EXHIBIT B

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2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO NUCLEAR PLANT
AS OF DECEMBER 31, 2020

Prepared by:

Excellence Delivered ***As Promised***

EXHIBIT B

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DUKE ENERGY CAROLINAS

Charlotte, North Carolina

2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO NUCLEAR PLANT AS OF DECEMBER 31, 2020

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

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Gannett Fleming

Excellence Delivered ***As Promised***

June 18, 2021

Duke Energy Carolinas
550 S. Tryon Street
Charlotte, NC 28202

Attention: David L. Doss, Jr.
Director Asset Accounting

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the nuclear plant of Duke Energy Carolinas as of December 31, 2020. 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

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DUKE ENERGY CAROLINA

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Duke Energy Carolinas ("DEC" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the nuclear plant as of December 31, 2020. 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.

The depreciation study results in an overall decrease in depreciation expense. This is primarily related to the extension of the license date of each plant. These changes produce the most appropriate depreciation rates for the Company's nuclear plant accounts over the revised remaining life.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to nuclear plant in service as of December 31, 2020 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 $190.2 million when applied to depreciable plant balances as of December 31, 2020.

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PART I. INTRODUCTION

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DUKE ENERGY CAROLINA
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Duke Energy Carolinas ("Company"), as applied to nuclear plant in service as of December 31, 2020. 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 current nuclear plant in service.

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 2020; the net salvage analyses of historical plant retirement data recorded through 2020; 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 study. 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,

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presents a summary 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 all accounts, the annual depreciation was calculated by the straight-line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on

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attained ages of plant in service and the estimated service life and net salvage characteristics of each depreciable group.

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.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation 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 utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts. For all plants, the life span technique was used. In this technique, the date of final retirement was estimated for each unit, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

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

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

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trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and gross salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

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PART II. ESTIMATION OF SURVIVOR CURVES

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PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

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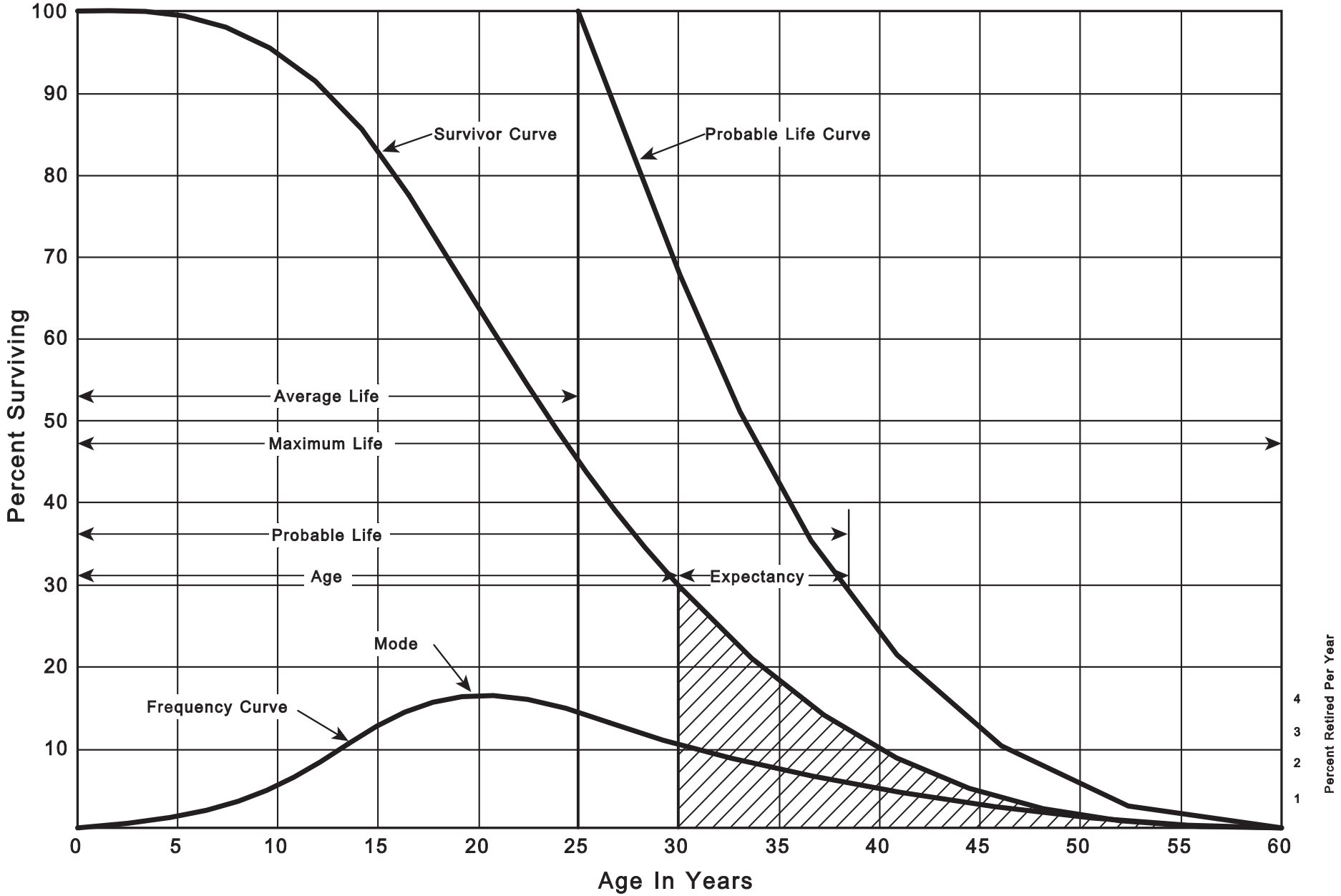

Figure 1. A Typical Survivor Curve and Derived Curves

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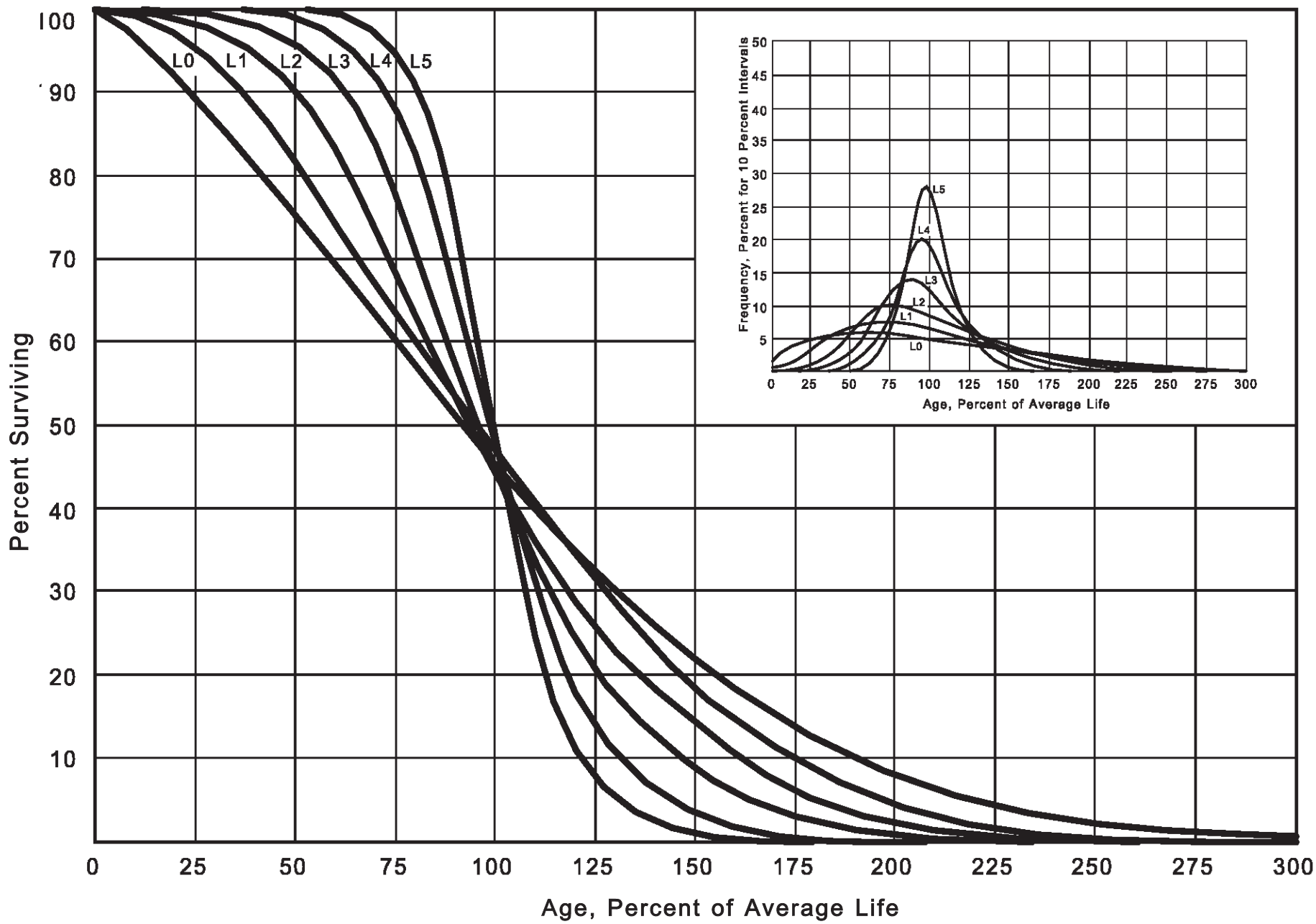

Figure 2. Left Modal or "L" Iowa Type Survivor Curves

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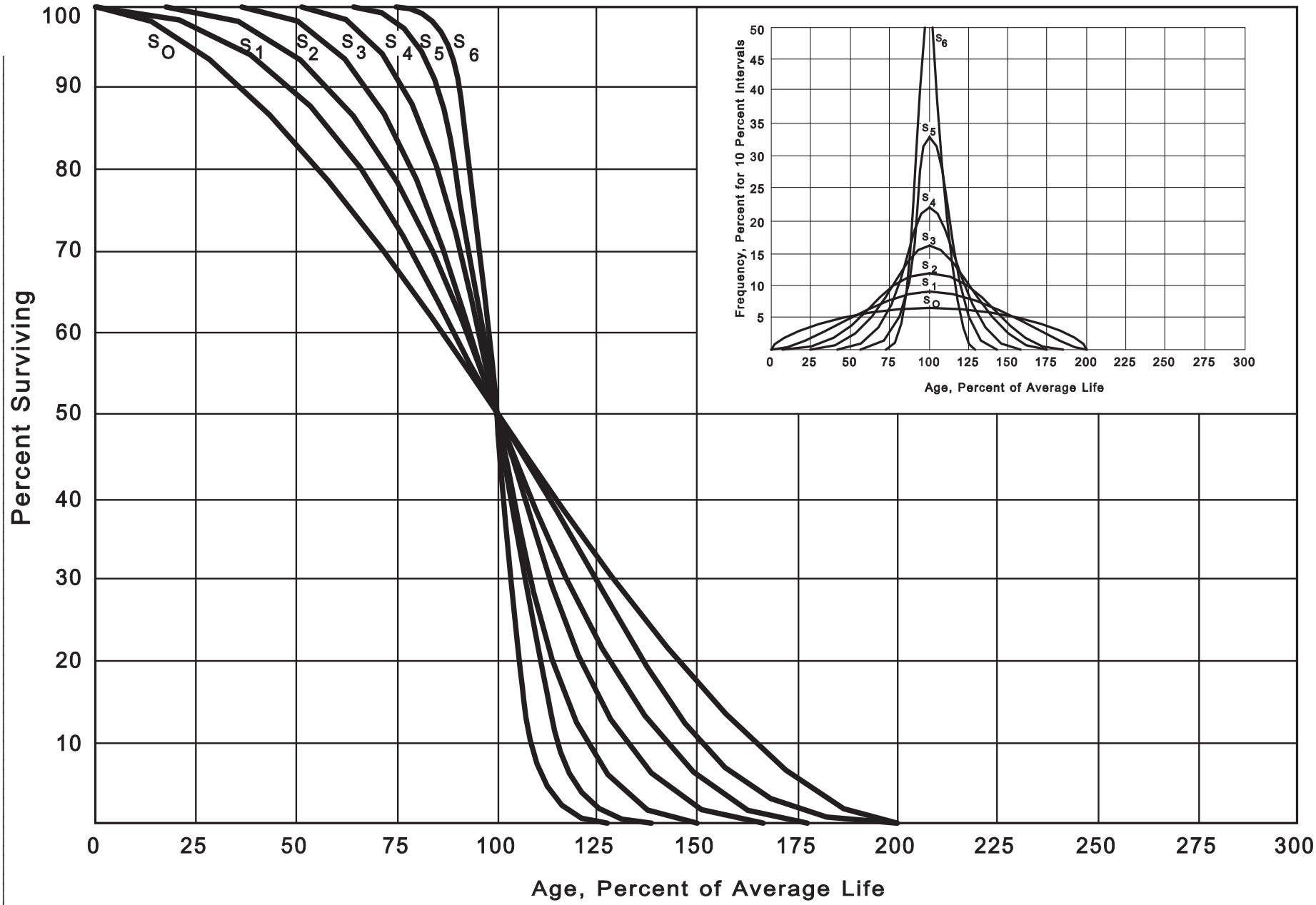

Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

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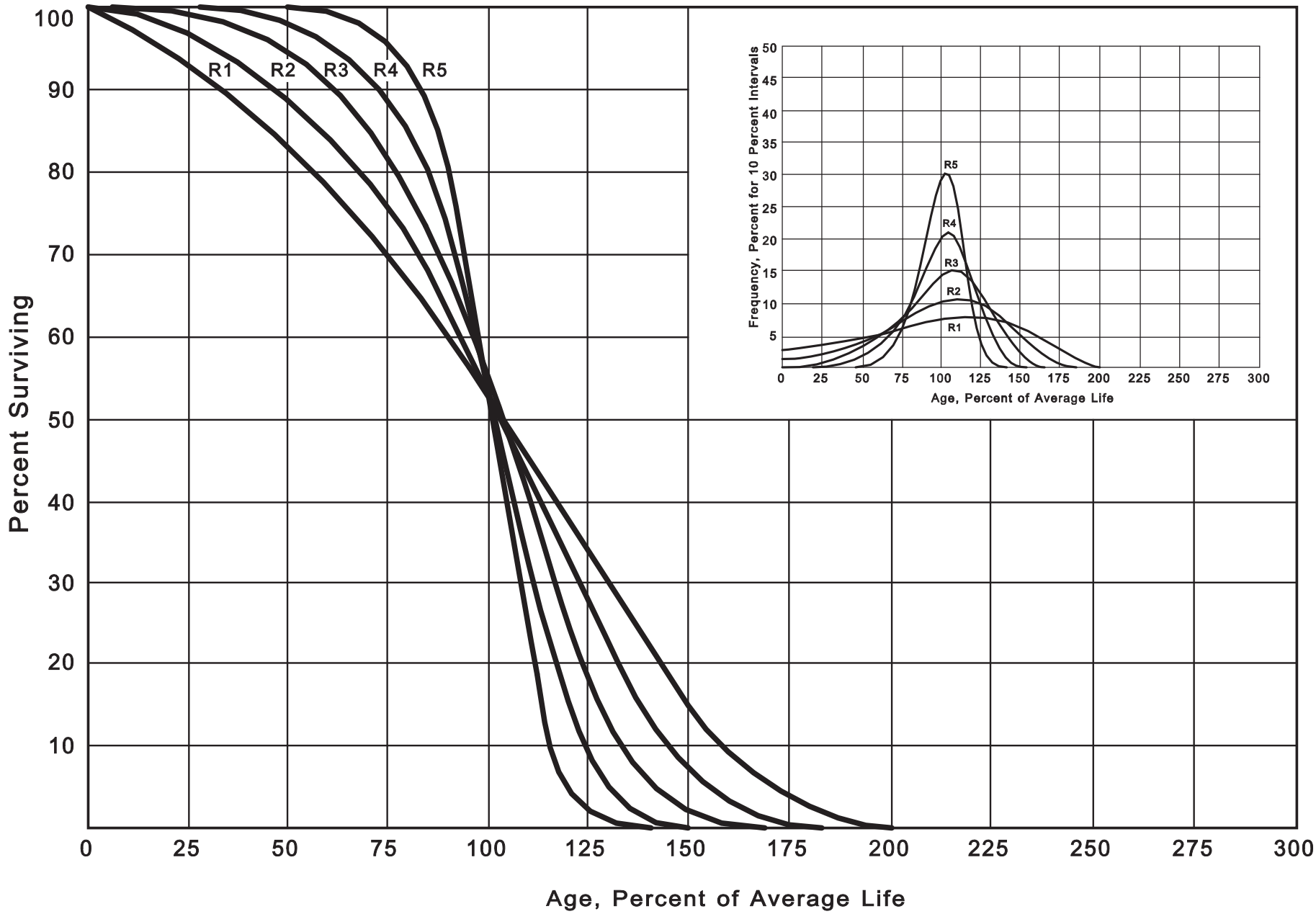

Figure 4. Right Modal or "R" Iowa Type Survivor Curves

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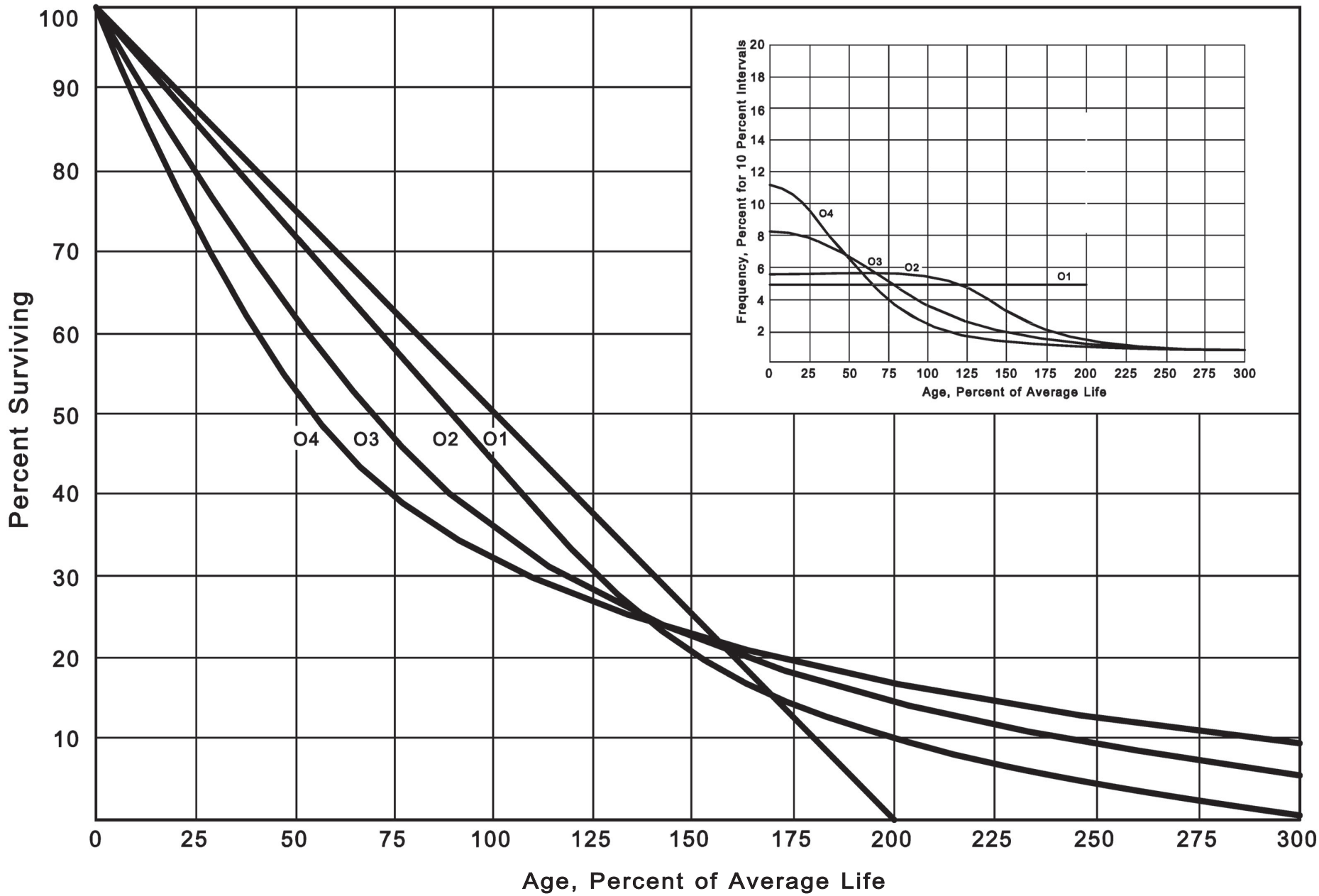

Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

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

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

---

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

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

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

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

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Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 during which there were placements during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2006 were retired in 2011. 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 2009 retirements of 2006 installations and ending with the 2020 retirements of the 2015 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 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020 | Placement Band 2006-2020

Year Placed	Retirements, Thousands of Dollars During Year 2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total During Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2007	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2008	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2009	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2010	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2011	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2012		5	11	12	13	14	15	16	18	20	113	7½-8½
2013			6	12	13	15	16	17	19	19	124	6½-7½
2014				6	13	15	16	17	19	19	131	5½-6½
2015					7	14	16	17	19	20	143	4½-5½
2016						8	18	20	22	23	146	3½-4½
2017							9	20	22	25	150	2½-3½
2018								11	23	25	151	1½-2½
2019									11	24	153	½-1½
2020										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

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SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020 | Placement Band 2006-2020

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2007	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2008	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2009	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2010	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2011	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2012		-	-	-	-	-	-	-	-	-	6	7½-8½
2013			-	-	-	-	-	-	-	-	-	6½-7½
2014				-	-	-	-	(12)[b]	-	-	-	5½-6½
2015					-	-	-	-	22[a]	-	-	4½-5½
2016						-	-	(19)[b]	-	-	10	3½-4½
2017							-	-	-	-	-	2½-3½
2018								-	-	(102)[c]	(121)	1½-2½
2019									-	-	-	½-1½
2020											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

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

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2011 through 2020 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 additions 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 2014 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 2011-2020
SUMMARIZED BY AGE INTERVAL

Experience Band 2011-2020 | Placement Band 2006-2020

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2006	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2007	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2008	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2009	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2010	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2011	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2012		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2013			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2014				580[a]	574	561	546	530	501	482	3,057	5½-6½
2015					660[a]	653	639	623	628	609	3,789	4½-5½
2016						750[a]	742	724	685	663	4,332	3½-4½
2017							850[a]	841	821	799	4,955	2½-3½
2018								960[a]	949	926	5,719	1½-2½
2019									1,080[a]	1,069	6,579	½-1½
2020										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

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For the entire experience band 2011-2020, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2011-2020 Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Smoothing the Original Survivor Curve

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

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

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

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

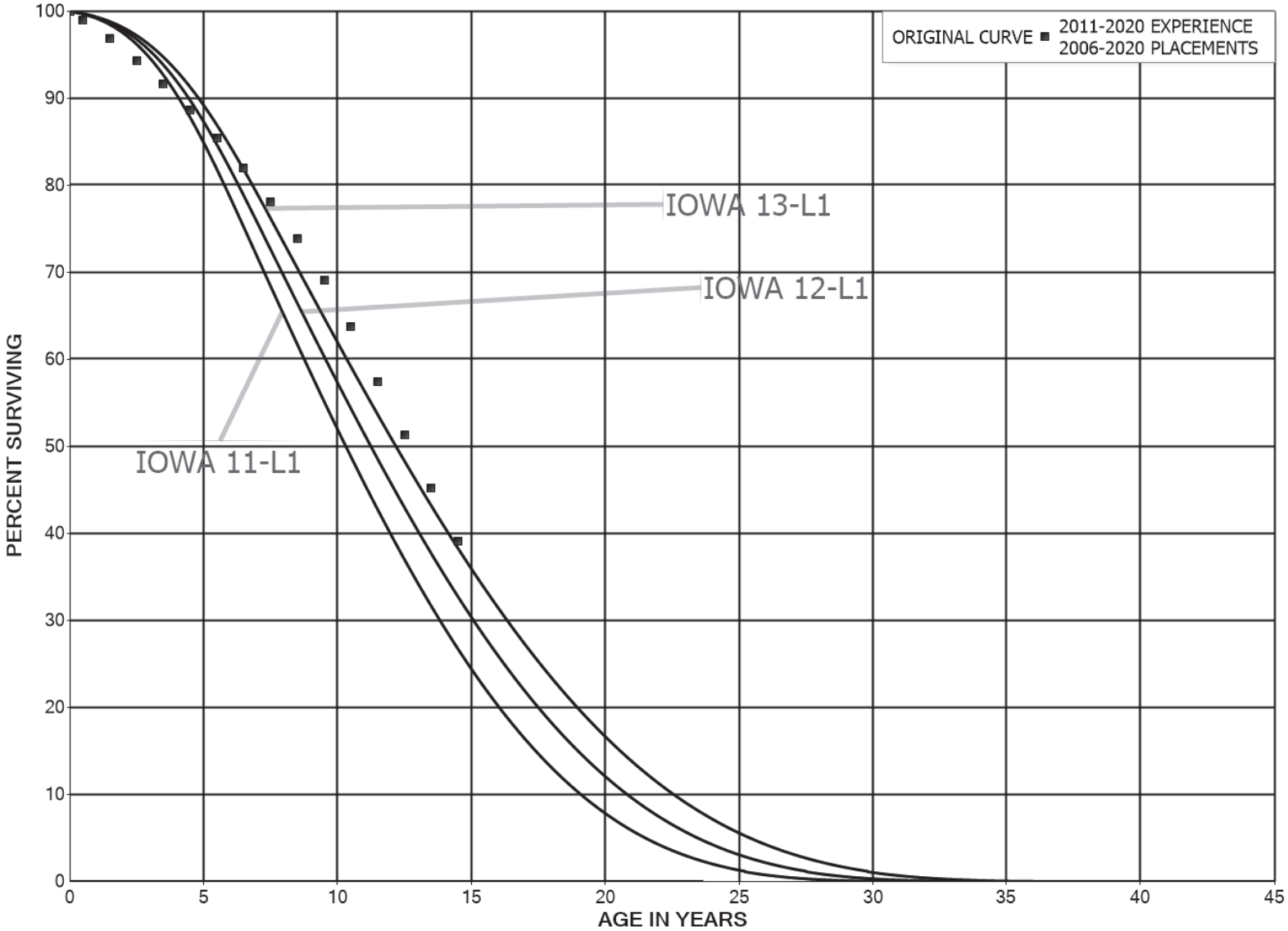

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FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

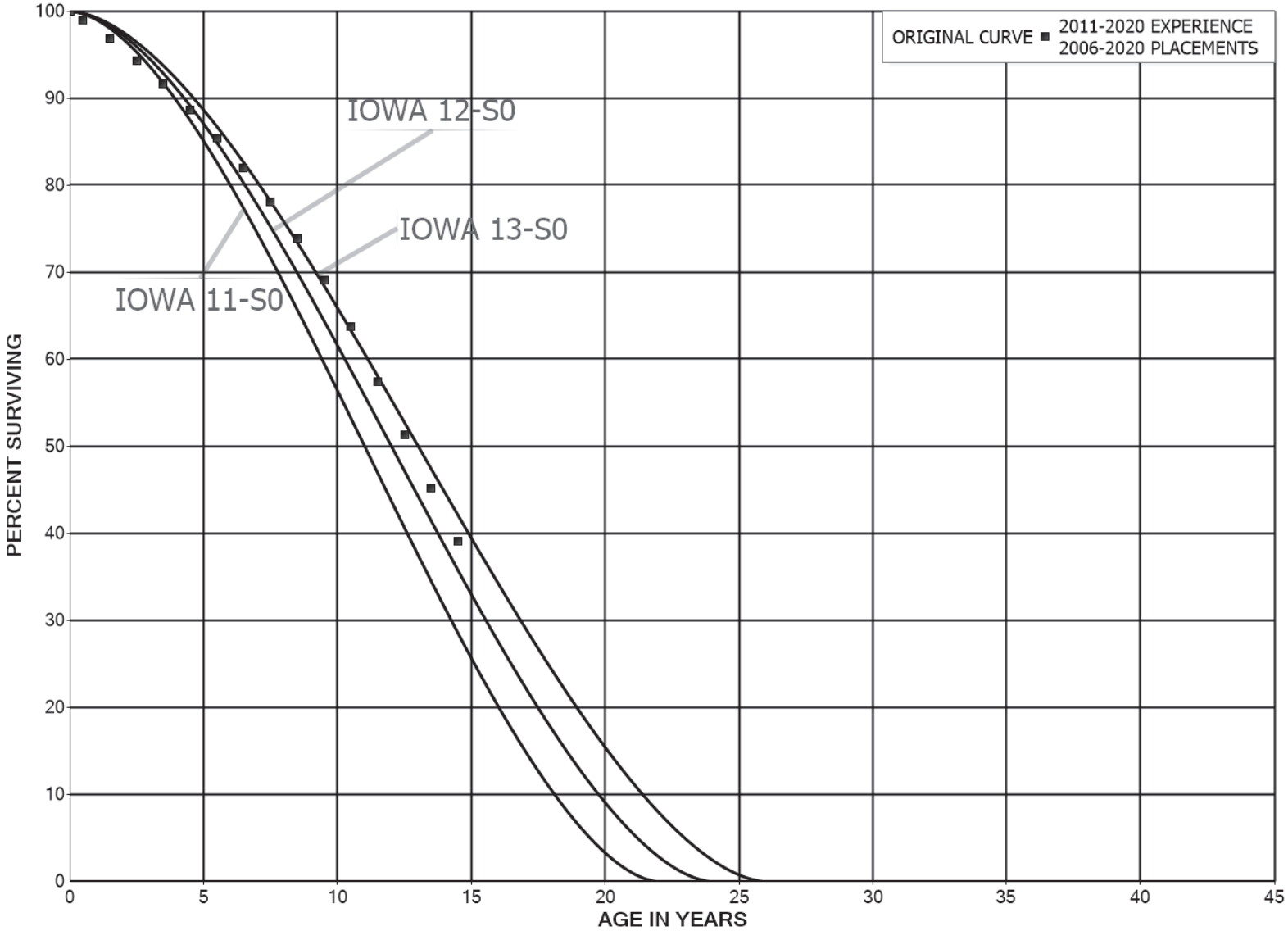

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FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

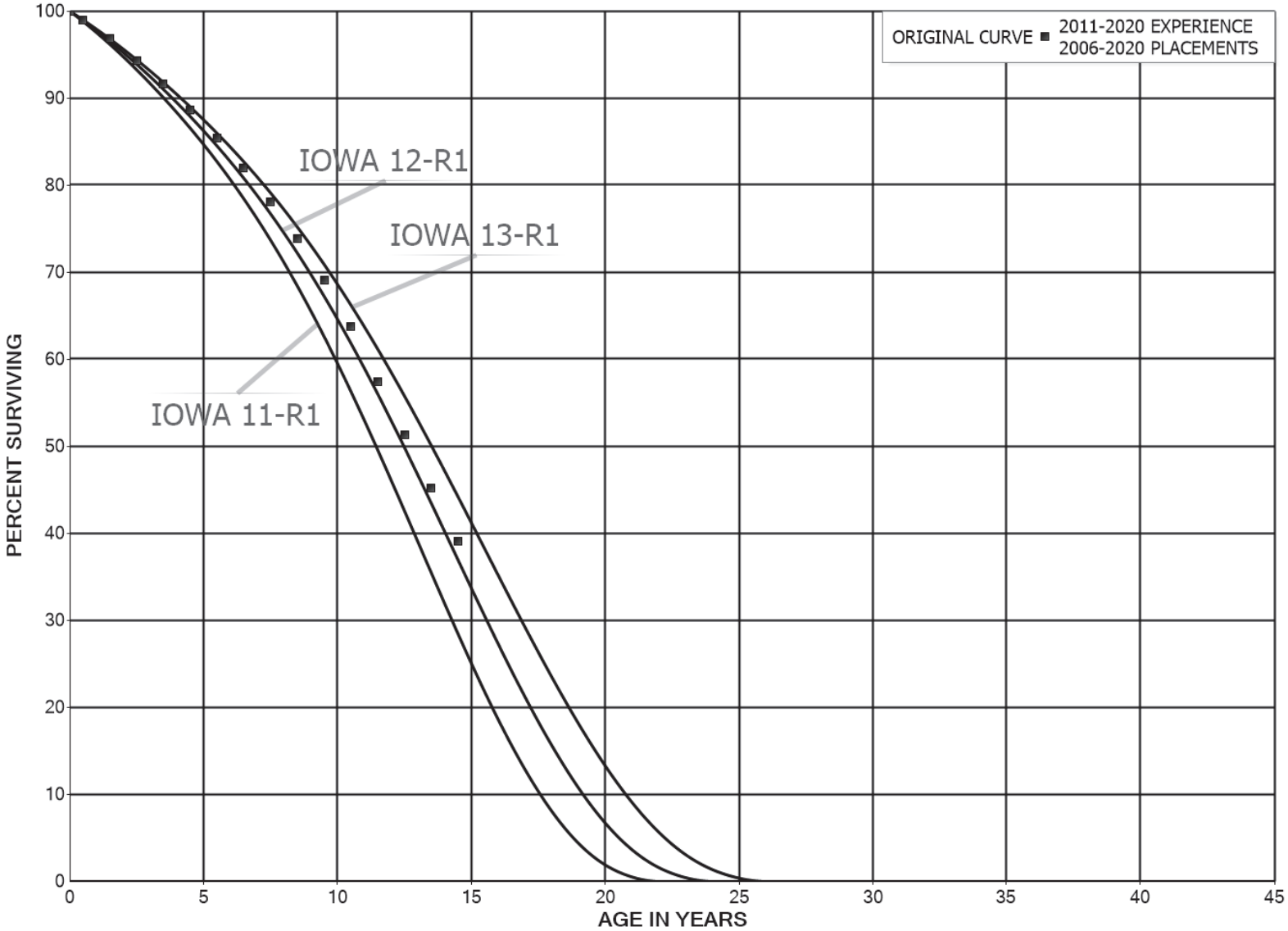

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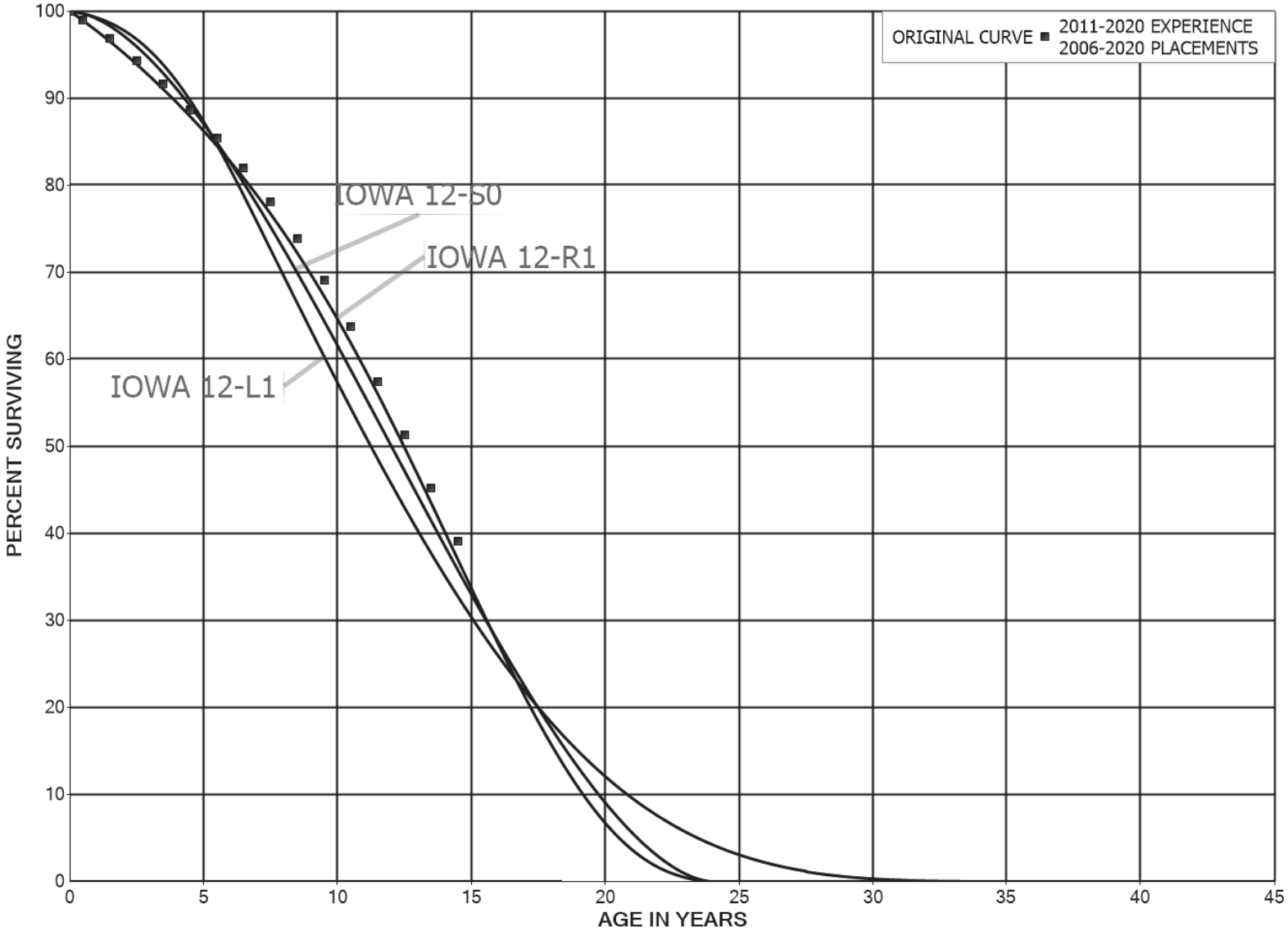
FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



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PART III. SERVICE LIFE CONSIDERATIONS

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PART III. SERVICE LIFE CONSIDERATIONS

SERVICE LIFE ANALYSIS

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

For 5 plant accounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. Generally, the information external to the statistics led to minimal or no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

NUCLEAR PLANT

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

Account 322, Reactor Plant Equipment, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data have been compiled for the years 1978 through 2020. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

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The survivor curve estimate is based on the statistical indications for the period 1978 through 2020. The Iowa 48-S0.5 is a reasonable fit of the stub original survivor curve for Reactor Plant Equipment. The 48-year service life is within the typical service life range of 40 to 50 years for reactor plant equipment. The 48-year life reflects the Company's plans to continue to replace reactor plant equipment at the time the equipment requires an upgrade due to reliability or functionality.

For Account 323, Turbogenerator Units, the interim survivor curve estimate is the 40-S0.5. The statistical analysis for this account provides a good indication of service life through age 48. The 40-S0.5 estimate is within the industry range, reflects the recent replacement practices and is consistent with the future outlook for this account. The current estimate for this account is 45-R2. Based on these considerations, the 40-S0.5 interim survivor curve is the most reasonable estimate for this account.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

Life Span Estimates

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differs from account to account. The interim survivor curves estimated were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period, 1978 through 2020.

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The depreciable life span for nuclear units is approximately 80 years which reflects a 20 year extension from prior life spans as the Company plans to extend the license dates for each unit.

A summary of the major year in service, depreciable life span and depreciable life date for each unit follows:

Depreciable Group	Major Year in Service	Probable Retirement Year	Life Span
Nuclear Production			
Oconee	1973	2054	81
McGuire	1981	2063	82
Catawba	1985	2063	78

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PART IV. NET SALVAGE CONSIDERATIONS

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PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled through 2020. 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 gross 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 periods 2003 through 2020 for all plant accounts were analyzed. The analyses contributed significantly toward the net salvage estimates for all plant accounts, as follows:

NUCLEAR PRODUCTION PLANT

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

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The overall net salvage estimates for each nuclear facility, for which the life span method is used, is based on estimates of both final net salvage and interim net salvage. Final net salvage is the net salvage experienced at the end of a production plant's life span and is not included in the overall weighted net salvage percent. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The interim net salvage estimates were based in part on an analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate of negative 10 percent was utilized for most plant accounts.

The interim survivor curve estimates for each account and facility were used to calculate the percentage of plant expected to be retired as interim retirements and final retirements. These are shown on Table 1 in the Net Salvage Statistics section on page VIII-2. These percentages were used to determine the weighted net salvage estimate for each account and facility based on the interim and final net salvage estimates. The final net salvage is zero for all facilities. These calculations, as well as the estimated final net salvage and interim net salvage percents, are shown on Table 2 of the Net Salvage Statistics section on page VIII-3.

The net salvage percents for the remaining accounts were based on judgment incorporating factors such as the statistical net salvage analysis, general knowledge of the property studied, and estimates of previous studies of this and other electric utilities.

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PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

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PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

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

Single Unit of Property

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

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

The accrued depreciation is:

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

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Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2020, 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, 2020, are set forth in the Results of Study section of the report.

Average Service Life Procedure

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

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

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

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PART VI. RESULTS OF STUDY

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PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the nuclear plant in service as of December 31, 2020. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2020, is reasonable for a period of three to five years assuming license extension is finalized.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and net salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s),

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when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of interim 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.

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of nuclear plant as of December 31, 2020, is presented on page VI-4 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to nuclear plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Detailed Depreciation Calculations." 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.

DUKE ENERGY CAROLINAS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO NUCLEAR PLANT AS OF DECEMBER 31, 2020

	ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2020	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
	NUCLEAR PRODUCTION PLANT									
321.00	STRUCTURES AND IMPROVEMENTS									
	OCONEE	07-2054	60-S1 *	(4)	990,708,053.64	365,146,219	665,190,157	22,056,915	2.23	30.2
	MCGUIRE	03-2063	60-S1 *	(7)	716,712,614.25	410,007,160	356,875,337	11,169,517	1.56	32.0
	CATAWBA	12-2063	60-S1 *	(7)	247,451,189.93	144,451,886	120,320,887	3,779,293	1.53	31.8
	TOTAL STRUCTURES AND IMPROVEMENTS				1,954,871,857.82	919,605,265	1,142,386,381	37,005,725	1.89	30.9
322.00	REACTOR PLANT EQUIPMENT									
	OCONEE	07-2054	48-S0.5 *	(4)	1,997,235,543.83	755,584,080	1,321,540,886	47,537,837	2.38	27.8
	MCGUIRE	03-2063	48-S0.5 *	(7)	1,585,934,310.15	910,778,751	786,170,961	27,277,456	1.72	28.8
	CATAWBA	12-2063	48-S0.5 *	(7)	384,368,309.59	232,691,363	178,582,728	6,345,684	1.65	28.1
	TOTAL REACTOR PLANT EQUIPMENT				3,967,538,163.57	1,899,054,194	2,286,294,575	81,160,977	2.05	28.2
323.00	TURBOGENERATOR UNITS									
	OCONEE	07-2054	40-S0.5 *	(4)	430,252,886.93	113,669,510	333,793,492	13,022,988	3.03	25.6
	MCGUIRE	03-2063	40-S0.5 *	(7)	563,581,727.07	202,909,634	400,122,814	15,263,020	2.71	26.2
	CATAWBA	12-2063	40-S0.5 *	(7)	104,018,510.29	52,460,849	58,838,957	2,663,095	2.56	22.1
	TOTAL TURBOGENERATOR UNITS				1,097,853,124.29	369,039,993	792,755,263	30,949,103	2.82	25.6
324.00	ACCESSORY ELECTRIC EQUIPMENT									
	OCONEE	07-2054	50-R2.5 *	(4)	937,717,673.54	268,416,605	706,809,775	23,280,230	2.48	30.4
	MCGUIRE	03-2063	50-R2.5 *	(7)	275,954,347.55	145,080,541	150,190,611	4,742,952	1.72	31.7
	CATAWBA	12-2063	50-R2.5 *	(7)	92,184,484.44	52,017,760	46,619,638	1,533,853	1.66	30.4
	TOTAL ACCESSORY ELECTRIC EQUIPMENT				1,305,856,505.53	465,514,906	903,620,024	29,557,035	2.26	30.6
325.00	MISCELLANEOUS PLANT EQUIPMENT									
	OCONEE	07-2054	55-R2 *	(4)	261,374,656.02	111,328,295	160,501,347	5,401,042	2.07	29.7
	MCGUIRE	03-2063	55-R2 *	(7)	291,721,197.86	133,418,303	178,723,379	5,202,556	1.78	34.4
	CATAWBA	12-2063	55-R2 *	(7)	51,590,372.94	25,088,105	30,113,594	884,615	1.71	34.0
	SHARED DEPARTMENT PLANT	12-2063	55-R2 *	(5)	1,471,401.91	469,924	1,075,048	29,595	2.01	36.3
	TOTAL MISCELLANEOUS PLANT EQUIPMENT				606,157,628.73	270,304,627	370,413,368	11,517,808	1.90	32.2
	TOTAL NUCLEAR PRODUCTION PLANT				**8,932,277,279.94**	**3,923,518,985**	**5,495,469,611**	**190,190,648**	**2.13**	
	DEPRECIABLE LAND RIGHTS									
320.00	RIGHTS OF WAY									
	OCONEE	07-2054	100-R4 *	0	425,003.00	344,995	80,008	2,579	0.61	31.0
	MCGUIRE	03-2063	100-R4 *	0	74,882.00	48,238	26,644	667	0.89	39.9
	CATAWBA	12-2063	100-R4 *	0	456,656.68	258,890	197,767	4,777	1.05	41.4
	TOTAL ACCOUNT 320				956,541.68	652,123	304,419	8,023	0.84	37.9
	TOTAL DEPRECIABLE LAND RIGHTS				**956,541.68**	**652,123**	**304,419**	**8,023**	**0.84**	**37.9**
	TOTAL DEPRECIABLE PLANT				**8,933,233,821.62**	**3,924,171,108**	**5,495,774,030**	**190,198,671**	**2.13**	

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DUKE ENERGY CAROLINAS

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO NUCLEAR PLANT AS OF DECEMBER 31, 2020

ACCOUNT	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2020	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
320.00 LAND				2,084,901.52					
326.00 ARO NUCLEAR PLANT				(251,515,769.00)	(113,392,206)				
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				**(249,430,867.48)**	**(113,392,206)**				
TOTAL ELECTRIC PLANT				**8,683,802,954.14**	**3,810,778,902**				

* Curve shown is interim survivor curve. Each facility in the account is assigned an individual probable retirement year.

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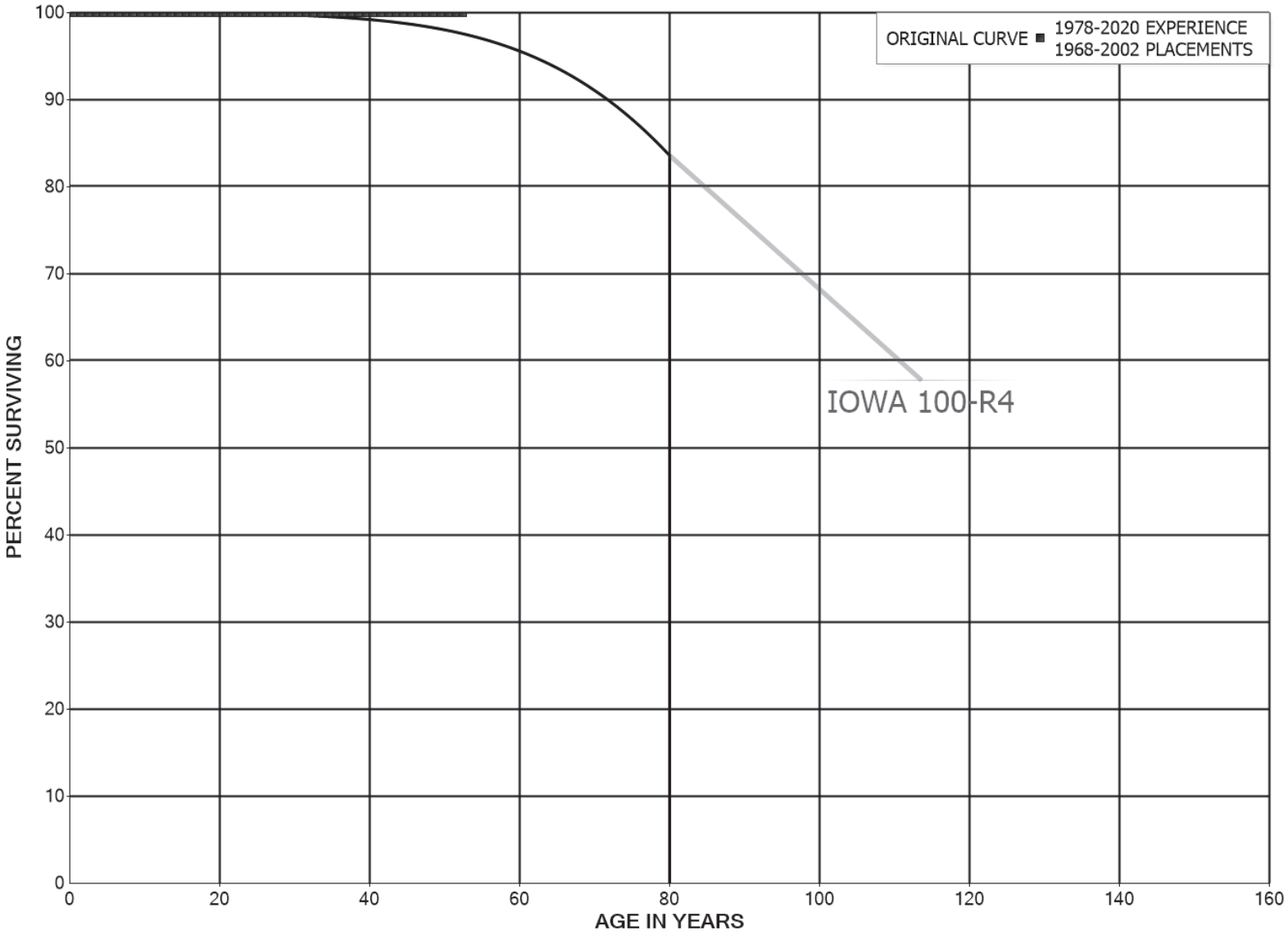
PART VII. SERVICE LIFE STATISTICS

EXHIBIT B

DUKE ENERGY CAROLINAS
ACCOUNT 320.00 RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



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DUKE ENERGY CAROLINAS

ACCOUNT 320.00 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2002 EXPERIENCE BAND 1978-2020

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	489,270		0.0000	1.0000	100.00
0.5	489,270		0.0000	1.0000	100.00
1.5	531,029		0.0000	1.0000	100.00
2.5	532,109		0.0000	1.0000	100.00
3.5	534,724		0.0000	1.0000	100.00
4.5	946,622		0.0000	1.0000	100.00
5.5	945,542		0.0000	1.0000	100.00
6.5	945,542		0.0000	1.0000	100.00
7.5	540,439		0.0000	1.0000	100.00
8.5	540,439		0.0000	1.0000	100.00
9.5	533,644		0.0000	1.0000	100.00
10.5	533,644		0.0000	1.0000	100.00
11.5	533,644		0.0000	1.0000	100.00
12.5	956,032		0.0000	1.0000	100.00
13.5	956,032		0.0000	1.0000	100.00
14.5	956,032		0.0000	1.0000	100.00
15.5	956,032		0.0000	1.0000	100.00
16.5	956,542		0.0000	1.0000	100.00
17.5	956,542		0.0000	1.0000	100.00
18.5	881,365		0.0000	1.0000	100.00
19.5	881,365		0.0000	1.0000	100.00
20.5	881,365		0.0000	1.0000	100.00
21.5	881,365		0.0000	1.0000	100.00
22.5	881,365		0.0000	1.0000	100.00
23.5	881,365		0.0000	1.0000	100.00
24.5	881,365		0.0000	1.0000	100.00
25.5	881,365		0.0000	1.0000	100.00
26.5	881,365		0.0000	1.0000	100.00
27.5	881,365		0.0000	1.0000	100.00
28.5	881,365		0.0000	1.0000	100.00
29.5	881,365		0.0000	1.0000	100.00
30.5	881,365		0.0000	1.0000	100.00
31.5	881,365		0.0000	1.0000	100.00
32.5	881,365		0.0000	1.0000	100.00
33.5	881,365		0.0000	1.0000	100.00
34.5	881,365		0.0000	1.0000	100.00
35.5	499,885		0.0000	1.0000	100.00
36.5	499,885		0.0000	1.0000	100.00
37.5	499,885		0.0000	1.0000	100.00
38.5	499,885		0.0000	1.0000	100.00

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DUKE ENERGY CAROLINAS

ACCOUNT 320.00 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1968-2002 EXPERIENCE BAND 1978-2020

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	425,003		0.0000	1.0000	100.00
40.5	425,003		0.0000	1.0000	100.00
41.5	425,003		0.0000	1.0000	100.00
42.5	425,003		0.0000	1.0000	100.00
43.5	425,003		0.0000	1.0000	100.00
44.5	425,003		0.0000	1.0000	100.00
45.5	425,003		0.0000	1.0000	100.00
46.5	422,388		0.0000	1.0000	100.00
47.5	422,388		0.0000	1.0000	100.00
48.5	422,388		0.0000	1.0000	100.00
49.5	422,388		0.0000	1.0000	100.00
50.5	422,388		0.0000	1.0000	100.00
51.5	422,388		0.0000	1.0000	100.00
52.5					100.00

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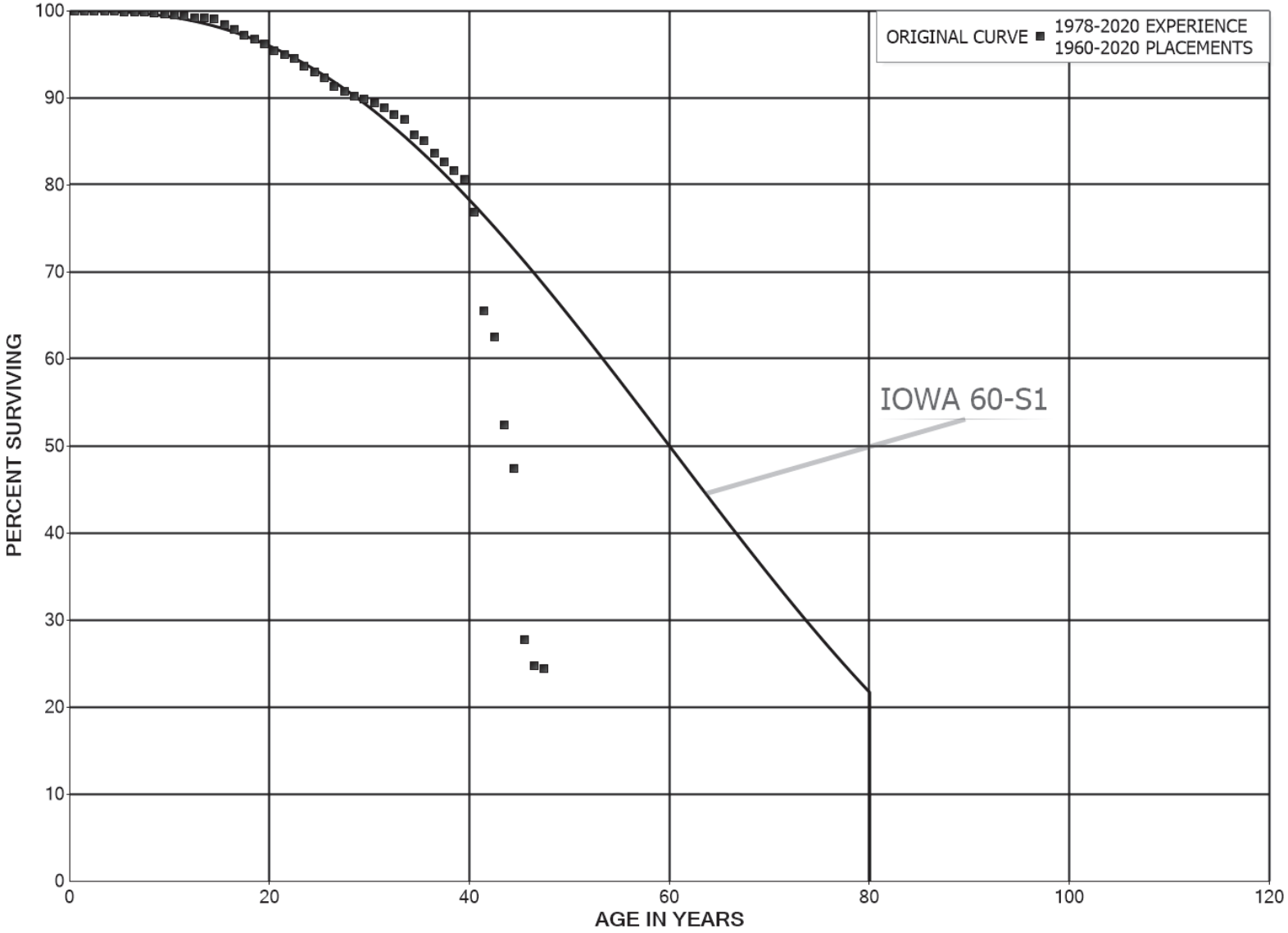
DUKE ENERGY CAROLINAS
ACCOUNT 321.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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DUKE ENERGY CAROLINAS

ACCOUNT 321.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2020 EXPERIENCE BAND 1978-2020

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	2,045,109,525		0.0000	1.0000	100.00
0.5	2,010,286,054	49,648	0.0000	1.0000	100.00
1.5	1,955,127,075	243,452	0.0001	0.9999	100.00
2.5	1,934,085,799	1,480,202	0.0008	0.9992	99.99
3.5	1,990,279,362	352,463	0.0002	0.9998	99.91
4.5	1,923,961,748	407,876	0.0002	0.9998	99.89
5.5	1,794,774,786	332,581	0.0002	0.9998	99.87
6.5	1,728,611,093	721,786	0.0004	0.9996	99.85
7.5	1,580,104,702	1,247,954	0.0008	0.9992	99.81
8.5	1,540,875,537	1,578,749	0.0010	0.9990	99.73
9.5	1,404,765,522	1,446,961	0.0010	0.9990	99.63
10.5	1,369,628,759	1,354,899	0.0010	0.9990	99.53
11.5	1,306,168,456	2,787,750	0.0021	0.9979	99.43
12.5	1,271,383,872	650,177	0.0005	0.9995	99.22
13.5	1,224,605,893	1,646,269	0.0013	0.9987	99.16
14.5	1,177,218,237	8,024,467	0.0068	0.9932	99.03
15.5	1,139,878,440	6,483,068	0.0057	0.9943	98.36
16.5	1,100,781,821	7,507,534	0.0068	0.9932	97.80
17.5	1,083,770,347	4,147,125	0.0038	0.9962	97.13
18.5	1,070,602,201	6,442,566	0.0060	0.9940	96.76
19.5	1,056,525,481	8,208,457	0.0078	0.9922	96.18
20.5	1,037,997,839	5,772,571	0.0056	0.9944	95.43
21.5	1,030,231,737	3,817,682	0.0037	0.9963	94.90
22.5	1,005,623,350	9,952,730	0.0099	0.9901	94.55
23.5	992,766,909	6,743,681	0.0068	0.9932	93.61
24.5	984,148,974	7,732,425	0.0079	0.9921	92.97
25.5	966,553,744	9,874,878	0.0102	0.9898	92.24
26.5	949,182,288	5,556,812	0.0059	0.9941	91.30
27.5	937,912,795	5,742,548	0.0061	0.9939	90.77
28.5	928,271,404	3,883,099	0.0042	0.9958	90.21
29.5	911,221,145	4,916,881	0.0054	0.9946	89.83
30.5	903,941,494	5,369,275	0.0059	0.9941	89.35
31.5	861,776,387	7,046,796	0.0082	0.9918	88.82
32.5	841,588,054	5,406,967	0.0064	0.9936	88.09
33.5	821,249,208	17,149,665	0.0209	0.9791	87.53
34.5	625,651,639	4,780,885	0.0076	0.9924	85.70
35.5	515,715,994	8,989,876	0.0174	0.9826	85.04
36.5	293,220,287	3,214,820	0.0110	0.9890	83.56
37.5	275,215,231	3,249,873	0.0118	0.9882	82.65
38.5	266,610,104	3,323,126	0.0125	0.9875	81.67

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DUKE ENERGY CAROLINAS

ACCOUNT 321.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2020 EXPERIENCE BAND 1978-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	71,880,187	3,417,033	0.0475	0.9525	80.65
40.5	67,975,870	10,042,674	0.1477	0.8523	76.82
41.5	57,533,074	2,567,424	0.0446	0.9554	65.47
42.5	54,476,674	8,864,032	0.1627	0.8373	62.55
43.5	42,873,767	4,042,862	0.0943	0.9057	52.37
44.5	38,012,315	15,762,741	0.4147	0.5853	47.43
45.5	22,078,659	2,435,570	0.1103	0.8897	27.76
46.5	10,978,169	135,994	0.0124	0.9876	24.70
47.5					24.39

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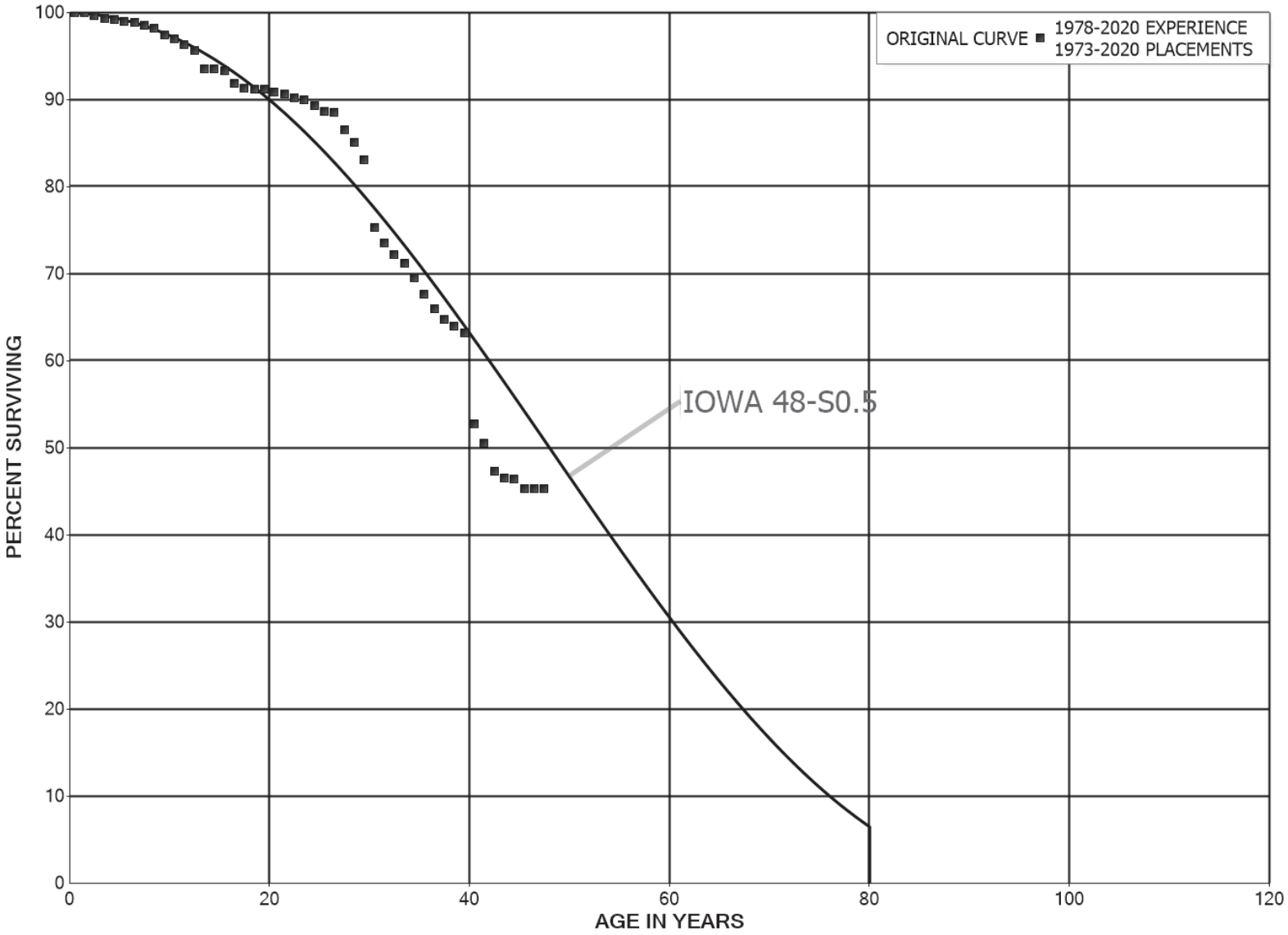
EXHIBIT B

DUKE ENERGY CAROLINAS
ACCOUNT 322.00 REACTOR PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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DUKE ENERGY CAROLINAS

ACCOUNT 322.00 REACTOR PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2020 EXPERIENCE BAND 1978-2020

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	4,460,072,267	3,853	0.0000	1.0000	100.00
0.5	4,363,923,317	2,556,952	0.0006	0.9994	100.00
1.5	4,229,107,686	15,588,361	0.0037	0.9963	99.94
2.5	4,114,951,879	13,691,927	0.0033	0.9967	99.57
3.5	4,175,483,849	3,984,843	0.0010	0.9990	99.24
4.5	4,152,309,062	8,074,347	0.0019	0.9981	99.15
5.5	3,688,832,806	4,886,241	0.0013	0.9987	98.95
6.5	3,526,820,487	10,353,443	0.0029	0.9971	98.82
7.5	3,360,843,927	11,508,763	0.0034	0.9966	98.53
8.5	3,214,268,652	27,637,545	0.0086	0.9914	98.20
9.5	2,970,528,349	11,503,697	0.0039	0.9961	97.35
10.5	2,863,802,836	19,280,495	0.0067	0.9933	96.97
11.5	2,790,199,529	20,176,083	0.0072	0.9928	96.32
12.5	2,716,870,579	59,241,237	0.0218	0.9782	95.62
13.5	2,596,044,988	1,520,308	0.0006	0.9994	93.54
14.5	2,549,590,312	6,328,131	0.0025	0.9975	93.48
15.5	2,515,308,822	37,335,365	0.0148	0.9852	93.25
16.5	2,153,951,728	13,484,733	0.0063	0.9937	91.87
17.5	1,981,012,042	1,658,525	0.0008	0.9992	91.29
18.5	1,942,503,146	1,776,218	0.0009	0.9991	91.22
19.5	1,926,556,495	6,819,205	0.0035	0.9965	91.13
20.5	1,898,607,790	4,858,371	0.0026	0.9974	90.81
21.5	1,881,347,723	8,751,466	0.0047	0.9953	90.58
22.5	1,863,929,935	4,638,664	0.0025	0.9975	90.16
23.5	1,582,901,722	10,674,207	0.0067	0.9933	89.93
24.5	1,551,013,615	11,527,848	0.0074	0.9926	89.33
25.5	1,527,776,608	2,856,622	0.0019	0.9981	88.66
26.5	1,512,981,590	33,687,348	0.0223	0.9777	88.50
27.5	1,468,563,482	25,627,386	0.0175	0.9825	86.53
28.5	1,433,077,522	32,428,439	0.0226	0.9774	85.02
29.5	1,388,916,216	130,021,305	0.0936	0.9064	83.09
30.5	1,250,207,936	30,893,907	0.0247	0.9753	75.31
31.5	1,206,987,637	20,182,701	0.0167	0.9833	73.45
32.5	1,165,637,350	17,161,593	0.0147	0.9853	72.22
33.5	1,144,210,472	27,343,886	0.0239	0.9761	71.16
34.5	901,316,025	23,636,434	0.0262	0.9738	69.46
35.5	760,121,355	19,132,191	0.0252	0.9748	67.64
36.5	334,214,602	6,152,213	0.0184	0.9816	65.94
37.5	326,869,513	4,180,141	0.0128	0.9872	64.72
38.5	316,918,056	3,309,524	0.0104	0.9896	63.90

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DUKE ENERGY CAROLINAS

ACCOUNT 322.00 REACTOR PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2020 EXPERIENCE BAND 1978-2020

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	10,083,623	1,670,047	0.1656	0.8344	63.23
40.5	7,889,986	329,147	0.0417	0.9583	52.76
41.5	4,696,148	305,190	0.0650	0.9350	50.56
42.5	4,387,384	69,551	0.0159	0.9841	47.27
43.5	3,773,961	7,261	0.0019	0.9981	46.52
44.5	3,766,700	91,621	0.0243	0.9757	46.43
45.5	3,650,079	4,173	0.0011	0.9989	45.30
46.5	640,196		0.0000	1.0000	45.25
47.5					45.25

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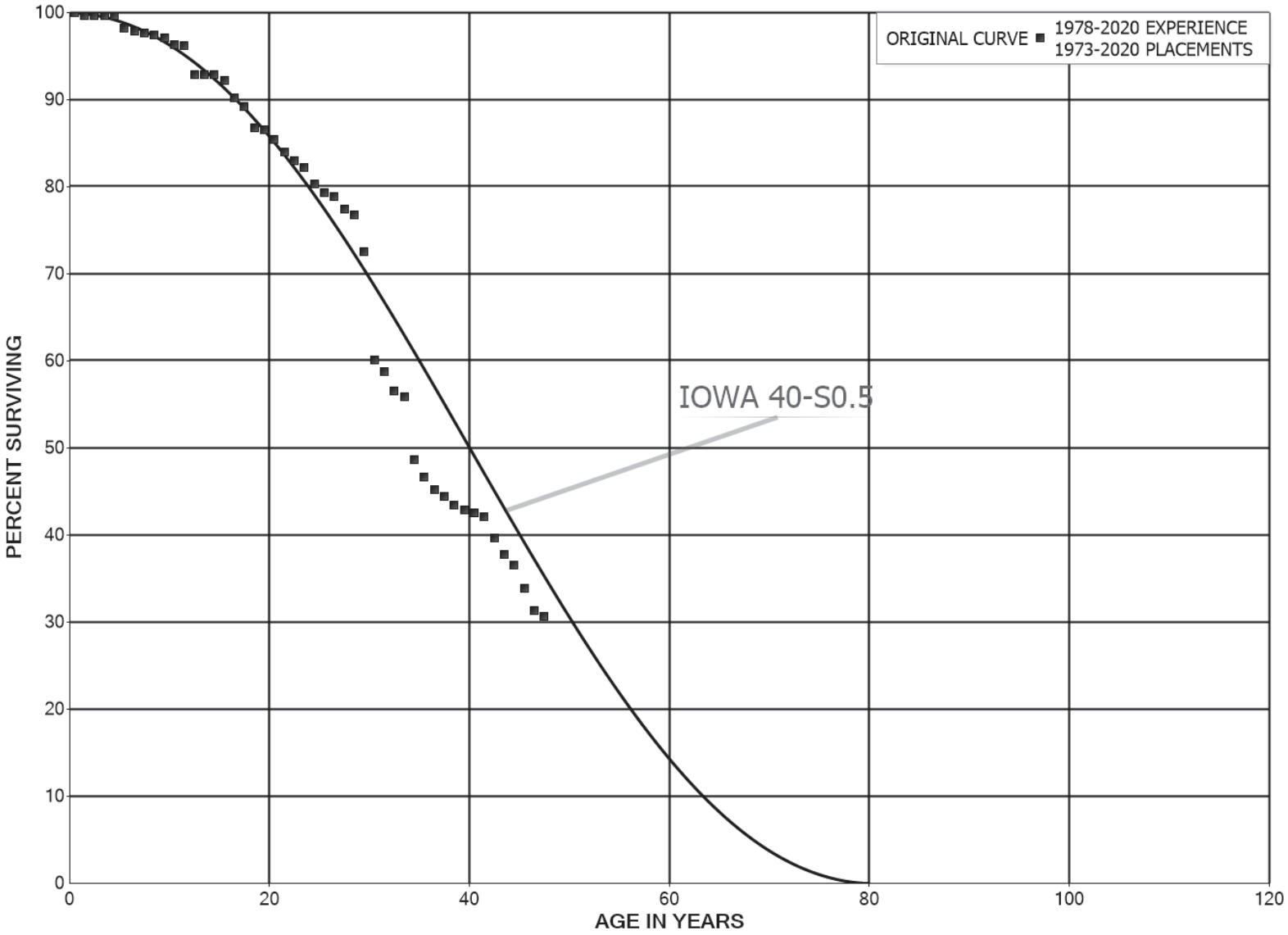
EXHIBIT B

DUKE ENERGY CAROLINAS
ACCOUNT 323.00 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



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DUKE ENERGY CAROLINAS

ACCOUNT 323.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2020 EXPERIENCE BAND 1978-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,353,857,554		0.0000	1.0000	100.00
0.5	1,229,024,739	4,245,517	0.0035	0.9965	100.00
1.5	1,165,897,139	2,990	0.0000	1.0000	99.65
2.5	1,161,317,857		0.0000	1.0000	99.65
3.5	1,223,190,240		0.0000	1.0000	99.65
4.5	1,215,156,956	18,180,861	0.0150	0.9850	99.65
5.5	1,192,909,499	3,507,631	0.0029	0.9971	98.16
6.5	1,059,467,572	3,348,850	0.0032	0.9968	97.87
7.5	1,006,968,166	1,392,253	0.0014	0.9986	97.57
8.5	853,341,148	3,073,234	0.0036	0.9964	97.43
9.5	836,112,406	7,159,231	0.0086	0.9914	97.08
10.5	801,076,038	550,130	0.0007	0.9993	96.25
11.5	746,997,869	25,738,125	0.0345	0.9655	96.18
12.5	707,326,473	65,014	0.0001	0.9999	92.87
13.5	692,066,818		0.0000	1.0000	92.86
14.5	665,484,547	5,050,515	0.0076	0.9924	92.86
15.5	640,255,661	13,686,145	0.0214	0.9786	92.15
16.5	605,792,841	6,557,698	0.0108	0.9892	90.18
17.5	594,567,296	16,485,515	0.0277	0.9723	89.21
18.5	573,959,428	1,413,560	0.0025	0.9975	86.74
19.5	570,665,496	7,356,564	0.0129	0.9871	86.52
20.5	563,272,620	9,676,224	0.0172	0.9828	85.41
21.5	545,973,142	6,603,526	0.0121	0.9879	83.94
22.5	524,172,456	4,872,415	0.0093	0.9907	82.92
23.5	518,958,698	11,521,798	0.0222	0.9778	82.15
24.5	507,436,900	6,513,031	0.0128	0.9872	80.33
25.5	498,800,831	3,228,835	0.0065	0.9935	79.30
26.5	486,505,424	8,882,451	0.0183	0.9817	78.78
27.5	474,575,073	4,142,854	0.0087	0.9913	77.35
28.5	469,828,220	25,480,502	0.0542	0.9458	76.67
29.5	419,456,893	71,708,354	0.1710	0.8290	72.51
30.5	347,545,274	8,103,104	0.0233	0.9767	60.12
31.5	339,442,170	12,736,036	0.0375	0.9625	58.71
32.5	312,245,020	3,602,396	0.0115	0.9885	56.51
33.5	308,490,822	40,066,297	0.1299	0.8701	55.86
34.5	209,059,795	8,642,251	0.0413	0.9587	48.60
35.5	171,311,750	5,039,615	0.0294	0.9706	46.60
36.5	85,028,237	1,659,202	0.0195	0.9805	45.22
37.5	81,760,507	1,795,902	0.0220	0.9780	44.34
38.5	79,948,075	978,694	0.0122	0.9878	43.37

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DUKE ENERGY CAROLINAS

ACCOUNT 323.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2020 EXPERIENCE BAND 1978-2020

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	45,219,756	317,793	0.0070	0.9930	42.84
40.5	44,899,864	472,058	0.0105	0.9895	42.54
41.5	42,800,597	2,469,072	0.0577	0.9423	42.09
42.5	35,604,708	1,712,711	0.0481	0.9519	39.66
43.5	33,847,901	1,159,622	0.0343	0.9657	37.75
44.5	32,688,279	2,328,557	0.0712	0.9288	36.46
45.5	30,107,274	2,297,374	0.0763	0.9237	33.86
46.5	13,536,257	289,025	0.0214	0.9786	31.28
47.5					30.61

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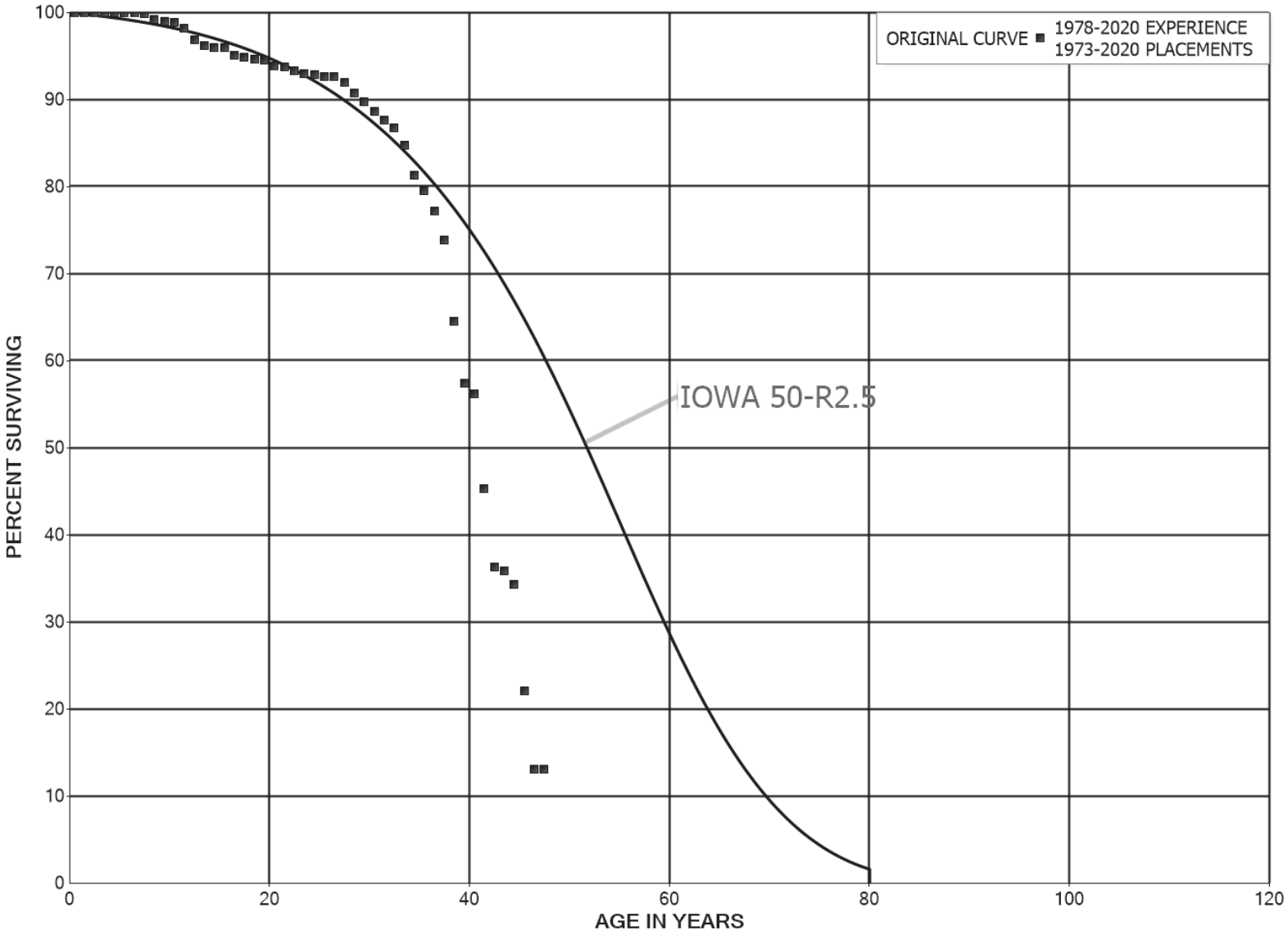
EXHIBIT B

DUKE ENERGY CAROLINAS
ACCOUNT 324.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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DUKE ENERGY CAROLINAS

ACCOUNT 324.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2020 EXPERIENCE BAND 1978-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,378,636,873		0.0000	1.0000	100.00
0.5	1,360,860,610		0.0000	1.0000	100.00
1.5	1,299,225,347	958	0.0000	1.0000	100.00
2.5	1,217,654,064		0.0000	1.0000	100.00
3.5	1,213,868,964	133,331	0.0001	0.9999	100.00
4.5	1,203,132,654	1,651	0.0000	1.0000	99.99
5.5	1,067,930,151	334,332	0.0003	0.9997	99.99
6.5	1,012,298,187	1,253,220	0.0012	0.9988	99.96
7.5	572,973,982	4,091,598	0.0071	0.9929	99.83
8.5	534,087,137	1,083,766	0.0020	0.9980	99.12
9.5	528,385,291	224,965	0.0004	0.9996	98.92
10.5	519,492,560	3,953,760	0.0076	0.9924	98.88
11.5	498,752,141	6,436,988	0.0129	0.9871	98.13
12.5	469,040,394	3,196,326	0.0068	0.9932	96.86
13.5	433,111,844	1,310,745	0.0030	0.9970	96.20
14.5	412,446,819	7,330	0.0000	1.0000	95.91
15.5	408,568,069	3,456,579	0.0085	0.9915	95.91
16.5	396,835,830	926,144	0.0023	0.9977	95.09
17.5	384,299,818	1,120,472	0.0029	0.9971	94.87
18.5	375,787,630	257,959	0.0007	0.9993	94.60
19.5	370,885,980	2,530,949	0.0068	0.9932	94.53
20.5	366,326,316	679,747	0.0019	0.9981	93.89
21.5	348,723,014	1,495,852	0.0043	0.9957	93.71
22.5	343,022,290	1,293,688	0.0038	0.9962	93.31
23.5	305,415,802	395,351	0.0013	0.9987	92.96
24.5	304,057,171	702,855	0.0023	0.9977	92.84
25.5	301,275,096	97,975	0.0003	0.9997	92.62
26.5	299,853,874	2,060,138	0.0069	0.9931	92.59
27.5	293,684,560	3,799,261	0.0129	0.9871	91.96
28.5	289,783,795	3,338,955	0.0115	0.9885	90.77
29.5	275,635,685	3,380,796	0.0123	0.9877	89.72
30.5	271,611,299	3,058,667	0.0113	0.9887	88.62
31.5	267,184,347	2,631,061	0.0098	0.9902	87.62
32.5	262,897,020	6,056,865	0.0230	0.9770	86.76
33.5	256,745,628	10,495,810	0.0409	0.9591	84.76
34.5	193,931,997	4,145,803	0.0214	0.9786	81.30
35.5	162,534,381	4,879,685	0.0300	0.9700	79.56
36.5	98,776,451	4,282,586	0.0434	0.9566	77.17
37.5	93,764,656	11,798,598	0.1258	0.8742	73.82
38.5	81,854,518	9,040,689	0.1104	0.8896	64.53

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DUKE ENERGY CAROLINAS

ACCOUNT 324.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1973-2020 EXPERIENCE BAND 1978-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,913,769	359,426	0.0213	0.9787	57.41
40.5	16,554,344	3,222,303	0.1946	0.8054	56.19
41.5	13,331,854	2,637,192	0.1978	0.8022	45.25
42.5	10,694,661	138,202	0.0129	0.9871	36.30
43.5	10,556,459	455,929	0.0432	0.9568	35.83
44.5	10,100,530	3,594,256	0.3558	0.6442	34.28
45.5	6,506,274	2,663,454	0.4094	0.5906	22.08
46.5	222,790		0.0000	1.0000	13.04
47.5					13.04

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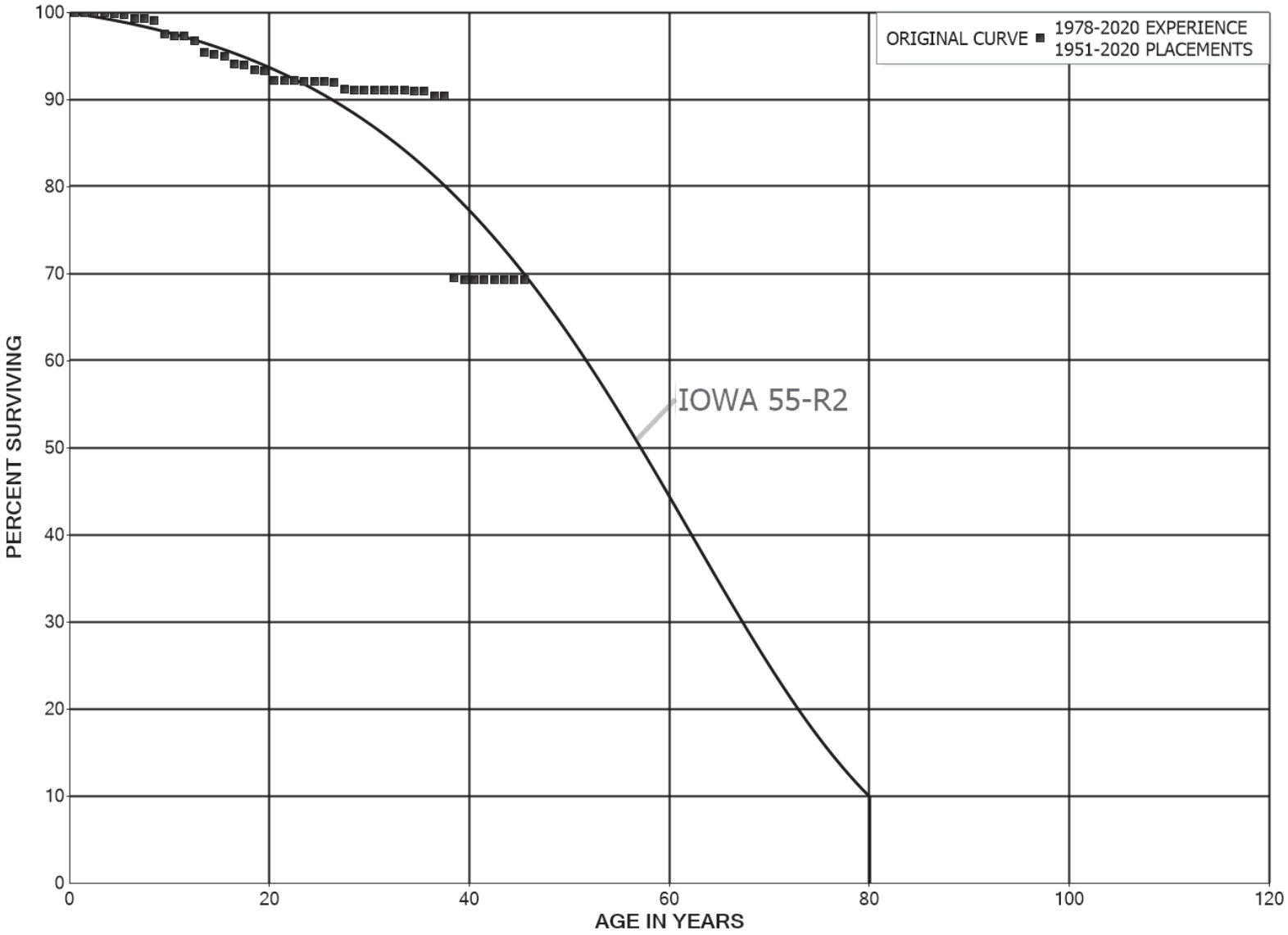
EXHIBIT B

DUKE ENERGY CAROLINAS
ACCOUNT 325.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



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DUKE ENERGY CAROLINAS

ACCOUNT 325.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2020 EXPERIENCE BAND 1978-2020

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	636,288,318		0.0000	1.0000	100.00
0.5	604,802,355	24,650	0.0000	1.0000	100.00
1.5	551,752,712	75,774	0.0001	0.9999	100.00
2.5	535,902,937	179,631	0.0003	0.9997	99.98
3.5	530,517,005	323,744	0.0006	0.9994	99.95
4.5	507,959,035	611,432	0.0012	0.9988	99.89
5.5	472,096,960	2,114,965	0.0045	0.9955	99.77
6.5	441,066,433	194,556	0.0004	0.9996	99.32
7.5	420,138,320	1,095,170	0.0026	0.9974	99.28
8.5	404,230,492	6,108,563	0.0151	0.9849	99.02
9.5	383,697,594	765,482	0.0020	0.9980	97.52
10.5	363,299,823	103,203	0.0003	0.9997	97.33
11.5	342,778,072	2,028,875	0.0059	0.9941	97.30
12.5	329,402,474	4,450,201	0.0135	0.9865	96.72
13.5	310,809,168	672,950	0.0022	0.9978	95.42
14.5	296,604,857	674,576	0.0023	0.9977	95.21
15.5	288,080,416	2,867,995	0.0100	0.9900	94.99
16.5	278,318,835	282,277	0.0010	0.9990	94.05
17.5	272,969,534	1,601,155	0.0059	0.9941	93.95
18.5	262,653,976	310,805	0.0012	0.9988	93.40
19.5	254,110,502	3,108,510	0.0122	0.9878	93.29
20.5	244,209,450	7,014	0.0000	1.0000	92.15
21.5	239,127,157	58,650	0.0002	0.9998	92.15
22.5	232,793,797	47,786	0.0002	0.9998	92.12
23.5	222,126,247	44,986	0.0002	0.9998	92.11
24.5	210,439,112	6,244	0.0000	1.0000	92.09
25.5	199,917,849	256,063	0.0013	0.9987	92.08
26.5	182,657,293	1,647,353	0.0090	0.9910	91.97
27.5	166,040,662	144,903	0.0009	0.9991	91.14
28.5	153,694,040	20,766	0.0001	0.9999	91.06
29.5	142,808,744	4,159	0.0000	1.0000	91.04
30.5	126,478,084	2,399	0.0000	1.0000	91.04
31.5	120,775,302	18,059	0.0001	0.9999	91.04
32.5	115,333,432		0.0000	1.0000	91.03
33.5	109,862,116	89,134	0.0008	0.9992	91.03
34.5	95,394,828	57,922	0.0006	0.9994	90.95
35.5	80,538,722	473,298	0.0059	0.9941	90.90
36.5	58,241,942	326	0.0000	1.0000	90.36
37.5	56,164,021	12,989,069	0.2313	0.7687	90.36
38.5	42,656,570	119,465	0.0028	0.9972	69.46

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DUKE ENERGY CAROLINAS

ACCOUNT 325.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2020 EXPERIENCE BAND 1978-2020

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	2,438,759		0.0000	1.0000	69.27
40.5	2,323,848		0.0000	1.0000	69.27
41.5	1,921,810	83	0.0000	1.0000	69.27
42.5	1,434,653		0.0000	1.0000	69.27
43.5	1,015,037		0.0000	1.0000	69.27
44.5	984,906		0.0000	1.0000	69.27
45.5					69.27

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PART VIII. NET SALVAGE STATISTICS

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DUKE ENERGY CAROLINAS

TABLE 1. CALCULATION OF TERMINAL AND INTERIM RETIREMENTS AS A PERCENT OF TOTAL RETIREMENTS

LOCATION	TOTAL PROJECTED RETIREMENTS	TOTAL TERMINAL RETIREMENTS		TOTAL INTERIM RETIREMENTS	
		AMOUNT	(%)	AMOUNT	(%)
(1)	(2)	(3)	(4)=(3)/(2)	(6)	(7)=(6)/(2)
NUCLEAR PRODUCTION PLANT					
OCONEE	(4,617,288,813.96)	(2,879,935,656.43)	62.37	(1,737,353,157.53)	37.63
MCGUIRE	(3,433,904,196.88)	(1,065,946,923.66)	31.04	(2,367,957,273.22)	68.96
CATAWBA	(879,612,867.19)	(254,121,175.75)	28.89	(625,491,691.44)	71.11
TOTAL NUCLEAR PRODUCTION PLANT	**(8,930,805,878.03)**	**(4,200,003,755.84)**	**47.03**	**(4,730,802,122.19)**	**52.97**

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DUKE ENERGY CAROLINAS

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

ACCOUNT	TERMINAL RETIREMENTS RETIREMENTS (%)	TERMINAL RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS (%)	INTERIM RETIREMENTS NET SALVAGE (%)	WEIGHTED AVERAGE NET SALVAGE %
(1)	(2)	(3)	(4)	(5)	(6)=(2)*(3)+(4)*(5)
NUCLEAR PRODUCTION PLANT					
OCONEE	62.37	0	37.63	(10)	(4)
MCGUIRE	31.04	0	68.96	(10)	(7)
CATAWBA	28.89	0	71.11	(10)	(7)

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DUKE ENERGY CAROLINAS

ACCOUNT 321.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	2,993,967	23,195	1		0	23,195-	1-
2004	17,280,991	5,591	0		0	5,591-	0
2005	7,992,284	10,932	0		0	10,932-	0
2006	11,142,930	26,623	0		0	26,623-	0
2007	15,046,388	20,549	0		0	20,549-	0
2008	13,774,412	19,910	0		0	19,910-	0
2009	5,133,126	722,480	14	5,575	0	716,905-	14-
2010	3,876,195		0		0		0
2011	6,244,032	1,784,789	29	30,815-	0	1,815,604-	29-
2012	5,248,258	57,263	1		0	57,263-	1-
2013	7,287,183	2,267,458	31	9,803-	0	2,277,261-	31-
2014	10,417,495	2,205,100	21	248,126-	2-	2,453,226-	24-
2015	10,620,623	2,745,808	26	32,537-	0	2,778,345-	26-
2016	8,180,399	4,650,518	57	26,113-	0	4,676,631-	57-
2017	18,010,801	1,527,547	8	5,751-	0	1,533,298-	9-
2018	8,037,360	375,104	5	12,617-	0	387,722-	5-
2019	23,940,191	5,310,670	22	6,247-	0	5,316,917-	22-
2020	16,674,430	3,682,931	22	25,028-	0	3,707,959-	22-
TOTAL	191,901,064	25,436,467	13	391,462-	0	25,827,929-	13-
THREE-YEAR MOVING AVERAGES							
03-05	9,422,414	13,239	0		0	13,239-	0
04-06	12,138,735	14,382	0		0	14,382-	0
05-07	11,393,867	19,368	0		0	19,368-	0
06-08	13,321,243	22,361	0		0	22,361-	0
07-09	11,317,975	254,313	2	1,858	0	252,455-	2-
08-10	7,594,578	247,463	3	1,858	0	245,605-	3-
09-11	5,084,451	835,756	16	8,413-	0	844,170-	17-
10-12	5,122,828	614,017	12	10,272-	0	624,289-	12-
11-13	6,259,824	1,369,837	22	13,539-	0	1,383,376-	22-
12-14	7,650,979	1,509,940	20	85,976-	1-	1,595,917-	21-
13-15	9,441,767	2,406,122	25	96,822-	1-	2,502,944-	27-
14-16	9,739,506	3,200,475	33	102,259-	1-	3,302,734-	34-
15-17	12,270,608	2,974,624	24	21,467-	0	2,996,091-	24-
16-18	11,409,520	2,184,390	19	14,827-	0	2,199,217-	19-

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DUKE ENERGY CAROLINAS

ACCOUNT 321.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
17-19	16,662,784	2,404,440	14	8,205-	0	2,412,645-	14-
18-20	16,217,327	3,122,902	19	14,631-	0	3,137,532-	19-
FIVE-YEAR AVERAGE							
16-20	14,968,636	3,109,354	21	15,151-	0	3,124,505-	21-

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DUKE ENERGY CAROLINAS

ACCOUNT 322.00 REACTOR PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	48,400,613	27,955,625	58		0	27,955,625-	58-
2004	98,169,973	2,367,890	2		0	2,367,890-	2-
2005	11,670,976	1,190,179	10		0	1,190,179-	10-
2006	7,527,213	1,340,795	18	699,649	9	641,146-	9-
2007	14,564,570	1,562,678	11	1,006,988	7	555,690-	4-
2008	31,862,483	3,652,862	11	2,437,882	8	1,214,980-	4-
2009	16,467,918	1,557,316	9	12,860	0	1,544,456-	9-
2010	23,718,799	25,318	0		0	25,318-	0
2011	27,787,436	2,850,589	10	634,519	2	2,216,070-	8-
2012	25,180,737	278,262	1	2,202-	0	280,464-	1-
2013	31,518,098	2,909,936-	9-	31,334-	0	2,878,602	9
2014	13,575,759	4,938,911	36	2,511,680-	19-	7,450,590-	55-
2015	19,431,909	15,951,654	82	1,054,596	5	14,897,058-	77-
2016	27,978,941	3,372,337	12	92,494	0	3,279,843-	12-
2017	27,702,416	7,935,416	29	56,517	0	7,878,899-	28-
2018	31,534,989	86,327	0	10,908,160	35	10,821,833	34
2019	39,584,304	7,560,999	19	8,268,516	21	707,517	2
2020	27,305,313	5,469,630	20	1,230,232	5	4,239,398-	16-
TOTAL	523,982,448	85,186,852	16	23,857,196	5	61,329,656-	12-
THREE-YEAR MOVING AVERAGES							
03-05	52,747,187	10,504,565	20		0	10,504,565-	20-
04-06	39,122,721	1,632,955	4	233,216	1	1,399,738-	4-
05-07	11,254,253	1,364,551	12	568,879	5	795,672-	7-
06-08	17,984,755	2,185,445	12	1,381,506	8	803,939-	4-
07-09	20,964,990	2,257,619	11	1,152,577	5	1,105,042-	5-
08-10	24,016,400	1,745,165	7	816,914	3	928,251-	4-
09-11	22,658,051	1,477,741	7	215,793	1	1,261,948-	6-
10-12	25,562,324	1,051,390	4	210,772	1	840,617-	3-
11-13	28,162,090	72,972	0	200,328	1	127,356	0
12-14	23,424,865	769,079	3	848,405-	4-	1,617,484-	7-
13-15	21,508,589	5,993,543	28	496,139-	2-	6,489,682-	30-
14-16	20,328,870	8,087,634	40	454,863-	2-	8,542,497-	42-
15-17	25,037,755	9,086,469	36	401,202	2	8,685,266-	35-
16-18	29,072,115	3,798,027	13	3,685,724	13	112,303-	0

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DUKE ENERGY CAROLINAS

ACCOUNT 322.00 REACTOR PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
17-19	32,940,570	5,194,247	16	6,411,064	19	1,216,817	4
18-20	32,808,202	4,372,319	13	6,802,303	21	2,429,984	7
FIVE-YEAR AVERAGE							
16-20	30,821,193	4,884,942	16	4,111,184	13	773,758-	3-

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DUKE ENERGY CAROLINAS

ACCOUNT 323.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	22,939,734	16,026,461	70		0	16,026,461-	70-
2004	10,557,152	308,007	3		0	308,007-	3-
2005	7,587,256	935,882	12		0	935,882-	12-
2006	7,082,848	1,526,044	22	987,518	14	538,526-	8-
2007	10,544,205	1,298,573	12	1,037,722	10	260,851-	2-
2008	8,564,905	1,077,695	13	891,940	10	185,755-	2-
2009	12,656,242	391,900	3	3,024	0	388,877-	3-
2010	14,638,737		0		0		0
2011	2,168,154	530,248	24	9,235-	0	539,482-	25-
2012	1,170,120	94,417	8	18,689	2	75,728-	6-
2013	14,240,814	1,027,409	7	158,429	1	868,980-	6-
2014	62,283,557	2,420,696	4	6,090-	0	2,426,786-	4-
2015	45,084,098	4,890,398	11	141,605	0	4,748,793-	11-
2016	8,067,212	1,244,188-	15-	147,564	2	1,391,751	17
2017	5,658,832	937,568	17	181,800	3	755,769-	13-
2018	975,790	10,038	1		0	10,038-	1-
2019	22,221,848	542,230	2	9,082-	0	551,312-	2-
2020	45,185,276	1,778,022	4	1,197,625	3	580,397-	1-
TOTAL	301,626,779	32,551,401	11	4,741,509	2	27,809,893-	9-
THREE-YEAR MOVING AVERAGES							
03-05	13,694,714	5,756,783	42		0	5,756,783-	42-
04-06	8,409,085	923,311	11	329,173	4	594,138-	7-
05-07	8,404,770	1,253,500	15	675,080	8	578,420-	7-
06-08	8,730,653	1,300,771	15	972,393	11	328,377-	4-
07-09	10,588,451	922,723	9	644,229	6	278,494-	3-
08-10	11,953,294	489,865	4	298,321	2	191,544-	2-
09-11	9,821,044	307,383	3	2,070-	0	309,453-	3-
10-12	5,992,337	208,221	3	3,151	0	205,070-	3-
11-13	5,859,696	550,691	9	55,961	1	494,730-	8-
12-14	25,898,163	1,180,841	5	57,009	0	1,123,831-	4-
13-15	40,536,156	2,779,501	7	97,982	0	2,681,520-	7-
14-16	38,478,289	2,022,302	5	94,360	0	1,927,943-	5-
15-17	19,603,381	1,527,926	8	156,989	1	1,370,937-	7-
16-18	4,900,612	98,860-	2-	109,788	2	208,648	4

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DUKE ENERGY CAROLINAS

ACCOUNT 323.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
17-19	9,618,823	496,612	5	57,573	1	439,040-	5-
18-20	22,794,305	776,763	3	396,181	2	380,582-	2-
FIVE-YEAR AVERAGE							
16-20	16,421,792	404,734	2	303,581	2	101,153-	1-

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DUKE ENERGY CAROLINAS

ACCOUNT 324.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	2,017,140	730,763	36		0	730,763-	36-
2004	5,600,030	108,757	2		0	108,757-	2-
2005	618,204	62,074-	10-		0	62,074	10
2006	1,486,737	166,106	11	69,096	5	97,010-	7-
2007	4,306,631	275,031	6	141,281	3	133,750-	3-
2008	6,463,117	436,314	7	232,127	4	204,187-	3-
2009	1,865,496	246,594	13	1,903	0	244,691-	13-
2010	227,512		0		0		0
2011	4,776,515	533,264	11	238-	0	533,503-	11-
2012	8,645,354	6,016	0		0	6,015-	0
2013	10,194,964	565,104	6	14,212	0	550,892-	5-
2014	5,129,965	909,590	18	2,447-	0	912,037-	18-
2015	9,412,979	2,625,011	28	36,423	0	2,588,588-	28-
2016	3,396,598	205,013	6	523-	0	205,536-	6-
2017	7,341,862	155,234	2		0	155,234-	2-
2018	9,626,196	148,432	2	106	0	148,326-	2-
2019	8,086,772	875,359	11	41,804-	1-	917,163-	11-
2020	5,342,472	468,300	9	11,607-	0	479,907-	9-
TOTAL	94,538,543	8,392,813	9	438,528	0	7,954,285-	8-
THREE-YEAR MOVING AVERAGES							
03-05	2,745,125	259,149	9		0	259,149-	9-
04-06	2,568,324	70,930	3	23,032	1	47,898-	2-
05-07	2,137,191	126,354	6	70,126	3	56,229-	3-
06-08	4,085,495	292,484	7	147,501	4	144,982-	4-
07-09	4,211,748	319,313	8	125,104	3	194,209-	5-
08-10	2,852,042	227,636	8	78,010	3	149,626-	5-
09-11	2,289,841	259,953	11	555	0	259,398-	11-
10-12	4,549,794	179,760	4	79-	0	179,839-	4-
11-13	7,872,278	368,128	5	4,658	0	363,470-	5-
12-14	7,990,094	493,570	6	3,922	0	489,648-	6-
13-15	8,245,969	1,366,568	17	16,063	0	1,350,506-	16-
14-16	5,979,847	1,246,538	21	11,151	0	1,235,387-	21-
15-17	6,717,146	995,086	15	11,967	0	983,119-	15-
16-18	6,788,219	169,560	2	139-	0	169,699-	2-

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DUKE ENERGY CAROLINAS

ACCOUNT 324.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
17-19	8,351,610	393,008	5	13,899-	0	406,908-	5-
18-20	7,685,147	497,364	6	17,768-	0	515,132-	7-
FIVE-YEAR AVERAGE							
16-20	6,758,780	370,468	5	10,766-	0	381,233-	6-

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DUKE ENERGY CAROLINAS

ACCOUNT 325.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003	234,223	108,030-	46-		0	108,030	46
2004	3,812,103	73,425-	2-		0	73,425	2
2005							
2006	3,842	546-	14-		0	546	14
2007	1,981,446	161,101-	8-		0	161,101	8
2008	2,411,117	200,288-	8-		0	200,288	8
2009	7,448	231,470		1,786	24	229,684-	
2010	1,323,573		0		0		0
2011	2,325,751	28,322	1		0	28,322-	1-
2012	10,157,360	7,311	0		0	7,311-	0
2013	106,097	138,554	131		0	138,554-	131-
2014	88,983	227,283	255	5,542-	6-	232,825-	262-
2015	116,962	12,546	11		0	12,546-	11-
2016	1,048,928	129,331	12	196-	0	129,527-	12-
2017	2,048,226	283,699	14	945-	0	284,644-	14-
2018	623,188	79,433	13		0	79,433-	13-
2019	683,287	48,876	7		0	48,876-	7-
2020	377,220	306,721	81	36,495	10	270,226-	72-
TOTAL	27,349,754	950,156	3	31,597	0	918,558-	3-
THREE-YEAR MOVING AVERAGES							
03-05	1,348,775	60,485-	4-		0	60,485	4
04-06	1,271,982	24,657-	2-		0	24,657	2
05-07	661,763	53,882-	8-		0	53,882	8
06-08	1,465,468	120,645-	8-		0	120,645	8
07-09	1,466,670	43,306-	3-	595	0	43,902	3
08-10	1,247,379	10,394	1	595	0	9,799-	1-
09-11	1,218,924	86,597	7	595	0	86,002-	7-
10-12	4,602,228	11,878	0		0	11,878-	0
11-13	4,196,403	58,062	1		0	58,062-	1-
12-14	3,450,813	124,383	4	1,847-	0	126,230-	4-
13-15	104,014	126,128	121	1,847-	2-	127,975-	123-
14-16	418,291	123,053	29	1,913-	0	124,966-	30-
15-17	1,071,372	141,858	13	380-	0	142,239-	13-
16-18	1,240,114	164,154	13	380-	0	164,535-	13-

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DUKE ENERGY CAROLINAS

ACCOUNT 325.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
17-19	1,118,234	137,336	12	315-	0	137,651-	12-
18-20	561,232	145,010	26	12,165	2	132,845-	24-
FIVE-YEAR AVERAGE							
16-20	956,170	169,612	18	7,071	1	162,541-	17-

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PART IX. DETAILED DEPRECIATION CALCULATIONS

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DUKE ENERGY CAROLINAS

ACCOUNT 320.00 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OCONEE						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 7-2054						
NET SALVAGE PERCENT.. 0						
1968	422,388.00	263,591	342,985	79,403	31.02	2,560
1974	2,615.00	1,545	2,010	605	31.78	19
	425,003.00	265,136	344,995	80,008		2,579
MCGUIRE						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 3-2063						
NET SALVAGE PERCENT.. 0						
1981	74,882.00	37,072	48,238	26,644	39.92	667
	74,882.00	37,072	48,238	26,644		667
CATAWBA						
INTERIM SURVIVOR CURVE.. IOWA 100-R4						
PROBABLE RETIREMENT YEAR.. 12-2063						
NET SALVAGE PERCENT.. 0						
1985	381,479.68	176,175	229,238	152,241	41.09	3,705
2002	75,177.00	22,788	29,652	45,525	42.46	1,072
	456,656.68	198,963	258,890	197,767		4,777
	956,541.68	501,171	652,123	304,419		8,023

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.9 0.84

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DUKE ENERGY CAROLINAS

ACCOUNT 321.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OCONEE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 7-2054						
NET SALVAGE PERCENT.. -4						
1973	10,842,175.20	7,070,191	9,319,857	1,956,005	21.51	90,935
1974	8,664,919.72	5,597,323	7,378,337	1,633,180	21.77	75,020
1975	170,915.81	109,341	144,132	33,620	22.03	1,526
1976	818,589.00	518,419	683,375	167,958	22.29	7,535
1977	2,738,874.23	1,716,777	2,263,039	585,390	22.55	25,960
1978	425,668.00	264,050	348,068	94,627	22.80	4,150
1979	400,122.06	245,444	323,542	92,585	23.06	4,015
1980	487,284.00	295,567	389,614	117,162	23.31	5,026
1981	990,866.00	594,073	783,101	247,399	23.56	10,501
1982	3,328,847.90	1,971,956	2,599,413	862,589	23.81	36,228
1983	14,693,476.26	8,595,225	11,330,142	3,951,073	24.06	164,217
1984	1,902,111.22	1,098,591	1,448,152	530,044	24.30	21,813
1985	694,241.00	395,517	521,367	200,644	24.55	8,173
1986	94,956,878.23	53,351,484	70,327,406	28,427,747	24.79	1,146,743
1987	8,184,764.45	4,531,956	5,973,980	2,538,175	25.03	101,405
1988	5,558,592.16	3,030,309	3,994,524	1,786,412	25.28	70,665
1989	24,386,676.13	13,082,808	17,245,630	8,116,513	25.52	318,045
1990	1,868,336.61	985,661	1,299,289	643,781	25.76	24,991
1991	1,210,357.34	627,686	827,410	431,362	25.99	16,597
1992	1,050,145.00	534,597	704,701	387,450	26.23	14,771
1993	2,337,774.97	1,166,920	1,538,223	893,063	26.47	33,739
1994	1,547,017.67	756,729	997,513	611,386	26.70	22,898
1995	269,354.00	128,893	169,905	110,223	26.94	4,091
1996	843,889.00	394,747	520,352	357,293	27.17	13,150
1998	10,906,791.00	4,852,902	6,397,048	4,946,015	27.63	179,009
1999	868,503.00	376,020	495,666	407,577	27.86	14,629
2000	6,230,965.25	2,619,558	3,453,076	3,027,128	28.09	107,765
2001	6,269,822.00	2,553,603	3,366,135	3,154,480	28.32	111,387
2002	9,757,934.00	3,843,650	5,066,662	5,081,589	28.54	178,051
2003	9,684,610.30	3,676,681	4,846,565	5,225,430	28.77	181,628
2004	18,641,157.91	6,805,156	8,970,490	10,416,314	28.99	359,307
2005	19,390,993.70	6,784,862	8,943,739	11,222,894	29.21	384,214
2006	26,601,115.43	8,883,560	11,710,222	15,954,938	29.43	542,132
2007	20,920,743.51	6,644,110	8,758,201	12,999,372	29.64	438,575
2008	19,871,285.52	5,963,007	7,860,378	12,805,759	29.86	428,860
2009	51,457,765.06	14,514,095	19,132,339	34,383,737	30.07	1,143,457
2010	12,236,443.19	3,218,380	4,242,437	8,483,464	30.28	280,167
2011	124,293,637.32	30,270,075	39,901,718	89,363,665	30.48	2,931,879
2012	17,923,860.28	3,995,472	5,266,792	13,374,022	30.68	435,920
2013	132,705,462.76	26,679,425	35,168,558	102,845,123	30.88	3,330,477
2014	48,447,252.41	8,650,625	11,403,170	38,981,973	31.07	1,254,650

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DUKE ENERGY CAROLINAS

ACCOUNT 321.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OCONEE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 7-2054						
NET SALVAGE PERCENT.. -4						
2015	85,062,517.42	13,153,864	17,339,295	71,125,723	31.26	2,275,295
2016	86,539,550.47	11,224,941	14,796,608	75,204,525	31.44	2,392,001
2017	24,841,643.51	2,568,030	3,385,152	22,450,157	31.62	709,999
2018	12,058,274.10	914,336	1,205,269	11,335,336	31.79	356,569
2019	27,055,617.94	1,261,701	1,663,162	26,474,681	31.95	828,629
2020	30,570,231.60	487,387	642,469	31,150,572	32.11	970,121
	990,708,053.64	277,005,704	365,146,219	665,190,157		22,056,915
MCGUIRE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 3-2063						
NET SALVAGE PERCENT.. -7						
1981	190,415,924.96	111,002,335	146,322,196	57,422,844	26.31	2,182,548
1982	2,026,405.00	1,164,677	1,535,266	632,987	26.66	23,743
1983	96,760.00	54,806	72,245	31,288	27.01	1,158
1984	211,603,719.85	118,080,462	155,652,514	70,763,466	27.35	2,587,330
1985	1,235,088.00	678,415	894,280	427,264	27.70	15,425
1986	14,512,113.39	7,842,086	10,337,361	5,190,600	28.05	185,048
1987	5,312,830.01	2,823,718	3,722,198	1,962,531	28.39	69,128
1988	3,362,930.78	1,755,880	2,314,584	1,283,752	28.74	44,668
1989	12,385,420.69	6,350,948	8,371,758	4,880,642	29.08	167,835
1990	340,959.00	171,476	226,038	138,788	29.43	4,716
1991	11,552,367.59	5,695,841	7,508,202	4,852,831	29.77	163,011
1992	1,107,053.01	534,645	704,764	479,783	30.11	15,934
1993	3,362,794.00	1,588,925	2,094,505	1,503,684	30.45	49,382
1994	1,334,745.79	616,145	812,196	615,982	30.80	19,999
1995	6,714,074.34	3,025,064	3,987,610	3,196,450	31.14	102,648
1996	487,726.33	214,221	282,384	239,483	31.48	7,607
1997	3,005,751.43	1,284,886	1,693,724	1,522,430	31.82	47,845
1998	9,459,152.50	3,929,491	5,179,817	4,941,476	32.16	153,653
1999	1,009,586.00	407,116	536,656	543,601	32.49	16,731
2000	4,076,236.00	1,591,407	2,097,777	2,263,795	32.83	68,955
2001	1,294,406.50	488,079	643,381	741,634	33.17	22,359
2002	223,328.00	81,144	106,963	131,998	33.51	3,939
2003	363,095.00	126,822	167,176	221,336	33.84	6,541
2004	13,305,005.85	4,454,414	5,871,765	8,364,591	34.17	244,793
2005	2,160,124.00	690,441	910,133	1,401,200	34.51	40,603
2006	12,052,068.69	3,662,512	4,827,888	8,067,826	34.84	231,568

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DUKE ENERGY CAROLINAS

ACCOUNT 321.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCGUIRE						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 3-2063						
NET SALVAGE PERCENT.. -7						
2007	17,063,972.15	4,914,627	6,478,413	11,780,037	35.16	335,041
2008	12,445,917.49	3,375,493	4,449,542	8,867,590	35.49	249,862
2009	7,596,694.12	1,928,640	2,542,314	5,586,148	35.81	155,994
2010	20,028,682.26	4,725,467	6,229,065	15,201,625	36.13	420,748
2011	8,930,149.35	1,939,049	2,556,035	6,999,224	36.45	192,023
2012	17,024,122.78	3,368,468	4,440,282	13,775,530	36.76	374,742
2013	6,640,883.98	1,181,117	1,556,937	5,548,809	37.07	149,685
2014	13,136,819.97	2,063,479	2,720,058	11,336,339	37.37	303,354
2015	32,843,221.56	4,441,629	5,854,912	29,287,335	37.67	777,471
2016	20,717,791.66	2,335,403	3,078,505	19,089,532	37.96	502,885
2017	8,253,523.05	736,440	970,768	7,860,502	38.25	205,503
2018	8,718,014.89	568,558	749,468	8,578,808	38.52	222,710
2019	27,779,447.29	1,106,625	1,458,742	28,265,266	38.79	728,674
2020	2,733,706.99	36,973	48,737	2,876,329	39.05	73,658
	716,712,614.25	311,037,924	410,007,160	356,875,337		11,169,517
CATAWBA						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2063						
NET SALVAGE PERCENT.. -7						
1978	7,965.58	4,817	6,350	2,173	25.42	85
1980	7,855.71	4,626	6,098	2,308	26.14	88
1985	97,763,077.24	53,457,056	70,466,570	34,139,922	27.92	1,222,777
1986	66,100,905.62	35,562,730	46,878,444	23,849,525	28.27	843,634
1987	2,364,144.90	1,250,297	1,648,129	881,506	28.63	30,790
1988	7,137,349.91	3,708,663	4,888,723	2,748,241	28.98	94,832
1989	39,999.26	20,407	26,900	15,899	29.33	542
1990	238,937.70	119,533	157,567	98,096	29.69	3,304
1991	680,854.63	333,842	440,067	288,447	30.04	9,602
1992	1,146,978.62	550,748	725,991	501,276	30.39	16,495
1993	25,196.09	11,834	15,599	11,360	30.74	370
1994	599,226.39	275,005	362,509	278,663	31.09	8,963
1995	130,115.23	58,284	76,829	62,394	31.44	1,985
1996	969,890.15	423,311	558,004	479,778	31.79	15,092
1997	31,481.08	13,373	17,628	16,057	32.14	500
1998	1,228,677.17	507,087	668,437	646,247	32.49	19,891
1999	233,050.94	93,292	122,977	126,388	32.84	3,849
2000	48,609.63	18,834	24,827	27,186	33.19	819

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DUKE ENERGY CAROLINAS

ACCOUNT 321.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CATAWBA						
INTERIM SURVIVOR CURVE.. IOWA 60-S1						
PROBABLE RETIREMENT YEAR.. 12-2063						
NET SALVAGE PERCENT.. -7						
2001	127,614.47	47,767	62,966	73,581	33.53	2,194
2002	522,021.61	188,230	248,123	310,440	33.88	9,163
2003	2,175,190.45	754,048	993,979	1,333,475	34.22	38,968
2004	2,114,040.48	701,815	925,126	1,336,898	34.57	38,672
2005	3,260,349.56	1,033,211	1,361,969	2,126,605	34.91	60,917
2006	3,627,655.72	1,093,211	1,441,060	2,440,532	35.25	69,235
2007	5,785,999.67	1,650,773	2,176,033	4,014,987	35.59	112,812
2008	5,550,000.39	1,491,751	1,966,412	3,972,089	35.92	110,582
2009	3,044,861.16	765,174	1,008,645	2,249,357	36.26	62,034
2010	1,347,929.67	314,649	414,767	1,027,518	36.59	28,082
2011	1,344,156.41	288,958	380,902	1,057,346	36.91	28,647
2012	3,071,976.16	601,425	792,793	2,494,222	37.24	66,977
2013	8,382,271.16	1,472,894	1,941,555	7,027,476	37.56	187,100
2014	316,893.19	49,149	64,788	274,288	37.87	7,243
2015	11,770,703.08	1,573,198	2,073,774	10,520,878	38.18	275,560
2016	2,259,283.05	251,582	331,633	2,085,800	38.48	54,205
2017	8,150,682.90	720,199	949,359	7,771,871	38.77	200,461
2018	393,991.14	25,357	33,425	388,145	39.06	9,937
2019	2,836,170.29	111,465	146,932	2,887,770	39.34	73,405
2020	2,615,083.52	34,893	45,996	2,752,144	39.61	69,481
	247,451,189.93	109,583,488	144,451,886	120,320,887		3,779,293
	1,954,871,857.82	697,627,116	919,605,265	1,142,386,381		37,005,725

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.9 1.89

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DUKE ENERGY CAROLINAS

ACCOUNT 322.00 REACTOR PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OCONEE						
INTERIM SURVIVOR CURVE.. IOWA 48-S0.5						
PROBABLE RETIREMENT YEAR.. 7-2054						
NET SALVAGE PERCENT.. -4						
1973	637,955.35	428,597	602,589	60,885	16.89	3,605
1974	2,982,741.90	1,981,001	2,785,202	316,850	17.22	18,400
1975	4,703.59	3,087	4,340	552	17.55	31
1977	512,505.89	328,438	461,770	71,237	18.20	3,914
1978	230,446.98	145,865	205,080	34,585	18.52	1,867
1979	3,069,378.82	1,919,219	2,698,339	493,815	18.83	26,225
1980	2,700,385.94	1,666,562	2,343,114	465,287	19.15	24,297
1981	2,138,080.80	1,302,543	1,831,319	392,285	19.46	20,159
1982	3,347,816.78	2,012,161	2,829,011	652,718	19.77	33,016
1983	108,447.00	64,314	90,423	22,362	20.07	1,114
1984	8,273,583.24	4,836,604	6,800,056	1,804,471	20.38	88,541
1985	2,958,817.53	1,704,814	2,396,895	680,276	20.68	32,895
1986	75,501,762.83	42,848,579	60,243,245	18,278,588	20.98	871,239
1987	416,000.00	232,505	326,892	105,748	21.27	4,972
1988	16,835,655.27	9,257,577	13,015,752	4,493,329	21.57	208,314
1989	5,929,603.00	3,207,284	4,509,302	1,657,485	21.86	75,823
1990	8,215,527.41	4,367,342	6,140,294	2,403,855	22.15	108,526
1991	6,343,148.00	3,311,631	4,656,010	1,940,864	22.44	86,491
1992	7,558,958.49	3,871,856	5,443,662	2,417,655	22.73	106,364
1993	7,283,590.40	3,658,996	5,144,390	2,430,544	23.01	105,630
1994	6,912,382.43	3,400,986	4,781,639	2,407,239	23.30	103,315
1995	4,739,149.87	2,281,355	3,207,486	1,721,230	23.58	72,995
1997	15,207,721.32	6,984,201	9,819,484	5,996,546	24.14	248,407
1998	3,934,886.00	1,761,727	2,476,912	1,615,370	24.42	66,149
1999	2,874,852.00	1,252,207	1,760,549	1,229,297	24.70	49,769
2000	18,326,608.07	7,757,858	10,907,212	8,152,460	24.97	326,490
2001	10,290,931.60	4,221,949	5,935,877	4,766,692	25.25	188,780
2002	30,311,345.29	12,027,590	16,910,270	14,613,529	25.53	572,406
2003	155,096,612.37	59,402,127	83,516,817	77,783,660	25.80	3,014,871
2004	316,934,111.98	116,807,715	164,226,586	165,384,890	26.07	6,343,878
2005	29,865,827.79	10,561,178	14,848,559	16,211,902	26.34	615,486
2006	25,721,856.30	8,686,230	12,212,463	14,538,268	26.62	546,141
2007	39,271,806.46	12,617,120	17,739,124	23,103,555	26.89	859,188
2008	49,860,996.84	15,168,752	21,326,608	30,528,829	27.16	1,124,036
2009	21,330,013.25	6,107,039	8,586,232	13,596,982	27.43	495,697
2010	25,985,131.79	6,957,197	9,781,518	17,243,020	27.69	622,717
2011	127,994,052.13	31,755,632	44,647,043	88,466,772	27.96	3,164,048
2012	86,815,185.51	19,741,426	27,755,590	62,532,203	28.23	2,215,098
2013	98,516,855.66	20,278,394	28,510,543	73,946,987	28.49	2,595,542
2014	105,298,316.03	19,266,138	27,087,355	82,422,893	28.76	2,865,886
2015	399,059,763.65	63,477,638	89,246,809	325,775,346	29.02	11,225,891

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ACCOUNT 322.00 REACTOR PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OCONEE						
INTERIM SURVIVOR CURVE.. IOWA 48-S0.5						
PROBABLE RETIREMENT YEAR.. 7-2054						
NET SALVAGE PERCENT.. -4						
2016	40,699,760.79	5,429,381	7,633,474	34,694,277	29.29	1,184,509
2017	56,869,465.15	6,070,565	8,534,951	50,609,292	29.55	1,712,666
2018	53,098,978.41	4,178,167	5,874,322	49,348,616	29.81	1,655,438
2019	65,740,315.15	3,207,233	4,509,231	63,860,697	30.07	2,123,735
2020	51,429,508.77	867,554	1,219,743	52,266,946	30.33	1,723,276
	1,997,235,543.83	537,416,334	755,584,080	1,321,540,886		47,537,837
MCGUIRE						
INTERIM SURVIVOR CURVE.. IOWA 48-S0.5						
PROBABLE RETIREMENT YEAR.. 3-2063						
NET SALVAGE PERCENT.. -7						
1981	298,855,342.78	181,418,074	255,065,952	64,709,265	20.66	3,132,104
1982	2,423,498.43	1,448,011	2,035,841	557,303	21.06	26,463
1983	1,084,429.42	637,537	896,349	263,990	21.46	12,301
1984	393,764,198.79	227,672,845	320,098,156	101,229,537	21.86	4,630,811
1985	2,662,944.00	1,513,489	2,127,900	721,450	22.26	32,410
1986	13,331,767.82	7,444,043	10,466,002	3,798,990	22.66	167,652
1987	2,424,551.39	1,329,226	1,868,834	725,436	23.06	31,459
1988	3,535,003.00	1,902,460	2,674,776	1,107,677	23.45	47,236
1989	6,161,972.00	3,251,821	4,571,919	2,021,391	23.85	84,754
1990	4,524.00	2,341	3,291	1,549	24.24	64
1991	5,062,153.10	2,564,715	3,605,878	1,810,626	24.64	73,483
1992	2,060,096.00	1,021,342	1,435,963	768,340	25.03	30,697
1993	3,200,680.00	1,550,991	2,180,626	1,244,101	25.43	48,923
1994	144,356.00	68,341	96,084	58,376	25.82	2,261
1995	1,462,720.79	675,659	949,947	615,164	26.21	23,471
1996	1,739,624.28	782,736	1,100,493	760,905	26.61	28,595
1997	261,030,503.64	114,287,847	160,683,761	118,618,878	27.00	4,393,292
1998	4,406,542.00	1,874,778	2,635,857	2,079,143	27.39	75,909
1999	8,710,790.00	3,595,960	5,055,764	4,264,781	27.78	153,520
2000	2,732,435.79	1,092,238	1,535,639	1,388,067	28.17	49,275
2001	3,528,137.85	1,362,248	1,915,262	1,859,846	28.57	65,098
2002	6,004,021.42	2,235,914	3,143,598	3,280,705	28.96	113,284
2003	3,807,257.78	1,363,164	1,916,550	2,157,216	29.35	73,500
2004	4,308,066.87	1,479,692	2,080,383	2,529,249	29.74	85,045
2005	1,579,939.86	518,521	729,018	961,518	30.13	31,912
2006	5,189,777.42	1,622,660	2,281,390	3,271,672	30.52	107,198
2007	2,778,519.79	822,723	1,156,713	1,816,303	30.92	58,742

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DUKE ENERGY CAROLINAS

ACCOUNT 322.00 REACTOR PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCGUIRE						
INTERIM SURVIVOR CURVE.. IOWA 48-S0.5						
PROBABLE RETIREMENT YEAR.. 3-2063						
NET SALVAGE PERCENT.. -7						
2008	14,988,143.19	4,186,220	5,885,644	10,151,669	31.31	324,231
2009	19,657,957.14	5,150,809	7,241,814	13,792,200	31.70	435,085
2010	59,692,078.62	14,553,538	20,461,644	43,408,880	32.09	1,352,723
2011	74,759,499.17	16,804,059	23,625,779	56,366,885	32.49	1,734,900
2012	35,353,461.64	7,260,745	10,208,293	27,619,911	32.88	840,022
2013	50,239,972.45	9,300,459	13,076,042	40,680,728	33.27	1,222,745
2014	57,328,523.04	9,398,134	13,213,369	48,128,150	33.66	1,429,832
2015	37,607,558.88	5,320,947	7,481,021	32,759,067	34.06	961,805
2016	36,756,333.20	4,355,324	6,123,397	33,205,880	34.45	963,886
2017	32,237,523.92	3,042,384	4,277,460	30,216,691	34.84	867,299
2018	27,307,433.51	1,877,610	2,639,838	26,579,116	35.24	754,231
2019	57,181,122.82	2,424,102	3,408,182	57,775,619	35.63	1,621,544
2020	40,830,848.35	586,306	824,321	42,864,687	36.03	1,189,694
	1,585,934,310.15	647,800,013	910,778,751	786,170,961		27,277,456
CATAWBA						
INTERIM SURVIVOR CURVE.. IOWA 48-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2063						
NET SALVAGE PERCENT.. -7						
1985	109,106,159.97	61,883,443	87,005,440	29,738,152	22.34	1,331,162
1986	118,679,664.58	66,103,208	92,938,246	34,048,995	22.75	1,496,659
1987	3,053,208.41	1,669,337	2,347,015	919,918	23.16	39,720
1988	1,717,559.70	921,614	1,295,749	542,040	23.56	23,007
1989	385,463.59	202,767	285,082	127,364	23.97	5,313
1990	765,983.81	394,901	555,214	264,389	24.37	10,849
1991	574,100.89	289,858	407,528	206,760	24.77	8,347
1992	390,726.43	192,947	271,275	146,802	25.18	5,830
1993	405,054.00	195,497	274,860	158,547	25.58	6,198
1994	164,924.61	77,747	109,309	67,160	25.98	2,585
1995	1,349,725.59	620,633	872,583	571,623	26.38	21,669
1996	23,865,586.42	10,692,253	15,032,844	10,503,333	26.78	392,208
1997	330,676.74	144,045	202,521	151,303	27.19	5,565
1998	521,588.48	220,723	310,327	247,773	27.59	8,981
1999	267,495.71	109,800	154,374	131,846	27.99	4,710
2000	115,873.18	46,059	64,757	59,227	28.39	2,086
2001	585,483.02	224,864	316,149	310,318	28.79	10,779
2002	1,003,654.22	371,530	522,355	551,555	29.19	18,895
2003	709,822.21	252,484	354,982	404,528	29.60	13,666

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DUKE ENERGY CAROLINAS

ACCOUNT 322.00 REACTOR PLANT EQUIPMENT

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CATAWBA						
INTERIM SURVIVOR CURVE.. IOWA 48-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2063						
NET SALVAGE PERCENT.. -7						
2004	1,798,971.22	613,658	862,777	1,062,123	30.00	35,404
2005	1,809,387.97	589,855	829,311	1,106,735	30.40	36,406
2006	7,321,401.99	2,271,831	3,194,096	4,639,804	30.80	150,643
2007	7,815,204.66	2,298,955	3,232,231	5,130,038	31.20	164,424
2008	7,866,345.35	2,180,169	3,065,223	5,351,766	31.61	169,306
2009	13,341,224.38	3,464,997	4,871,636	9,403,474	32.01	293,767
2010	9,540,351.79	2,306,435	3,242,748	6,965,429	32.41	214,916
2011	3,865,141.08	861,839	1,211,708	2,923,993	32.82	89,092
2012	8,224,407.90	1,673,342	2,352,646	6,447,470	33.22	194,084
2013	6,219,631.84	1,138,405	1,600,548	5,054,458	33.63	150,296
2014	2,092,390.71	339,366	477,134	1,761,724	34.03	51,770
2015	4,939,277.47	692,286	973,324	4,311,703	34.43	125,231
2016	2,805,226.56	328,404	461,722	2,539,871	34.84	72,901
2017	2,724,047.76	254,398	357,673	2,557,059	35.24	72,561
2018	19,206,894.41	1,306,451	1,836,813	18,714,564	35.65	524,953
2019	9,787,740.17	410,328	576,903	9,895,979	36.05	274,507
2020	11,017,912.77	159,507	224,260	11,564,907	36.46	317,194
	384,368,309.59	165,503,936	232,691,363	178,582,728		6,345,684
	3,967,538,163.57	1,350,720,283	1,899,054,194	2,286,294,575		81,160,977

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.2 2.05

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DUKE ENERGY CAROLINAS

ACCOUNT 323.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OCONEE						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 7-2054						
NET SALVAGE PERCENT.. -4						
1973	13,247,231.73	9,867,863	10,624,261	3,152,860	11.35	277,785
1974	14,273,643.00	10,487,702	11,291,612	3,552,976	11.74	302,639
1975	252,448.00	182,929	196,951	65,595	12.13	5,408
1977	44,096.00	31,047	33,427	12,433	12.92	962
1978	4,726,817.74	3,279,735	3,531,135	1,384,755	13.31	104,039
1979	1,627,209.00	1,111,975	1,197,211	495,087	13.71	36,111
1980	2,099.00	1,413	1,521	662	14.10	47
1982	16,530.00	10,781	11,607	5,584	14.89	375
1984	971.00	613	660	350	15.68	22
1986	3,586,649.16	2,188,011	2,355,728	1,374,387	16.45	83,549
1987	66,647.00	39,934	42,995	26,318	16.84	1,563
1988	13,150,578.00	7,738,358	8,331,524	5,345,077	17.22	310,399
1992	495,548.00	269,554	290,216	225,154	18.74	12,015
1993	105,467.00	56,145	60,449	49,237	19.12	2,575
1994	7,498,940.00	3,905,454	4,204,817	3,594,080	19.49	184,406
1995	630,147.00	320,513	345,081	310,272	19.87	15,615
1998	14,480,756.08	6,823,379	7,346,409	7,713,577	20.98	367,663
1999	7,623,253.44	3,491,334	3,758,954	4,169,230	21.35	195,280
2001	1,876,728.00	807,556	869,457	1,082,340	22.09	48,997
2002	4,027,409.25	1,675,612	1,804,052	2,384,454	22.45	106,212
2003	4,667,847.00	1,872,550	2,016,086	2,838,475	22.82	124,385
2004	15,327,865.22	5,909,162	6,362,115	9,578,865	23.19	413,060
2005	20,170,257.32	7,457,348	8,028,974	12,948,094	23.55	549,813
2006	4,883,529.10	1,723,819	1,855,954	3,222,916	23.92	134,737
2007	3,203,057.39	1,075,705	1,158,161	2,173,019	24.28	89,498
2008	4,626,866.49	1,469,759	1,582,420	3,229,521	24.65	131,015
2009	43,188,149.58	12,911,460	13,901,158	31,014,518	25.01	1,240,085
2010	14,398,200.14	4,018,757	4,326,805	10,647,323	25.38	419,516
2011	4,569,498.83	1,181,844	1,272,435	3,479,843	25.74	135,192
2012	6,735,726.41	1,597,456	1,719,905	5,285,250	26.10	202,500
2013	17,305,751.20	3,708,664	3,992,943	14,005,038	26.47	529,091
2014	3,984,663.48	760,475	818,767	3,325,283	26.83	123,939
2015	477,171.69	79,004	85,060	411,199	27.20	15,118
2016	28,297,016.62	3,939,941	4,241,948	25,186,949	27.56	913,895
2017	7,654,685.33	852,848	918,221	7,042,652	27.92	252,244
2018	590,484.04	48,410	52,121	561,983	28.28	19,872
2019	55,402,775.50	2,793,940	3,008,103	54,610,784	28.65	1,906,136
2020	107,036,173.19	1,885,720	2,030,265	109,287,355	29.01	3,767,230
	430,252,886.93	105,576,770	113,669,510	333,793,492		13,022,988

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCGUIRE						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 3-2063						
NET SALVAGE PERCENT.. -7						
1981	33,749,624.48	22,940,210	24,698,638	11,413,460	14.59	782,280
1983	1,608,527.80	1,056,340	1,137,311	583,813	15.45	37,787
1984	85,979,707.18	55,428,968	59,677,746	32,320,541	15.90	2,032,738
1985	6,009.00	3,803	4,095	2,335	16.34	143
1986	18,330,680.36	11,373,863	12,245,700	7,368,128	16.80	438,579
1987	429.00	261	281	178	17.25	10
1988	1,278,143.34	761,802	820,196	547,417	17.71	30,910
1990	203,266.00	116,016	124,909	92,586	18.64	4,967
1991	24,781,049.21	13,825,563	14,885,329	11,630,394	19.11	608,603
1993	367,602.00	195,483	210,467	182,867	20.05	9,121
1997	341,343.00	162,899	175,386	189,851	21.96	8,645
1998	716,404.00	331,542	356,956	409,597	22.45	18,245
2000	36,312.00	15,741	16,948	21,906	23.42	935
2004	162,898.00	60,359	64,986	109,315	25.39	4,305
2006	18,923,811.04	6,365,514	6,853,448	13,395,030	26.39	507,580
2007	6,292,940.08	2,004,749	2,158,418	4,575,028	26.89	170,139
2008	13,574,648.53	4,074,808	4,387,153	10,137,721	27.39	370,125
2009	8,409,186.11	2,363,550	2,544,722	6,453,107	27.90	231,294
2010	12,390,240.69	3,240,280	3,488,656	9,768,901	28.41	343,854
2011	7,771,911.75	1,873,499	2,017,108	6,298,838	28.92	217,802
2012	144,239,964.92	31,742,442	34,175,584	120,161,178	29.43	4,082,949
2013	31,341,668.49	6,205,089	6,680,726	26,854,860	29.95	896,656
2014	125,154,497.29	21,908,545	23,587,893	110,327,419	30.47	3,620,854
2015	1,564,314.41	236,527	254,657	1,419,159	30.99	45,794
2016	11,606,212.01	1,466,766	1,579,198	10,839,449	31.51	344,000
2017	1,798,701.59	181,241	195,134	1,729,477	32.03	53,996
2018	3,646,996.47	267,892	288,427	3,613,860	32.56	110,991
2019	3,906,982.15	176,667	190,209	3,990,262	33.09	120,588
2020	5,397,656.17	82,994	89,356	5,686,136	33.62	169,130
	563,581,727.07	188,463,413	202,909,634	400,122,814		15,263,020
CATAWBA						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2063						
NET SALVAGE PERCENT.. -7						
1985	27,553,408.79	17,431,320	18,767,477	10,714,670	16.35	655,331
1986	36,700,237.92	22,776,168	24,522,022	14,747,233	16.80	877,811

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DUKE ENERGY CAROLINAS

ACCOUNT 323.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CATAWBA						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2063						
NET SALVAGE PERCENT.. -7						
1987	140,474.00	85,433	91,982	58,326	17.26	3,379
1988	53,222.10	31,714	34,145	22,803	17.72	1,287
1991	180,450.90	100,602	108,313	84,769	19.13	4,431
1992	185,571.83	101,022	108,766	89,796	19.61	4,579
1993	4,235,532.49	2,249,559	2,421,994	2,110,026	20.09	105,029
1994	103,746.08	53,707	57,824	53,185	20.57	2,586
2001	5,996.12	2,500	2,692	3,724	24.01	155
2002	3,374.05	1,355	1,459	2,151	24.51	88
2004	5,766,721.23	2,127,551	2,290,633	3,879,758	25.52	152,028
2005	60,435.43	21,283	22,914	41,752	26.03	1,604
2006	101,559.99	34,010	36,617	72,052	26.54	2,715
2007	2,408,920.15	763,752	822,296	1,755,249	27.05	64,889
2008	1,537,393.62	459,435	494,652	1,150,359	27.56	41,740
2009	1,929,173.85	539,669	581,036	1,483,180	28.08	52,820
2010	1,089,715.01	283,325	305,043	860,952	28.60	30,103
2011	1,722,262.48	412,460	444,076	1,398,745	29.13	48,017
2012	1,259,073.54	275,154	296,245	1,050,963	29.65	35,446
2013	387,441.49	76,230	82,073	332,489	30.18	11,017
2014	910,829.72	158,400	170,542	804,046	30.71	26,182
2015	1,988,541.06	299,118	322,046	1,805,693	31.24	57,801
2016	456,521.18	57,259	61,648	426,830	31.78	13,431
2017	995,893.08	99,261	106,870	958,736	32.32	29,664
2018	553,858.60	40,340	43,432	549,197	32.86	16,713
2019	1,245,073.03	55,794	60,071	1,272,157	33.40	38,089
2020	12,443,082.55	189,460	203,983	13,110,116	33.95	386,160
	104,018,510.29	48,725,881	52,460,849	58,838,957		2,663,095
	1,097,853,124.29	342,766,064	369,039,993	792,755,263		30,949,103

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.6 2.82

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DUKE ENERGY CAROLINAS

ACCOUNT 324.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OCONEE						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2054						
NET SALVAGE PERCENT.. -4						
1973	222,789.78	171,040	226,350	5,352	13.08	409
1974	2,647,424.09	2,005,326	2,653,795	99,527	13.57	7,334
1981	115,963.00	78,621	104,045	16,557	17.30	957
1982	110,442.00	73,557	97,343	17,516	17.85	981
1983	389,271.00	254,455	336,739	68,103	18.41	3,699
1984	134,304.75	86,116	113,964	25,713	18.97	1,355
1985	1,713.00	1,077	1,425	356	19.53	18
1986	21,850,180.88	13,456,355	17,807,779	4,916,410	20.09	244,719
1987	536,548.61	323,585	428,224	129,787	20.64	6,288
1988	1,366,761.76	806,478	1,067,271	354,161	21.19	16,714
1989	962,115.00	555,133	734,648	265,952	21.73	12,239
1990	627,189.98	353,567	467,901	184,377	22.27	8,279
1991	9,436,718.00	5,194,943	6,874,848	2,939,339	22.79	128,975
1992	39,697.00	21,328	28,225	13,060	23.30	561
1993	531,825.76	278,452	368,496	184,603	23.81	7,753
1994	728,466.88	371,651	491,833	265,773	24.29	10,942
1995	1,543,919.00	766,245	1,014,028	591,648	24.77	23,886
1996	580,762.00	280,180	370,783	233,210	25.23	9,243
1997	17,379,589.60	8,141,601	10,774,376	7,300,397	25.67	284,394
1998	4,204,872.00	1,910,024	2,527,674	1,845,392	26.10	70,705
1999	16,436,713.90	7,226,224	9,562,991	7,531,192	26.52	283,982
2000	868,637.00	369,212	488,605	414,777	26.91	15,413
2001	2,647,459.52	1,085,814	1,436,937	1,316,421	27.29	48,238
2002	6,207,232.00	2,450,129	3,242,435	3,213,086	27.66	116,164
2003	10,434,838.35	3,958,786	5,238,951	5,613,281	28.00	200,474
2004	6,849,779.83	2,489,615	3,294,690	3,829,081	28.33	135,160
2005	2,825,962.95	980,363	1,297,386	1,641,615	28.65	57,299
2006	17,032,325.77	5,624,783	7,443,687	10,269,932	28.95	354,747
2007	29,573,516.66	9,254,003	12,246,499	18,509,958	29.23	633,252
2008	19,333,684.42	5,706,577	7,551,931	12,555,101	29.50	425,597
2009	14,107,224.55	3,907,611	5,171,227	9,500,286	29.75	319,337
2010	55,852.93	14,390	19,043	39,044	30.00	1,301
2011	614,456.39	146,262	193,559	445,475	30.22	14,741
2012	24,170,751.92	5,257,525	6,957,667	18,179,915	30.44	597,238
2013	430,360,907.87	84,394,807	111,685,819	335,889,525	30.64	10,962,452
2014	40,435,668.40	7,020,344	9,290,535	32,762,561	30.84	1,062,340
2015	124,726,385.70	18,776,310	24,848,064	104,867,377	31.02	3,380,638
2016	18,144,356.33	2,286,305	3,025,635	15,844,496	31.19	507,999
2017	25,442,369.06	2,561,334	3,389,601	23,070,463	31.35	735,900

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DUKE ENERGY CAROLINAS

ACCOUNT 324.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OCONEE						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 7-2054						
NET SALVAGE PERCENT.. -4						
2018	26,247,500.28	1,932,656	2,557,625	24,739,775	31.50	785,390
2019	45,676,087.59	2,067,336	2,735,857	44,767,274	31.65	1,414,448
2020	12,115,408.03	187,488	248,117	12,351,908	31.78	388,669
	937,717,673.54	202,827,608	268,416,605	706,809,775		23,280,230
MCGUIRE						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 3-2063						
NET SALVAGE PERCENT.. -7						
1981	62,164,898.83	43,022,169	56,934,382	9,582,059	17.65	542,893
1982	1,098.00	745	986	189	18.26	10
1983	339,938.00	226,151	299,282	64,452	18.89	3,412
1984	58,743,939.61	38,264,856	50,638,682	12,217,333	19.53	625,567
1986	138,689.00	86,413	114,357	34,041	20.83	1,634
1987	840,762.00	511,818	677,326	222,289	21.48	10,349
1989	270,605.00	156,767	207,461	82,086	22.81	3,599
1991	1,060,316.00	582,472	770,828	363,710	24.14	15,067
1993	3,552,759.69	1,843,058	2,439,053	1,362,399	25.47	53,490
1996	175,317.00	82,787	109,558	78,031	27.42	2,846
1997	15,913,014.00	7,262,494	9,610,989	7,415,936	28.06	264,289
1999	237,094.00	100,568	133,089	120,602	29.31	4,115
2000	1,160,078.00	473,152	626,157	615,127	29.92	20,559
2001	1,996,231.00	781,679	1,034,453	1,101,514	30.51	36,103
2002	1,504,926.00	564,239	746,699	863,572	31.09	27,777
2003	939,332.00	336,291	445,038	560,047	31.66	17,689
2004	881,197.00	300,732	397,981	544,900	32.20	16,922
2005	982,382.00	318,372	421,325	629,824	32.73	19,243
2006	1,108,125.82	339,500	449,285	736,409	33.25	22,148
2007	1,321,398.17	381,554	504,938	908,958	33.74	26,940
2008	4,854,589.64	1,313,355	1,738,059	3,456,352	34.22	101,004
2009	1,408,341.23	355,137	469,979	1,036,946	34.67	29,909
2010	7,913,611.88	1,846,268	2,443,301	6,024,263	35.11	171,583
2011	3,409,858.83	730,221	966,355	2,682,194	35.53	75,491
2012	9,783,379.68	1,900,505	2,515,077	7,953,139	35.93	221,351
2013	4,810,032.12	837,837	1,108,771	4,037,963	36.31	111,208
2014	12,200,481.30	1,869,668	2,474,268	10,580,247	36.67	288,526
2015	5,383,906.37	710,880	940,759	4,820,020	37.01	130,236
2016	5,262,878.07	577,882	764,754	4,866,526	37.34	130,330

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DUKE ENERGY CAROLINAS

ACCOUNT 324.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCGUIRE						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 3-2063						
NET SALVAGE PERCENT.. -7						
2017	8,669,040.87	753,757	997,502	8,278,372	37.65	219,877
2018	38,758,695.28	2,457,619	3,252,347	38,219,457	37.94	1,007,366
2019	14,738,929.02	568,847	752,797	15,017,857	38.22	392,932
2020	5,428,502.14	71,561	94,702	5,713,795	38.48	148,487
	275,954,347.55	109,629,354	145,080,541	150,190,611		4,742,952
CATAWBA						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2063						
NET SALVAGE PERCENT.. -7						
1979	307.59	221	292	37	16.45	2
1981	103.57	72	95	16	17.65	1
1985	27,011,730.67	17,207,134	22,771,459	6,131,093	20.20	303,519
1986	23,748,661.78	14,786,192	19,567,649	5,843,419	20.86	280,126
1987	490,685.59	298,424	394,926	130,107	21.52	6,046
1988	466,577.49	276,977	366,544	132,694	22.18	5,983
1989	223,053.53	129,114	170,866	67,801	22.85	2,967
1990	26,878.36	15,152	20,052	8,708	23.53	370
1991	465,580.18	255,452	338,058	160,112	24.20	6,616
1992	100,215.01	53,453	70,738	36,492	24.87	1,467
1993	38,354.51	19,869	26,294	14,745	25.54	577
1996	311,234.45	146,536	193,922	139,099	27.54	5,051
1997	3,354,038.35	1,525,823	2,019,233	1,569,588	28.19	55,679
2003	237,388.20	84,561	111,906	142,100	31.88	4,457
2004	526,529.67	178,706	236,495	326,892	32.44	10,077
2005	397,275.84	127,976	169,360	255,725	32.99	7,752
2006	425,018.02	129,464	171,329	283,440	33.52	8,456
2007	459,028.91	131,611	174,170	316,990	34.04	9,312
2008	1,380,925.95	371,082	491,080	986,511	34.53	28,570
2009	1,270,551.90	317,781	420,543	938,948	35.01	26,819
2010	274,473.48	63,474	84,000	209,687	35.47	5,912
2011	701,489.67	148,843	196,975	553,619	35.90	15,421
2012	1,379,505.52	265,619	351,513	1,124,558	36.32	30,962
2013	2,491,503.87	429,398	568,254	2,097,655	36.72	57,126
2014	2,675,453.68	405,936	537,205	2,325,531	37.10	62,683
2015	5,296,430.77	690,773	914,150	4,753,030	37.46	126,883
2016	1,901,189.69	206,479	273,249	1,761,024	37.80	46,588
2017	3,842,506.55	329,330	435,826	3,675,656	38.13	96,398

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DUKE ENERGY CAROLINAS

ACCOUNT 324.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CATAWBA						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2063						
NET SALVAGE PERCENT.. -7						
2018	10,444,040.42	651,510	862,191	10,312,932	38.44	268,286
2019	1,227,233.37	46,761	61,882	1,251,257	38.73	32,307
2020	1,016,517.85	13,226	17,503	1,070,171	39.00	27,440
	92,184,484.44	39,306,949	52,017,760	46,619,638		1,533,853
	1,305,856,505.53	351,763,911	465,514,906	903,620,024		29,557,035

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.6 2.26

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DUKE ENERGY CAROLINAS

ACCOUNT 325.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

OCONEE
INTERIM SURVIVOR CURVE.. IOWA 55-R2
PROBABLE RETIREMENT YEAR.. 7-2054
NET SALVAGE PERCENT.. -4

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1975	982,088.00	659,969	942,972	78,399	19.21	4,081
1976	30,131.00	19,971	28,535	2,801	19.65	143
1977	419,344.00	274,096	391,632	44,486	20.08	2,215
1978	421,781.00	271,653	388,141	50,511	20.52	2,462
1979	388,898.00	246,782	352,605	51,849	20.95	2,475
1980	103,120.00	64,463	92,106	15,139	21.37	708
1981	604,951.00	372,324	531,981	97,168	21.79	4,459
1982	395,677.00	239,722	342,518	68,986	22.20	3,107
1983	1,854,930.00	1,105,525	1,579,589	349,539	22.61	15,459
1984	2,674,151.00	1,567,271	2,239,337	541,780	23.01	23,545
1985	1,087,173.00	626,329	894,907	235,753	23.40	10,075
1986	6,585,615.00	3,727,727	5,326,225	1,522,814	23.78	64,038
1987	3,081,476.00	1,712,610	2,447,000	757,735	24.16	31,363
1988	1,990,417.00	1,085,981	1,551,664	518,370	24.52	21,141
1989	2,230,226.00	1,193,210	1,704,874	614,561	24.88	24,701
1990	6,613,873.00	3,468,241	4,955,468	1,922,960	25.23	76,217
1991	3,341,819.00	1,716,406	2,452,423	1,023,068	25.57	40,010
1992	8,515,954.00	4,279,860	6,115,120	2,741,472	25.90	105,848
1993	9,416,240.31	4,627,532	6,611,879	3,181,011	26.22	121,320
1994	10,465,131.00	5,026,654	7,182,149	3,701,587	26.52	139,577
1995	4,704,873.00	2,205,550	3,151,319	1,741,749	26.82	64,942
1996	7,035,376.00	3,215,071	4,593,736	2,723,055	27.11	100,445
1997	3,843,775.00	1,709,782	2,442,959	1,554,567	27.39	56,757
1998	3,090,632.00	1,336,617	1,909,776	1,304,481	27.66	47,161
1999	2,682,033.00	1,125,739	1,608,471	1,180,844	27.93	42,279
2000	3,241,010.00	1,318,261	1,883,549	1,487,102	28.18	52,772
2001	3,929,463.00	1,545,772	2,208,619	1,878,022	28.42	66,081
2002	4,496,013.00	1,707,481	2,439,671	2,236,182	28.65	78,052
2003	3,224,970.29	1,178,752	1,684,216	1,669,753	28.88	57,817
2004	3,525,732.00	1,237,569	1,768,255	1,898,506	29.09	65,263
2005	3,985,448.00	1,338,211	1,912,053	2,232,812	29.30	76,205
2006	7,394,568.78	2,367,398	3,382,569	4,307,782	29.50	146,027
2007	5,456,545.47	1,658,462	2,369,632	3,305,175	29.69	111,323
2008	7,438,991.49	2,137,068	3,053,471	4,683,080	29.87	156,782
2009	14,348,088.37	3,869,278	5,528,475	9,393,537	30.05	312,597
2010	8,658,616.99	2,177,850	3,111,741	5,893,221	30.22	195,011
2011	11,419,422.80	2,655,637	3,794,409	8,081,791	30.38	266,023
2012	11,943,100.77	2,539,810	3,628,914	8,791,911	30.54	287,882
2013	11,328,601.72	2,175,382	3,108,214	8,673,531	30.69	282,617
2014	11,976,458.93	2,040,463	2,915,440	9,540,077	30.83	309,441
2015	11,148,834.01	1,647,735	2,354,305	9,240,482	30.97	298,369

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ACCOUNT 325.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OCONEE						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 7-2054						
NET SALVAGE PERCENT.. -4						
2016	16,540,330.25	2,050,988	2,930,479	14,271,465	31.10	458,890
2017	7,710,748.04	764,468	1,092,282	6,926,896	31.22	221,874
2018	12,372,170.22	901,080	1,287,475	11,579,582	31.34	369,483
2019	15,018,776.45	670,078	957,416	14,662,111	31.46	466,056
2020	3,657,081.13	55,795	79,721	3,723,644	31.57	117,949
	261,374,656.02	77,916,623	111,328,295	160,501,347		5,401,042
MCGUIRE						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 3-2063						
NET SALVAGE PERCENT.. -7						
1975	2,818.00	1,914	2,735	281	20.04	14
1977	272.00	179	256	35	21.11	2
1978	65,293.00	42,237	60,349	9,515	21.65	439
1979	13,140.00	8,353	11,935	2,125	22.20	96
1980	11,791.00	7,364	10,522	2,095	22.74	92
1981	39,493,394.85	24,223,937	34,611,479	7,646,453	23.28	328,456
1982	122,686.00	73,856	105,526	25,748	23.82	1,081
1983	220,369.00	130,130	185,931	49,863	24.36	2,047
1984	18,909,341.94	10,946,253	15,640,150	4,592,846	24.90	184,452
1985	777,748.00	441,236	630,444	201,747	25.43	7,933
1986	3,501,052.00	1,945,213	2,779,346	966,780	25.96	37,241
1987	2,004,725.00	1,089,860	1,557,206	587,849	26.49	22,191
1988	2,890,222.00	1,536,775	2,195,764	896,773	27.01	33,202
1989	3,210,058.00	1,668,264	2,383,638	1,051,125	27.52	38,195
1990	9,187,217.02	4,662,620	6,662,013	3,168,309	28.03	113,033
1991	6,838,773.00	3,387,997	4,840,815	2,476,672	28.52	86,840
1992	2,744,403.00	1,325,541	1,893,950	1,042,561	29.01	35,938
1993	4,893,824.00	2,302,284	3,289,534	1,946,858	29.49	66,018
1994	4,875,918.00	2,231,567	3,188,492	2,028,740	29.97	67,692
1995	4,771,387.46	2,122,921	3,033,257	2,072,127	30.43	68,095
1996	4,058,035.00	1,753,122	2,504,884	1,837,214	30.88	59,495
1997	4,433,696.00	1,857,250	2,653,663	2,090,392	31.32	66,743
1998	2,597,290.00	1,053,362	1,505,057	1,274,043	31.75	40,127
1999	2,163,258.00	848,008	1,211,645	1,103,041	32.17	34,288
2000	3,130,204.00	1,183,783	1,691,405	1,657,914	32.58	50,887
2001	3,978,953.00	1,449,544	2,071,128	2,186,352	32.97	66,313
2002	3,483,339.00	1,218,823	1,741,470	1,985,702	33.36	59,523

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DUKE ENERGY CAROLINAS

ACCOUNT 325.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCGUIRE						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 3-2063						
NET SALVAGE PERCENT.. -7						
2003	2,978,837.00	999,077	1,427,494	1,759,861	33.73	52,175
2004	2,654,131.00	850,755	1,215,570	1,624,350	34.09	47,649
2005	3,214,887.00	981,515	1,402,402	2,037,528	34.44	59,162
2006	3,846,446.57	1,114,778	1,592,809	2,522,888	34.78	72,538
2007	4,706,781.52	1,288,425	1,840,919	3,195,338	35.11	91,009
2008	7,296,344.80	1,878,151	2,683,527	5,123,562	35.42	144,652
2009	8,289,835.40	1,993,826	2,848,805	6,021,319	35.73	168,523
2010	8,285,578.40	1,850,244	2,643,653	6,221,916	36.02	172,735
2011	7,760,321.21	1,593,035	2,276,149	6,027,394	36.31	165,998
2012	7,769,071.35	1,451,766	2,074,302	6,238,604	36.58	170,547
2013	12,932,386.31	2,172,235	3,103,718	10,733,935	36.84	291,366
2014	19,287,695.63	2,856,483	4,081,380	16,556,454	37.10	446,266
2015	26,848,300.40	3,428,362	4,898,489	23,829,193	37.34	638,168
2016	13,247,272.64	1,413,064	2,019,004	12,155,577	37.57	323,545
2017	12,032,811.82	1,016,490	1,452,374	11,422,734	37.80	302,189
2018	9,501,617.16	584,892	835,701	9,331,029	38.01	245,489
2019	9,139,369.59	345,594	493,789	9,285,336	38.22	242,944
2020	3,550,301.79	45,928	65,623	3,733,200	38.42	97,168
	291,721,197.86	93,377,013	133,418,303	178,723,379		5,202,556
CATAWBA						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2063						
NET SALVAGE PERCENT.. -7						
1982	32.63	20	29	6	23.91	
1983	3,779.17	2,228	3,183	860	24.45	35
1984	242,087.70	139,860	199,834	59,200	25.00	2,368
1985	8,192,191.98	4,635,799	6,623,690	2,141,955	25.55	83,834
1986	3,174,319.85	1,758,515	2,512,589	883,933	26.09	33,880
1987	635,188.44	344,359	492,025	187,627	26.62	7,048
1988	998,543.37	529,359	756,355	312,086	27.15	11,495
1989	426,968.84	221,146	315,976	140,880	27.68	5,090
1990	848,977.55	429,394	613,524	294,882	28.19	10,461
1991	1,121,652.46	553,338	790,617	409,552	28.71	14,265
1992	1,542,910.72	741,904	1,060,042	590,872	29.21	20,228
1993	976,309.46	457,254	653,331	391,321	29.70	13,176
1994	1,536,887.00	700,083	1,000,288	644,181	30.19	21,338
1995	1,414,554.73	626,271	894,824	618,749	30.66	20,181

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CATAWBA						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2063						
NET SALVAGE PERCENT.. -7						
1996	883,657.83	379,586	542,357	403,156	31.13	12,951
1997	1,567,649.92	652,989	932,999	744,386	31.58	23,571
1998	870,345.03	350,725	501,120	430,149	32.03	13,430
1999	377,219.05	146,931	209,937	193,687	32.46	5,967
2000	682,157.20	256,271	366,163	363,745	32.88	11,063
2001	488,365.14	176,643	252,390	270,161	33.29	8,115
2002	757,071.95	263,037	375,831	434,236	33.69	12,889
2003	706,657.44	235,124	335,948	420,175	34.08	12,329
2004	444,506.04	141,269	201,847	273,774	34.46	7,945
2005	717,907.43	217,351	310,554	457,607	34.82	13,142
2006	529,049.13	151,914	217,057	349,026	35.17	9,924
2007	872,575.19	236,700	338,200	595,455	35.51	16,769
2008	1,992,947.48	508,078	725,949	1,406,505	35.84	39,244
2009	1,637,575.15	389,918	557,120	1,195,085	36.16	33,050
2010	1,731,561.70	382,245	546,157	1,306,614	36.47	35,827
2011	1,347,505.62	273,616	390,946	1,050,885	36.76	28,588
2012	1,231,925.42	227,541	325,114	993,047	37.05	26,803
2013	2,090,274.70	346,851	495,585	1,741,009	37.32	46,651
2014	1,075,230.88	157,227	224,648	925,849	37.59	24,630
2015	3,731,679.96	470,124	671,719	3,321,178	37.84	87,769
2016	1,851,567.40	194,690	278,176	1,703,001	38.08	44,722
2017	1,618,816.35	134,656	192,398	1,539,735	38.32	40,181
2018	753,283.90	45,765	65,390	740,624	38.54	19,217
2019	1,948,430.94	72,677	103,842	1,980,979	38.76	51,109
2020	568,008.19	7,245	10,352	597,417	38.97	15,330
	51,590,372.94	17,558,703	25,088,105	30,113,594		884,615
SHARED DEPARTMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2063						
NET SALVAGE PERCENT.. -5						
1997	61,696.00	25,219	36,033	28,748	31.58	910
1998	48,736.00	19,272	27,536	23,637	32.03	738
2006	7,273.00	2,049	2,928	4,709	35.17	134
2010	1,273,168.53	275,801	394,068	942,759	36.47	25,850

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SHARED DEPARTMENT PLANT						
INTERIM SURVIVOR CURVE.. IOWA 55-R2						
PROBABLE RETIREMENT YEAR.. 12-2063						
NET SALVAGE PERCENT.. -5						
2015	39,614.09	4,897	6,997	34,598	37.84	914
2018	6,783.00	404	577	6,545	38.54	170
2019	34,131.29	1,249	1,785	34,053	38.76	879
	1,471,401.91	328,891	469,924	1,075,048		29,595
	606,157,628.73	189,181,230	270,304,627	370,413,368		11,517,808

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.2 1.90