1996	201,586.00	97,827	119,516	102,229	33.53	3,049
1997	87,039.16	40,882	49,946	45,797	34.38	1,332
1998	159,201.10	72,295	88,323	86,798	35.23	2,464
1999	49,487.08	21,693	26,503	27,933	36.09	774
2000	362,796.89	153,245	187,221	211,856	36.96	5,732
2001	80,876.84	32,857	40,142	48,823	37.84	1,290
2002	12,621.87	4,924	6,016	7,868	38.72	203
2003	1,222,865.70	457,123	558,471	786,681	39.61	19,861
2004	352,662.50	126,011	153,949	233,980	40.51	5,776
2005	197,823.33	67,421	82,369	135,237	41.41	3,266
2006	249,203.79	80,776	98,685	175,439	42.32	4,146

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. -10						
2007	472,141.62	145,072	177,236	342,120	43.24	7,912
2008	752,829.40	218,622	267,092	561,020	44.16	12,704
2009	313,984.47	85,886	104,928	240,455	45.08	5,334
2010	646,894.76	165,799	202,558	509,026	46.02	11,061
2011	298,807.34	71,434	87,271	241,417	46.96	5,141
2013	65,488.66	13,387	16,355	55,683	48.85	1,140
2018	43,325.42	5,052	6,172	41,486	53.64	773
2022	3,074.50	139	170	3,212	57.54	56
2024	1,386,335.53	12,459	15,221	1,509,748	59.51	25,370
	13,442,642.93	6,907,782	8,057,408	6,729,499		170,101
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.6 1.27

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S0.5						
NET SALVAGE PERCENT.. -20						
1910	487.09	565	530	55	1.96	28
1920	4,454.67	4,870	4,570	776	5.34	145
1922	300.00	324	304	56	6.01	9
1923	2,148.24	2,305	2,163	415	6.35	65
1924	16,974.95	18,102	16,987	3,383	6.68	506
1925	229,601.14	243,285	228,299	47,222	7.02	6,727
1926	5,123.89	5,395	5,063	1,086	7.35	148
1927	28,522.97	29,841	28,003	6,225	7.69	809
1928	11,635.98	12,094	11,349	2,614	8.03	326
1929	75,132.00	77,597	72,817	17,341	8.36	2,074
1930	265,383.36	272,283	255,510	62,950	8.70	7,236
1931	247,706.62	252,462	236,910	60,338	9.04	6,675
1932	23,152.37	23,440	21,996	5,787	9.38	617
1933	6,013.91	6,048	5,675	1,542	9.72	159
1934	5,577.25	5,569	5,226	1,467	10.07	146
1935	16,824.52	16,687	15,659	4,530	10.41	435
1936	57,748.97	56,883	53,379	15,920	10.75	1,481
1937	37,729.96	36,900	34,627	10,649	11.10	959
1938	143,949.99	139,776	131,166	41,574	11.45	3,631
1939	2,241.17	2,160	2,027	662	11.80	56
1940	21,087.22	20,180	18,937	6,368	12.15	524
1941	273,848.15	260,101	244,079	84,539	12.51	6,758
1942	70,448.81	66,419	62,328	22,211	12.86	1,727
1943	7,695.36	7,200	6,756	2,478	13.22	187
1944	20,620.91	19,145	17,966	6,779	13.58	499
1945	30,675.57	28,258	26,517	10,294	13.94	738
1946	13,964.74	12,761	11,975	4,783	14.31	334
1947	323,079.80	292,904	274,861	112,835	14.67	7,692
1948	26,774.53	24,076	22,593	9,536	15.04	634
1949	138,925.37	123,894	116,262	50,448	15.41	3,274
1950	221,564.20	195,906	183,838	82,039	15.79	5,196
1951	202,544.98	177,592	166,652	76,402	16.16	4,728
1952	212,987.46	185,128	173,724	81,861	16.54	4,949
1953	617,639.74	532,032	499,259	241,909	16.93	14,289
1954	431,656.80	368,549	345,846	172,142	17.31	9,945
1955	509,540.43	431,071	404,517	206,932	17.70	11,691
1956	345,650.64	289,724	271,877	142,904	18.09	7,900
1957	376,340.42	312,436	293,190	158,419	18.49	8,568
1958	123,908.64	101,902	95,625	53,065	18.88	2,811
1959	139,221.74	113,354	106,371	60,695	19.29	3,146
1960	93,663.62	75,511	70,860	41,536	19.69	2,109

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S0.5						
NET SALVAGE PERCENT.. -20						
1961	380,543.21	303,673	284,967	171,685	20.10	8,542
1962	287,342.31	226,944	212,964	131,847	20.51	6,428
1963	225,548.44	176,244	165,387	105,271	20.93	5,030
1964	385,334.44	297,865	279,516	182,885	21.35	8,566
1965	456,112.78	348,746	327,263	220,072	21.77	10,109
1966	432,278.65	326,803	306,672	212,062	22.20	9,552
1967	607,320.55	453,909	425,948	302,837	22.63	13,382
1968	595,961.36	440,177	413,062	302,092	23.07	13,095
1969	718,880.58	524,642	492,324	370,333	23.51	15,752
1970	469,169.92	338,180	317,348	245,656	23.96	10,253
1971	786,270.89	559,671	525,195	418,330	24.41	17,138
1972	3,471,110.46	2,439,510	2,289,236	1,876,097	24.86	75,466
1973	1,575,562.74	1,092,810	1,025,493	865,182	25.32	34,170
1974	854,090.45	584,372	548,375	476,534	25.79	18,477
1975	1,378,455.25	930,176	872,877	781,269	26.26	29,751
1976	2,620,494.40	1,743,677	1,636,266	1,508,327	26.73	56,428
1977	348,047.45	228,250	214,190	203,467	27.21	7,478
1978	1,430,609.26	924,168	867,239	849,492	27.70	30,668
1979	1,078,121.59	685,905	643,653	650,093	28.19	23,061
1980	740,407.64	463,640	435,080	453,409	28.69	15,804
1981	171,424.64	105,597	99,092	106,618	29.20	3,651
1982	1,192,848.71	722,623	678,109	753,309	29.71	25,355
1983	1,847,294.97	1,099,887	1,032,134	1,184,620	30.23	39,187
1984	680,269.65	397,958	373,444	442,880	30.75	14,403
1985	3,182,329.61	1,827,943	1,715,342	2,103,454	31.28	67,246
1986	1,084,657.72	611,317	573,660	727,929	31.82	22,876
1987	1,732,387.88	957,671	898,678	1,180,187	32.36	36,471
1988	410,330.48	222,233	208,543	283,854	32.92	8,623
1989	495,870.42	263,010	246,809	348,236	33.48	10,401
1990	797,212.55	413,916	388,419	568,236	34.04	16,693
1991	5,464,525.30	2,773,793	2,602,927	3,954,503	34.62	114,226
1992	5,969,940.39	2,961,067	2,778,665	4,385,263	35.20	124,581
1993	7,790,499.08	3,772,160	3,539,795	5,808,804	35.79	162,302
1994	6,924,704.14	3,269,845	3,068,422	5,241,223	36.39	144,029
1995	6,818,280.29	3,136,382	2,943,181	5,238,755	37.00	141,588
1996	3,965,835.51	1,775,108	1,665,761	3,093,242	37.62	82,223
1997	3,868,010.56	1,682,585	1,578,938	3,062,675	38.25	80,070
1998	4,487,570.77	1,895,550	1,778,784	3,606,301	38.88	92,755
1999	2,920,537.91	1,195,680	1,122,026	2,382,619	39.53	60,274
2000	6,515,027.11	2,582,531	2,423,447	5,394,586	40.18	134,260
2001	3,931,656.29	1,505,840	1,413,080	3,304,908	40.85	80,904

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S0.5						
NET SALVAGE PERCENT.. -20						
2002	3,500,849.63	1,293,914	1,214,209	2,986,811	41.52	71,937
2003	9,495,655.95	3,378,554	3,170,435	8,224,352	42.21	194,844
2004	9,255,488.44	3,163,489	2,968,618	8,137,968	42.91	189,652
2005	4,272,299.78	1,399,605	1,313,389	3,813,371	43.62	87,423
2006	5,030,739.47	1,576,654	1,479,532	4,557,355	44.33	102,805
2007	1,546,527.71	462,102	433,637	1,422,196	45.06	31,562
2008	13,178,724.31	3,740,122	3,509,730	12,304,739	45.81	268,604
2009	4,479,853.58	1,204,185	1,130,007	4,245,817	46.56	91,190
2010	6,527,511.06	1,654,097	1,552,205	6,280,808	47.33	132,702
2011	2,732,166.75	649,720	609,697	2,668,903	48.11	55,475
2012	10,931,925.94	2,426,888	2,277,392	10,840,919	48.90	221,696
2013	12,115,422.23	2,495,825	2,342,082	12,196,425	49.70	245,401
2014	29,789,267.70	5,648,045	5,300,125	30,446,996	50.52	602,672
2015	12,160,911.82	2,103,886	1,974,287	12,618,807	51.35	245,741
2016	18,210,119.94	2,840,779	2,665,787	19,186,357	52.20	367,555
2017	20,099,877.10	2,789,943	2,618,082	21,501,771	53.06	405,235
2018	66,129,499.68	8,028,386	7,533,837	71,821,563	53.93	1,331,755
2019	28,073,340.67	2,908,286	2,729,135	30,958,874	54.82	564,737
2020	29,998,721.82	2,567,771	2,409,596	33,588,870	55.72	602,815
2021	25,554,528.93	1,717,264	1,611,481	29,053,954	56.64	512,958
2022	21,187,329.18	1,025,382	962,218	24,462,577	57.58	424,845
2023	3,521,470.56	103,531	97,154	4,128,611	58.53	70,538
2024	12,579,087.61	123,325	115,728	14,979,177	59.51	251,709
	444,846,744.39	104,408,540	97,976,967	435,839,126		9,075,050
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 48.0						2.04

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -80						
1954	313.82	494	504	61	6.24	10
1964	88,510.01	129,143	131,688	27,630	9.47	2,918
1965	107,289.36	155,153	158,211	34,910	9.83	3,551
1966	2,244,471.79	3,215,071	3,278,432	761,617	10.21	74,595
1967	492,771.00	699,124	712,902	174,086	10.59	16,439
1968	419,286.83	588,830	600,434	154,282	10.99	14,038
1969	529,090.14	735,414	749,907	202,455	11.39	17,775
1970	372,782.23	512,516	522,616	148,392	11.81	12,565
1971	714,283.66	970,969	990,104	295,607	12.24	24,151
1972	823,887.08	1,106,909	1,128,723	354,274	12.68	27,940
1973	972,538.77	1,290,870	1,316,310	434,260	13.13	33,074
1974	858,784.51	1,125,351	1,147,529	398,283	13.60	29,286
1975	642,363.81	830,885	847,260	308,995	14.07	21,961
1976	959,301.67	1,223,915	1,248,035	478,708	14.56	32,878
1977	1,127,822.70	1,418,621	1,446,578	583,503	15.06	38,745
1978	1,120,831.49	1,389,248	1,416,627	600,870	15.57	38,592
1979	1,426,122.54	1,740,953	1,775,263	791,758	16.09	49,208
1980	2,000,331.97	2,403,039	2,450,397	1,150,201	16.63	69,164
1981	2,216,270.71	2,619,366	2,670,987	1,318,300	17.17	76,779
1982	2,810,106.45	3,264,557	3,328,893	1,729,299	17.73	97,535
1983	2,567,561.71	2,930,101	2,987,846	1,633,765	18.30	89,277
1984	2,047,687.71	2,294,065	2,339,275	1,346,563	18.88	71,322
1985	2,967,632.75	3,260,597	3,324,855	2,016,884	19.48	103,536
1986	2,776,287.61	2,990,395	3,049,328	1,947,990	20.08	97,011
1987	3,063,006.23	3,230,859	3,294,531	2,218,880	20.70	107,192
1988	2,982,862.24	3,079,746	3,140,440	2,228,712	21.32	104,536
1989	4,287,603.02	4,328,078	4,413,374	3,304,311	21.96	150,470
1990	9,636,268.59	9,505,215	9,692,539	7,652,744	22.60	338,617
1991	8,733,883.14	8,407,585	8,573,277	7,147,713	23.26	307,296
1992	6,769,566.13	6,353,373	6,478,582	5,706,637	23.93	238,472
1993	6,698,198.13	6,124,832	6,245,537	5,811,220	24.60	236,228
1994	11,147,926.81	9,916,750	10,112,184	9,954,084	25.29	393,598
1995	3,290,991.73	2,845,786	2,901,869	3,021,916	25.98	116,317
1996	7,448,648.13	6,250,608	6,373,792	7,033,775	26.69	263,536
1997	2,629,868.73	2,139,661	2,181,828	2,551,936	27.40	93,136
1998	4,292,989.97	3,379,957	3,446,568	4,280,814	28.13	152,180
1999	5,967,169.04	4,541,254	4,630,751	6,110,153	28.86	211,717
2000	5,146,945.70	3,779,917	3,854,410	5,410,092	29.60	182,773
2001	4,176,162.03	2,954,217	3,012,437	4,504,655	30.35	148,424
2002	5,616,639.60	3,821,562	3,896,875	6,213,076	31.10	199,777
2003	4,376,904.02	2,856,718	2,913,017	4,965,410	31.87	155,802

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -80						
2004	3,360,823.98	2,100,381	2,141,774	3,907,709	32.64	119,721
2005	4,546,295.86	2,713,593	2,767,071	5,416,262	33.42	162,066
2006	5,186,333.35	2,948,119	3,006,219	6,329,181	34.21	185,010
2007	6,778,043.60	3,657,703	3,729,787	8,470,691	35.01	241,951
2008	7,986,076.95	4,079,608	4,160,007	10,214,932	35.81	285,254
2009	7,305,280.47	3,518,807	3,588,154	9,561,351	36.62	261,096
2010	7,012,345.55	3,170,702	3,233,189	9,389,033	37.44	250,775
2011	7,530,180.09	3,182,555	3,245,275	10,309,049	38.26	269,447
2012	8,046,601.50	3,160,383	3,222,666	11,261,217	39.09	288,084
2013	5,808,753.58	2,105,789	2,147,289	8,308,467	39.93	208,076
2014	9,028,111.96	2,999,861	3,058,981	13,191,621	40.77	323,562
2015	7,829,219.72	2,359,100	2,405,592	11,687,003	41.63	280,735
2016	9,090,549.49	2,460,994	2,509,494	13,853,495	42.48	326,118
2017	9,659,807.73	2,312,558	2,358,133	15,029,521	43.35	346,702
2018	13,525,222.76	2,814,328	2,869,791	21,475,610	44.22	485,654
2019	13,568,236.25	2,398,321	2,445,586	21,977,239	45.09	487,408
2020	17,088,755.11	2,479,237	2,528,097	28,231,662	45.97	614,132
2021	13,547,006.72	1,531,354	1,561,533	22,823,079	46.86	487,048
2022	15,912,451.66	1,288,909	1,314,310	27,328,103	47.75	572,316
2023	24,666,094.93	1,198,772	1,222,397	43,176,574	48.65	887,494
2024	19,321,140.80	313,002	319,171	34,458,882	49.55	695,437
	343,349,295.62	173,205,780	176,619,231	441,409,501		12,220,507
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.1 3.56

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -30						
1963	216,955.40	205,891	228,119	53,923	12.15	4,438
1966	5,605,471.64	5,118,760	5,671,381	1,615,732	13.39	120,667
1967	553,057.69	498,329	552,129	166,846	13.81	12,082
1968	711,357.67	632,336	700,603	224,162	14.23	15,753
1969	866,355.85	759,349	841,328	284,935	14.66	19,436
1970	1,030,079.84	890,062	986,153	352,951	15.09	23,390
1971	1,103,277.39	939,283	1,040,688	393,573	15.53	25,343
1972	2,453,810.40	2,057,871	2,280,039	909,915	15.97	56,977
1973	1,641,437.76	1,355,242	1,501,554	632,315	16.42	38,509
1974	2,806,488.73	2,280,673	2,526,894	1,121,541	16.87	66,481
1975	1,427,181.89	1,141,236	1,264,444	590,892	17.32	34,116
1976	2,659,583.58	2,091,382	2,317,168	1,140,291	17.78	64,133
1977	1,939,970.07	1,499,155	1,661,004	860,957	18.25	47,176
1978	1,767,616.31	1,341,974	1,486,854	811,047	18.72	43,325
1979	2,163,194.03	1,612,938	1,787,071	1,025,081	19.19	53,417
1980	2,700,196.36	1,975,888	2,189,205	1,321,050	19.67	67,161
1981	3,061,158.72	2,197,563	2,434,812	1,544,694	20.15	76,660
1982	2,720,933.95	1,914,800	2,121,522	1,415,692	20.64	68,590
1983	3,117,262.80	2,148,686	2,380,658	1,671,784	21.14	79,082
1984	2,233,900.45	1,507,532	1,670,285	1,233,786	21.64	57,014
1985	3,039,118.07	2,007,034	2,223,713	1,727,140	22.14	78,010
1986	3,219,916.05	2,078,044	2,302,390	1,883,501	22.66	83,120
1987	3,276,188.04	2,066,105	2,289,162	1,969,882	23.17	85,019
1988	2,814,552.25	1,732,717	1,919,781	1,739,137	23.69	73,412
1989	3,858,967.89	2,316,592	2,566,691	2,449,967	24.22	101,155
1990	12,847,256.59	7,515,645	8,327,034	8,374,400	24.75	338,360
1991	16,012,777.25	9,122,255	10,107,094	10,709,516	25.28	423,636
1992	14,363,516.55	7,958,623	8,817,836	9,854,736	25.82	381,671
1993	7,668,524.19	4,127,200	4,572,772	5,396,309	26.37	204,638
1994	10,306,052.20	5,382,995	5,964,143	7,433,725	26.92	276,141
1995	4,246,009.54	2,150,298	2,382,444	3,137,368	27.47	114,211
1996	7,047,728.20	3,455,099	3,828,111	5,333,936	28.03	190,294
1997	2,799,133.72	1,326,988	1,470,250	2,168,624	28.59	75,853
1998	2,567,956.73	1,175,097	1,301,960	2,036,384	29.16	69,835
1999	3,133,042.57	1,382,076	1,531,285	2,541,670	29.73	85,492
2000	6,551,366.62	2,782,175	3,082,539	5,434,238	30.30	179,348
2001	3,668,785.90	1,497,598	1,659,279	3,110,143	30.87	100,750
2002	6,034,861.48	2,362,304	2,617,338	5,227,982	31.45	166,232
2003	5,681,432.43	2,127,128	2,356,773	5,029,089	32.04	156,963
2004	4,468,386.62	1,598,087	1,770,616	4,038,287	32.62	123,798
2005	5,934,923.85	2,021,435	2,239,669	5,475,732	33.21	164,882

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -30						
2006	7,805,965.39	2,525,675	2,798,347	7,349,408	33.80	217,438
2007	9,495,024.30	2,910,358	3,224,560	9,118,972	34.39	265,163
2008	9,005,721.29	2,606,895	2,888,335	8,819,103	34.98	252,118
2009	8,001,943.66	2,177,561	2,412,651	7,989,876	35.58	224,561
2010	9,313,195.41	2,375,666	2,632,143	9,475,011	36.17	261,958
2011	7,030,525.87	1,671,557	1,852,018	7,287,666	36.77	198,196
2012	9,907,332.12	2,183,853	2,419,622	10,459,910	37.37	279,901
2013	5,869,532.96	1,192,020	1,320,711	6,309,682	37.97	166,175
2014	12,119,550.84	2,251,291	2,494,340	13,261,076	38.57	343,818
2015	11,724,757.47	1,971,272	2,184,091	13,058,094	39.18	333,285
2016	8,756,987.51	1,320,554	1,463,121	9,920,963	39.78	249,396
2017	10,349,241.89	1,378,229	1,527,023	11,926,991	40.39	295,296
2018	16,607,422.99	1,919,104	2,126,290	19,463,360	41.00	474,716
2019	14,649,299.33	1,434,591	1,589,469	17,454,620	41.61	419,481
2020	16,072,651.77	1,290,859	1,430,220	19,464,227	42.22	461,019
2021	15,391,967.03	960,459	1,064,150	18,945,407	42.84	442,236
2022	15,901,789.40	711,955	788,818	19,883,508	43.45	457,618
2023	13,314,916.07	357,785	396,412	16,912,979	44.07	383,775
2024	11,520,621.36	103,190	114,330	14,862,478	44.69	332,568
	383,158,233.93	129,697,319	143,699,442	354,406,262		10,505,288
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.7 2.74

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 366.10 UNDERGROUND MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -20						
1963	1,667,552.67	1,653,178	1,774,488	226,575	11.30	20,051
1966	1,663,889.94	1,595,497	1,712,574	284,094	13.06	21,753
1967	109,815.61	104,023	111,656	20,123	13.69	1,470
1968	89,792.85	83,979	90,141	17,610	14.34	1,228
1969	128,431.28	118,552	127,251	26,867	15.00	1,791
1970	65,165.62	59,347	63,702	14,497	15.67	925
1971	167,864.73	150,738	161,799	39,639	16.36	2,423
1972	168,755.96	149,388	160,350	42,157	17.05	2,473
1973	50,430.10	43,981	47,208	13,308	17.76	749
1974	58,638.02	50,360	54,055	16,311	18.48	883
1975	176,564.57	149,293	160,248	51,629	19.20	2,689
1976	378,029.84	314,474	337,550	116,086	19.94	5,822
1977	300,646.36	245,937	263,984	96,792	20.69	4,678
1978	238,626.95	191,813	205,888	80,464	21.46	3,749
1979	366,335.99	289,259	310,485	129,118	22.23	5,808
1980	314,113.09	243,444	261,308	115,628	23.02	5,023
1981	512,689.63	389,864	418,472	196,756	23.81	8,264
1982	351,138.10	261,765	280,973	140,393	24.62	5,702
1983	223,308.10	163,092	175,060	92,910	25.44	3,652
1984	174,551.80	124,808	133,966	75,496	26.27	2,874
1985	354,617.25	247,992	266,190	159,351	27.12	5,876
1986	261,748.46	178,939	192,070	122,028	27.97	4,363
1987	432,369.08	288,715	309,901	208,942	28.83	7,247
1988	336,059.80	219,009	235,080	168,192	29.70	5,663
1989	249,425.86	158,497	170,127	129,184	30.58	4,224
1990	507,833.13	314,359	337,427	271,973	31.47	8,642
1991	1,177,876.83	709,553	761,620	651,832	32.37	20,137
1992	1,144,349.53	670,131	719,305	653,914	33.28	19,649
1993	400,478.08	227,720	244,430	236,144	34.20	6,905
1994	403,249.65	222,444	238,767	245,133	35.12	6,980
1995	550,086.74	293,997	315,570	344,534	36.05	9,557
1996	414,407.47	214,292	230,017	267,272	36.99	7,226
1997	562,677.49	281,199	301,833	373,380	37.93	9,844
1998	381,658.84	184,044	197,549	260,442	38.88	6,699
1999	584,484.95	271,596	291,526	409,856	39.83	10,290
2000	675,507.97	301,920	324,075	486,535	40.79	11,928
2001	454,416.28	195,048	209,361	335,939	41.75	8,046
2002	677,979.53	278,869	299,332	514,243	42.72	12,038
2003	487,938.96	191,965	206,051	379,476	43.69	8,686
2004	263,995.87	99,132	106,406	210,389	44.66	4,711
2005	541,168.76	193,425	207,619	441,784	45.64	9,680

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 366.10 UNDERGROUND MANHOLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -20						
2006	1,577,735.80	535,364	574,649	1,318,634	46.62	28,285
2007	302,836.81	97,280	104,418	258,986	47.60	5,441
2008	300,206.72	91,006	97,684	262,564	48.58	5,405
2009	187,329.76	53,362	57,278	167,518	49.57	3,379
2010	118,127.32	31,490	33,801	107,952	50.56	2,135
2011	524,007.66	130,113	139,661	489,148	51.55	9,489
2012	89,349.64	20,553	22,061	85,159	52.54	1,621
2013	39,008.14	8,260	8,866	37,944	53.53	709
2014	98,935.54	19,124	20,527	98,196	54.53	1,801
2015	1,366,412.99	239,150	256,699	1,382,997	55.52	24,910
2016	242,319.10	37,936	40,720	250,063	56.52	4,424
2017	446,378.32	61,723	66,252	469,402	57.51	8,162
2018	1,365,839.74	163,655	175,664	1,463,344	58.51	25,010
2019	421,247.02	42,694	45,827	459,669	59.51	7,724
2020	851,638.80	70,597	75,777	946,190	60.51	15,637
2021	1,270,972.16	82,130	88,157	1,437,010	61.50	23,366
2022	256,638.78	11,844	12,713	295,254	62.50	4,724
2023	512,289.37	14,188	15,229	599,518	63.50	9,441
2024	853,264.42	7,874	8,452	1,015,465	64.50	15,744
	28,893,209.83	13,843,981	14,859,849	19,812,003		487,805
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.6 1.69

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 366.20 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -20						
1966	2,314,899.64	2,219,748	2,382,633	395,247	13.06	30,264
1967	15,491.11	14,674	15,751	2,838	13.69	207
1968	59,945.18	56,064	60,178	11,756	14.34	820
1969	205,466.87	189,662	203,579	42,981	15.00	2,865
1970	69,267.76	63,082	67,711	15,410	15.67	983
1971	309,116.59	277,578	297,947	72,993	16.36	4,462
1972	386,897.25	342,492	367,624	96,653	17.05	5,669
1973	125,988.22	109,877	117,940	33,246	17.76	1,872
1974	87,135.96	74,835	80,326	24,237	18.48	1,312
1975	309,918.26	262,050	281,279	90,623	19.20	4,720
1976	619,043.46	514,967	552,755	190,097	19.94	9,533
1977	367,906.64	300,958	323,042	118,446	20.69	5,725
1978	92,404.90	74,277	79,727	31,159	21.46	1,452
1979	451,725.59	356,683	382,856	159,215	22.23	7,162
1980	513,635.08	398,077	427,288	189,074	23.02	8,213
1981	277,703.23	211,173	226,669	106,575	23.81	4,476
1982	149,248.68	111,261	119,425	59,673	24.62	2,424
1983	260,559.79	190,298	204,262	108,410	25.44	4,261
1984	70,661.75	50,525	54,233	30,561	26.27	1,163
1985	479,576.84	335,380	359,990	215,502	27.12	7,946
1986	144,423.65	98,732	105,977	67,331	27.97	2,407
1987	513,406.81	342,828	367,985	248,103	28.83	8,606
1988	376,914.70	245,634	263,659	188,639	29.70	6,351
1989	299,537.36	190,340	204,307	155,138	30.58	5,073
1990	430,758.87	266,648	286,215	230,696	31.47	7,331
1991	2,996,117.37	1,804,861	1,937,301	1,658,040	32.37	51,222
1992	2,135,068.63	1,250,296	1,342,042	1,220,040	33.28	36,660
1993	1,475,861.13	839,204	900,785	870,248	34.20	25,446
1994	1,181,592.26	651,799	699,628	718,283	35.12	20,452
1995	1,240,760.95	663,132	711,792	777,121	36.05	21,557
1996	991,730.79	512,828	550,459	639,618	36.99	17,292
1997	1,079,779.25	539,622	579,219	716,516	37.93	18,890
1998	1,465,447.49	706,668	758,523	1,000,014	38.88	25,721
1999	1,630,416.86	757,616	813,210	1,143,290	39.83	28,704
2000	2,027,974.60	906,407	972,919	1,460,651	40.79	35,809
2001	3,232,252.78	1,387,373	1,489,178	2,389,525	41.75	57,234
2002	2,602,973.74	1,070,666	1,149,231	1,974,337	42.72	46,216
2003	1,965,143.37	773,127	829,859	1,528,313	43.69	34,981
2004	1,556,491.51	584,469	627,357	1,240,433	44.66	27,775
2005	1,053,680.94	376,607	404,242	860,175	45.64	18,847
2006	2,151,917.38	730,197	783,779	1,798,522	46.62	38,578

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 366.20 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -20						
2007	876,815.09	281,658	302,326	749,852	47.60	15,753
2008	209,001.02	63,357	68,006	182,795	48.58	3,763
2009	288,553.12	82,196	88,228	258,036	49.57	5,205
2010	314,552.07	83,853	90,006	287,456	50.56	5,685
2011	1,028,264.28	255,322	274,057	959,860	51.55	18,620
2012	257,415.17	59,213	63,558	245,340	52.54	4,670
2013	301,812.84	63,909	68,599	293,576	53.53	5,484
2014	2,147,012.37	415,009	445,462	2,130,953	54.53	39,079
2015	4,327,474.11	757,395	812,973	4,379,996	55.52	78,890
2016	600,478.92	94,006	100,904	619,671	56.52	10,964
2017	461,211.96	63,775	68,455	484,999	57.51	8,433
2018	1,043,018.44	124,974	134,145	1,117,477	58.51	19,099
2019	1,281,813.46	129,914	139,447	1,398,729	59.51	23,504
2020	5,071,804.15	420,432	451,283	5,634,882	60.51	93,123
2021	3,098,002.52	200,193	214,883	3,502,720	61.50	56,955
2022	4,462,632.44	205,959	221,072	5,134,087	62.50	82,145
2023	4,972,548.73	137,720	147,826	5,819,232	63.50	91,641
2024	2,939,338.47	27,124	29,114	3,498,092	64.50	54,234
	71,400,592.40	24,318,724	26,103,226	59,577,485		1,257,928
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.4 1.76

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. -30						
1966	1,042,451.88	1,003,801	1,277,828	77,359	10.89	7,104
1967	72,844.80	69,220	88,116	6,582	11.30	582
1968	87,012.86	81,579	103,849	9,268	11.71	791
1969	207,012.40	191,457	243,723	25,393	12.12	2,095
1970	131,219.77	119,654	152,318	18,268	12.54	1,457
1971	323,964.96	291,199	370,693	50,461	12.96	3,894
1972	359,817.90	318,748	405,763	62,000	13.38	4,634
1973	386,633.07	337,356	429,451	73,172	13.81	5,298
1974	521,352.44	447,802	570,047	107,711	14.25	7,559
1975	448,689.43	379,283	482,823	100,473	14.69	6,840
1976	1,024,045.85	851,687	1,084,188	247,072	15.13	16,330
1977	674,410.28	551,509	702,065	174,668	15.58	11,211
1978	475,376.98	382,122	486,437	131,553	16.03	8,207
1979	841,993.14	664,833	846,325	248,266	16.49	15,056
1980	1,158,680.42	898,393	1,143,645	362,640	16.95	21,395
1981	1,100,972.38	837,633	1,066,298	364,966	17.42	20,951
1982	572,224.52	427,031	543,606	200,286	17.89	11,195
1983	968,421.48	708,309	901,670	357,278	18.37	19,449
1984	702,418.39	503,097	640,437	272,707	18.86	14,460
1985	723,980.44	507,566	646,126	295,049	19.35	15,248
1986	757,901.45	519,613	661,462	323,810	19.85	16,313
1987	1,364,101.42	914,117	1,163,661	609,671	20.35	29,959
1988	435,082.59	284,687	362,403	203,204	20.86	9,741
1989	809,776.92	517,081	658,238	394,472	21.37	18,459
1990	3,460,793.94	2,154,182	2,742,250	1,756,782	21.89	80,255
1991	5,902,714.33	3,579,164	4,556,237	3,117,292	22.41	139,103
1992	4,271,430.27	2,519,943	3,207,860	2,344,999	22.94	102,223
1993	3,588,253.24	2,058,032	2,619,852	2,044,877	23.47	87,127
1994	4,010,781.17	2,233,319	2,842,991	2,371,025	24.01	98,752
1995	3,192,779.48	1,723,501	2,193,998	1,956,615	24.56	79,667
1996	3,356,060.05	1,755,535	2,234,777	2,128,101	25.10	84,785
1997	4,365,209.24	2,207,770	2,810,467	2,864,305	25.66	111,625
1998	4,721,765.94	2,306,219	2,935,792	3,202,504	26.22	122,140
1999	2,427,880.90	1,143,760	1,455,994	1,700,251	26.78	63,490
2000	2,467,806.67	1,119,034	1,424,518	1,783,631	27.35	65,215
2001	2,217,444.72	966,389	1,230,203	1,652,475	27.92	59,186
2002	2,834,510.55	1,185,310	1,508,887	2,175,977	28.49	76,377
2003	3,546,101.58	1,419,214	1,806,644	2,803,288	29.07	96,432
2004	1,841,994.81	704,130	896,350	1,498,243	29.65	50,531
2005	5,704,307.53	2,078,148	2,645,460	4,770,140	30.23	157,795
2006	6,212,711.98	2,149,890	2,736,786	5,339,740	30.82	173,256

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 367.10 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R0.5						
NET SALVAGE PERCENT.. -30						
2007	7,595,974.45	2,489,824	3,169,519	6,705,248	31.41	213,475
2008	8,362,001.92	2,588,290	3,294,865	7,575,737	32.00	236,742
2009	7,682,798.64	2,237,730	2,848,606	7,139,032	32.59	219,056
2010	5,663,113.20	1,544,263	1,965,830	5,396,217	33.19	162,586
2011	4,261,083.37	1,084,118	1,380,070	4,159,338	33.78	123,130
2012	4,829,699.73	1,139,128	1,450,097	4,828,513	34.38	140,445
2013	2,987,316.94	649,090	826,284	3,057,228	34.98	87,399
2014	9,483,425.57	1,884,527	2,398,982	9,929,471	35.58	279,075
2015	6,348,588.85	1,143,641	1,455,843	6,797,323	36.18	187,875
2016	7,348,646.58	1,185,079	1,508,593	8,044,648	36.79	218,664
2017	9,777,783.21	1,395,172	1,776,039	10,935,079	37.39	292,460
2018	21,613,577.81	2,676,020	3,406,544	24,691,107	38.00	649,766
2019	10,637,669.59	1,116,136	1,420,829	12,408,141	38.61	321,371
2020	20,469,390.84	1,761,330	2,242,154	24,368,054	39.22	621,317
2021	13,437,070.24	898,389	1,143,639	16,324,552	39.84	409,753
2022	21,001,827.52	1,007,458	1,282,483	26,019,893	40.45	643,261
2023	16,871,398.50	485,593	618,155	21,314,663	41.07	518,984
2024	24,396,173.95	234,057	297,952	31,417,074	41.69	753,588
	282,080,473.08	68,631,162	87,366,722	279,337,893		7,995,134
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.9 2.83

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 368.10 LINE TRANSFORMER - STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -30						
1966	120,246.99	135,027	156,321			
1967	43,511.06	48,532	56,564			
1968	12,799.81	14,177	16,640			
1969	26,787.58	29,461	34,824			
1970	24,584.04	26,832	31,959			
1971	11,533.33	12,488	14,993			
1972	60,820.74	65,292	79,067			
1973	31,547.45	33,566	41,012			
1974	46,529.04	49,036	60,488			
1975	36,735.62	38,333	47,756			
1976	20,397.07	21,060	26,516			
1977	11,271.18	11,504	14,653			
1978	24,969.25	25,182	32,460			
1979	141,979.79	141,383	184,574			
1980	174,503.51	171,502	226,855			
1981	108,729.50	105,351	141,320	28	11.46	2
1982	81,750.84	78,030	104,671	1,605	11.96	134
1983	29,845.54	28,039	37,612	1,187	12.48	95
1984	257,704.03	238,159	319,472	15,543	13.01	1,195
1985	363,205.21	329,780	442,375	29,792	13.57	2,195
1986	494,120.21	440,515	590,918	51,438	14.14	3,638
1987	566,854.27	495,698	664,942	71,969	14.73	4,886
1988	586,448.14	502,662	674,283	88,100	15.33	5,747
1989	521,608.63	437,749	587,207	90,884	15.95	5,698
1990	125,949.25	103,370	138,663	25,071	16.59	1,511
1991	365,033.94	292,742	392,691	81,853	17.24	4,748
1992	543,235.89	425,292	570,497	135,710	17.90	7,582
1994	0.06					
1995	697,204.26	504,139	676,265	230,101	19.97	11,522
1996	63,846.09	44,838	60,147	22,853	20.69	1,105
1997	140,008.00	95,373	127,936	54,074	21.42	2,524
2001	138,476.17	82,249	110,331	69,688	24.44	2,851
2002	2,243.08	1,282	1,720	1,196	25.22	47
2003	21.00	12	16	11	26.02	
2004	128,337.54	67,403	90,416	76,423	26.82	2,849
2005	165,240.55	82,918	111,228	103,585	27.63	3,749
2006	29,220.76	13,971	18,741	19,246	28.45	676
2007	167,884.32	76,241	102,272	115,978	29.28	3,961
2008	112,172.18	48,220	64,683	81,141	30.12	2,694
2010	108,769.97	41,384	55,513	85,888	31.83	2,698
2011	3,678.60	1,308	1,755	3,027	32.69	93

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 368.10 LINE TRANSFORMER - STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -30						
2012	2,566.95	848	1,138	2,199	33.57	66
2013	390,774.85	119,097	159,759	348,248	34.45	10,109
2014	31,823.17	8,890	11,925	29,445	35.33	833
2015	7,180.04	1,819	2,440	6,894	36.23	190
2016	80,982.37	18,412	24,698	80,579	37.13	2,170
2017	77,454.57	15,596	20,921	79,770	38.03	2,098
2018	4,798.55	839	1,125	5,113	38.95	131
2019	61,087.58	9,071	12,168	67,246	39.86	1,687
2020	181,685.66	22,098	29,643	206,548	40.79	5,064
2021	204,320.51	19,419	26,050	239,567	41.71	5,744
2022	8,700.85	591	793	10,518	42.65	247
2023	24,858.80	1,012	1,357	30,959	43.59	710
2024	2,979.95	40	54	3,820	44.53	86
	7,669,018.34	5,577,832	7,402,427	2,567,297		101,335
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.3						1.32

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 368.20 LINE TRANSFORMERS - BARE COST

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -30						
1966	459,984.25	516,523	597,980			
1967	67,735.03	75,552	88,056			
1968	37,742.01	41,803	49,065			
1969	30,922.99	34,009	40,200			
1970	47,014.29	51,313	61,119			
1971	28,872.24	31,262	37,534			
1972	128,437.71	137,880	166,969			
1973	70,411.52	74,916	91,535			
1974	63,357.81	66,771	82,365			
1975	206,955.13	215,952	269,042			
1976	217,154.18	224,209	282,300			
1977	511,569.90	522,130	665,041			
1978	857,190.27	864,488	1,114,347			
1979	631,338.21	628,687	820,740			
1980	891,571.74	876,237	1,159,043			
1981	891,557.56	863,856	1,150,385	8,640	11.46	754
1982	857,752.03	818,712	1,090,267	24,811	11.96	2,074
1983	788,427.11	740,704	986,385	38,570	12.48	3,091
1984	1,332,077.75	1,231,049	1,639,371	92,330	13.01	7,097
1985	2,039,115.80	1,851,460	2,465,564	185,287	13.57	13,654
1986	2,622,309.63	2,337,826	3,113,251	295,752	14.14	20,916
1987	3,230,609.40	2,825,074	3,762,112	437,680	14.73	29,714
1988	2,874,333.41	2,463,675	3,280,842	455,791	15.33	29,732
1989	4,412,910.50	3,703,438	4,931,817	804,967	15.95	50,468
1990	2,250,568.18	1,847,107	2,459,767	465,972	16.59	28,088
1991	1,817,127.42	1,457,258	1,940,610	421,656	17.24	24,458
1992	2,917,193.98	2,283,830	3,041,345	751,007	17.90	41,956
1993	1,583,074.66	1,208,271	1,609,038	448,959	18.58	24,164
1994	4,805,510.34	3,572,003	4,756,787	1,490,376	19.27	77,342
1995	964,778.18	697,618	929,008	325,204	19.97	16,285
1996	1,853,878.52	1,301,953	1,733,793	676,249	20.69	32,685
1997	2,178,369.48	1,483,905	1,976,096	855,784	21.42	39,953
1998	510,272.43	336,692	448,368	214,986	22.16	9,702
1999	2,250,721.03	1,436,313	1,912,718	1,013,219	22.91	44,226
2000	2,289,976.96	1,411,084	1,879,121	1,097,849	23.67	46,381
2001	2,373,132.55	1,409,539	1,877,064	1,208,008	24.44	49,427
2002	2,029,098.23	1,159,484	1,544,069	1,093,759	25.22	43,369
2003	2,353,369.13	1,290,385	1,718,388	1,340,992	26.02	51,537
2004	2,395,227.40	1,257,973	1,675,225	1,438,571	26.82	53,638
2005	2,107,886.84	1,057,738	1,408,575	1,331,678	27.63	48,197
2006	3,385,352.92	1,618,585	2,155,447	2,245,512	28.45	78,928

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 368.20 LINE TRANSFORMERS - BARE COST

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -30						
2007	5,375,077.55	2,440,979	3,250,618	3,736,983	29.28	127,629
2008	5,153,654.18	2,215,406	2,950,226	3,749,524	30.12	124,486
2009	3,371,118.22	1,366,361	1,819,564	2,562,890	30.97	82,754
2010	3,855,496.94	1,466,905	1,953,457	3,058,689	31.83	96,095
2011	2,584,165.80	919,002	1,223,822	2,135,594	32.69	65,329
2012	3,326,319.80	1,098,351	1,462,659	2,861,557	33.57	85,241
2013	1,875,470.79	571,591	761,180	1,676,932	34.45	48,677
2014	4,338,938.23	1,212,113	1,614,154	4,026,466	35.33	113,967
2015	1,350,528.91	342,166	455,658	1,300,030	36.23	35,883
2016	1,784,159.43	405,641	540,187	1,779,220	37.13	47,919
2017	2,366,665.63	476,545	634,608	2,442,057	38.03	64,214
2018	4,098,308.08	716,269	953,846	4,373,955	38.95	112,297
2019	3,211,545.48	476,870	635,041	3,539,968	39.86	88,810
2020	5,769,134.91	701,688	934,428	6,565,447	40.79	160,957
2021	5,024,110.00	477,506	635,888	5,895,455	41.71	141,344
2022	6,419,349.48	435,784	580,328	7,764,826	42.65	182,059
2023	8,794,192.94	358,179	476,982	10,955,469	43.59	251,330
2024	17,256,821.33	234,210	311,895	22,121,973	44.53	496,788
	147,319,946.42	61,942,830	82,205,290	109,310,640		3,193,615
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.2 2.17

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 368.30 LINE TRANSFORMERS - INSTALL COST

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -30						
1966	154,368.57	173,343	200,679			
1967	18,118.70	20,210	23,554			
1968	17,020.34	18,852	22,126			
1969	15,166.91	16,681	19,717			
1970	19,352.92	21,122	25,159			
1971	20,974.65	22,710	27,267			
1972	31,078.20	33,363	40,402			
1973	29,660.34	31,558	38,558			
1974	59,177.11	62,365	76,930			
1975	52,488.32	54,770	68,235			
1976	87,349.46	90,187	113,554			
1977	202,173.82	206,347	262,826			
1978	305,514.98	308,116	397,169			
1979	206,649.16	205,781	268,644			
1980	370,466.90	364,095	481,607			
1981	312,592.68	302,880	402,720	3,650	11.46	318
1982	373,155.06	356,171	473,578	11,524	11.96	964
1983	323,565.25	303,980	404,183	16,452	12.48	1,318
1984	541,270.63	500,219	665,109	38,543	13.01	2,963
1985	853,752.57	775,183	1,030,711	79,167	13.57	5,834
1986	1,040,135.46	927,295	1,232,964	119,212	14.14	8,431
1987	1,322,630.92	1,156,602	1,537,859	181,561	14.73	12,326
1988	1,323,241.07	1,134,188	1,508,057	212,156	15.33	13,839
1989	1,904,437.59	1,598,257	2,125,099	350,670	15.95	21,986
1990	1,211,348.37	994,189	1,321,909	252,844	16.59	15,241
1991	1,894,263.20	1,519,118	2,019,873	442,669	17.24	25,677
1992	2,038,864.80	1,596,199	2,122,363	528,161	17.90	29,506
1993	1,405,702.18	1,072,892	1,426,555	400,858	18.58	21,575
1994	3,149,483.80	2,341,055	3,112,750	981,579	19.27	50,938
1995	505,230.54	365,325	485,749	171,051	19.97	8,565
1996	1,628,756.95	1,143,853	1,520,908	596,476	20.69	28,829
1997	1,124,244.43	765,835	1,018,281	443,237	21.42	20,693
1998	726,855.16	479,599	637,692	307,220	22.16	13,864
1999	1,535,032.82	979,592	1,302,500	693,043	22.91	30,251
2000	1,862,956.50	1,147,954	1,526,360	895,483	23.67	37,832
2001	1,351,865.01	802,950	1,067,631	689,794	24.44	28,224
2002	2,298,348.09	1,313,340	1,746,263	1,241,590	25.22	49,230
2003	2,562,348.80	1,404,972	1,868,101	1,462,952	26.02	56,224
2004	2,012,349.87	1,056,886	1,405,273	1,210,782	26.82	45,145
2005	2,888,931.69	1,449,666	1,927,527	1,828,084	27.63	66,163
2006	3,164,770.58	1,513,121	2,011,899	2,102,303	28.45	73,895

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 368.30 LINE TRANSFORMERS - INSTALL COST

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2.5						
NET SALVAGE PERCENT.. -30						
2007	2,743,332.23	1,245,827	1,656,496	1,909,836	29.28	65,227
2008	3,543,242.72	1,523,137	2,025,217	2,580,999	30.12	85,691
2009	2,550,081.93	1,033,584	1,374,290	1,940,817	30.97	62,668
2010	2,213,643.50	842,227	1,119,855	1,757,882	31.83	55,227
2011	1,632,245.99	580,472	771,816	1,350,104	32.69	41,300
2012	2,145,674.49	708,502	942,049	1,847,328	33.57	55,029
2013	1,852,056.07	564,455	750,519	1,657,154	34.45	48,103
2014	2,348,112.68	655,962	872,191	2,180,355	35.33	61,714
2015	2,616,448.38	662,896	881,410	2,519,973	36.23	69,555
2016	2,418,682.52	549,904	731,172	2,413,115	37.13	64,991
2017	1,817,321.72	365,930	486,554	1,875,964	38.03	49,329
2018	3,319,055.73	580,078	771,292	3,543,480	38.95	90,975
2019	2,878,931.79	427,481	568,394	3,174,217	39.86	79,634
2020	3,819,236.61	464,526	617,650	4,347,358	40.79	106,579
2021	5,563,320.44	528,755	703,052	6,529,265	41.71	156,540
2022	4,044,054.40	274,535	365,031	4,892,240	42.65	114,707
2023	2,409,918.21	98,154	130,509	3,002,385	43.59	68,878
2024	2,255,978.76	30,618	40,711	2,892,061	44.53	64,946
	91,117,032.57	39,767,864	52,776,549	65,675,593		2,010,924
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.7 2.21

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -100						
1966	2,651,910.02	4,182,327	3,460,330	1,843,490	11.63	158,512
1967	528,885.51	826,214	683,584	374,187	12.04	31,079
1968	494,006.00	764,000	632,110	355,902	12.47	28,541
1969	456,481.62	698,663	578,052	334,911	12.91	25,942
1970	480,598.31	727,539	601,944	359,253	13.37	26,870
1971	481,713.86	720,817	596,382	367,046	13.85	26,502
1972	367,261.78	543,011	449,271	285,253	14.34	19,892
1973	449,900.86	656,855	543,462	356,340	14.85	23,996
1974	404,056.86	582,286	481,766	326,348	15.37	21,233
1975	403,726.20	574,026	474,932	332,520	15.90	20,913
1976	279,440.69	391,625	324,019	234,862	16.46	14,269
1977	537,215.30	741,948	613,865	460,566	17.02	27,060
1978	401,790.19	546,435	452,104	351,476	17.60	19,970
1979	459,521.90	614,923	508,769	410,275	18.20	22,543
1980	559,257.81	736,185	609,097	509,419	18.80	27,097
1981	669,953.88	866,800	717,164	622,744	19.42	32,067
1982	606,632.37	770,751	637,696	575,569	20.06	28,692
1983	623,736.29	777,974	643,672	603,801	20.70	29,169
1984	535,986.20	655,661	542,474	529,498	21.36	24,789
1985	693,780.65	831,774	688,184	699,377	22.03	31,747
1986	942,170.82	1,106,278	915,301	969,041	22.71	42,670
1987	839,114.73	964,227	797,772	880,457	23.40	37,626
1988	819,402.71	920,714	761,771	877,034	24.10	36,391
1989	1,141,186.69	1,252,818	1,036,543	1,245,830	24.81	50,215
1990	1,695,506.83	1,816,973	1,503,308	1,887,706	25.53	73,941
1991	2,827,545.11	2,955,067	2,444,932	3,210,158	26.26	122,245
1992	1,510,474.49	1,537,935	1,272,440	1,748,509	27.00	64,760
1993	1,873,621.74	1,856,572	1,536,071	2,211,172	27.75	79,682
1994	3,085,560.64	2,973,370	2,460,075	3,711,046	28.50	130,212
1995	983,017.37	919,750	760,973	1,205,062	29.27	41,171
1996	2,462,240.85	2,233,942	1,848,295	3,076,187	30.05	102,369
1997	601,591.21	528,739	437,463	765,719	30.83	24,837
1998	1,563,042.32	1,328,867	1,099,464	2,026,621	31.62	64,093
1999	1,368,026.81	1,123,287	929,373	1,806,681	32.42	55,727
2000	1,721,300.60	1,362,650	1,127,415	2,315,186	33.23	69,672
2001	1,492,286.35	1,136,854	940,598	2,043,975	34.05	60,029
2002	1,811,655.47	1,326,132	1,097,201	2,526,110	34.87	72,444
2003	2,067,143.13	1,450,762	1,200,316	2,933,970	35.70	82,184
2004	1,417,947.08	951,840	787,523	2,048,371	36.54	56,058
2005	4,127,354.05	2,644,478	2,187,960	6,066,748	37.38	162,299
2006	2,601,862.57	1,586,668	1,312,761	3,890,964	38.23	101,778

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 369.10 OVERHEAD SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -100						
2007	2,444,606.34	1,414,303	1,170,151	3,719,062	39.09	95,141
2008	2,181,817.94	1,193,236	987,247	3,376,389	39.96	84,494
2009	2,124,752.49	1,094,842	905,839	3,343,666	40.83	81,892
2010	2,373,647.13	1,147,136	949,105	3,798,189	41.71	91,062
2011	2,230,494.03	1,006,577	832,811	3,628,177	42.59	85,188
2012	2,345,936.97	982,713	813,067	3,878,807	43.48	89,209
2013	1,765,624.55	681,849	564,141	2,967,108	44.38	66,857
2014	4,642,531.95	1,640,949	1,357,671	7,927,393	45.28	175,075
2015	5,237,287.94	1,679,703	1,389,735	9,084,841	46.18	196,727
2016	4,495,015.29	1,292,946	1,069,744	7,920,287	47.09	168,195
2017	4,445,430.40	1,129,939	934,877	7,955,984	48.01	165,715
2018	4,594,168.15	1,014,025	838,974	8,349,362	48.93	170,639
2019	4,816,163.92	901,971	746,263	8,886,065	49.85	178,256
2020	5,196,406.12	797,440	659,778	9,733,034	50.78	191,671
2021	4,638,144.37	554,908	459,114	8,817,175	51.71	170,512
2022	3,761,482.34	321,456	265,963	7,257,002	52.65	137,835
2023	3,282,753.99	169,521	140,257	6,425,251	53.58	119,919
2024	3,960,319.70	67,721	56,030	7,864,609	54.53	144,225
	113,574,491.49	66,278,972	54,837,199	172,311,784		4,583,898
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.6 4.04

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -100						
1966	992,470.80	1,565,226	1,295,020	689,922	11.63	59,323
1967	4,762.68	7,440	6,156	3,369	12.04	280
1968	18,892.93	29,219	24,175	13,611	12.47	1,091
1969	13,978.19	21,394	17,701	10,255	12.91	794
1970	23,946.63	36,251	29,993	17,900	13.37	1,339
1971	35,583.15	53,245	44,053	27,113	13.85	1,958
1972	26,791.21	39,612	32,774	20,808	14.34	1,451
1973	3,183.95	4,649	3,846	2,522	14.85	170
1974	20,446.09	29,465	24,378	16,514	15.37	1,074
1975	28,872.17	41,051	33,964	23,780	15.90	1,496
1976	167,972.50	235,407	194,769	141,176	16.46	8,577
1977	179,321.09	247,660	204,906	153,736	17.02	9,033
1978	160,930.93	218,866	181,083	140,779	17.60	7,999
1979	250,840.37	335,670	277,723	223,958	18.20	12,305
1980	200,902.43	264,460	218,806	182,999	18.80	9,734
1981	259,751.15	336,071	278,055	241,447	19.42	12,433
1982	168,038.49	213,500	176,643	159,434	20.06	7,948
1983	195,393.56	243,710	201,638	189,149	20.70	9,138
1984	186,069.51	227,615	188,322	183,817	21.36	8,606
1985	235,678.47	282,555	233,777	237,580	22.03	10,784
1986	154,038.16	180,869	149,646	158,430	22.71	6,976
1987	121,558.12	139,682	115,569	127,547	23.40	5,451
1988	217,683.08	244,597	202,372	232,994	24.10	9,668
1989	244,484.54	268,400	222,066	266,903	24.81	10,758
1990	1,363,306.39	1,460,974	1,208,765	1,517,848	25.53	59,454
1991	182,840.90	191,087	158,100	207,582	26.26	7,905
1992	172,476.09	175,612	145,296	199,656	27.00	7,395
1993	241,592.68	239,394	198,067	285,118	27.75	10,275
1994	479,590.74	462,153	382,371	576,810	28.50	20,239
1995	119,719.00	112,014	92,677	146,761	29.27	5,014
1996	267,762.55	242,936	200,998	334,527	30.05	11,132
1997	62,710.39	55,116	45,601	79,820	30.83	2,589
1998	126,247.38	107,333	88,804	163,691	31.62	5,177
1999	194,794.18	159,946	132,334	257,254	32.42	7,935
2000	136,272.54	107,879	89,256	183,289	33.23	5,516
2001	196,682.88	149,837	123,971	269,395	34.05	7,912
2002	234,122.49	171,378	141,793	326,452	34.87	9,362
2003	166,259.44	116,684	96,541	235,978	35.70	6,610
2004	351,447.82	235,920	195,193	507,703	36.54	13,894
2005	508,652.28	325,904	269,643	747,662	37.38	20,002
2006	870,032.71	530,563	438,972	1,301,093	38.23	34,033

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 369.20 UNDERGROUND SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -100						
2007	626,435.82	362,418	299,854	953,018	39.09	24,380
2008	1,276,041.87	697,867	577,394	1,974,690	39.96	49,417
2009	1,846,657.00	951,545	787,279	2,906,035	40.83	71,174
2010	1,006,450.88	486,398	402,431	1,610,471	41.71	38,611
2011	1,073,899.24	484,629	400,967	1,746,831	42.59	41,015
2012	1,031,419.37	432,062	357,475	1,705,364	43.48	39,222
2013	1,228,302.31	474,346	392,459	2,064,146	44.38	46,511
2014	1,426,560.95	504,232	417,186	2,435,936	45.28	53,797
2015	1,520,235.26	487,570	403,401	2,637,070	46.18	57,104
2016	1,984,576.46	570,844	472,299	3,496,854	47.09	74,259
2017	1,684,549.71	428,179	354,262	3,014,837	48.01	62,796
2018	3,385,058.00	747,150	618,169	6,151,947	48.93	125,730
2019	1,476,342.08	276,489	228,759	2,723,925	49.85	54,642
2020	2,400,590.44	368,395	304,799	4,496,382	50.78	88,546
2021	1,812,785.74	216,882	179,441	3,446,130	51.71	66,643
2022	1,561,889.32	133,479	110,436	3,013,343	52.65	57,233
2023	1,475,903.92	76,216	63,059	2,888,749	53.58	53,915
2024	1,860,193.02	31,809	26,318	3,694,068	54.53	67,744
	38,263,992.05	17,841,854	14,761,805	61,766,179		1,505,569
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						41.0 3.93

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 370.10 METERS - BARE COST - DOMESTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
NET SALVAGE PERCENT.. -15						
1974	930.40	1,070	1,070			
1975	31,772.15	36,538	36,538			
1976	84,948.39	97,691	97,691			
1977	168,621.22	193,914	193,914			
1978	201,395.36	231,605	231,605			
1979	315,447.89	362,765	362,765			
1980	304,769.61	350,485	350,485			
1981	351,033.66	403,689	403,689			
1982	290,619.30	334,212	334,212			
1983	315,393.43	362,702	362,702			
1984	417,155.76	479,729	479,729			
1985	633,937.29	729,028	729,028			
1986	932,857.91	1,072,787	1,072,787			
1987	1,004,336.50	1,154,987	1,154,987			
1988	868,032.35	990,251	998,237			
1989	861,431.73	969,843	990,646			
1990	833,681.55	925,657	958,734			
1991	994,903.02	1,089,220	1,144,138			
1992	937,998.40	1,011,280	1,078,698			
1993	1,066,171.13	1,132,300	1,226,097			
1994	916,991.89	958,577	1,054,541			
1995	848,096.84	872,416	975,311			
1996	809,586.82	818,836	931,025			
1997	717,651.44	713,471	825,299			
1998	901,768.90	880,961	1,037,034			
1999	790,923.63	757,665	909,562			
2000	4,396,859.43	4,126,013	5,056,388			
2001	2,205,891.52	2,023,078	2,536,775			
2002	833,902.01	746,092	958,987			
2003	2,401,711.96	2,092,191	2,761,969			
2004	1,016,376.19	859,092	1,168,833			
2005	901,053.11	737,264	1,036,211			
2006	202,854.74	160,032	233,283			
2007	704,625.21	534,405	810,319			
2008	1,234,501.04	895,816	1,419,676			
2009	637,949.30	441,285	733,642			
2010	1,226,968.95	804,984	1,411,014			
2011	830,931.95	514,098	955,572			
2012	780,428.31	452,785	897,493			
2013	279,947.44	151,312	321,940			
2014	587,374.40	293,159	675,481			

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 370.10 METERS - BARE COST - DOMESTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
NET SALVAGE PERCENT.. -15						
2015	964,849.67	440,502	1,052,722	56,855	12.06	4,714
2016	849,830.05	350,852	838,474	138,831	12.82	10,829
2017	1,023,580.04	376,677	900,192	276,925	13.60	20,362
2018	1,777,885.89	572,479	1,368,124	676,445	14.40	46,975
2019	1,772,744.83	487,239	1,164,415	874,242	15.22	57,440
2020	841,847.12	190,720	455,787	512,337	16.06	31,901
2021	625,097.87	111,064	265,423	453,440	16.91	26,815
2022	1,449,116.51	185,813	444,060	1,222,424	17.77	68,791
2023	1,417,967.00	110,070	263,048	1,367,614	18.65	73,331
2024	1,035,132.78	26,784	64,009	1,126,394	19.55	57,616

45,599,883.89 34,615,485 45,734,361 6,705,505 398,774

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 0.87

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 370.20 METERS - INSTALL COST - DOMESTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
NET SALVAGE PERCENT.. -15						
1975	58,361.07	67,115	67,115			
1976	113,357.55	130,361	130,361			
1977	123,201.83	141,682	141,682			
1978	137,942.99	158,634	158,634			
1979	174,015.72	200,118	200,118			
1980	181,881.45	209,164	209,164			
1981	213,132.47	245,102	245,102			
1982	434,132.12	499,252	499,252			
1983	510,990.24	587,639	587,639			
1984	315,835.46	363,211	363,211			
1985	519,232.81	597,118	597,118			
1986	357,540.41	411,171	411,171			
1987	736,226.16	846,660	846,660			
1988	100,316.75	114,441	115,364			
1989	463,528.55	521,864	533,058			
1990	50,540.94	56,117	58,122			
1991	816,944.15	894,390	939,486			
1992	378,684.65	408,269	435,487			
1993	514,724.90	546,651	591,934			
1994	566,075.72	591,747	650,987			
1995	84,573.08	86,998	97,259			
1996	339,584.31	343,464	390,522			
1997	418,715.05	416,276	481,522			
1998	396,340.95	387,195	455,792			
1999	375,453.08	359,665	431,771			
2000	937,934.47	880,158	1,078,625			
2001	584,319.40	535,894	671,967			
2002	335,935.69	300,562	386,326			
2003	226,676.29	197,463	260,678			
2004	91,685.88	77,497	105,439			
2005	1,128,336.35	923,233	1,297,587			
2006	549,380.43	433,406	631,787			
2007	181,912.40	137,967	209,199			
2008	571,067.32	414,395	656,727			
2009	458,598.25	317,224	527,388			
2010	252,859.60	165,895	290,789			
2011	446,336.30	276,148	513,287			
2012	464,318.69	269,386	528,563	5,403	9.91	545
2013	23,327.13	12,608	24,738	2,088	10.60	197
2014	16,649.70	8,310	16,305	2,842	11.32	251
2015	1,487,566.10	679,148	1,332,558	378,143	12.06	31,355

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 370.20 METERS - INSTALL COST - DOMESTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
NET SALVAGE PERCENT.. -15						
2016	850,097.99	350,963	688,626	288,987	12.82	22,542
2017	1,143,791.33	420,915	825,879	489,481	13.60	35,991
2018	1,190,407.11	383,311	752,096	616,872	14.40	42,838
2019	1,288,470.52	354,136	694,851	786,890	15.22	51,701
2020	1,231,723.89	279,047	547,519	868,963	16.06	54,107
2021	1,294,588.82	230,016	451,315	1,037,462	16.91	61,352
2022	1,045,554.11	134,066	263,051	939,336	17.77	52,861
2023	398,500.69	30,934	60,696	397,580	18.65	21,318
2024	125,331.45	3,243	6,363	137,768	19.55	7,047
	24,706,702.32	17,000,229	22,460,890	5,951,818		382,105
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.6						1.55

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 370.35 METERS - INSTALL COST - LARGE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
NET SALVAGE PERCENT.. -15						
2012	34,410.86	19,964	26,377	13,195	9.91	1,331
2013	10,065.45	5,440	7,187	4,388	10.60	414
2014	43,219.37	21,571	28,500	21,202	11.32	1,873
2016	106.30	44	58	64	12.82	5
2017	954.50	351	464	634	13.60	47
2018	24,921.22	8,025	10,603	18,056	14.40	1,254
2019	45,314.41	12,455	16,456	35,656	15.22	2,343
2020	21,046.60	4,768	6,299	17,905	16.06	1,115
2021	32,013.37	5,688	7,515	29,300	16.91	1,733
2022	3,761.76	482	637	3,689	17.77	208
2023	37,749.24	2,930	3,871	39,541	18.65	2,120
2024	202,261.04	5,234	6,915	225,685	19.55	11,544
	455,824.12	86,952	114,882	409,316		23,987
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 5.26						

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 371.09 INSTALLATIONS OF CUSTOMERS' PREMISES - EV CHARGERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S3						
NET SALVAGE PERCENT.. 0						
2021	2,680,823.44	935,607	585,006	2,095,817	6.51	321,938
2022	1,192,802.88	298,201	186,456	1,006,347	7.50	134,180
	3,873,626.32	1,233,808	771,462	3,102,164		456,118
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.8						11.77

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R0.5						
NET SALVAGE PERCENT.. -15						
1966	122,717.54	141,125	141,125			
1967	4,763.32	5,478	5,478			
1968	879.62	1,012	1,012			
1969	3,037.38	3,462	3,493			
1970	392.15	439	451			
1971	1,076.65	1,184	1,238			
1972	784.59	848	902			
1973	76.06	81	87			
1974	399.71	417	460			
1975	1,654.50	1,697	1,903			
1976	5,624.51	5,671	6,468			
1977	8,370.61	8,299	9,626			
1978	10,598.93	10,330	12,189			
1979	14,086.02	13,497	16,199			
1980	300,649.48	283,143	345,747			
1981	24,855.46	23,000	28,584			
1982	30,737.28	27,950	35,348			
1983	28,960.61	25,859	33,305			
1984	22,843.21	20,021	26,270			
1985	29,610.06	25,466	34,052			
1986	20,221.11	17,059	23,254			
1987	23,610.27	19,520	27,152			
1988	16,918.60	13,696	19,456			
1989	29,534.85	23,400	33,965			
1990	43,004.12	33,311	49,455			
1991	388,902.19	294,376	447,238			
1992	83,014.73	61,338	95,467			
1993	322,869.02	232,593	371,299			
1994	276,817.56	194,188	318,340			
1995	341,725.63	233,264	392,984			
1996	259,747.13	172,292	298,709			
1997	170,953.28	110,023	196,596			
1998	72,977.64	45,499	83,653	271	12.82	21
1999	177,501.85	107,093	196,898	7,229	13.31	543
2000	135,179.36	78,728	144,747	10,709	13.82	775
2001	123,440.60	69,305	127,422	14,535	14.33	1,014
2002	140,667.47	75,973	139,681	22,087	14.85	1,487
2003	146,697.30	76,036	139,797	28,905	15.38	1,879
2004	94,439.70	46,856	86,148	22,458	15.92	1,411
2005	125,593.38	59,526	109,442	34,990	16.46	2,126
2006	112,887.68	50,955	93,684	36,137	17.01	2,124

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 373.10 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R0.5						
NET SALVAGE PERCENT.. -15						
2007	134,332.97	57,545	105,800	48,683	17.57	2,771
2008	165,091.16	66,855	122,917	66,938	18.14	3,690
2009	94,339.26	35,996	66,181	42,309	18.71	2,261
2010	77,753.76	27,847	51,199	38,218	19.28	1,982
2011	197,209.57	65,930	121,217	105,574	19.86	5,316
2012	250,716.21	77,744	142,938	145,386	20.45	7,109
2013	206,963.78	59,162	108,773	129,235	21.04	6,142
2014	313,480.52	82,014	150,788	209,715	21.63	9,696
2015	1,126,666.34	267,464	491,750	803,916	22.22	36,180
2016	962,958.53	204,869	376,665	730,737	22.82	32,022
2017	1,045,496.71	196,664	361,580	840,741	23.42	35,898
2018	770,912.84	126,014	231,685	654,865	24.02	27,263
2019	567,181.34	78,506	144,339	507,920	24.63	20,622
2020	955,074.98	108,658	199,775	898,561	25.23	35,615
2021	737,888.48	65,459	120,351	728,221	25.84	28,182
2022	358,193.58	22,656	41,654	370,269	26.46	13,994
2023	244,115.20	9,323	17,141	263,591	27.07	9,737
2024	95,492.57	1,216	2,236	107,580	27.69	3,885
	12,022,688.96	4,167,932	6,956,313	6,869,779		293,745
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.4						2.44

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R0.5						
NET SALVAGE PERCENT.. -15						
1962	1,311.72	1,508	1,508			
1964	1,472.30	1,693	1,693			
1966	81,643.82	93,890	93,890			
1967	23,143.46	26,615	26,615			
1968	42,812.51	49,234	49,234			
1969	31,171.22	35,527	35,847			
1970	15,142.41	16,954	17,414			
1971	16,920.92	18,611	19,459			
1972	39,454.36	42,634	45,373			
1973	20,600.39	21,871	23,690			
1974	4,127.66	4,308	4,747			
1975	11,172.09	11,458	12,848			
1976	239,354.64	241,343	275,258			
1977	75,338.94	74,696	86,640			
1978	81,403.00	79,337	93,613			
1979	18,789.96	18,004	21,608			
1980	35,457.83	33,393	40,777			
1981	9,711.45	8,986	11,168			
1982	33,500.38	30,462	38,525			
1983	504,826.00	450,756	580,550			
1984	134,313.45	117,721	154,460			
1985	203,993.08	175,442	234,592			
1986	63,395.75	53,481	72,905			
1987	174,157.18	143,988	200,281			
1988	63,484.40	51,392	73,007			
1989	187,192.56	148,307	215,271			
1990	540,401.89	418,598	621,462			
1991	235,827.35	178,508	271,201			
1992	175,176.78	129,434	201,453			
1993	297,645.62	214,422	342,292			
1994	296,137.83	207,741	340,559			
1995	155,757.90	106,321	179,122			
1996	184,085.63	122,106	211,698			
1997	150,327.66	96,749	172,877			
1998	108,096.62	67,394	124,311			
1999	147,812.32	89,180	169,984			
2000	363,103.09	211,469	417,569			
2001	187,389.14	105,208	215,498			
2002	190,363.07	102,812	217,166	1,752	14.85	118
2003	213,878.40	110,857	234,160	11,800	15.38	767
2004	149,612.36	74,229	156,792	15,262	15.92	959

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 373.20 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 28-R0.5						
NET SALVAGE PERCENT.. -15						
2005	392,864.48	186,202	393,308	58,486	16.46	3,553
2006	417,819.21	188,593	398,359	82,133	17.01	4,829
2007	341,656.47	146,357	309,145	83,760	17.57	4,767
2008	499,245.04	202,175	427,048	147,084	18.14	8,108
2009	401,756.46	153,294	323,798	138,222	18.71	7,388
2010	256,976.14	92,035	194,403	101,120	19.28	5,245
2011	179,821.80	60,117	126,983	79,812	19.86	4,019
2012	287,204.40	89,058	188,114	142,171	20.45	6,952
2013	54,277.13	15,515	32,772	29,647	21.04	1,409
2014	214,744.06	56,182	118,671	128,285	21.63	5,931
2015	359,992.80	85,460	180,514	233,478	22.22	10,508
2016	308,720.88	65,680	138,734	216,295	22.82	9,478
2017	374,771.24	70,497	148,909	282,078	23.42	12,044
2018	205,089.22	33,524	70,812	165,041	24.02	6,871
2019	273,671.22	37,880	80,013	234,709	24.63	9,529
2020	275,160.49	31,305	66,124	250,311	25.23	9,921
2021	249,491.96	22,133	46,751	240,165	25.84	9,294
2022	160,537.22	10,154	21,448	163,170	26.46	6,167
2023	276,320.06	10,553	22,291	295,477	27.07	10,915
2024	331,293.69	4,218	8,909	372,079	27.69	13,437
	11,370,921.11	5,747,571	9,604,223	3,472,336		152,209
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.8						1.34

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 373.30 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R3						
NET SALVAGE PERCENT.. -15						
2018	29,585.02	10,547	2,068	31,955	13.80	2,316
2019	4,273.16	1,297	254	4,660	14.72	317
2020	2,231.94	558	109	2,458	15.65	157
2021	59,828.39	11,696	2,293	66,510	16.60	4,007
2022	24,483.58	3,435	674	27,482	17.56	1,565
2023	2,144.96	181	35	2,432	18.53	131
2024	17,719.17	499	98	20,279	19.51	1,039
	140,266.22	28,213	5,531	155,775		9,532
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.3						6.80

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 373.40 STREET LIGHTING AND SIGNAL SYSTEMS - UNDERGROUND - LED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R3						
NET SALVAGE PERCENT.. -15						
2019	30,442.98	9,242	1,016	33,993	14.72	2,309
2021	10,645.70	2,081	229	12,014	16.60	724
	41,088.68	11,323	1,245	46,007		3,033
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.2						7.38

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -10						
1902	5,848.45	6,433	6,433			
1923	646,552.52	711,208	711,208			
1925	5,927.84	6,521	6,521			
1927	48,865.05	53,752	53,752			
1930	4,065.36	4,472	4,472			
1931	2,634.45	2,898	2,898			
1932	4,441.59	4,861	2,507	2,379	0.25	2,379
1933	234.80	256	132	126	0.38	126
1934	460.44	500	258	248	0.62	248
1936	231.01	248	128	126	1.13	112
1938	325.79	346	178	180	1.66	108
1939	127.01	134	69	71	1.93	37
1940	68,370.65	71,899	37,076	38,132	2.20	17,333
1941	185.70	194	100	104	2.48	42
1942	4,240.49	4,407	2,273	2,392	2.76	867
1943	679.23	702	362	385	3.04	127
1945	750.45	766	395	430	3.62	119
1946	1,397.67	1,417	731	806	3.91	206
1947	168,273.74	169,590	87,453	97,648	4.19	23,305
1948	13,415.66	13,435	6,928	7,829	4.48	1,748
1949	57,661.50	57,364	29,581	33,847	4.78	7,081
1950	48,772.28	48,209	24,860	28,790	5.07	5,679
1951	42,882.23	42,114	21,717	25,453	5.36	4,749
1952	7,661.18	7,475	3,855	4,572	5.65	809
1953	12,367.99	11,989	6,182	7,423	5.94	1,250
1954	22,335.52	21,503	11,088	13,481	6.24	2,160
1955	16,751.92	16,017	8,260	10,167	6.54	1,555
1956	17,816.24	16,917	8,724	10,874	6.84	1,590
1957	72,294.52	68,152	35,144	44,380	7.15	6,207
1958	25,112.90	23,503	12,120	15,504	7.46	2,078
1959	2,515.33	2,336	1,205	1,562	7.78	201
1960	6,022.32	5,551	2,862	3,763	8.10	465
1961	6,296.64	5,759	2,970	3,956	8.43	469
1962	25,542.10	23,168	11,947	16,149	8.77	1,841
1963	7,765.64	6,986	3,602	4,940	9.11	542
1964	47,052.88	41,955	21,635	30,123	9.47	3,181
1965	94,471.10	83,488	43,052	60,866	9.83	6,192
1966	3,451.90	3,022	1,558	2,239	10.21	219
1967	125,543.41	108,849	56,130	81,968	10.59	7,740
1968	4,207.97	3,611	1,862	2,767	10.99	252
1969	37,573.57	31,916	16,458	24,873	11.39	2,184

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -10						
1970	8,135.28	6,835	3,525	5,424	11.81	459
1971	1,532,688.97	1,273,235	656,571	1,029,387	12.24	84,100
1972	33,883.10	27,819	14,345	22,926	12.68	1,808
1973	6,803.05	5,518	2,845	4,638	13.13	353
1974	9,519.18	7,623	3,931	6,540	13.60	481
1975	699.46	553	285	484	14.07	34
1976	3,331.75	2,598	1,340	2,325	14.56	160
1977	26,088.58	20,054	10,341	18,356	15.06	1,219
1978	74,843.15	56,691	29,234	53,093	15.57	3,410
1979	114,395.14	85,341	44,008	81,827	16.09	5,086
1980	46,401.87	34,065	17,566	33,476	16.63	2,013
1981	33,894.05	24,480	12,624	24,659	17.17	1,436
1982	789,393.60	560,422	288,994	579,339	17.73	32,676
1983	373,318.18	260,352	134,256	276,394	18.30	15,103
1984	101,452.82	69,459	35,818	75,780	18.88	4,014
1985	51,038.62	34,269	17,672	38,470	19.48	1,975
1986	721,753.43	475,087	244,989	548,940	20.08	27,338
1987	520,351.09	335,418	172,965	399,421	20.70	19,296
1988	1,946,856.45	1,228,389	633,445	1,508,097	21.32	70,736
1989	90,686.69	55,943	28,848	70,907	21.96	3,229
1990	513,355.21	309,451	159,575	405,116	22.60	17,925
1991	880,208.53	517,809	267,019	701,210	23.26	30,147
1992	2,953,750.46	1,694,094	873,596	2,375,530	23.93	99,270
1993	1,414,883.37	790,637	407,709	1,148,663	24.60	46,694
1994	1,585,795.80	862,070	444,545	1,299,830	25.29	51,397
1995	513,763.01	271,493	140,001	425,138	25.98	16,364
1996	1,059,543.91	543,355	280,193	885,305	26.69	33,170
1997	68,986.55	34,300	17,688	58,197	27.40	2,124
1998	225,046.73	108,279	55,836	191,715	28.13	6,815
1999	203,826.11	94,795	48,883	175,326	28.86	6,075
2000	452,632.23	203,141	104,754	393,141	29.60	13,282
2001	667,554.88	288,584	148,814	585,496	30.35	19,291
2002	62,302.22	25,905	13,358	55,174	31.10	1,774
2003	26,230.41	10,462	5,395	23,458	31.87	736
2004	534,479.60	204,128	105,263	482,665	32.64	14,788
2005	464,852.95	169,560	87,437	423,901	33.42	12,684
2006	296,847.57	103,119	53,176	273,356	34.21	7,991
2007	351,396.04	115,883	59,758	326,778	35.01	9,334
2009	180,926.54	53,258	27,464	171,555	36.62	4,685
2011	1,237,850.45	319,712	164,866	1,196,769	38.26	31,280
2012	759,820.42	182,372	94,044	741,758	39.09	18,976

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -10						
2013	1,611,814.45	357,081	184,136	1,588,860	39.93	39,791
2014	967,492.70	196,459	101,308	962,934	40.77	23,619
2015	5,918,744.12	1,089,878	562,019	5,948,600	41.63	142,892
2016	3,063,448.26	506,817	261,351	3,108,442	42.48	73,174
2017	616,701.31	90,223	46,525	631,846	43.35	14,575
2018	4,839,721.20	615,419	317,354	5,006,339	44.22	113,214
2019	1,429,239.77	154,386	79,612	1,492,552	45.09	33,102
2020	2,420,224.55	214,577	110,651	2,551,596	45.97	55,506
2021	5,539,054.24	382,638	197,316	5,895,644	46.86	125,814
2022	317,897.31	15,736	8,115	341,572	47.75	7,153
2023	6,902,587.47	205,007	105,716	7,487,130	48.65	153,898
2024	8,045,590.62	79,651	41,074	8,809,076	49.55	177,782
	64,273,230.49	17,058,353	9,176,839	61,523,715		1,783,449
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						34.5 2.77

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2011	472,541.30	425,287	425,287	47,254	1.50	31,503
2016	196,555.02	111,382	111,382	85,173	6.50	13,104
2017	4,418.85	2,209	2,209	2,210	7.50	295
2018	930,886.09	403,381	403,381	527,505	8.50	62,059
2019	61,799.07	22,660	22,660	39,139	9.50	4,120
2020	120,928.69	36,279	36,279	84,650	10.50	8,062
2021	494,511.09	115,384	115,384	379,127	11.50	32,968
2024	34,618.63	1,154	1,154	33,465	14.50	2,308
	2,316,258.74	1,117,736	1,117,736	1,198,523		154,419
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 6.67						

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	647.35	647	647			
1999	27,512.91	27,513	27,513			
2000	41,610.83	41,611	41,611			
2001	38,413.70	38,414	38,414			
	108,184.79	108,185	108,185			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 0.0 0.00						

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2004	27,187.02	27,187	27,187			
	27,187.02	27,187	27,187			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	5,969.73	5,820	5,820	150	0.50	150
2006	154,812.88	143,202	143,202	11,611	1.50	7,741
2007	53,190.98	46,542	46,542	6,649	2.50	2,660
2008	59,867.51	49,391	49,391	10,477	3.50	2,993
2009	134,381.66	104,146	104,146	30,236	4.50	6,719
2010	52,586.70	38,125	38,125	14,462	5.50	2,629
2011	38,294.68	25,849	25,849	12,446	6.50	1,915
2013	409,047.75	235,202	235,202	173,846	8.50	20,452
2015	50,737.95	24,101	24,101	26,637	10.50	2,537
2016	603,167.62	256,346	256,346	346,822	11.50	30,158
2017	572,958.68	214,860	214,860	358,099	12.50	28,648
2018	372,341.41	121,011	121,011	251,330	13.50	18,617
2019	313,295.89	86,156	86,156	227,140	14.50	15,665
2021	868,773.93	152,035	152,035	716,739	16.50	43,439
2022	16,920.96	2,115	2,115	14,806	17.50	846
2023	2,746.67	206	206	2,541	18.50	137
2024	1,299,820.88	32,496	32,496	1,267,325	19.50	64,991
	5,008,915.88	1,537,603	1,537,603	3,471,313		250,297
	5,036,102.90	1,564,790	1,564,790	3,471,313		250,297
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.9						4.97

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2009	514,352.60	514,353	514,353			
	514,352.60	514,353	514,353			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2010	38,773.98	37,482	36,694	2,080	0.50	2,080
2015	209,841.54	132,899	130,106	79,736	5.50	14,497
	248,615.52	170,381	166,800	81,816		16,577
	762,968.12	684,734	681,153	81,816		16,577
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.9 2.17

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 397.00 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
2010	52,906.89	38,357	38,357	14,550	5.50	2,645
2014	194,710.03	102,223	102,223	92,487	9.50	9,735
2015	217,473.42	103,300	103,300	114,173	10.50	10,874
2016	142,492.20	60,559	60,559	81,933	11.50	7,125
2017	482,615.02	180,981	180,981	301,634	12.50	24,131
2018	87,114.38	28,312	28,312	58,802	13.50	4,356
2019	80,311.17	22,086	22,086	58,225	14.50	4,016
2020	175,787.82	39,552	39,552	136,236	15.50	8,789
2021	304,844.60	53,348	53,348	251,497	16.50	15,242
2022	605,231.36	75,654	75,654	529,577	17.50	30,262
2024	2,953,476.73	73,837	73,837	2,879,640	19.50	147,674
	5,296,963.62	778,209	778,209	4,518,755		264,849
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1						5.00

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 397.10 COMMUNICATION EQUIPMENT - SITE SPECIFIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S3						
NET SALVAGE PERCENT.. -5						
2007	40,172.56	27,300	22,753	19,428	8.82	2,203
2013	1,570,169.44	747,840	623,274	1,025,404	13.66	75,066
2014	73,924.15	32,290	26,912	50,708	14.60	3,473
2015	88,558.79	35,149	29,294	63,693	15.55	4,096
2016	373,437.39	132,847	110,719	281,390	16.53	17,023
2017	177,500.43	55,838	46,537	139,838	17.51	7,986
2018	678,513.37	185,234	154,380	558,059	18.50	30,165
2019	112,305.64	25,943	21,622	96,299	19.50	4,938
2020	438,144.85	82,809	69,016	391,036	20.50	19,075
2021	492,780.83	72,439	60,373	457,047	21.50	21,258
2022	135,272.27	14,204	11,838	130,198	22.50	5,787
2023	171,529.93	10,806	9,006	171,100	23.50	7,281
2024	337,215.25	7,082	5,902	348,174	24.50	14,211
	4,689,524.90	1,429,781	1,191,626	3,732,375		212,562
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6						4.53

RHODE ISLAND ENERGY
ELECTRIC PLANT

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	46,373.34	38,644	38,634	7,739	2.50	3,096
2013	532,392.59	408,169	408,061	124,332	3.50	35,523
2014	173,078.65	121,155	121,123	51,956	4.50	11,546
2017	17,132.26	8,566	8,564	8,568	7.50	1,142
2018	20,223.85	8,764	8,762	11,462	8.50	1,348
2021	276,595.88	64,538	64,521	212,075	11.50	18,441
2022	153,540.59	25,591	25,584	127,957	12.50	10,237
2023	939,996.24	94,000	93,974	846,022	13.50	62,668
2024	23,312.39	777	777	22,535	14.50	1,554
	2,182,645.79	770,204	770,000	1,412,646		145,555
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.7 6.67						