

**BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO**

THE DAYTON POWER AND LIGHT COMPANY

CASE NO. 20-1651-EL-AIR

CASE NO. 20-1652-EL-AAM

CASE NO. 20-1653-EL-ATA

2020 DISTRIBUTION BASE RATE CASE

**BOOK I – APPLICATION AND SUPPLEMENTAL
VOLUME 10 OF 11**

Dayton Power and Light Company
DP&L Case No. 20-1651-EL-AIR
Standard Filing Requirements for Rate Increases
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Supplemental Information (C)(12)

Requirement:

Provide depreciation expense related to specific plant accounts or subaccounts that is charged to clearing accounts or allocated and charged to other accounts.

Response:

Not applicable.

THE DAYTON POWER & LIGHT COMPANY

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Supplemental Information (C)(13)

Requirement:

The following federal tax information:

- a) If the taxes included in test year operating income were not calculated in a manner consistent with Schedule C-4, provide an additional schedule showing the methodology uses.
- b) A description of and detailed information on each "other reconciling items."
- c) Calculation of "Other Temp differences" These calculations should also show the normalization of excess deferred income taxes included in the tax deferrals.
- d) Case numbers in which the commission granted the utility authorization to normalize any of the tax deferrals reflected in Schedule C-4 (i.e., depreciation, investment tax credit, etc.)
- e) The calculation of test year straight line depreciation at date certain.
- f) The calculation of test year tax accelerated depreciation at date certain.
- g) The amortization period for investment tax credit.
- h) The ITC option elected in 1971 and 1975 under section 46(f) of the 1954 Internal Revenue Code.

Response:

- a) The taxes are calculated in a manner consistent with Schedule C-4.
- b) See attached schedule.
- c) "Other Temp Differences" were calculated by multiplying temporary reconciling items by the statutory federal income tax rate (21.00%) and various effective state and local income tax rates (1.68849%, net of federal benefit: 1.3338%).

"Excess DFIT Reversal" is the flow back of TCJA Excess Deferred Amortization. The detail supporting these amounts is high in volume. The detail schedules can be made available to the PUCO Staff during their audit review.

- d) Normalization of federal income taxes for timing differences was most recently authorized in Case No. 15-1830-EL-AIR.

- e) Tax depreciation is calculated using PowerTax software. Straight-line depreciation is not separately calculated.
- f) A summary calculation of Tax Depreciation is presented below. The detail supporting this amount is high in volume. The details schedules will be made available to the PUCO Staff during the audit review.

Tax Depreciation booked through August 2020	\$21,397,395
Tax Depreciation – 9 Months Budget	<u>\$39,925,630</u>
Total Test Year Tax Depreciation	\$61,323,025

- g) The weighted-average amortization period for investment tax credit is 39 years.
- h) The ITC option elected in 1971 under Section 46 of the 1954 Internal Revenue Code was immediate flow through provided under Section 46(e)(3) and the option elected in 1975 was the special rule for ratable flow through provided under Section 46(f)(2) with respect to the additional investment tax credit allowable by reason of the Tax Reduction Act of 1975 for property described in Section 46(a)(6)(D).

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Supplemental Information (C)(13)(b)

Explanation of Book/Tax Differences

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Schedule C-4 Jurisdictional Book/Tax Differences

Permanent Differences

- **Meals and Entertainment**

For book purposes, the entire amount of meals and entertainment expense is deducted as it is incurred. Tax laws only allow one half of the amount to be deducted for meals and no deduction for entertainment expenses. Therefore, for tax purposes, 50% of the meal related expenses are added back in this adjustment and 100% of the entertainment expenses.

- **Disallowed parking**

For book purposes, the entire amount of employee parking expense incurred by the employer is deducted as it is incurred. Tax laws limit the amount of deduction for such expenses. Therefore, for tax purposes, a portion of parking expenses are added back in this adjustment.

Temporary Differences with Associated Deferred Balances on Schedule B-6

- **Book Depreciation (Plant, Property & Equipment)**

This adjustment adds back the book depreciation expense.

- **Tax Depreciation (Plant, Property & Equipment)**

This adjustment deducts the tax depreciation expense.

- **Repairs**

For book purposes, the entire amount of an asset is capitalized and depreciated over the life of the asset. Tax laws and regulations allow for the deduction of book capital expenditures that qualify as a repair.

- **Section 263A**

Certain overhead and indirect costs that are required to be capitalized for book purposes are deducted as incurred for tax purposes.

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Supplemental Information (C)(13)(b)

Explanation of Book/Tax Differences

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- **Bond Amortization (Early Retirement of Debt)**

Losses occurring as a result of the early extinguishment of debt are treated differently for book and tax purposes. For book purposes, the losses are deferred and amortized over the shorter of the remaining life of the original debt or the life of the newly issued debt. For tax purposes, the original issue debt premiums or discounts are recognized as incurred at the time of the extinguishment of original debt.

- **Post-Retirement Benefits**

For book purposes, expense is recorded and accrued in accordance with generally accepted accounting principles. For tax purposes, a deduction for post-retirement benefits is not allowed until the benefits are paid. A book/tax difference is recorded for this timing difference.

- **Pension**

For book purposes, the pension liability is calculated in accordance with generally accepted accounting principles and the expense is accrued. For tax purposes, a deduction is allowed only when a contribution (cash payment) is made to a qualified pension plan. A book/tax difference is recorded for this timing difference.

- **Vacation**

For book purposes, the vacation costs are expensed as they are accrued. For tax purposes, a deduction is allowed when vacation costs are paid. A book/tax difference is recorded for this timing difference.

- **Payroll Tax Deferral**

For book purposes, the payroll taxes are expensed as they are accrued. For tax purposes, a deduction is allowed when payroll taxes are paid. Under the CARES act of 2020, payroll tax payments can be deferred. Thus, a book/tax difference is recorded for this timing difference.

THE DAYTON POWER & LIGHT COMPANY

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Supplemental Information (C)(13)(b)

Explanation of Book/Tax Differences

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- **Accrued Claims**

The deduction for medical expenses is not allowed until the benefits are paid. For tax purposes, the book accrued expense is reversed and a deduction is taken when payments are made.

- **Incentive Bonus**

For tax purposes, the accrued book expense is reversed and the fixed and determinable payments as of December 31st are deductible.

- **Deferred Compensation/Severance**

For tax purposes, the accrued book expense is reversed and the fixed and determinable payments as of December 31st are deductible.

- **Regulatory Assets/Liabilities – Short Term & Long Term**

For book purposes a reserve is set up as payments are made and amortized based upon the recovery period set by the Commission. For tax purposes, the payments are deductible as they occur and any book amortization expense that has been recorded is reversed.

- **Investment Tax Credit (ITC) Amortization**

Tax credits previously provided for asset purchases that are being amortized over the asset's useful life.

Additional Book/Tax Differences with associated Jurisdictional Deferred Balances (Schedule B-6)

- **AFUDC**

For book purposes, Allowance for Funds Used During Construction ("AFUDC") which represents the estimated debt and equity costs of capital funds necessary to finance the construction of new regulated facilities consists of two components, an equity component and an interest component. The equity component is a non-cash item. AFUDC is capitalized as a component of property, plant and equipment cost with an offset to income. After construction is completed, the Company is permitted to recover these costs through inclusion in the rate base and in the depreciation provision. For tax

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Supplemental Information (C)(13)(b)

Explanation of Book/Tax Differences

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purposes, AFUDC is not a reduction to interest charges nor an addition to capitalized construction costs.

- **Capitalized Interest**

For tax purposes, DP&L is required to capitalize a portion of its interest expense as a cost of constructing capital assets. The IRS uses an avoided cost concept where if DP&L had not expended money on new construction, the Company could have paid down debt and reduced its interest obligation. The capitalized interest is an estimate of the interest that would have been avoided had DP&L paid down debt. Capitalized interest does not have an equity component like AFUDC.

- **Capitalized Software**

For book purposes, software development costs are capitalized and depreciated over their expected useful life. For tax purposes, software development costs are deductible in the year expended.

- **Equity Compensation**

Long-term compensation such as the grant of Restricted Stock is issued to employees. For book purposes, expense is recorded upon the vesting in the issued stock. A tax deduction is allowed when the compensation is taxable to the recipient. A book/tax difference is recorded for this timing difference

- **Deferred State & Local (Ohio Muni) Income Tax**

All deferred State and Municipal ("Muni") income taxes are accrued in total and not split out between multiple deferred accounts associated with the temporary differences like the federal deferred taxes.

- **Prepaid Expenses**

Expenses and services that have been prepaid and are expected to be used within the next calendar year are deductible for tax purposes.

THE DAYTON POWER & LIGHT COMPANY

Case No. 20-1651-EL-AIR

Supplemental Information (C)(14)

Requirement:

For other rate base items listed on Schedule B-6, provide the following:

- (a) A description of and detailed information on each individual item.
- (b) Case numbers in which the commission granted the utility authorization to defer each individual item reflected on Schedule B-6.

Response:

- (a)
 - 1. Customer Advances for Construction: Customer contributions in aid of construction as specified in Section 4901:1-9-07 OAC.
 - 2. Customer Deposits: Deposits made by customers as security for payment of their utility bill.
 - 3. Investment Tax Credits: Credits provided to the Company as a result of certain construction activities.
 - 4. Deferred Income Taxes: The difference between the total cumulative income tax obligations of the Company and the cumulative amounts which are due to taxing authorities. See Supplemental (C)(13)(b) for descriptions.
 - 5. Net Prepaid Pension Asset: The amount of total pension assets less the estimated present liability.
- (b) Not applicable.

THE DAYTON POWER & LIGHT COMPANY

Case No. 20-1651-EL-AIR

Supplemental Information (C)(15)

Requirement: Please provide copies of all advertising whose costs were charged in the Test Year

Response: Please see attached copies as it relates to advertising in the Test Year.

Channel: Dayton Business Journal

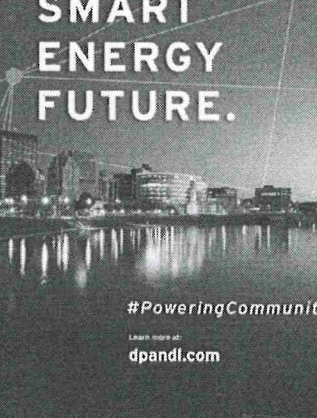
Topic: 2020 Top 100 Companies Digital and Print

Cost: \$3,292

Occurrence: May 2020 only

- 728x90 – GIF/JPG/HTML5, 200 KB max file size, 15 sec max animation length, RGB Color
- 300x250 – GIF/JPG/HTML5, 200 KB max file size, 15 sec max animation length, RGB Color
- 320x50 – GIF/JPG/HTML5, 50 KB max file size, 15 sec max animation length, RGB Color
- 32x32 Logo – GIF/JPG (static image – text in image), 80 KB max file size, RGB Color
- Advertiser Name displayed in branding color
- Tagline (100 characters with spaces max)
- Click URL

Occurrence: May 2020 only



TRANSFORMING TO
**SMART
ENERGY
FUTURE.**

#PoweringCommunity

Learn more at:
dpandl.com

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TRANSFORMING TO
**SMART
ENERGY
FUTURE**

#PoweringCommunity

POWERED BY
dpandl.com

DP&L

Channel: Junior Achievement

Topic: Program - sponsorship

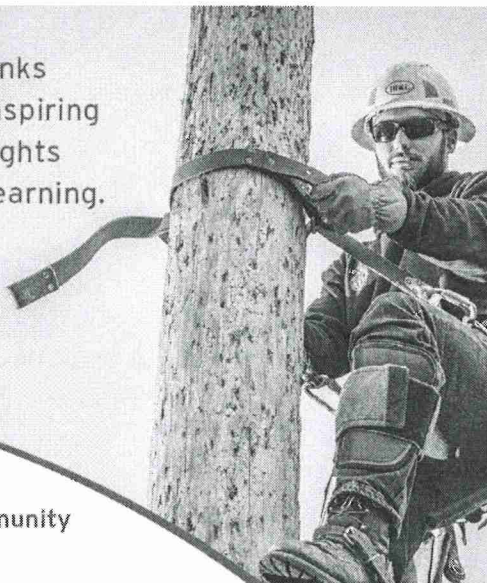
Cost: \$500 - \$1000 est.

Occurrence: One-time charge

Dayton Power & Light thanks
Junior Achievement for inspiring
students to reach new heights
through exploration and learning.

DP&L

dpandl.com
[#PoweringCommunity](https://twitter.com/PoweringCommunity)



Channel: Bill inserts (res and non-res)

Topic: 2 full color inserts, print and design – total customers 527,000

Cost: \$19,000

Occurrence: Monthly

Limited Time Offer

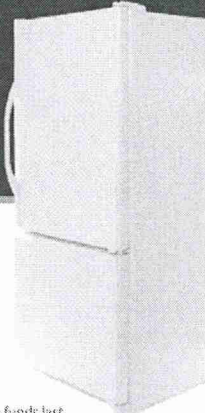
Free Appliance Pickup and Recycling

Get ~~\$50~~ **\$75** for your old, working fridge or freezer

Start now at dpandl.com/recycle or call 877-889-4765 to schedule a free, convenient pickup.

Plus save up to \$150 in energy costs every year. Get an additional \$20 for each room air conditioner or dehumidifier we can pick up at the same time. We'll do all the heavy lifting, and nearly 100% of the components will be reused or recycled.

DP&L
an RLS company



Last day to schedule a pickup is September 30, 2020. Offer available for units picked up after Aug. 1 and while funds last.

Limited Time Offer

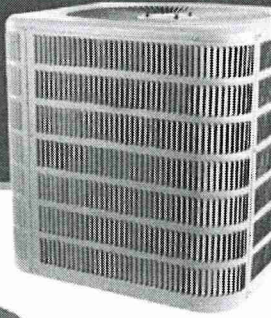
Heating and Cooling Rebates

Rebates on high efficiency central A/C and heat pumps are increased by \$150

Start now at dpandl.com/HVAC.

Save about \$150 in annual energy costs while improving your comfort year-round. Work with one of DP&L's participating HVAC contractors to submit rebate applications for purchases of qualifying HVAC systems until September 30, 2020.

DP&L
an RLS company



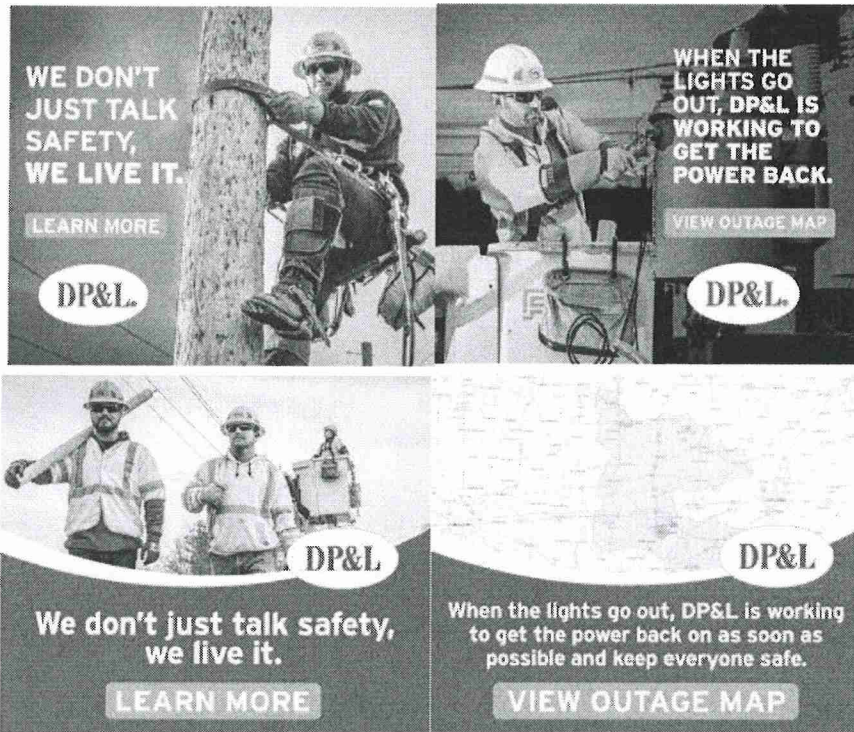
31120-1-0080

Channel: Cox Media Group

Topic: Digital banner ads, native content article – traditional media and OTT

Cost: \$6,680

Occurrence: Monthly



Channel: YP – White page ads

Topic: All phone books in the DP&L service territory

Cost: \$3,500

Occurrence: Monthly

COVER—DIABETIC 7

DP&L

DAYTON POWER & LIGHT

To Report An Outage (877)468-8243

Toll Free '1' 800 433-8500

Residential Customer Service

Toll Free '1' 800 433-8500

Business Customer Service

Toll Free '1' 800 253-5801

Dayton Reliable Air Filter Service

DAYTON POWER AND LIGHT —

To Report An Outage 877 468-8243

Residential Customer Service 800 433-8500

Local 331-3900

Business Customer Service 800 253-5801

Dayton Power Squadron 285-0523

Dayton Precision Services 1440 Nicholas Rd .. 263-6429

Dayton Primary Care 301 W First St 461-nann

The Scooter Store 866 291-
*See Display Ad This Page

Electric Companies

DAYTON POWER AND LIGHT

To Report An Outage

877 468-8243

Residential Customer Service
800 433-8500

Business Customer Service
800 253-5801

Hearing Impaired TDD-TTY
800 750-0750

www.dpandl.com

707 S Edwin C Moses Blvd Dayton
Toll Free-Dial '1' & Then..... 800 975-9996

Dayton Microscope Supply Inc. Troy..... 335-8333

DAYTON POWER & LIGHT CO

REPORT AN OUTAGE

Customer Service

Toll Free-Dial '1' & Then... **800 433-8500**

Outages

Toll Free-Dial '1' & Then..... **877 468-8243**

TTY/TDD Users

Toll Free-Dial '1' & Then..... **800 750-0750**

Dayton Superior Systems

1270 Lumbert Trwy 229-1070

DAYTON POWER & LIGHT CO

DP&L

Residential Customer Service

800-433-8500

Business Customer Service

800-253-5801

Report An Outage

877-468-8243

Toll Free-Dial '1' & Then..... **800 433-8500**

Pioneer Rural Electric Co-Op
Po Box 604 Piqua..... 773-2523

ALTERNATE SUPPLIERS

DAYTON POWER & LIGHT

DP&L

To Report An Outage **877-468-8243**

Residential Customer Service **800-433-8500**

Business Customer Service **800-253-5801**

Hearing Impaired TDD-TTY **800-750-0750**

www.dpandl.com

Dayton Power & Light

THE DAYTON POWER & LIGHT COMPANY

Case No. 20-1651-EL-AIR

Supplemental Information (C)(16)

Requirement:

The utility shall provide a breakdown in the same general format as Schedule B-2.3 which shows plant in service data from the last date certain to the end of that year, annually thereafter up to the most recent annual report, and from the most recent annual report to the date certain in the current case.

Response:

Please see attached.

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR
Roll Forward of Fixed Assets
Distribution Plant - Land and Land Rights (360)
From April 1, 1991- June 30, 2020

Supplemental (C)(16)
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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/		Ending Balance
					Transfers/ Reclassifications (F)	(G) = (C) + (D) - (E) + (F)	
1	4/1/1991 - 12/31/1991	9,723,000	446,679	0	0	0	10,169,679
2	1/1/1992 - 12/31/1992	10,169,679	488,156	0	0	0	10,657,835
3	1/1/1993 - 12/31/1993	10,657,835	1,001,769	0	0	0	11,659,604
4	1/1/1994 - 12/31/1994	11,659,604	585,840	81	(106,455)	(106,455)	12,138,908
5	1/1/1995 - 12/31/1995	12,138,908	501,096	0	(1,524,303)	(1,524,303)	11,115,701
6	1/1/1996 - 12/31/1996	11,115,701	563,875	0	(1,088)	(1,088)	11,678,488
7	1/1/1997 - 12/31/1997	11,678,488	907,031	0	4,486,371	4,486,371	17,071,890
8	1/1/1998 - 12/31/1998	17,071,890	548,931	57,454	1,824,896	1,824,896	19,388,263
9	1/1/1999 - 12/31/1999	19,388,263	23,162	5,840	(2,507,207)	(2,507,207)	16,898,378
10	1/1/2000 - 12/31/2000	16,898,378	1,134,381	345,784	0	0	17,686,975
11	1/1/2001 - 12/31/2001	17,686,975	531,072	411	(318,008)	(318,008)	17,899,628
12	1/1/2002 - 12/31/2002	17,899,628	138,795	0	0	0	18,038,423
13	1/1/2003 - 12/31/2003	18,038,423	0	0	0	0	18,038,423
14	1/1/2004 - 12/31/2004	18,038,423	0	0	0	0	18,038,423
15	1/1/2005 - 12/31/2005	18,038,423	0	84,898	28,974	28,974	17,982,499
16	1/1/2006 - 12/31/2006	17,982,499	77,266	0	0	0	18,059,765
17	1/1/2007 - 12/31/2007	18,059,765	2,336,546	290,115	0	0	20,106,196
18	1/1/2008 - 12/31/2008	20,106,196	737,578	21,458	2	2	20,822,318
19	1/1/2009 - 12/31/2009	20,822,318	773,421	0	0	0	21,595,739
20	1/1/2010 - 12/31/2010	21,595,739	976,166	3,837	0	0	22,568,068
21	1/1/2011 - 12/31/2011	22,568,068	958,348	0	0	0	23,526,416
22	1/1/2012 - 12/31/2012	23,526,416	813,904	0	0	0	24,340,320
23	1/1/2013 - 12/31/2013	24,340,320	772,892	(54,321)	0	0	25,167,533
24	1/1/2014 - 12/31/2014	25,167,533	813,477	(10,902)	0	0	25,991,912
25	1/1/2015 - 9/30/2015	25,991,912	773,781	5,588	0	0	26,760,105
26	10/1/2015-12/31/2015	26,760,105	157,363	6,076	0	0	27,915,569
27	1/1/2016 - 12/31/2016	26,911,392	1,004,177	0	0	0	29,033,575
28	1/1/2017 - 12/31/2017	27,915,569	1,118,006	0	0	0	30,198,251
29	1/1/2018 - 12/31/2018	29,033,575	1,164,676	0	0	0	30,443,085
30	1/1/2019 - 12/31/2019	30,198,251	245,338	504	0	0	30,306,282
31	1/1/2020-6/30/2020	30,443,085	26,801	163,604	0	0	0
32							
33	Total Additions, Retirements, Transfers	26,760,105	3,716,361	170,184	0	0	30,306,282

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR
Roll Forward of Fixed Assets
Distribution Plant - Structures and Improvements (361)
From April 1, 1991 - June 30, 2020

Supplemental (C)(16)
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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/Transfers/Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
(A)						
1	4/1/1991 - 12/31/1991	6,809,000	(343,127)	6,463	(6,684)	6,452,726
2	1/1/1992 - 12/31/1992	6,452,726	(247,574)	3,979	0	6,201,173
3	1/1/1993 - 12/31/1993	6,201,173	87,666	5,507	0	6,283,332
4	1/1/1994 - 12/31/1994	6,283,332	(903,636)	693	(1,431)	5,377,572
5	1/1/1995 - 12/31/1995	5,377,572	55,156	5,190	(5,371,903)	55,635
6	1/1/1996 - 12/31/1996	55,635	0	2,013	(25,524)	28,098
7	1/1/1997 - 12/31/1997	28,098	4,289		23,511,466	23,543,853
8	1/1/1998 - 12/31/1998	23,543,853	234,834	18,585	23,004,754	46,764,856
9	1/1/1999 - 12/31/1999	46,764,856	(116,522)	194,318	(9,095,615)	37,358,401
10	1/1/2000 - 12/31/2000	37,358,401	168,525	4,241,191	0	33,285,735
11	1/1/2001 - 12/31/2001	33,285,735	142,718	9,321	(713,926)	32,705,206
12	1/1/2002 - 12/31/2002	32,705,206	18,380	0	0	32,723,586
13	1/1/2003 - 12/31/2003	32,723,586	0	0	0	32,723,586
14	1/1/2004 - 12/31/2004	32,723,586	48,708	0	0	32,772,294
15	1/1/2005 - 12/31/2005	32,772,294	805,326	60,128	(25,294)	33,492,198
16	1/1/2006 - 12/31/2006	33,492,198	1,671,373	250,932	(17,368)	34,895,271
17	1/1/2007 - 12/31/2007	34,895,271	1,825,077	2,357,874	29,838	34,392,312
18	1/1/2008 - 12/31/2008	34,392,312	2,154,516	114,603	1,625	36,433,850
19	1/1/2009 - 12/31/2009	36,433,850	1,185,864	762,776	0	36,856,938
20	1/1/2010 - 12/31/2010	36,856,938	4,354,622	697,330	0	40,514,230
21	1/1/2011 - 12/31/2011	40,514,230	4,646,391	1,354,481	0	43,806,140
22	1/1/2012 - 12/31/2012	43,806,140	6,734,003	470,841	14,484	50,083,786
23	1/1/2013 - 12/31/2013	50,083,786	3,247,881	1,338,827	14,484	52,007,324
24	1/1/2014 - 12/31/2014	52,007,324	536,241	283,762	0	52,259,803
25	1/1/2015 - 9/30/2015	52,259,803	(2,270,697)	426,650	0	49,562,456
26	10/1/2015 - 12/31/2015	49,562,456	6,007,257	72,697	0	55,497,016
27	1/1/2016 - 12/31/2016	55,497,016	(1,852,121)	12,041	0	53,632,854
28	1/1/2017 - 12/31/2017	53,632,854	629,441	14,316	0	54,247,979
29	1/1/2018 - 12/31/2018	54,247,979	1,975,315	52,602	0	56,170,692
30	1/1/2019 - 12/31/2019	56,170,692	(74,188)	165,322	0	55,931,182
31	1/1/2020 - 6/30/2020	55,931,182	833,090	1,809,590	0	54,954,682
32						0
33	Total Additions, Retirements, Transfers	49,562,456	7,518,794	2,126,568	0	54,954,682

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR
Roll Forward of Fixed Assets
Distribution Plant - Station Equipment (362)
From April 1, 1991- June 30, 2020

Supplemental (C)(16)
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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/ Transfers/ Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	67,982,000	525,656	(18,268)	4,293	68,530,217
2	1/1/1992 - 12/31/1992	68,530,217	1,077,947	1,096,402	0	68,511,762
3	1/1/1993 - 12/31/1993	68,511,762	5,944,408	302,588	17,832	74,171,414
4	1/1/1994 - 12/31/1994	74,171,414	3,669,568	1,147,428	362,910	77,056,464
5	1/1/1995 - 12/31/1995	77,056,464	2,211,578	1,155,733	(59,670,429)	18,441,880
6	1/1/1996 - 12/31/1996	18,441,880	(141,730)	214,910	(674,112)	17,411,128
7	1/1/1997 - 12/31/1997	17,411,128	1,240,242	49,043	0	18,602,327
8	1/1/1998 - 12/31/1998	18,602,327	7,776,862	8,471	142,199,807	168,570,525
9	1/1/1999 - 12/31/1999	168,570,525	11,206,206	2,769,448	(8,556,098)	168,451,185
10	1/1/2000 - 12/31/2000	168,451,185	636,930	736,226	0	168,351,889
11	1/1/2001 - 12/31/2001	168,351,889	6,081,717	979,398	(7,377,227)	166,076,981
12	1/1/2002 - 12/31/2002	166,076,981	2,130,154	509,943	0	167,697,192
13	1/1/2003 - 12/31/2003	167,697,192	130,041	41,253	0	167,785,980
14	1/1/2004 - 12/31/2004	167,785,980	7,498,815	26,656	2	175,258,141
15	1/1/2005 - 12/31/2005	175,258,141	7,911,867	1,983,692	(334,963)	180,851,353
16	1/1/2006 - 12/31/2006	180,851,353	16,824,833	3,595,970	19,766	194,099,982
17	1/1/2007 - 12/31/2007	194,099,982	6,466,028	2,387,228	168,946	198,347,728
18	1/1/2008 - 12/31/2008	198,347,728	9,021,621	580,837	(214,335)	206,574,177
19	1/1/2009 - 12/31/2009	206,574,177	7,983,974	574,879	0	213,983,272
20	1/1/2010 - 12/31/2010	213,983,272	10,551,275	3,211,236	570,094	221,893,405
21	1/1/2011 - 12/31/2011	221,893,405	39,486,790	4,012,312	(276,902)	257,090,981
22	1/1/2012 - 12/31/2012	257,090,981	32,045,499	5,348,619	(627,293)	283,160,568
23	1/1/2013 - 12/31/2013	283,160,568	35,170,859	15,294,332	(627,293)	302,409,802
24	1/1/2014 - 12/31/2014	302,409,802	4,081,465	780,380	0	305,710,887
25	1/1/2015- 9/30/2015	305,710,887	(3,221,163)	2,329,682	0	300,160,042
26	10/1/2015-12/31/2015	300,160,042	17,796,214	94,443	0	317,861,813
27	1/1/2016 - 12/31/2016	317,861,813	13,065,802	1,055,774	0	329,871,841
28	1/1/2017-12/31/2017	329,871,841	11,209,051	20,028,182	0	321,052,710
29	1/1/2018 - 12/31/2018	321,052,710	10,470,061	103,813	100,617	331,519,575
30	1/1/2019 - 12/31/2019	331,519,575	(2,052,481)	17,323,097	0	312,143,997
31	1/1/2020-6/30/2020	312,143,997	2,540,215	5,379,232	443,016	309,747,995
32						0
33	Total Additions, Retirements, Transfers	300,160,042	53,028,862	43,984,541	543,633	309,747,995

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR
Roll Forward of Fixed Assets
Distribution Plant - Storage Battery Equipment (363)
From April 1, 1991- June 30, 2020

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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/ Transfers/ Reclassifications (F)	Ending Balance	
						(G) = (C) + (D) - (E) + (F)	(G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	0	0	0	0	0	0
2	1/1/1992 - 12/31/1992	0	0	0	0	0	0
3	1/1/1993 - 12/31/1993	0	0	0	0	0	0
4	1/1/1994 - 12/31/1994	0	0	0	0	0	0
5	1/1/1995 - 12/31/1995	0	0	0	0	0	0
6	1/1/1996 - 12/31/1996	0	0	0	0	0	0
7	1/1/1997 - 12/31/1997	0	0	0	0	0	0
8	1/1/1998 - 12/31/1998	0	0	0	0	0	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	0	0	0	0	0
12	1/1/2002 - 12/31/2002	0	0	0	0	0	0
13	1/1/2003 - 12/31/2003	0	0	0	0	0	0
14	1/1/2004 - 12/31/2004	0	0	0	0	0	0
15	1/1/2005 - 12/31/2005	0	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0	0
25	1/1/2015- 9/30/2015	0	0	0	0	0	0
26	10/1/2015-12/31/2015	0	0	0	0	0	0
27	1/1/2016 - 12/31/2016	0	0	0	0	0	0
28	1/1/2017-12/31/2017	0	0	0	0	0	0
29	1/1/2018 - 12/31/2018	0	0	0	0	0	0
30	1/1/2019 - 12/31/2019	0	0	0	0	0	0
31	1/1/2020-6/30/2020	0	0	0	0	0	0
32							
33	Total Additions, Retirements, Transfers	0	0	0	0	0	0

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

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The Dayton Power and Light Company
Case No. 20-1651-EL-AIR
Roll Forward of Fixed Assets
Distribution Plant - Poles, Towers, and Fixtures (364)
From April 1, 1991- June 30, 2020

Supplemental (C)(16)
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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/Transfers/Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	81,982,000	2,060,161	(1,584,053)	(1,093,960)	84,532,254
2	1/1/1992 - 12/31/1992	84,532,254	4,605,103	725,840	97,124	88,508,641
3	1/1/1993 - 12/31/1993	88,508,641	5,165,671	335,100	0	93,339,212
4	1/1/1994 - 12/31/1994	93,339,212	3,679,611	359,012	0	96,659,811
5	1/1/1995 - 12/31/1995	96,659,811	6,234,905	185,976	0	102,708,740
6	1/1/1996 - 12/31/1996	102,708,740	8,930,815	135,990	77	111,503,642
7	1/1/1997 - 12/31/1997	111,503,642	1,476,560	175,503	0	112,804,699
8	1/1/1998 - 12/31/1998	112,804,699	6,150,341	139,154	0	118,815,886
9	1/1/1999 - 12/31/1999	118,815,886	6,510,744	129,655	0	125,196,975
10	1/1/2000 - 12/31/2000	125,196,975	2,847,869	235,674	0	127,809,170
11	1/1/2001 - 12/31/2001	127,809,170	4,064,719	97,472	0	131,776,417
12	1/1/2002 - 12/31/2002	131,776,417	10,173,521	577,218	1,216,723	142,589,443
13	1/1/2003 - 12/31/2003	142,589,443	3,948,009	246,557	253,162	146,544,057
14	1/1/2004 - 12/31/2004	146,544,057	4,092,310	498,088	2,292,656	152,430,935
15	1/1/2005 - 12/31/2005	152,430,935	10,252,619	546,024	(225,052)	161,912,478
16	1/1/2006 - 12/31/2006	161,912,478	29,526,628	464,787	(258,423)	190,715,896
17	1/1/2007 - 12/31/2007	190,715,896	9,069,747	284,349	76,967	199,578,261
18	1/1/2008 - 12/31/2008	199,578,261	6,108,397	(1,546,973)	(104,852)	207,128,779
19	1/1/2009 - 12/31/2009	207,128,779	23,267,714	239,182	0	230,157,311
20	1/1/2010 - 12/31/2010	230,157,311	5,718,717	293,616	0	235,582,412
21	1/1/2011 - 12/31/2011	235,582,412	13,053,205	290,048	0	248,345,569
22	1/1/2012 - 12/31/2012	248,345,569	10,208,672	273,366	(53,344)	258,227,531
23	1/1/2013 - 12/31/2013	258,227,531	2,130,418	482,516	(53,344)	259,822,089
24	1/1/2014 - 12/31/2014	259,822,089	7,065,964	485,213	0	266,402,840
25	1/1/2015 - 9/30/2015	266,402,840	(5,030,527)	157,393	0	261,214,920
26	10/1/2015-12/31/2015	261,214,920	12,595,204	70,595	0	273,739,529
27	1/1/2016 - 12/31/2016	273,739,529	5,441,578	437,648	0	278,743,459
28	1/1/2017-12/31/2017	278,743,459	8,118,835	379,554	0	286,482,740
29	1/1/2018 - 12/31/2018	286,482,740	13,350,150	378,443	0	299,454,447
30	1/1/2019 - 12/31/2019	299,454,447	46,926,845	644,266	0	345,737,026
31	1/1/2020-6/30/2020	345,737,026	9,328,094	2,925,778	102,611	352,241,953
32						0
33	Total Additions, Retirements, Transfers	261,214,920	95,760,706	4,836,284	102,611	352,241,953

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR
Roll Forward of Fixed Assets
Distribution Plant - Overhead Conductors and Devices (365)
From April 1, 1991- June 30, 2020

Supplemental (C)(16)
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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/		Ending Balance (G) = (C) + (D) - (E) + (F)
					Reclassifications (F)	Transfers (F)	
1	4/1/1991 - 12/31/1991	47,658,000	1,100,625	1,842		1,095,173	49,851,956
2	1/1/1992 - 12/31/1992	49,851,956	1,415,260	178,638		384	51,088,962
3	1/1/1993 - 12/31/1993	51,088,962	2,319,184	201,659		4,100	53,210,587
4	1/1/1994 - 12/31/1994	53,210,587	3,009,116	107,738		14,754	56,126,719
5	1/1/1995 - 12/31/1995	56,126,719	1,171,025	104,541		10,758	57,203,961
6	1/1/1996 - 12/31/1996	57,203,961	3,103,931	71,173		(3)	60,236,716
7	1/1/1997 - 12/31/1997	60,236,716	8,135,437	98,146		5,178	68,279,185
8	1/1/1998 - 12/31/1998	68,279,185	3,330,386	162,636		0	71,446,935
9	1/1/1999 - 12/31/1999	71,446,935	1,052,180	29,598		0	72,469,517
10	1/1/2000 - 12/31/2000	72,469,517	4,692,681	121,069		0	77,041,129
11	1/1/2001 - 12/31/2001	77,041,129	3,412,579	189,229		(20,594)	80,243,885
12	1/1/2002 - 12/31/2002	80,243,885	2,547,772	94,952		0	82,696,705
13	1/1/2003 - 12/31/2003	82,696,705	2,399,401	63,968		0	85,032,138
14	1/1/2004 - 12/31/2004	85,032,138	1,392,019	128,964		147,226	86,442,419
15	1/1/2005 - 12/31/2005	86,442,419	3,498,453	650,121		55,530	89,346,281
16	1/1/2006 - 12/31/2006	89,346,281	4,334,454	313,317		23,125	93,390,543
17	1/1/2007 - 12/31/2007	93,390,543	2,101,600	614,530		10,554	94,888,167
18	1/1/2008 - 12/31/2008	94,888,167	2,030,311	(604,763)		119,551	97,642,792
19	1/1/2009 - 12/31/2009	97,642,792	3,919,737	813,152		0	100,749,377
20	1/1/2010 - 12/31/2010	100,749,377	3,384,789	1,258,124		0	102,876,042
21	1/1/2011 - 12/31/2011	102,876,042	7,100,790	1,055,922		37,281,192	146,202,102
22	1/1/2012 - 12/31/2012	146,202,102	7,303,754	766,820		16,783	152,755,819
23	1/1/2013 - 12/31/2013	152,755,819	6,844,816	1,216,048		16,783	158,401,370
24	1/1/2014 - 12/31/2014	158,401,370	4,871,995	2,727,317		0	160,546,048
25	1/1/2015- 9/30/2015	160,546,048	841,154	2,329,596		0	159,057,606
26	10/1/2015-12/31/2015	159,057,606	7,544,643	1,403,909		0	165,198,340
27	1/1/2016 - 12/31/2016	165,198,340	6,792,607	3,395,126		0	168,595,821
28	1/1/2017-12/31/2017	168,595,821	8,768,718	5,084,165		0	172,280,374
29	1/1/2018 - 12/31/2018	172,280,374	(1,066,738)	(7,734)		0	171,221,370
30	1/1/2019 - 12/31/2019	171,221,370	10,656,623	2,938,265		0	178,939,728
31	1/1/2020-6/30/2020	178,939,728	3,810,750	5,379,406		28,002	177,399,074
32							0
33	Total Additions, Retirements, Transfers	159,057,606	36,506,603	18,193,137		28,002	177,399,074

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR
Roll Forward of Fixed Assets
Distribution Plant - Underground Conduit (366)
From April 1, 1991- June 30, 2020

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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/Transfers/Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
(A)						
1	4/1/1991 - 12/31/1991	4,356,000	28,953	(8,524)	0	4,393,477
2	1/1/1992 - 12/31/1992	4,393,477	232,202	0	0	4,625,679
3	1/1/1993 - 12/31/1993	4,625,679	102,797	5,835	0	4,722,641
4	1/1/1994 - 12/31/1994	4,722,641	359,406	28,843	0	5,053,204
5	1/1/1995 - 12/31/1995	5,053,204	478,899	593	0	5,531,510
6	1/1/1996 - 12/31/1996	5,531,510	531,115	169	54,000	6,116,456
7	1/1/1997 - 12/31/1997	6,116,456	1,287,652	506	0	7,403,602
8	1/1/1998 - 12/31/1998	7,403,602	395,016	195	0	7,798,423
9	1/1/1999 - 12/31/1999	7,798,423	261,308	0	0	8,059,731
10	1/1/2000 - 12/31/2000	8,059,731	141,490	0	0	8,201,221
11	1/1/2001 - 12/31/2001	8,201,221	174,391	4,680	0	8,370,932
12	1/1/2002 - 12/31/2002	8,370,932	95,621	0	0	8,466,553
13	1/1/2003 - 12/31/2003	8,466,553	45,643	0	0	8,512,196
14	1/1/2004 - 12/31/2004	8,512,196	186,750	0	3,335	8,702,281
15	1/1/2005 - 12/31/2005	8,702,281	160,142	11,114	6,317	8,857,626
16	1/1/2006 - 12/31/2006	8,857,626	384,602	8,366	(7,884)	9,225,978
17	1/1/2007 - 12/31/2007	9,225,978	339,041	9,137	560	9,556,442
18	1/1/2008 - 12/31/2008	9,556,442	59,324	(87,173)	(18,338)	9,684,601
19	1/1/2009 - 12/31/2009	9,684,601	316,294	13,161	0	9,987,734
20	1/1/2010 - 12/31/2010	9,987,734	36,740	6,693	(28,486)	9,989,295
21	1/1/2011 - 12/31/2011	9,989,295	7,902,372	4,200	2,411	17,889,878
22	1/1/2012 - 12/31/2012	17,889,878	69,447	0	(2,236,402)	15,722,923
23	1/1/2013 - 12/31/2013	15,722,923	305,323	30,600	(2,236,402)	13,761,244
24	1/1/2014 - 12/31/2014	13,761,244	292,832	0	0	14,054,076
25	1/1/2015- 9/30/2015	14,054,076	2,223,625	913	0	16,276,788
26	10/1/2015-12/31/2015	16,276,788	1,136,015	(0)	0	17,412,803
27	1/1/2016 - 12/31/2016	17,412,803	105,603	7,975	0	17,510,431
28	1/1/2017-12/31/2017	17,510,431	1,410,451	77	0	18,920,805
29	1/1/2018 - 12/31/2018	18,920,805	507,942	(3,635)	0	19,432,382
30	1/1/2019 - 12/31/2019	19,432,382	(377,829)	20,010	0	19,034,543
31	1/1/2020-6/30/2020	19,034,543	577,598	39,312	0	19,572,829
32						
33	Total Additions, Retirements, Transfers	16,276,788	3,359,780	63,738	0	19,572,829

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR
Roll Forward of Fixed Assets
Distribution Plant - Underground Conductors and Devices (367)
From April 1, 1991- June 30, 2020

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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/ Transfers/ Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	54,841,000	2,362,767	38,187	(1,213)	57,164,367
2	1/1/1992 - 12/31/1992	57,164,367	3,531,681	209,462	(45,826)	60,440,760
3	1/1/1993 - 12/31/1993	60,440,760	4,989,064	236,949	0	65,192,875
4	1/1/1994 - 12/31/1994	65,192,875	4,690,257	409,664	0	69,473,468
5	1/1/1995 - 12/31/1995	69,473,468	6,409,587	315,982	0	75,567,073
6	1/1/1996 - 12/31/1996	75,567,073	6,810,691	427,141	0	81,950,623
7	1/1/1997 - 12/31/1997	81,950,623	11,576,659	321,172	0	93,206,110
8	1/1/1998 - 12/31/1998	93,206,110	2,897,941	93,173	0	96,010,878
9	1/1/1999 - 12/31/1999	96,010,878	7,153,279	101,330	0	103,062,827
10	1/1/2000 - 12/31/2000	103,062,827	4,819,302	247,948	0	107,634,181
11	1/1/2001 - 12/31/2001	107,634,181	5,500,206	123,563	0	113,010,824
12	1/1/2002 - 12/31/2002	113,010,824	6,514,737	114,943	0	119,410,618
13	1/1/2003 - 12/31/2003	119,410,618	5,964,314	100,192	0	125,274,740
14	1/1/2004 - 12/31/2004	125,274,740	3,640,328	186,723	527,931	129,256,276
15	1/1/2005 - 12/31/2005	129,256,276	8,732,581	495,676	391,261	137,884,442
16	1/1/2006 - 12/31/2006	137,884,442	8,698,250	724,491	254,052	146,112,253
17	1/1/2007 - 12/31/2007	146,112,253	5,188,760	1,034,829	67,381	150,333,565
18	1/1/2008 - 12/31/2008	150,333,565	6,966,612	94,406	396,470	157,602,241
19	1/1/2009 - 12/31/2009	157,602,241	7,691,347	602,005	0	164,691,583
20	1/1/2010 - 12/31/2010	164,691,583	13,295,156	1,809,124	0	176,177,615
21	1/1/2011 - 12/31/2011	176,177,615	20,168,336	1,173,502	0	195,172,449
22	1/1/2012 - 12/31/2012	195,172,449	12,879,320	1,039,084	808,449	207,821,134
23	1/1/2013 - 12/31/2013	207,821,134	1,502,161	996,594	808,450	209,135,151
24	1/1/2014 - 12/31/2014	209,135,151	6,123,303	511,755	0	214,746,699
25	1/1/2015 - 9/30/2015	214,746,699	(4,433,307)	800,329	0	209,513,063
26	10/1/2015 - 12/31/2015	209,513,063	13,545,391	347,227	0	222,711,227
27	1/1/2016 - 12/31/2016	222,711,227	9,158,121	881,480	0	230,987,868
28	1/1/2017 - 12/31/2017	230,987,868	11,674,859	1,275,067	0	241,387,660
29	1/1/2018 - 12/31/2018	241,387,660	6,025,260	(70,684)	0	247,483,604
30	1/1/2019 - 12/31/2019	247,483,604	9,275,232	2,023,174	0	254,735,662
31	1/1/2020 - 6/30/2020	254,735,662	5,852,126	1,394,133	0	259,193,654
32						0
33	Total Additions, Retirements, Transfers	209,513,063	55,530,989	5,850,397	0	259,193,654

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR
Roll Forward of Fixed Assets
Distribution Plant - Line Transformers (368)
From April 1, 1991- June 30, 2020

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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/ Transfers/ Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	113,171,000	3,633,436	763,597	6,731	116,047,570
2	1/1/1992 - 12/31/1992	116,047,570	2,888,683	951,328	0	117,964,925
3	1/1/1993 - 12/31/1993	117,964,925	6,656,945	2,057,799	0	122,564,071
4	1/1/1994 - 12/31/1994	122,564,071	4,995,022	625,669	12,521	126,945,945
5	1/1/1995 - 12/31/1995	126,945,945	6,342,297	1,810,153	0	131,478,089
6	1/1/1996 - 12/31/1996	131,478,089	7,727,812	39,396	0	139,166,505
7	1/1/1997 - 12/31/1997	139,166,505	8,361,721	1,067,690	0	146,460,536
8	1/1/1998 - 12/31/1998	146,460,536	6,017,806	16,876	0	152,461,466
9	1/1/1999 - 12/31/1999	152,461,466	5,901,609	135,089	(1,786)	158,226,200
10	1/1/2000 - 12/31/2000	158,226,200	4,816,155	928,885	0	162,113,470
11	1/1/2001 - 12/31/2001	162,113,470	11,415,030	31,784	0	173,496,716
12	1/1/2002 - 12/31/2002	173,496,716	2,666,404	236,913	0	175,926,207
13	1/1/2003 - 12/31/2003	175,926,207	23,491	2,661	0	175,947,037
14	1/1/2004 - 12/31/2004	175,947,037	11,138,521	15,377	2,493	187,072,674
15	1/1/2005 - 12/31/2005	187,072,674	5,486,745	78,943	(9,857)	192,470,619
16	1/1/2006 - 12/31/2006	192,470,619	14,711,675	1,999,993	(1,702)	205,180,599
17	1/1/2007 - 12/31/2007	205,180,599	33,267,603	2,071,188	(8,200,745)	228,176,269
18	1/1/2008 - 12/31/2008	228,176,269	8,585,149	(274,274)	(2,882,720)	234,152,972
19	1/1/2009 - 12/31/2009	234,152,972	12,664,643	2,000,482	0	244,817,133
20	1/1/2010 - 12/31/2010	244,817,133	11,398,483	1,582,965	0	254,632,651
21	1/1/2011 - 12/31/2011	254,632,651	25,551,137	1,111,711	(36,989,161)	242,082,916
22	1/1/2012 - 12/31/2012	242,082,916	18,170,244	452,706	2,046,224	261,846,678
23	1/1/2013 - 12/31/2013	261,846,678	10,132,989	1,378,128	2,046,224	272,647,763
24	1/1/2014 - 12/31/2014	272,647,763	10,981,472	436,793	0	283,192,442
25	1/1/2015- 9/30/2015	283,192,442	(3,369,450)	649,888	0	279,173,104
26	10/1/2015-12/31/2015	279,173,104	21,750,140	(702,660)	0	301,625,904
27	1/1/2016 - 12/31/2016	301,625,904	9,671,219	1,045,817	0	310,251,306
28	1/1/2017-12/31/2017	310,251,306	18,334,444	1,001,405	0	327,584,345
29	1/1/2018 - 12/31/2018	327,584,345	4,716,438	81,104	0	332,219,679
30	1/1/2019 - 12/31/2019	332,219,679	8,985,512	557,489	0	340,647,702
31	1/1/2020-6/30/2020	340,647,702	23,236,093	268,824	-	363,614,971
32						0
33	Total Additions, Retirements, Transfers	279,173,104	86,693,846	2,251,979	0	363,614,971

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR
Roll Forward of Fixed Assets
Distribution Plant - Services (369)
From April 1, 1991- June 30, 2020

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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/Transfers/Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	46,617,000	1,145,153	24,308	0	47,737,845
2	1/1/1992 - 12/31/1992	47,737,845	3,580,609	25,372	46,257	51,339,339
3	1/1/1993 - 12/31/1993	51,339,339	3,215,372	38,388	0	54,516,323
4	1/1/1994 - 12/31/1994	54,516,323	3,826,029	23,076	0	58,319,276
5	1/1/1995 - 12/31/1995	58,319,276	3,992,566	12,944	0	62,298,898
6	1/1/1996 - 12/31/1996	62,298,898	4,589,500	28,087	0	66,860,311
7	1/1/1997 - 12/31/1997	66,860,311	5,362,757	15,772	0	72,207,296
8	1/1/1998 - 12/31/1998	72,207,296	4,089,558	18,869	0	76,277,985
9	1/1/1999 - 12/31/1999	76,277,985	4,447,465	2,642	0	80,722,808
10	1/1/2000 - 12/31/2000	80,722,808	5,802,268	9,385	0	86,515,691
11	1/1/2001 - 12/31/2001	86,515,691	8,180,474	204	0	94,695,961
12	1/1/2002 - 12/31/2002	94,695,961	2,139,683	0	0	96,835,644
13	1/1/2003 - 12/31/2003	96,835,644	0	0	0	96,835,644
14	1/1/2004 - 12/31/2004	96,835,644	13,415,156	0	143,150	110,393,950
15	1/1/2005 - 12/31/2005	110,393,950	4,888,627	0	0	115,282,577
16	1/1/2006 - 12/31/2006	115,282,577	8,940,938	65,732	(6,654)	124,151,129
17	1/1/2007 - 12/31/2007	124,151,129	10,147,382	27,390	(254,223)	134,016,898
18	1/1/2008 - 12/31/2008	134,016,898	4,892,975	(1,133,170)	(210,646)	139,832,397
19	1/1/2009 - 12/31/2009	139,832,397	8,191,386	27,977	0	147,995,806
20	1/1/2010 - 12/31/2010	147,995,806	7,360,361	213,432	0	155,142,735
21	1/1/2011 - 12/31/2011	155,142,735	3,674,125	19,023	0	158,797,837
22	1/1/2012 - 12/31/2012	158,797,837	27,402,379	89,684	0	186,110,532
23	1/1/2013 - 12/31/2013	186,110,532	9,429,587	38,078	0	195,502,041
24	1/1/2014 - 12/31/2014	195,502,041	10,385,540	27,999	0	205,859,582
25	1/1/2015 - 9/30/2015	205,859,582	1,375,854	25,422	0	207,210,014
26	10/1/2015 - 12/31/2015	207,210,014	10,214,313	0	0	217,424,327
27	1/1/2016 - 12/31/2016	217,424,327	18,039,587	49,992	0	235,413,922
28	1/1/2017 - 12/31/2017	235,413,922	2,600,094	0	0	238,014,016
29	1/1/2018 - 12/31/2018	238,014,016	26,721,363	136,486	0	264,598,893
30	1/1/2019 - 12/31/2019	264,598,893	8,713,475	76,434	0	273,235,934
31	1/1/2020 - 6/30/2020	273,235,934	6,088,665	101,678	74,429	279,297,350
32					0	0
33	Total Additions, Retirements, Transfers	207,210,014	72,377,497	364,590	74,429	279,297,350

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR
Roll Forward of Fixed Assets
Distribution Plant - Meters (370)
From April 1, 1991- June 30, 2020

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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/ Transfers/ Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	27,416,000	569,830	329,300	0	27,656,530
2	1/1/1992 - 12/31/1992	27,656,530	650,418	657,163	0	27,649,785
3	1/1/1993 - 12/31/1993	27,649,785	1,172,611	639,576	0	28,182,820
4	1/1/1994 - 12/31/1994	28,182,820	934,543	521,635	0	28,595,728
5	1/1/1995 - 12/31/1995	28,595,728	998,238	986,603	0	28,607,363
6	1/1/1996 - 12/31/1996	28,607,363	997,689	603,359	0	29,001,693
7	1/1/1997 - 12/31/1997	29,001,693	2,474,611	595,654	0	30,880,650
8	1/1/1998 - 12/31/1998	30,880,650	3,588,705	443,009	0	34,026,346
9	1/1/1999 - 12/31/1999	34,026,346	(2,004,424)	112,608	0	31,909,314
10	1/1/2000 - 12/31/2000	31,909,314	668,371	241,310	0	32,336,375
11	1/1/2001 - 12/31/2001	32,336,375	2,088,348	0	0	34,424,723
12	1/1/2002 - 12/31/2002	34,424,723	289,711	0	0	34,714,434
13	1/1/2003 - 12/31/2003	34,714,434	0	0	0	34,714,434
14	1/1/2004 - 12/31/2004	34,714,434	0	0	0	34,714,434
15	1/1/2005 - 12/31/2005	34,714,434	1,478,233	138	0	36,192,529
16	1/1/2006 - 12/31/2006	36,192,529	6,602,764	3,782,021	0	39,013,272
17	1/1/2007 - 12/31/2007	39,013,272	2,621,472	1,026,019	(98,668)	40,510,057
18	1/1/2008 - 12/31/2008	40,510,057	1,436,536	573,090	8	41,373,511
19	1/1/2009 - 12/31/2009	41,373,511	1,422,835	647,936	0	42,148,410
20	1/1/2010 - 12/31/2010	42,148,410	2,721,967	1,137,633	(75,801)	43,656,943
21	1/1/2011 - 12/31/2011	43,656,943	2,713,802	1,584,767	0	44,785,978
22	1/1/2012 - 12/31/2012	44,785,978	2,732,342	417,110	0	47,101,210
23	1/1/2013 - 12/31/2013	47,101,210	7,415,273	7,161,652	0	47,354,831
24	1/1/2014 - 12/31/2014	47,354,831	2,171,766	1,503,354	0	48,023,243
25	1/1/2015 - 9/30/2015	48,023,243	(307,466)	935,117	0	46,780,660
26	10/1/2015-12/31/2015	46,780,660	6,025,328	1,480,091	0	51,325,897
27	1/1/2016 - 12/31/2016	51,325,897	21,196,718	19,682,277	0	52,840,338
28	1/1/2017-12/31/2017	52,840,338	5,286,486	1,892,756	0	56,234,068
29	1/1/2018 - 12/31/2018	56,234,068	(1,997,227)	0	0	54,236,841
30	1/1/2019 - 12/31/2019	54,236,841	(1,188,868)	1,031,213	0	52,016,760
31	1/1/2020-6/30/2020	52,016,760	802,281	467,026	0	52,352,015
32						0
33	Total Additions, Retirements, Transfers	46,780,660	30,124,718	24,553,363	0	52,352,015

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR
Roll Forward of Fixed Assets
Distribution Plant - Installations on Customer Premises (371)
From April 1, 1991 - June 30, 2020

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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/Transfers/Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	8,408,000	92,946	37,428	0	8,463,518
2	1/1/1992 - 12/31/1992	8,463,518	571,459	71,986	0	8,962,991
3	1/1/1993 - 12/31/1993	8,962,991	721,589	67,340	0	9,617,240
4	1/1/1994 - 12/31/1994	9,617,240	38,187	87,647	0	9,567,780
5	1/1/1995 - 12/31/1995	9,567,780	739,969	52,533	0	10,255,216
6	1/1/1996 - 12/31/1996	10,255,216	(5,810)	60,750	(6,347)	10,182,309
7	1/1/1997 - 12/31/1997	10,182,309	906,262	41,719	0	11,046,852
8	1/1/1998 - 12/31/1998	11,046,852	636,430	14,415	0	11,668,867
9	1/1/1999 - 12/31/1999	11,668,867	425,757	24,672	0	12,069,952
10	1/1/2000 - 12/31/2000	12,069,952	231,194	62,706	0	12,238,440
11	1/1/2001 - 12/31/2001	12,238,440	242,761	2,420	0	12,478,781
12	1/1/2002 - 12/31/2002	12,478,781	44,494	0	0	12,523,275
13	1/1/2003 - 12/31/2003	12,523,275	0	0	0	12,523,275
14	1/1/2004 - 12/31/2004	12,523,275	0	105	(1)	12,523,169
15	1/1/2005 - 12/31/2005	12,523,169	1,058	606	0	12,523,621
16	1/1/2006 - 12/31/2006	12,523,621	2,018,843	516,476	(1,627)	14,024,361
17	1/1/2007 - 12/31/2007	14,024,361	495,582	47,550	130	14,472,523
18	1/1/2008 - 12/31/2008	14,472,523	418,514	34,465	(3,209)	14,853,363
19	1/1/2009 - 12/31/2009	14,853,363	527,636	87,749	0	15,293,250
20	1/1/2010 - 12/31/2010	15,293,250	478,426	216,510	0	15,555,166
21	1/1/2011 - 12/31/2011	15,555,166	413,802	47,770	(1,394)	15,919,804
22	1/1/2012 - 12/31/2012	15,919,804	393,702	12,053	0	16,301,453
23	1/1/2013 - 12/31/2013	16,301,453	(337,733)	81,520	0	15,882,200
24	1/1/2014 - 12/31/2014	15,882,200	40,432	14,352	0	15,908,280
25	1/1/2015 - 9/30/2015	15,908,280	(37,746)	47,997	0	15,822,537
26	10/1/2015 - 12/31/2015	15,822,537	729,846	56	0	16,552,327
27	1/1/2016 - 12/31/2016	16,552,327	2,852,723	554,233	0	18,850,817
28	1/1/2017 - 12/31/2017	18,850,817	120,746	561	0	18,971,002
29	1/1/2018 - 12/31/2018	18,971,002	581,849	3,802	0	19,549,049
30	1/1/2019 - 12/31/2019	19,549,049	(345,257)	22,389	0	19,181,403
31	1/1/2020 - 6/30/2020	19,181,403	1,143,646	807,559	(2)	19,517,488
32						0
33	Total Additions, Retirements, Transfers	15,822,537	5,083,553	1,388,600	(2)	19,517,488

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR
Roll Forward of Fixed Assets
Distribution Plant - Street Lighting on Signal Systems (373)
From April 1, 1991- June 30, 2020

Supplemental (C)(16)
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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/Transfers/Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
(A)						
1	4/1/1991 - 12/31/1991	0	0	0	0	0
2	1/1/1992 - 12/31/1992	0	0	0	0	0
3	1/1/1993 - 12/31/1993	0	0	0	0	0
4	1/1/1994 - 12/31/1994	0	0	0	0	0
5	1/1/1995 - 12/31/1995	0	0	0	0	0
6	1/1/1996 - 12/31/1996	0	0	0	0	0
7	1/1/1997 - 12/31/1997	0	0	0	0	0
8	1/1/1998 - 12/31/1998	0	0	0	0	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	0	0	0	0
12	1/1/2002 - 12/31/2002	0	0	0	0	0
13	1/1/2003 - 12/31/2003	0	0	0	0	0
14	1/1/2004 - 12/31/2004	0	0	0	0	0
15	1/1/2005 - 12/31/2005	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
25	1/1/2015- 9/30/2015	0	0	0	0	0
26	10/1/2015-12/31/2015	0	0	0	0	0
27	1/1/2016 - 12/31/2016	0	0	0	0	0
28	1/1/2017-12/31/2017	0	0	0	0	0
29	1/1/2018 - 12/31/2018	0	0	0	0	0
30	1/1/2019 - 12/31/2019	0	0	0	0	0
31	1/1/2020-6/30/2020	0	0	0	0	0
32						
33	Total Additions, Retirements, Transfers	0	0	0	0	0

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR
Roll Forward of Fixed Assets
Distribution Plant - Asset Retirement Costs for Distribution Plant (374)
From April 1, 1991- June 30, 2020

Supplemental (C)(16)
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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/ Transfers/ Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
(A)						
1	4/1/1991 - 12/31/1991	0	0	0	0	0
2	1/1/1992 - 12/31/1992	0	0	0	0	0
3	1/1/1993 - 12/31/1993	0	0	0	0	0
4	1/1/1994 - 12/31/1994	0	0	0	0	0
5	1/1/1995 - 12/31/1995	0	0	0	0	0
6	1/1/1996 - 12/31/1996	0	0	0	0	0
7	1/1/1997 - 12/31/1997	0	0	0	0	0
8	1/1/1998 - 12/31/1998	0	0	0	0	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	0	0	0	0
12	1/1/2002 - 12/31/2002	0	0	0	0	0
13	1/1/2003 - 12/31/2003	0	0	0	0	0
14	1/1/2004 - 12/31/2004	0	0	0	0	0
15	1/1/2005 - 12/31/2005	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
25	1/1/2015- 9/30/2015	0	0	0	0	0
26	10/1/2015-12/31/2015	0	0	0	0	0
27	1/1/2016 - 12/31/2016	0	0	0	0	0
28	1/1/2017-12/31/2017	0	0	0	0	0
29	1/1/2018 - 12/31/2018	0	0	0	0	0
30	1/1/2019 - 12/31/2019	0	0	0	0	0
31	1/1/2020-6/30/2020	0	0	0	0	0
32						
33	Total Additions, Retirements, Transfers	0	0	0	0	0

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR
Roll Forward of Fixed Assets
Distribution Plant - Leased Property on Customer Premises (372)
From April 1, 1991- June 30, 2020

Supplemental (C)(16)
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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/Transfers/Reclassifications (F)		Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	56,866	0	0		6,731	63,597
2	1/1/1992 - 12/31/1992	63,597	0	0		0	63,597
3	1/1/1993 - 12/31/1993	63,597	0	0		0	63,597
4	1/1/1994 - 12/31/1994	63,597	0	0		0	63,597
5	1/1/1995 - 12/31/1995	63,597	0	0		0	63,597
6	1/1/1996 - 12/31/1996	63,597	0	0		0	63,597
7	1/1/1997 - 12/31/1997	63,597	0	0		0	63,597
8	1/1/1998 - 12/31/1998	63,597	0	0		0	63,597
9	1/1/1999 - 12/31/1999	63,597	0	0		0	63,597
10	1/1/2000 - 12/31/2000	63,597	(1)	0		0	63,596
11	1/1/2001 - 12/31/2001	63,596	0	0		0	63,596
12	1/1/2002 - 12/31/2002	63,596	0	0		0	63,596
13	1/1/2003 - 12/31/2003	63,596	0	0		0	63,596
14	1/1/2004 - 12/31/2004	63,596	0	0		0	63,596
15	1/1/2005 - 12/31/2005	63,596	0	0		0	63,596
16	1/1/2006 - 12/31/2006	63,596	0	0		0	63,596
17	1/1/2007 - 12/31/2007	63,596	0	0		0	63,596
18	1/1/2008 - 12/31/2008	63,596	0	0		0	63,596
19	1/1/2009 - 12/31/2009	63,596	0	0		0	63,596
20	1/1/2010 - 12/31/2010	63,596	0	0		0	63,596
21	1/1/2011 - 12/31/2011	63,596	0	0		0	63,596
22	1/1/2012 - 12/31/2012	47,450	0	0		(16,146)	47,450
23	1/1/2013 - 12/31/2013	47,450	0	0		0	47,450
24	1/1/2014 - 12/31/2014	47,450	0	0		0	47,450
25	1/1/2015- 9/30/2015	47,450	0	0		0	47,450
26	10/1/2015-12/31/2015	47,450	0	0		0	47,450
27	1/1/2016 - 12/31/2016	47,450	0	0		0	47,450
28	1/1/2017-12/31/2017	47,450	0	0		0	47,450
29	1/1/2018 - 12/31/2018	47,450	0	0		0	47,450
30	1/1/2019 - 12/31/2019	47,450	0	0		0	47,450
31	1/1/2020-6/30/2020	47,450	0	0		0	47,450
32							0
33	Total Additions, Retirements, Transfers	47,450	0	0		0	47,450

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR
Roll Forward of Fixed Assets
Total Distribution Plant
From April 1, 1991 - June 30, 2020

Supplemental (C)(16)
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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/Transfers/Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	469,019,866	11,623,079	(409,720)	11,071	481,063,736
2	1/1/1992 - 12/31/1992	481,063,736	18,773,944	3,920,170	97,939	496,015,449
3	1/1/1993 - 12/31/1993	496,015,449	31,377,076	3,890,741	21,932	523,523,716
4	1/1/1994 - 12/31/1994	523,523,716	24,883,943	3,311,486	282,299	545,378,472
5	1/1/1995 - 12/31/1995	545,378,472	29,135,316	4,630,248	(66,555,877)	503,327,663
6	1/1/1996 - 12/31/1996	503,327,663	33,107,888	1,582,988	(652,997)	534,199,566
7	1/1/1997 - 12/31/1997	534,199,566	41,733,221	2,365,205	28,003,015	601,570,597
8	1/1/1998 - 12/31/1998	601,570,597	35,666,810	972,837	167,029,457	803,294,027
9	1/1/1999 - 12/31/1999	803,294,027	34,860,764	3,505,200	(20,160,706)	814,488,885
10	1/1/2000 - 12/31/2000	814,488,885	25,959,165	7,170,178	0	833,277,872
11	1/1/2001 - 12/31/2001	833,277,872	41,834,015	1,438,482	(8,429,755)	865,243,650
12	1/1/2002 - 12/31/2002	865,243,650	26,759,272	1,533,969	1,216,723	891,685,676
13	1/1/2003 - 12/31/2003	891,685,676	12,510,899	454,631	253,162	903,995,106
14	1/1/2004 - 12/31/2004	903,995,106	41,412,607	855,913	3,116,792	947,668,592
15	1/1/2005 - 12/31/2005	947,668,592	43,215,651	3,911,340	(113,084)	986,859,819
16	1/1/2006 - 12/31/2006	986,859,819	93,791,626	11,722,085	3,285	1,068,932,645
17	1/1/2007 - 12/31/2007	1,068,932,645	73,858,838	10,150,209	(8,199,260)	1,124,442,014
18	1/1/2008 - 12/31/2008	1,124,442,014	42,411,533	(2,227,494)	(2,916,444)	1,166,164,597
19	1/1/2009 - 12/31/2009	1,166,164,597	67,944,851	5,769,299	0	1,228,340,149
20	1/1/2010 - 12/31/2010	1,228,340,149	60,276,702	10,430,500	465,807	1,278,652,158
21	1/1/2011 - 12/31/2011	1,278,652,158	125,669,098	10,653,736	0	1,393,667,520
22	1/1/2012 - 12/31/2012	1,393,667,520	118,753,266	8,870,283	(31,099)	1,503,519,404
23	1/1/2013 - 12/31/2013	1,503,519,404	76,614,466	27,963,974	(31,098)	1,552,138,798
24	1/1/2014 - 12/31/2014	1,552,138,798	47,364,487	6,760,023	0	1,592,743,262
25	1/1/2015 - 9/30/2015	1,592,743,262	(13,455,942)	7,708,575	0	1,571,578,745
26	10/1/2015 - 12/31/2015	1,571,578,745	97,501,714	2,772,434	0	1,666,308,025
27	1/1/2016 - 12/31/2016	1,666,308,025	85,476,014	27,122,363	0	1,724,661,676
28	1/1/2017 - 12/31/2017	1,724,661,676	69,271,131	29,676,083	0	1,764,256,724
29	1/1/2018 - 12/31/2018	1,764,256,724	62,449,089	674,197	100,617	1,826,132,233
30	1/1/2019 - 12/31/2019	1,826,132,233	80,764,402	24,802,163	0	1,882,094,472
31	1/1/2020 - 6/30/2020	1,882,094,472	54,239,357	18,736,143	648,057	1,918,245,743
32					0	0
33	Total Additions, Retirements, Transfers	1,571,578,745	449,701,707	103,783,383	748,674	1,918,245,743

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR

Roll Forward of Fixed Assets
General Plant - Land and Land Rights (389)
From April 1, 1991 - June 30, 2020

Supplemental (C)(16)
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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/Transfers/Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	4,840,000	1,545,382	(23,000)	(14,713)	6,393,669
2	1/1/1992 - 12/31/1992	6,393,669	0	7,943	(131,859)	6,253,867
3	1/1/1993 - 12/31/1993	6,253,867	3,899	4,589	(30,862)	6,222,315
4	1/1/1994 - 12/31/1994	6,222,315	95,176	0	0	6,317,491
5	1/1/1995 - 12/31/1995	6,317,491	0	8,279	8,279	6,317,491
6	1/1/1996 - 12/31/1996	6,317,491	38,853	0	145,370	6,501,714
7	1/1/1997 - 12/31/1997	6,501,714	(38,853)	0	(4,486,371)	1,976,490
8	1/1/1998 - 12/31/1998	1,976,490	10,888	0	(309,733)	1,677,645
9	1/1/1999 - 12/31/1999	1,677,645	0	0	(68,764)	1,608,881
10	1/1/2000 - 12/31/2000	1,608,881	0	0	0	1,608,881
11	1/1/2001 - 12/31/2001	1,608,881	0	0	0	1,608,881
12	1/1/2002 - 12/31/2002	1,608,881	0	0	0	1,608,881
13	1/1/2003 - 12/31/2003	1,608,881	0	0	0	1,608,881
14	1/1/2004 - 12/31/2004	1,608,881	0	0	0	1,608,881
15	1/1/2005 - 12/31/2005	1,608,881	0	0	0	1,608,881
16	1/1/2006 - 12/31/2006	1,608,881	0	0	0	1,608,881
17	1/1/2007 - 12/31/2007	1,608,881	0	0	0	1,608,881
18	1/1/2008 - 12/31/2008	1,608,881	0	0	0	1,608,881
19	1/1/2009 - 12/31/2009	1,608,881	0	0	0	1,608,881
20	1/1/2010 - 12/31/2010	1,608,881	0	0	0	1,608,881
21	1/1/2011 - 12/31/2011	1,608,881	0	0	0	1,608,881
22	1/1/2012 - 12/31/2012	1,608,881	0	0	0	1,608,881
23	1/1/2013 - 12/31/2013	1,608,881	0	0	0	1,608,881
24	1/1/2014 - 12/31/2014	1,608,881	0	0	0	1,608,881
25	1/1/2015 - 9/30/2015	1,608,881	0	0	0	1,608,881
26	10/1/2015 - 12/31/2015	1,608,881	0	0	0	1,608,881
27	1/1/2016 - 12/31/2016	1,608,881	0	0	0	1,608,881
28	1/1/2017 - 12/31/2017	1,608,881	0	0	0	1,608,881
29	1/1/2018 - 12/31/2018	1,608,881	293,068	0	(231,907)	1,670,042
30	1/1/2019 - 12/31/2019	1,670,042	0	0	0	1,670,042
31	1/1/2020 - 6/30/2020	1,670,042	0	0	0	1,670,042
32						
33	Total Additions, Retirements, Transfers	1,608,881	293,068	0	(231,907)	1,670,042

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR

Roll Forward of Fixed Assets
General Plant - Structures and Improvements (390)
From April 1, 1991- June 30, 2020

Supplemental (C)(16)
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Line No. (A)	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/ Transfers/ Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	54,368,000	(1,332,208)	(435,058)	(443,666)	53,027,184
2	1/1/1992 - 12/31/1992	53,027,184	(143,768)	28,943	127,574	52,982,047
3	1/1/1993 - 12/31/1993	52,982,047	556,585	444,866	410,420	53,504,186
4	1/1/1994 - 12/31/1994	53,504,186	324,340	43,078	13,814	53,799,262
5	1/1/1995 - 12/31/1995	53,799,262	497,779	149,525	14,561,955	68,709,471
6	1/1/1996 - 12/31/1996	68,709,471	1,460,323	10,536	871,986	71,031,244
7	1/1/1997 - 12/31/1997	71,031,244	1,396,115	409,517	(23,502,835)	48,515,007
8	1/1/1998 - 12/31/1998	48,515,007	751,245		(18,053,650)	31,212,602
9	1/1/1999 - 12/31/1999	31,212,602	(34,521)	14,472,542	(527,646)	16,177,893
10	1/1/2000 - 12/31/2000	16,177,893	0	0	5,248	16,183,141
11	1/1/2001 - 12/31/2001	16,183,141	11,921	5,248	0	16,189,814
12	1/1/2002 - 12/31/2002	16,189,814	0	0	0	16,189,814
13	1/1/2003 - 12/31/2003	16,189,814	0	0	0	16,189,814
14	1/1/2004 - 12/31/2004	16,189,814	(11,921)	0	0	16,177,893
15	1/1/2005 - 12/31/2005	16,177,893	0	0	0	16,177,893
16	1/1/2006 - 12/31/2006	16,177,893	0	0	0	16,177,893
17	1/1/2007 - 12/31/2007	16,177,893	127,399	0	0	16,305,292
18	1/1/2008 - 12/31/2008	16,305,292	753,687	0	0	17,058,979
19	1/1/2009 - 12/31/2009	17,058,979	(755,412)	0	0	16,303,567
20	1/1/2010 - 12/31/2010	16,303,567	52,881	20,000	0	16,336,448
21	1/1/2011 - 12/31/2011	16,336,448	0	0	0	16,336,448
22	1/1/2012 - 12/31/2012	16,336,448	0	0	0	16,336,448
23	1/1/2013 - 12/31/2013	16,336,448	1,979,641	1,042,021	0	17,274,068
24	1/1/2014 - 12/31/2014	17,274,068	(14)	0	0	17,274,054
25	1/1/2015 - 9/30/2015	17,274,054	27,846	0	0	17,301,900
26	10/1/2015-12/31/2015	17,301,900	0	0	0	17,301,900
27	1/1/2016 - 12/31/2016	17,301,900	165,384	478,283	0	16,989,001
28	1/1/2017-12/31/2017	16,989,001	0	0	0	16,989,001
29	1/1/2018 - 12/31/2018	16,989,001	321,918	0	0	17,310,919
30	1/1/2019 - 12/31/2019	17,310,919	(523,690)	385,994	0	16,401,235
31	1/1/2020-6/30/2020	16,401,235	0	0	0	16,401,235
32						
33	Total Additions, Retirements, Transfers	17,301,900	(36,388)	864,277	0	16,401,235

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR

Roll Forward of Fixed Assets
General Plant - Office Furniture and Equipment (391)
From April 1, 1991 - June 30, 2020

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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/Transfers/Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
(A)						
1	4/1/1991 - 12/31/1991	13,383,000	1,171,878	249,703	0	14,305,175
2	1/1/1992 - 12/31/1992	14,305,175	200,091	40,066	(358)	14,464,842
3	1/1/1993 - 12/31/1993	14,464,842	1,965,007	165,303	(275,089)	15,989,457
4	1/1/1994 - 12/31/1994	15,989,457	147,412	1,084,230	0	15,052,639
5	1/1/1995 - 12/31/1995	15,052,639	1,001,181	560,720	850,512	16,343,612
6	1/1/1996 - 12/31/1996	16,343,612	3,046,560	589,164	232,528	19,033,536
7	1/1/1997 - 12/31/1997	19,033,536	3,688,501	659,643	(11,845)	22,050,549
8	1/1/1998 - 12/31/1998	22,050,549	13,151,852	20,961	(35,181,440)	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	0	0	0	0
12	1/1/2002 - 12/31/2002	0	0	0	0	0
13	1/1/2003 - 12/31/2003	0	0	0	0	0
14	1/1/2004 - 12/31/2004	7,966	7,966	0	0	7,966
15	1/1/2005 - 12/31/2005	0	(7,966)	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
25	1/1/2015 - 9/30/2015	0	0	0	0	0
26	10/1/2015 - 12/31/2015	0	0	0	0	0
27	1/1/2016 - 12/31/2016	0	0	0	0	0
28	1/1/2017 - 12/31/2017	0	0	0	0	0
29	1/1/2018 - 12/31/2018	0	0	0	0	0
30	1/1/2019 - 12/31/2019	0	0	0	0	0
31	1/1/2020 - 6/30/2020	0	0	0	0	0
32						
33	Total Additions, Retirements, Transfers	0	0	0	0	0

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR

Roll Forward of Fixed Assets
General Plant - Transportation Equipment (392)
From April 1, 1991 - June 30, 2020

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Line No. (A)	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/ Transfers/ Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	4,166,000	441,596	837,348	1,475,657	5,245,905
2	1/1/1992 - 12/31/1992	5,245,905	772,297	491,725	(125,355)	5,401,122
3	1/1/1993 - 12/31/1993	5,401,122	804,645	15,769	0	6,189,998
4	1/1/1994 - 12/31/1994	6,189,998	466,081	1,758,113	0	4,897,966
5	1/1/1995 - 12/31/1995	4,897,966	274,581	1,895,587	(40,644)	3,236,316
6	1/1/1996 - 12/31/1996	3,236,316	8,713,804	172,960	(226,419)	11,550,741
7	1/1/1997 - 12/31/1997	11,550,741	5,259,444	710,919	0	16,099,266
8	1/1/1998 - 12/31/1998	16,099,266	2,713,027	6,076	(18,806,217)	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	0	0	0	0
12	1/1/2002 - 12/31/2002	0	0	0	0	0
13	1/1/2003 - 12/31/2003	0	0	0	0	0
14	1/1/2004 - 12/31/2004	0	0	0	0	0
15	1/1/2005 - 12/31/2005	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
25	1/1/2015 - 9/30/2015	0	0	0	0	0
26	10/1/2015 - 12/31/2015	0	0	0	0	0
27	1/1/2016 - 12/31/2016	0	0	0	0	0
28	1/1/2017 - 12/31/2017	0	0	0	0	0
29	1/1/2018 - 12/31/2018	0	0	0	0	0
30	1/1/2019 - 12/31/2019	0	0	0	0	0
31	1/1/2020 - 6/30/2020	0	0	0	0	0
32						
33	Total Additions, Retirements, Transfers	0	0	0	0	0

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR

Roll Forward of Fixed Assets
General Plant - Stores Equipment (393)
From April 1, 1991 - June 30, 2020

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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/ Transfers/ Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	447,280	186,138	0	0	633,418
2	1/1/1992 - 12/31/1992	633,418	262,154	5,408	128,930	1,019,094
3	1/1/1993 - 12/31/1993	1,019,094	2,564	0	(242,031)	779,627
4	1/1/1994 - 12/31/1994	779,627	0	0	0	779,627
5	1/1/1995 - 12/31/1995	779,627	0	13,107	32,631	799,151
6	1/1/1996 - 12/31/1996	799,151	101,870	13,775	0	887,246
7	1/1/1997 - 12/31/1997	887,246	46,943	29,129	0	905,060
8	1/1/1998 - 12/31/1998	905,060	0	0	0	905,060
9	1/1/1999 - 12/31/1999	905,060	0	31,859	0	873,201
10	1/1/2000 - 12/31/2000	873,201	(1)	0	0	873,200
11	1/1/2001 - 12/31/2001	873,200	157,883	157,883	0	873,200
12	1/1/2002 - 12/31/2002	873,200	0	0	0	873,200
13	1/1/2003 - 12/31/2003	873,200	0	0	0	873,200
14	1/1/2004 - 12/31/2004	873,200	0	0	0	873,200
15	1/1/2005 - 12/31/2005	873,200	0	0	0	873,200
16	1/1/2006 - 12/31/2006	873,200	0	0	0	873,200
17	1/1/2007 - 12/31/2007	873,200	0	64,218	0	808,982
18	1/1/2008 - 12/31/2008	808,982	0	55,321	0	753,661
19	1/1/2009 - 12/31/2009	753,661	0	32,087	0	721,574
20	1/1/2010 - 12/31/2010	721,574	0	58,327	0	663,247
21	1/1/2011 - 12/31/2011	663,247	0	32,241	0	631,006
22	1/1/2012 - 12/31/2012	631,006	0	101,612	0	529,394
23	1/1/2013 - 12/31/2013	529,394	0	7,032	(79,314)	443,048
24	1/1/2014 - 12/31/2014	443,048	0	84,987	78,461	436,522
25	1/1/2015- 9/30/2015	436,522	0	0	0	436,522
26	10/1/2015-12/31/2015	436,522	0	0	0	436,522
27	1/1/2016 - 12/31/2016	436,522	0	38,631	(78,569)	319,322
28	1/1/2017-12/31/2017	319,322	0	136,043	0	183,279
29	1/1/2018 - 12/31/2018	183,279	(20,263)	0	0	163,016
30	1/1/2019 - 12/31/2019	163,016	0	30,652	0	132,364
31	1/1/2020-6/30/2020	132,364	0	70,318.39	0	62,046
32						
33	Total Additions, Retirements, Transfers	436,522	(20,263)	275,644	(78,569)	62,046

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR

Roll Forward of Fixed Assets
General Plant - Tools, Shop and Garage Equipment (394)
From April 1, 1991- June 30, 2020

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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/Transfers/Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
(A)						
1	4/1/1991 - 12/31/1991	2,546,000	(34,390)	6,761	0	2,504,849
2	1/1/1992 - 12/31/1992	2,504,849	88,634	16,804	94,438	2,671,117
3	1/1/1993 - 12/31/1993	2,671,117	954,613	0	(3,341)	3,622,389
4	1/1/1994 - 12/31/1994	3,622,389	(438,811)	14,687	2,494	3,171,385
5	1/1/1995 - 12/31/1995	3,171,385	1,307,400	91,723	1,408,804	5,795,866
6	1/1/1996 - 12/31/1996	5,795,866	978,594	66,860	652,247	7,359,847
7	1/1/1997 - 12/31/1997	7,359,847	872,273	143,415	0	8,088,705
8	1/1/1998 - 12/31/1998	8,088,705	576,800	0	18,472	8,683,977
9	1/1/1999 - 12/31/1999	8,683,977	(163,108)	241,967	(1,139,307)	7,139,595
10	1/1/2000 - 12/31/2000	7,139,595	269,984	0	0	7,409,579
11	1/1/2001 - 12/31/2001	7,409,579	225,384	0	0	7,634,963
12	1/1/2002 - 12/31/2002	7,634,963	116,083	0	0	7,751,046
13	1/1/2003 - 12/31/2003	7,751,046	0	0	0	7,751,046
14	1/1/2004 - 12/31/2004	7,751,046	0	0	0	7,751,046
15	1/1/2005 - 12/31/2005	7,751,046	597,142	0	0	8,348,188
16	1/1/2006 - 12/31/2006	8,348,188	243,290	0	0	8,591,478
17	1/1/2007 - 12/31/2007	8,591,478	122,798	900,891	(2)	7,813,383
18	1/1/2008 - 12/31/2008	7,813,383	249,418	0	0	8,062,801
19	1/1/2009 - 12/31/2009	8,062,801	17,662	200,044	0	7,880,419
20	1/1/2010 - 12/31/2010	7,880,419	94,137	336,112	0	7,638,444
21	1/1/2011 - 12/31/2011	7,638,444	119,205	0	0	7,757,649
22	1/1/2012 - 12/31/2012	7,757,649	272,249	122,490	0	7,907,408
23	1/1/2013 - 12/31/2013	7,907,408	22,900	111,593	0	7,818,715
24	1/1/2014 - 12/31/2014	7,818,715	0	0	0	7,818,715
25	1/1/2015 - 9/30/2015	7,818,715	0	150,205	0	7,668,510
26	10/1/2015 - 12/31/2015	7,668,510	0	2	0	7,668,508
27	1/1/2016 - 12/31/2016	7,668,508	0	178,557	0	7,489,951
28	1/1/2017 - 12/31/2017	7,489,951	0	237,579	0	7,252,372
29	1/1/2018 - 12/31/2018	7,252,372	(100,575)	0	0	7,151,797
30	1/1/2019 - 12/31/2019	7,151,797	79,446	542,746	0	6,688,497
31	1/1/2020 - 6/30/2020	6,688,497	0	514,618.10	0	6,173,879
32						
33	Total Additions, Retirements, Transfers	7,668,510	(21,129)	1,473,502	0	6,173,879

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR

Roll Forward of Fixed Assets
General Plant - Laboratory Equipment (395)
From April 1, 1991- June 30, 2020

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Line No. (A)	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/ Transfers/ Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	1,158,295	4,618	0	0	1,162,913
2	1/1/1992 - 12/31/1992	1,162,913	2,065	0	0	1,164,978
3	1/1/1993 - 12/31/1993	1,164,978	30,215	0	1,948	1,197,141
4	1/1/1994 - 12/31/1994	1,197,141	467,303	0	0	1,664,444
5	1/1/1995 - 12/31/1995	1,664,444	16,430	39,591	61,776	1,703,059
6	1/1/1996 - 12/31/1996	1,703,059	35,110	43,088	349,610	2,044,691
7	1/1/1997 - 12/31/1997	2,044,691	95,877	54,157	0	2,086,411
8	1/1/1998 - 12/31/1998	2,086,411	49,208	0	0	2,135,619
9	1/1/1999 - 12/31/1999	2,135,619	0	113,457	0	2,022,162
10	1/1/2000 - 12/31/2000	2,022,162	1	0	0	2,022,163
11	1/1/2001 - 12/31/2001	2,022,163	0	0	0	2,022,163
12	1/1/2002 - 12/31/2002	2,022,163	0	0	0	2,022,163
13	1/1/2003 - 12/31/2003	2,022,163	5,430	0	0	2,027,593
14	1/1/2004 - 12/31/2004	2,027,593	(5,430)	0	0	2,022,163
15	1/1/2005 - 12/31/2005	2,022,163	0	0	0	2,022,163
16	1/1/2006 - 12/31/2006	2,022,163	350,611	0	(5,790)	2,366,984
17	1/1/2007 - 12/31/2007	2,366,984	537	100,184	0	2,267,337
18	1/1/2008 - 12/31/2008	2,267,337	79,411	328,171	0	2,018,577
19	1/1/2009 - 12/31/2009	2,018,577	0	93,244	0	1,925,333
20	1/1/2010 - 12/31/2010	1,925,333	87,305	290,379	75,801	1,798,060
21	1/1/2011 - 12/31/2011	1,798,060	413,560	117,090	0	2,094,530
22	1/1/2012 - 12/31/2012	2,094,530	2,769,544	76,425	70,548	4,858,197
23	1/1/2013 - 12/31/2013	4,858,197	31,445	151,158	0	4,738,484
24	1/1/2014 - 12/31/2014	4,738,484	132,370	66,132	0	4,804,722
25	1/1/2015 - 9/30/2015	4,804,722	(135,550)	71,660	0	4,597,512
26	10/1/2015-12/31/2015	4,597,512	0	0	0	4,597,512
27	1/1/2016 - 12/31/2016	4,597,512	279,011	0	0	4,876,523
28	1/1/2017-12/31/2017	4,876,523	151,992	53,582	0	4,974,933
29	1/1/2018 - 12/31/2018	4,974,933	116,549	22,397	0	5,069,085
30	1/1/2019 - 12/31/2019	5,069,085	169,039	221,918	0	5,016,206
31	1/1/2020-6/30/2020	5,016,206	0	153,464.65	0	4,862,741
32						
33	Total Additions, Retirements, Transfers	4,597,512	716,591	451,362	0	4,862,741

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR

Roll Forward of Fixed Assets
General Plant - Power Operated Equipment (396)
From April 1, 1991- June 30, 2020

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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/ Transfers/ Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
(A)						
1	4/1/1991 - 12/31/1991	1,559,000	149,353	220,703	575,471	2,063,121
2	1/1/1992 - 12/31/1992	2,063,121	(79,565)	24,908	(159,146)	1,799,502
3	1/1/1993 - 12/31/1993	1,799,502	889	0	0	1,800,391
4	1/1/1994 - 12/31/1994	1,800,391	162,162	47,097	0	1,915,456
5	1/1/1995 - 12/31/1995	1,915,456	5,662	289,341	(50,514)	1,581,263
6	1/1/1996 - 12/31/1996	1,581,263	443,395	93,385	226,418	2,157,691
7	1/1/1997 - 12/31/1997	2,157,691	(49,198)	76,091	0	2,032,402
8	1/1/1998 - 12/31/1998	2,032,402	6,303	0	0	2,038,705
9	1/1/1999 - 12/31/1999	2,038,705	241,774	26,808	(585,425)	1,688,246
10	1/1/2000 - 12/31/2000	1,688,246	75,528	70,386	59,923	1,733,311
11	1/1/2001 - 12/31/2001	1,733,311	125,869	0	0	1,859,180
12	1/1/2002 - 12/31/2002	1,859,180	0	0	0	1,859,180
13	1/1/2003 - 12/31/2003	1,859,180	0	0	0	1,859,180
14	1/1/2004 - 12/31/2004	1,859,180	0	0	0	1,859,180
15	1/1/2005 - 12/31/2005	1,859,180	0	0	0	1,859,180
16	1/1/2006 - 12/31/2006	1,859,180	243,562	28,522	0	2,074,220
17	1/1/2007 - 12/31/2007	2,074,220	299,193	25,053	3,236	2,351,596
18	1/1/2008 - 12/31/2008	2,351,596	0	0	0	2,351,596
19	1/1/2009 - 12/31/2009	2,351,596	0	0	0	2,351,596
20	1/1/2010 - 12/31/2010	2,351,596	0	84,801	0	2,266,795
21	1/1/2011 - 12/31/2011	2,266,795	0	0	0	2,266,795
22	1/1/2012 - 12/31/2012	2,266,795	0	27,621	0	2,239,174
23	1/1/2013 - 12/31/2013	2,239,174	547,196	0	0	2,786,370
24	1/1/2014 - 12/31/2014	2,786,370	(547,195)	10,000	0	2,229,175
25	1/1/2015- 9/30/2015	2,229,175	0	0	0	2,229,175
26	10/1/2015-12/31/2015	2,229,175	0	913,433	0	1,315,742
27	1/1/2016 - 12/31/2016	1,315,742	0	0	0	1,315,742
28	1/1/2017-12/31/2017	1,315,742	0	0	0	1,315,742
29	1/1/2018 - 12/31/2018	1,315,742	155,422	0	0	1,471,164
30	1/1/2019 - 12/31/2019	1,471,164	0	0	0	1,471,164
31	1/1/2020-6/30/2020	1,471,164	0	0	0	1,471,164
32						
33	Total Additions, Retirements, Transfers	2,229,175	155,422	913,433	0	1,471,164

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR

Roll Forward of Fixed Assets
General Plant - Communication Equipment (397)
From April 1, 1991 - June 30, 2020

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Line No. (A)	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/ Transfers/ Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	9,525,000	536,594	191,753	0	9,869,841
2	1/1/1992 - 12/31/1992	9,869,841	47,672	1,428	610,465	10,526,550
3	1/1/1993 - 12/31/1993	10,526,550	401,346	49,787	3,341	10,881,450
4	1/1/1994 - 12/31/1994	10,881,450	99,004	225,756	(16,505)	10,738,193
5	1/1/1995 - 12/31/1995	10,738,193	291,655	457,134	0	10,572,714
6	1/1/1996 - 12/31/1996	10,572,714	5,796,339	695,179	0	15,673,874
7	1/1/1997 - 12/31/1997	15,673,874	4,129,832	524,269	0	19,279,437
8	1/1/1998 - 12/31/1998	19,279,437	(3,500,871)	0	(15,778,566)	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	12,575	0	0	12,575
12	1/1/2002 - 12/31/2002	12,575	0	0	(12,575)	0
13	1/1/2003 - 12/31/2003	0	13,020	0	0	13,020
14	1/1/2004 - 12/31/2004	13,020	(13,020)	0	0	0
15	1/1/2005 - 12/31/2005	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
25	1/1/2015- 9/30/2015	0	0	0	0	0
26	10/1/2015-12/31/2015	0	0	0	0	0
27	1/1/2016 - 12/31/2016	0	0	0	0	0
28	1/1/2017-12/31/2017	0	0	0	0	0
29	1/1/2018 - 12/31/2018	0	0	0	0	0
30	1/1/2019 - 12/31/2019	0	0	0	0	0
31	1/1/2020-6/30/2020	0	0	0	0	0
32						
33	Total Additions, Retirements, Transfers	0	0	0	0	0

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR

Roll Forward of Fixed Assets
General Plant - Miscellaneous Equipment (398)
From April 1, 1991 - June 30, 2020

Supplemental (C)(16)
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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/Transfers/Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	1,150,000	112,326	0	0	1,262,326
2	1/1/1992 - 12/31/1992	1,262,326	38,491	0	0	1,300,817
3	1/1/1993 - 12/31/1993	1,300,817	19,750	0	0	1,320,567
4	1/1/1994 - 12/31/1994	1,320,567	44,722	188,733	0	1,176,556
5	1/1/1995 - 12/31/1995	1,176,556	11,120	56,546	0	1,131,130
6	1/1/1996 - 12/31/1996	1,131,130	1,382,756	61,746	2,350,194	4,802,334
7	1/1/1997 - 12/31/1997	4,802,334	399,688	412,835	(512)	4,788,675
8	1/1/1998 - 12/31/1998	4,788,675	12,182	0	0	4,800,857
9	1/1/1999 - 12/31/1999	4,800,857	(130,467)	600,550	0	4,069,840
10	1/1/2000 - 12/31/2000	4,069,840	(124,632)	0	0	3,945,208
11	1/1/2001 - 12/31/2001	3,945,208	39,474	0	0	3,984,682
12	1/1/2002 - 12/31/2002	3,984,682	15,963	0	0	4,000,645
13	1/1/2003 - 12/31/2003	4,000,645	0	0	0	4,000,645
14	1/1/2004 - 12/31/2004	4,000,645	0	0	0	4,000,645
15	1/1/2005 - 12/31/2005	4,000,645	831	0	0	4,001,476
16	1/1/2006 - 12/31/2006	4,001,476	3,922	0	0	4,005,398
17	1/1/2007 - 12/31/2007	4,005,398	0	2,077,494	0	1,927,904
18	1/1/2008 - 12/31/2008	1,927,904	5,223	180,364	0	1,752,763
19	1/1/2009 - 12/31/2009	1,752,763	0	48,898	0	1,703,865
20	1/1/2010 - 12/31/2010	1,703,865	0	36,176	0	1,667,689
21	1/1/2011 - 12/31/2011	1,667,689	4,409	110,563	0	1,561,535
22	1/1/2012 - 12/31/2012	1,561,535	45,364	38,910	0	1,567,989
23	1/1/2013 - 12/31/2013	1,567,989	32,759	7,658	0	1,593,090
24	1/1/2014 - 12/31/2014	1,593,090	0	525,886	0	1,067,204
25	1/1/2015 - 9/30/2015	1,067,204	29,835	770,697	0	326,342
26	10/1/2015 - 12/31/2015	326,342	(1,170)	0	0	325,172
27	1/1/2016 - 12/31/2016	325,172	82,292	4,344	0	403,120
28	1/1/2017 - 12/31/2017	403,120	61,747	94,146	0	370,721
29	1/1/2018 - 12/31/2018	370,721	0	0	0	370,721
30	1/1/2019 - 12/31/2019	370,721	5,872	12,217	0	364,376
31	1/1/2020 - 6/30/2020	364,376	0	37,856	0	326,520
32						
33	Total Additions, Retirements, Transfers	326,342	148,741	148,563	0	326,520

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR

Roll Forward of Fixed Assets
General Plant - Other Tangible Property (399)
From April 1, 1991 - June 30, 2020

Supplemental (C)(16)
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Line No. (A)	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/ Transfers/ Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	0	0	0	0	0
2	1/1/1992 - 12/31/1992	0	0	0	0	0
3	1/1/1993 - 12/31/1993	0	0	0	0	0
4	1/1/1994 - 12/31/1994	0	0	0	0	0
5	1/1/1995 - 12/31/1995	0	0	0	0	0
6	1/1/1996 - 12/31/1996	0	0	0	0	0
7	1/1/1997 - 12/31/1997	0	0	0	0	0
8	1/1/1998 - 12/31/1998	0	0	0	0	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	0	0	0	0
12	1/1/2002 - 12/31/2002	0	0	0	0	0
13	1/1/2003 - 12/31/2003	0	0	0	0	0
14	1/1/2004 - 12/31/2004	0	0	0	0	0
15	1/1/2005 - 12/31/2005	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
25	1/1/2015 - 9/30/2015	0	0	0	0	0
26	10/1/2015 - 12/31/2015	0	0	0	0	0
27	1/1/2016 - 12/31/2016	0	0	0	0	0
28	1/1/2017 - 12/31/2017	0	0	0	0	0
29	1/1/2018 - 12/31/2018	0	0	0	0	0
30	1/1/2019 - 12/31/2019	0	0	0	0	0
31	1/1/2020 - 6/30/2020	0	0	0	0	0
32	Total Additions, Retirements, Transfers	0	0	0	0	0
33						

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR

Roll Forward of Fixed Assets
General Plant - Asset Retirement Costs for General Plant (399.1)
From April 1, 1991- June 30, 2020
(\$000)

Supplemental (C)(16)
Page 28 of 33

Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/ Transfers/ Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	0	0	0	0	0
2	1/1/1992 - 12/31/1992	0	0	0	0	0
3	1/1/1993 - 12/31/1993	0	0	0	0	0
4	1/1/1994 - 12/31/1994	0	0	0	0	0
5	1/1/1995 - 12/31/1995	0	0	0	0	0
6	1/1/1996 - 12/31/1996	0	0	0	0	0
7	1/1/1997 - 12/31/1997	0	0	0	0	0
8	1/1/1998 - 12/31/1998	0	0	0	0	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	0	0	0	0
12	1/1/2002 - 12/31/2002	0	0	0	0	0
13	1/1/2003 - 12/31/2003	0	0	0	0	0
14	1/1/2004 - 12/31/2004	0	0	0	0	0
15	1/1/2005 - 12/31/2005	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
26	10/1/2015-12/31/2015	0	0	0	0	0
27	1/1/2016 - 12/31/2016	0	0	0	0	0
28	1/1/2017-12/31/2017	0	0	0	0	0
29	1/1/2018 - 12/31/2018	0	0	0	0	0
30	1/1/2019 - 12/31/2019	0	0	0	0	0
31	1/1/2020-6/30/2020	0	0	0	0	0
32						
33	Total Additions, Retirements, Transfers	0	0	0	0	0

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR

Roll Forward of Fixed Assets

Total General Plant

From April 1, 1991- June 30, 2020

Supplemental (C)(16)
Page 29 of 33

Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/Transfers/Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
(A)						
1	4/1/1991 - 12/31/1991	93,142,575	2,781,287	1,048,210	1,592,749	96,468,401
2	1/1/1992 - 12/31/1992	96,468,401	1,188,071	617,225	544,689	97,583,936
3	1/1/1993 - 12/31/1993	97,583,936	4,739,513	680,314	(135,614)	101,507,521
4	1/1/1994 - 12/31/1994	101,507,521	1,367,389	3,361,694	(197)	99,513,019
5	1/1/1995 - 12/31/1995	99,513,019	3,405,808	3,561,553	16,832,799	116,190,073
6	1/1/1996 - 12/31/1996	116,190,073	21,997,604	1,746,693	4,601,934	141,042,918
7	1/1/1997 - 12/31/1997	141,042,918	15,800,622	3,019,975	(28,001,563)	125,822,002
8	1/1/1998 - 12/31/1998	125,822,002	13,770,634	27,037	(88,111,134)	51,454,465
9	1/1/1999 - 12/31/1999	51,454,465	(86,322)	15,487,183	(2,321,142)	33,559,818
10	1/1/2000 - 12/31/2000	33,559,818	220,880	70,386	65,171	33,775,483
11	1/1/2001 - 12/31/2001	33,775,483	573,106	163,131	0	34,185,458
12	1/1/2002 - 12/31/2002	34,185,458	132,046	0	(12,575)	34,304,929
13	1/1/2003 - 12/31/2003	34,304,929	26,416	0	0	34,331,345
14	1/1/2004 - 12/31/2004	34,331,345	(38,337)	0	0	34,293,008
15	1/1/2005 - 12/31/2005	34,293,008	597,973	0	0	34,890,981
16	1/1/2006 - 12/31/2006	34,890,981	841,385	28,522	(5,790)	35,698,054
17	1/1/2007 - 12/31/2007	35,698,054	549,927	3,167,840	3,234	33,083,375
18	1/1/2008 - 12/31/2008	33,083,375	1,087,739	563,856	0	33,607,258
19	1/1/2009 - 12/31/2009	33,607,258	(737,750)	374,273	0	32,495,235
20	1/1/2010 - 12/31/2010	32,495,235	234,323	825,795	75,801	31,979,564
21	1/1/2011 - 12/31/2011	31,979,564	537,174	259,894	0	32,256,844
22	1/1/2012 - 12/31/2012	32,256,844	3,087,157	367,058	70,548	35,047,491
23	1/1/2013 - 12/31/2013	35,047,491	2,613,941	1,319,462	(79,314)	36,262,656
24	1/1/2014 - 12/31/2014	36,262,656	(414,839)	687,005	78,461	35,239,273
25	1/1/2015- 9/30/2015	35,239,273	(77,869)	992,562	0	34,168,842
26	10/1/2015-12/31/2015	34,168,842	(1,170)	913,435	0	33,254,237
27	1/1/2016 - 12/31/2016	33,254,237	526,687	699,815	(78,569)	33,002,540
28	1/1/2017-12/31/2017	33,002,540	213,739	521,350	0	32,694,929
29	1/1/2018 - 12/31/2018	32,694,929	766,119	22,397	(231,907)	33,206,744
30	1/1/2019 - 12/31/2019	33,206,744	(269,333)	1,193,527	0	31,743,884
31	1/1/2020-6/30/2020	31,743,884	0	776,257	0	30,967,627
32						
33	Total Additions, Retirements, Transfers	34,168,842	1,236,042	4,126,781	(310,476)	30,967,627

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR

Roll Forward of Fixed Assets
Intangible Plant - Organization (301)
From April 1, 1991- December 31, 2019

Supplemental (C)(16)
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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/ Transfers/ Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
(A)						
1	4/1/1991 - 12/31/1991	0	0	0	0	0
2	1/1/1992 - 12/31/1992	0	0	0	0	0
3	1/1/1993 - 12/31/1993	0	0	0	0	0
4	1/1/1994 - 12/31/1994	0	0	0	0	0
5	1/1/1995 - 12/31/1995	0	0	0	0	0
6	1/1/1996 - 12/31/1996	0	0	0	0	0
7	1/1/1997 - 12/31/1997	0	0	0	0	0
8	1/1/1998 - 12/31/1998	0	0	0	0	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	0	0	0	0
12	1/1/2002 - 12/31/2002	0	0	0	0	0
13	1/1/2003 - 12/31/2003	0	0	0	0	0
14	1/1/2004 - 12/31/2004	0	0	0	0	0
15	1/1/2005 - 12/31/2005	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
25	1/1/2015- 9/30/2015	0	0	0	0	0
26	10/1/2015-12/31/2015	0	0	0	0	0
27	1/1/2016 - 12/31/2016	0	0	0	0	0
28	1/1/2017-12/31/2017	0	0	0	0	0
29	1/1/2018 - 12/31/2018	0	0	0	0	0
30	1/1/2019 - 12/31/2019	0	0	0	0	0
31	1/1/2020-6/30/2020	0	0	0	0	0
32						
33	Total Additions, Retirements, Transfers	0	0	0	0	0

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR

Roll Forward of Fixed Assets
Intangible Plant - Franchises and Consents (302)
From April 1, 1991- December 31, 2019

Supplemental (C)(16)
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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/ Transfers/ Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
(A)						
1	4/1/1991 - 12/31/1991	0	0	0	0	0
2	1/1/1992 - 12/31/1992	0	0	0	0	0
3	1/1/1993 - 12/31/1993	0	0	0	0	0
4	1/1/1994 - 12/31/1994	0	0	0	0	0
5	1/1/1995 - 12/31/1995	0	0	0	0	0
6	1/1/1996 - 12/31/1996	0	0	0	0	0
7	1/1/1997 - 12/31/1997	0	0	0	0	0
8	1/1/1998 - 12/31/1998	0	0	0	0	0
9	1/1/1999 - 12/31/1999	0	0	0	0	0
10	1/1/2000 - 12/31/2000	0	0	0	0	0
11	1/1/2001 - 12/31/2001	0	0	0	0	0
12	1/1/2002 - 12/31/2002	0	0	0	0	0
13	1/1/2003 - 12/31/2003	0	0	0	0	0
14	1/1/2004 - 12/31/2004	0	0	0	0	0
15	1/1/2005 - 12/31/2005	0	0	0	0	0
16	1/1/2006 - 12/31/2006	0	0	0	0	0
17	1/1/2007 - 12/31/2007	0	0	0	0	0
18	1/1/2008 - 12/31/2008	0	0	0	0	0
19	1/1/2009 - 12/31/2009	0	0	0	0	0
20	1/1/2010 - 12/31/2010	0	0	0	0	0
21	1/1/2011 - 12/31/2011	0	0	0	0	0
22	1/1/2012 - 12/31/2012	0	0	0	0	0
23	1/1/2013 - 12/31/2013	0	0	0	0	0
24	1/1/2014 - 12/31/2014	0	0	0	0	0
25	1/1/2015- 9/30/2015	0	0	0	0	0
26	10/1/2015-12/31/2015	0	0	0	0	0
27	1/1/2016 - 12/31/2016	0	0	0	0	0
28	1/1/2017-12/31/2017	0	0	0	0	0
29	1/1/2018 - 12/31/2018	0	0	0	0	0
30	1/1/2019 - 12/31/2019	0	0	0	0	0
31	1/1/2020-6/30/2020	0	0	0	0	0
32						
33	Total Additions, Retirements, Transfers	0	0	0	0	0

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR

Roll Forward of Fixed Assets
Intangible Plant - Miscellaneous Intangible Plant (303)
From April 1, 1991- December 31, 2019

Supplemental (C)(16)
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Line No.	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/Transfers/Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
(A)						
1	4/1/1991 - 12/31/1991	0	0	0	0	0
2	1/1/1992 - 12/31/1992	0	0	0	0	0
3	1/1/1993 - 12/31/1993	0	0	0	0	0
4	1/1/1994 - 12/31/1994	0	0	0	0	0
5	1/1/1995 - 12/31/1995	0	0	0	0	0
6	1/1/1996 - 12/31/1996	0	0	0	0	0
7	1/1/1997 - 12/31/1997	0	0	0	0	0
8	1/1/1998 - 12/31/1998	0	0	0	0	0
9	1/1/1999 - 12/31/1999	0	20,105,619	0	0	20,105,619
10	1/1/2000 - 12/31/2000	20,105,619	813,437	0	0	20,919,056
11	1/1/2001 - 12/31/2001	20,919,056	19,928,491	189,959	0	40,657,588
12	1/1/2002 - 12/31/2002	40,657,588	2,973,311	0	(18,637,853)	24,993,046
13	1/1/2003 - 12/31/2003	24,993,046	174,174	0	0	25,167,220
14	1/1/2004 - 12/31/2004	25,167,220	3,388,337	236,175	0	28,319,382
15	1/1/2005 - 12/31/2005	28,319,382	3,933,919	0	(79,856)	32,173,445
16	1/1/2006 - 12/31/2006	32,173,445	1,958,912	0	24,456	34,156,813
17	1/1/2007 - 12/31/2007	34,156,813	2,456,439	430,425	(63,714)	36,119,113
18	1/1/2008 - 12/31/2008	36,119,113	1,709,870	0	283,690	38,112,673
19	1/1/2009 - 12/31/2009	38,112,673	10,625,073	95,386	0	48,642,360
20	1/1/2010 - 12/31/2010	48,642,360	6,741,197	0	(541,608)	54,841,949
21	1/1/2011 - 12/31/2011	54,841,949	7,757,183	0	0	62,599,132
22	1/1/2012 - 12/31/2012	62,599,132	14,228,240	0	(621)	76,826,751
23	1/1/2013 - 12/31/2013	76,826,751	9,568,251	0	(626,094)	85,768,908
24	1/1/2014 - 12/31/2014	85,768,908	6,329,892	1,446,281	41,428	90,693,947
25	1/1/2015 - 9/30/2015	90,693,947	501,733	21,653,685	0	69,541,995
26	10/1/2015-12/31/2015	69,541,995	3,140,577	331,526	524	72,351,570
27	1/1/2016 - 12/31/2016	72,351,570	3,920,842	267,611	0	76,004,801
28	1/1/2017-12/31/2017	76,004,801	1,835,591	270,520	(6,181,504)	71,388,368
29	1/1/2018 - 12/31/2018	71,388,368	(14,916,949)	0	0	56,471,419
30	1/1/2019 - 12/31/2019	56,471,419	2,699,644	22,308,650	0	36,862,413
31	1/1/2020-6/30/2020	36,862,413	2,176,772.58	479,888	(474,895)	38,084,403
32						
33	Total Additions, Retirements, Transfers	69,541,995	(1,143,522)	23,658,195	(6,655,875)	38,084,403

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

The Dayton Power and Light Company
Case No. 20-1651-EL-AIR

Roll Forward of Fixed Assets
Intangible Plant - Total Intangible Plant
From April 1, 1991- June 30, 2020

Supplemental (C)(16)
Page 33 of 33

Line No. (A)	Time Period (B)	Beginning Balance (C)	Additions (D)	Retirements (E)	Adjustments/ Transfers/ Reclassifications (F)	Ending Balance (G) = (C) + (D) - (E) + (F)
1	4/1/1991 - 12/31/1991	0	0	0	0	0
2	1/1/1992 - 12/31/1992	0	0	0	0	0
3	1/1/1993 - 12/31/1993	0	0	0	0	0
4	1/1/1994 - 12/31/1994	0	0	0	0	0
5	1/1/1995 - 12/31/1995	0	0	0	0	0
6	1/1/1996 - 12/31/1996	0	0	0	0	0
7	1/1/1997 - 12/31/1997	0	0	0	0	0
8	1/1/1998 - 12/31/1998	0	0	0	0	0
9	1/1/1999 - 12/31/1999	0	20,105,619	0	0	20,105,619
10	1/1/2000 - 12/31/2000	20,105,619	813,437	0	0	20,919,056
11	1/1/2001 - 12/31/2001	20,919,056	19,928,491	189,959	0	40,657,588
12	1/1/2002 - 12/31/2002	40,657,588	2,973,311	0	(18,637,853)	24,993,046
13	1/1/2003 - 12/31/2003	24,993,046	174,174	0	0	25,167,220
14	1/1/2004 - 12/31/2004	25,167,220	3,388,337	236,175	0	28,319,382
15	1/1/2005 - 12/31/2005	28,319,382	3,933,919	0	(79,856)	32,173,445
16	1/1/2006 - 12/31/2006	32,173,445	1,958,912	0	24,456	34,156,813
17	1/1/2007 - 12/31/2007	34,156,813	2,456,439	430,425	(63,714)	36,119,113
18	1/1/2008 - 12/31/2008	36,119,113	1,709,870	0	283,690	38,112,673
19	1/1/2009 - 12/31/2009	38,112,673	10,625,073	95,386	0	48,642,360
20	1/1/2010 - 12/31/2010	48,642,360	6,741,197	0	(541,608)	54,841,949
21	1/1/2011 - 12/31/2011	54,841,949	7,757,183	0	0	62,599,132
22	1/1/2012 - 12/31/2012	62,599,132	14,228,240	0	(621)	76,826,751
23	1/1/2013 - 12/31/2013	76,826,751	9,568,251	0	(626,094)	85,768,908
24	1/1/2014 - 12/31/2014	85,768,908	6,329,892	1,446,281	41,428	90,693,947
25	1/1/2015 - 9/30/2015	90,693,947	501,733	21,653,685	0	69,541,995
26	10/1/2015-12/31/2015	69,541,995	3,140,577	331,526	524	72,351,570
27	1/1/2016 - 12/31/2016	72,351,570	3,920,842	267,611	0	76,004,801
28	1/1/2017-12/31/2017	76,004,801	1,835,591	270,520	(6,181,504)	71,388,368
29	1/1/2018 - 12/31/2018	71,388,368	(14,916,949)	0	0	56,471,419
30	1/1/2019 - 12/31/2019	56,471,419	2,699,644	22,308,650	0	36,862,413
31	1/1/2020-6/30/2020	36,862,413	2,176,773	479,888	(474,895)	38,084,403
32						
33	Total Additions, Retirements, Transfers	0	112,050,556	47,710,106	(26,256,047)	38,084,403

Source of data is from FERC Form 1 filings through 2019 and the company's property records for January- June 2020

THE DAYTON POWER & LIGHT COMPANY

Case No. 20-1651-EL-AIR

Supplemental Information (C)(17)

Requirement:

If the depreciation reserve on Schedule B-3 was allocated to accounts based on a theoretical reserve study, the utility shall provide a copy of such study. If the study is the same as that contained in applicant's latest depreciation study, reference to such study is sufficient.

Response:

Not applicable.

THE DAYTON POWER & LIGHT COMPANY

Case No. 20-1651-EL-AIR

Supplemental Information (C)(18)

Requirement:

If the utility is proposing to revise its depreciation accrual rates and if such study has not already been filed with the commission or provided to the staff, the utility shall provide the depreciation study supporting such revisions.

Response:

Please see the attached Depreciation Study.



2019 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2019**

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

DAYTON POWER & LIGHT COMPANY

Dayton, Ohio

2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2019

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



Gannett Fleming

*Excellence Delivered **As Promised***

November 17, 2020

Dayton Power & Light Company
1065 Woodman Drive
Dayton, OH 45432

Attention Karin Nyhuis
Controller, AES US SBU

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Dayton Power & Light Company. The study results include annual depreciation rates as of December 31, 2019. The attached report presents a description of the methods used in the estimation of depreciation, summaries of annual and accrued depreciation, the statistical support for the life and net salvage estimates and the detailed tabulations of depreciation by year installed for each account.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

JJS:mle

067277.000

Gannett Fleming Valuation and Rate Consultants, LLC

207 Senate Avenue • Camp Hill, PA 17011-2316

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DAYTON POWER & LIGHT COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Dayton Power & Light Company's ("DP&L" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2019. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a whole 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.

DP&L's accounting policy has not changed since the last depreciation study was prepared. However, there have been changes in depreciation rates caused by the proposed service life and net salvage estimates in this depreciation study as compared to those proposed in the previous depreciation study. The previous study was as of September 30, 2015.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2019 as summarized in Table 3 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth a total annual depreciation expense of \$70.3 million when applied to depreciable plant balances as of December 31, 2019. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

<u>FUNCTION</u>	<u>ORIGINAL COST AS OF DECEMBER 31, 2019</u>	<u>PROPOSED RATE</u>	<u>PROPOSED EXPENSE</u>
Electric Plant			
Intangible	\$ 36,862,412.81	8.61	\$ 3,173,614
Distribution	1,851,550,767.25	3.58	66,368,523
General	<u>30,073,842.21</u>	2.64	<u>792,627</u>
Total Electric Plant	<u>\$1,918,487,022.27</u>	3.67	<u>\$70,334,764</u>

PART I. INTRODUCTION

DAYTON POWER & LIGHT COMPANY

DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Dayton Power & Light Company (the Company) as applied to electric plant in service as of December 31, 2019. The study results include annual depreciation rates, reserve variance amounts with a 10-year amortization and a total depreciation accrual rate for each account. The rates and amounts are based on the straight line whole life method of depreciation with a variance between the book depreciation reserve and the calculated accrued depreciation (theoretical reserve). The report also describes the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates and amounts related to current utility 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 2019; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and salvage estimates used for other electric properties.

PLAN OF REPORT

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

service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents summary schedules by depreciable group of annual depreciation accrual rates and amounts. 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 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 whole life method using the average service life procedure. The calculated annual and accrued depreciation were based on attained ages of plant in service and the estimated service life and net salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is used for most general plant accounts. The calculations of annual depreciation use the whole life basis plus an amortization of the reserve variance.

Service Life and Net Salvage Estimates

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

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

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through 2019 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity.

Generally, retirement data for the years 1940 through 2019 for electric plant were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirement was obtained through discussions with operating and management personnel conducted during the course of the service life study. Information regarding plans for the future was incorporated in the interpretation and extrapolation of the statistical analyses.

The estimates of net salvage were based in part on historical data compiled for the years 2006 through 2019 for electric plant. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage, on both annual and three-year moving average bases. The estimates of net salvage are expressed as percentages of the cost of plant retired.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

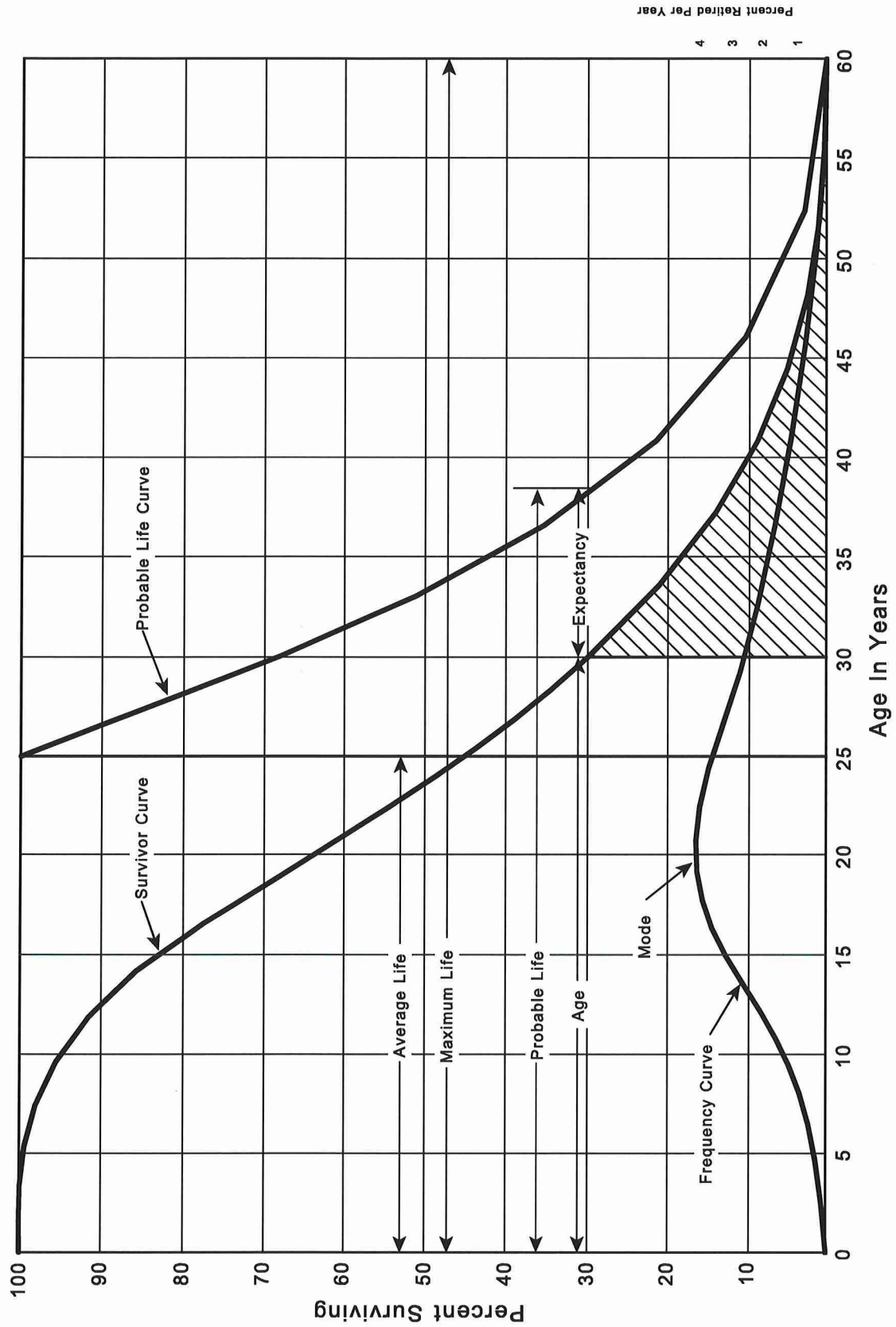


Figure 1. A Typical Survivor Curve and Derived Curves

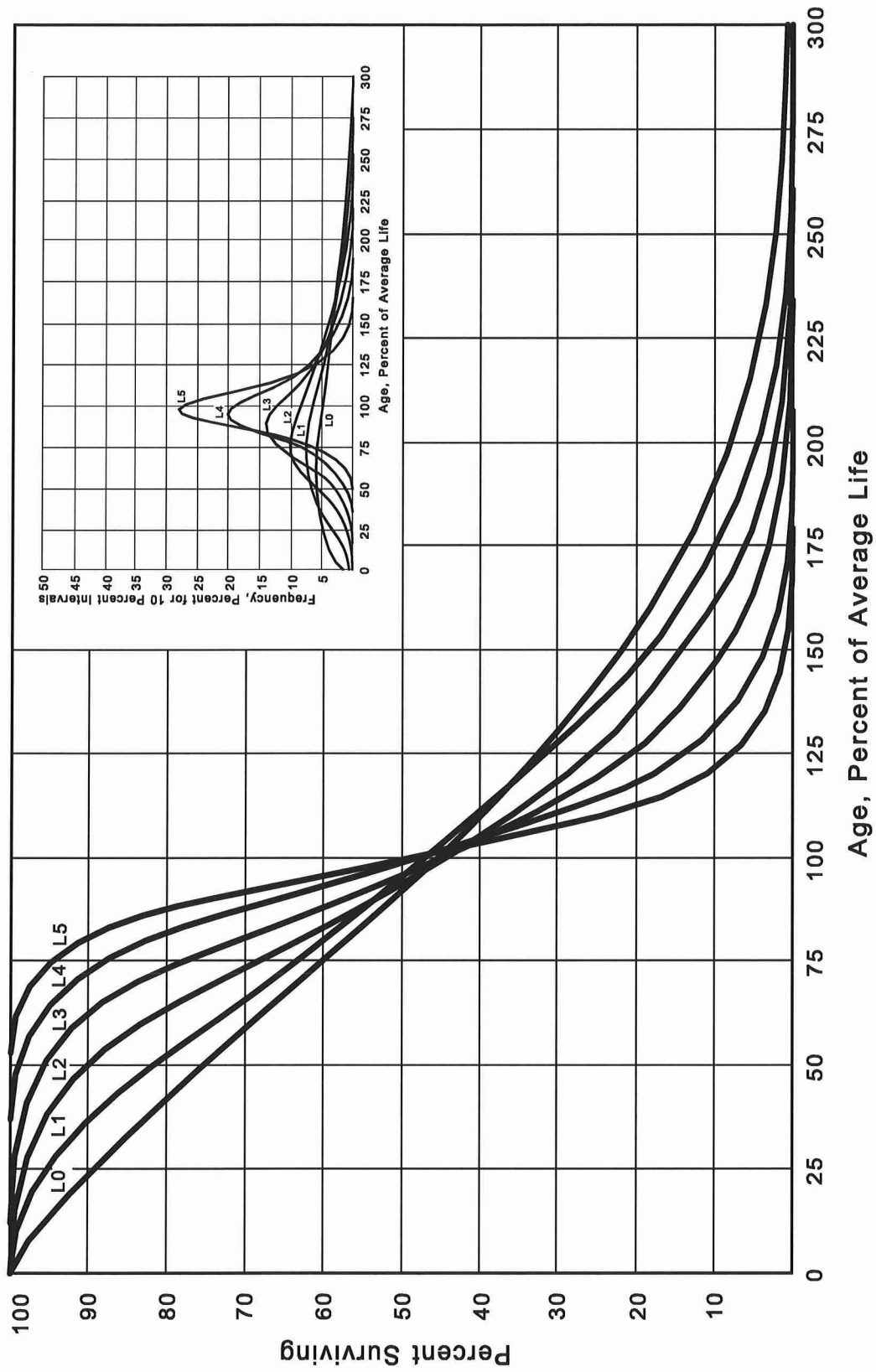


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

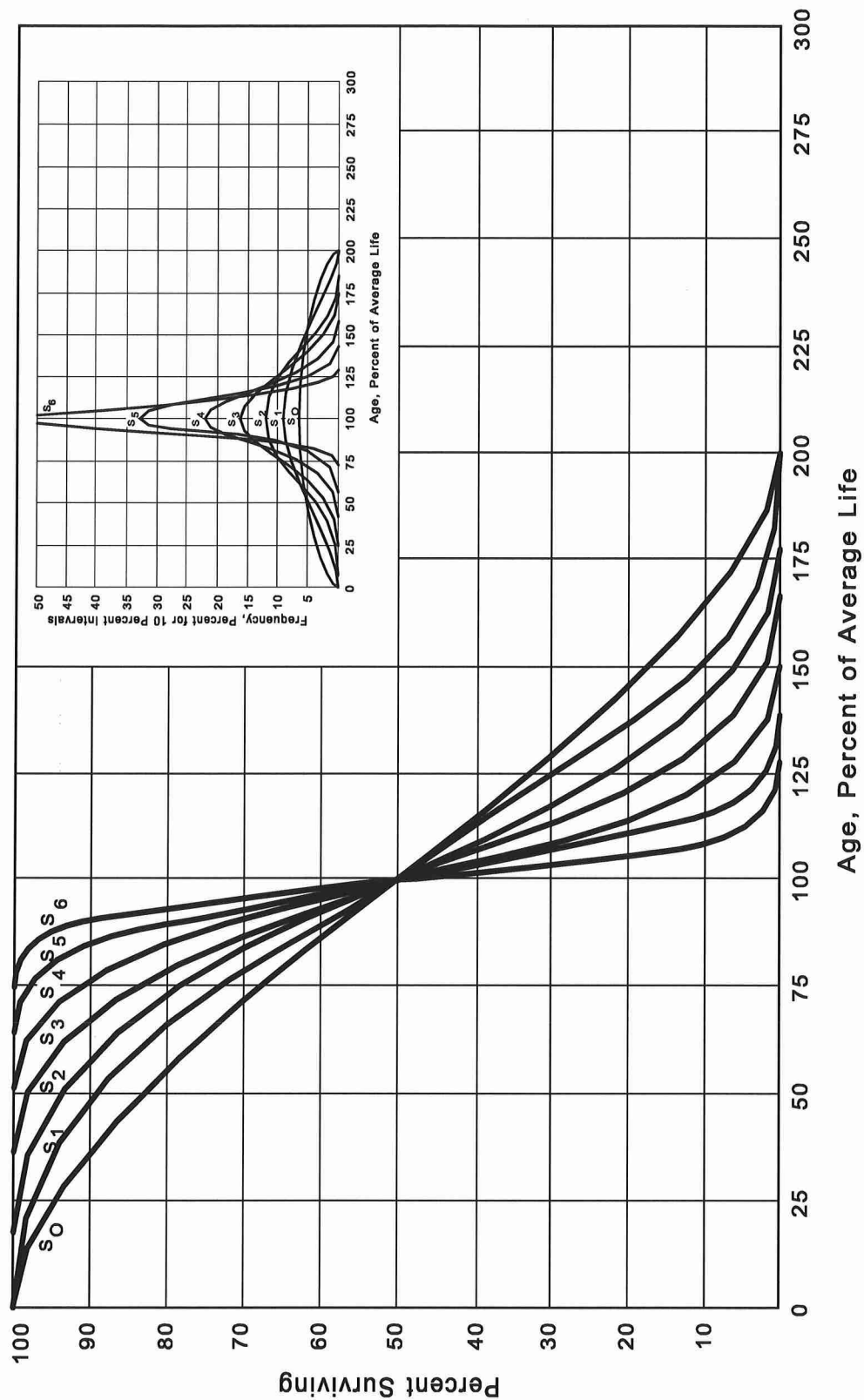


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

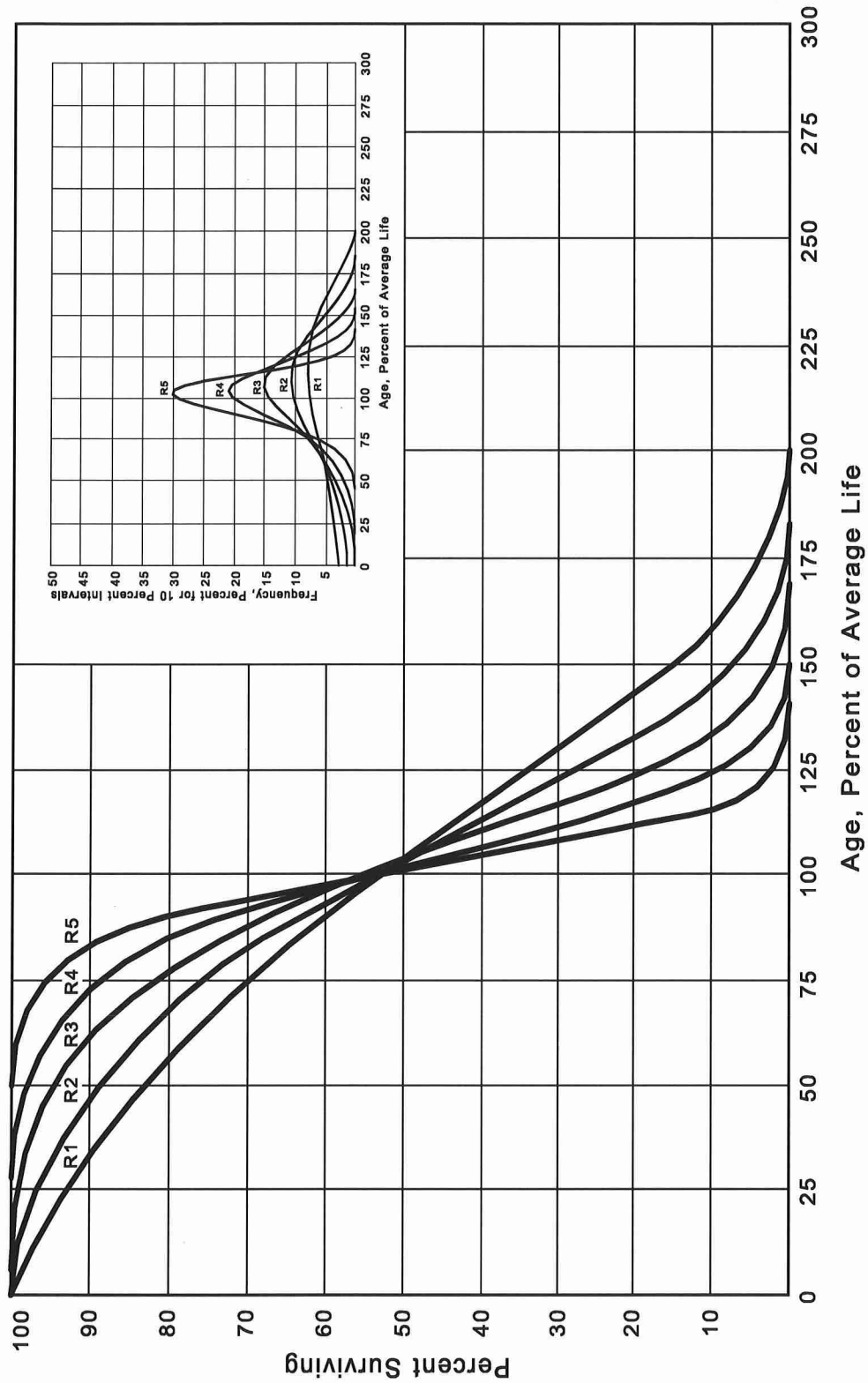


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

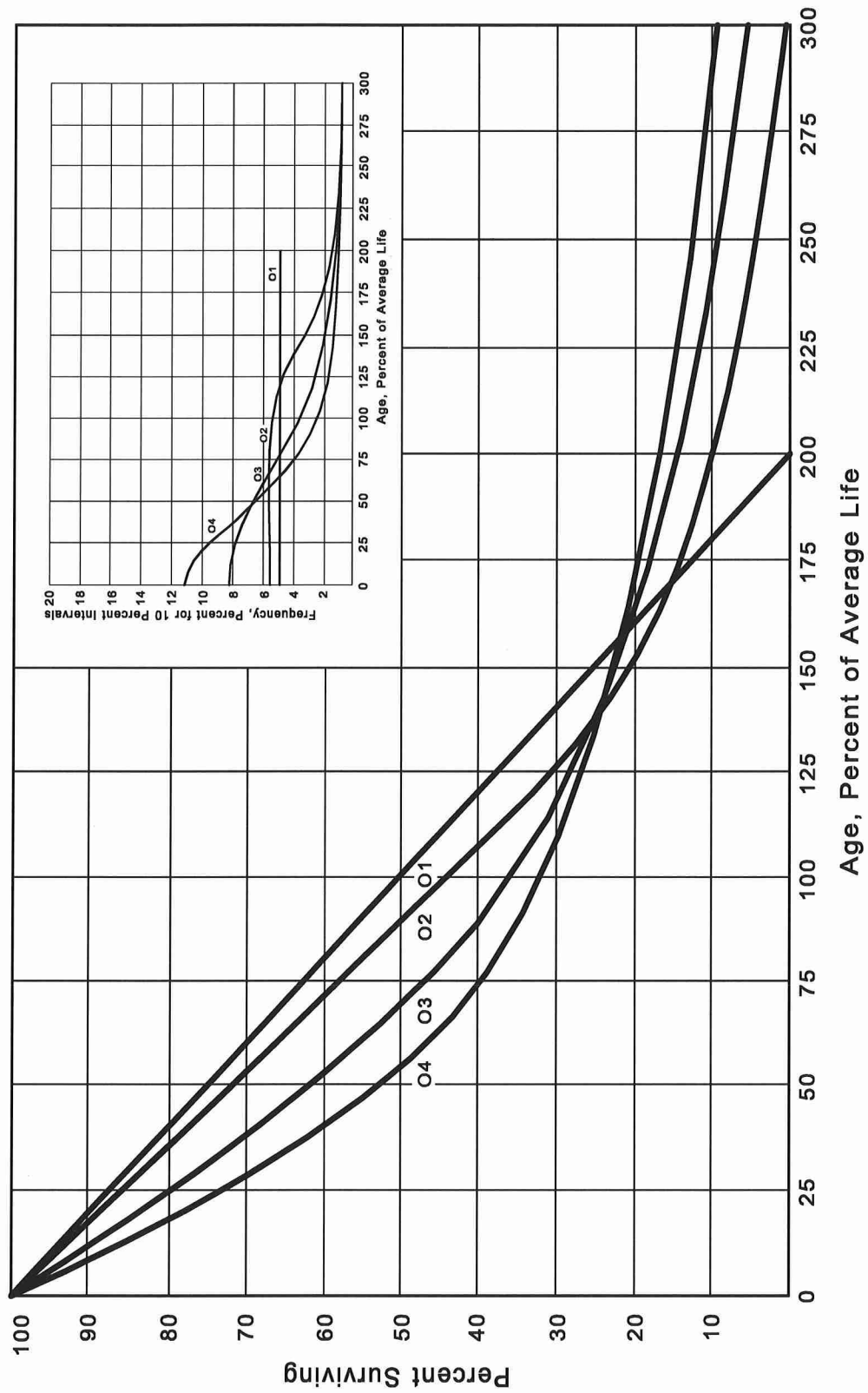


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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

Retirement Rate Method of Analysis

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

A hypothetical property group is used to illustrate the retirement rate method. This property group is observed for the experience band 2010-2019 during which there were placements (or installations) during the years 2005-2019. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, year place and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2005 were retired in 2010. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2010 retirements of 2005 installations and ending with the 2019 retirements of the 2014 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2010 through 2019 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2015 are calculated in the following manner:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019											Placement Band 2005-2019		
Year	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)	
	During Year												
	<u>2010</u> (1)	<u>2011</u> (2)	<u>2012</u> (3)	<u>2013</u> (4)	<u>2014</u> (5)	<u>2015</u> (6)	<u>2016</u> (7)	<u>2017</u> (8)	<u>2018</u> (9)	<u>2019</u> (10)			
2005	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2006	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2007	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2008	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2009	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2010	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2011		5	11	12	13	14	15	16	18	20	113	7½-8½	
2012			6	12	13	15	16	17	19	19	124	6½-7½	
2013				6	13	15	16	17	19	19	131	5½-6½	
2014					7	14	16	17	19	20	143	4½-5½	
2015						8	18	20	22	23	146	3½-4½	
2016							9	20	22	25	150	2½-3½	
2017								11	23	25	151	1½-2½	
2018									11	24	153	½-1½	
2019										13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606		



SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL

Experience Band 2010-2019 Placement Band 2005-2019

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	2010 (2)	2011 (3)	2012 (4)	2013 (5)	2014 (6)	2015 (7)	2016 (8)	2017 (9)	2018 (10)	2019 (11)		
2005	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
2006	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2007	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2008	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2009	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2010	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2011	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2012	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2013	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2014	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2015	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2016	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2017	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2018	-	-	-	-	-	-	-	-	-	-	-	½-1½
2019	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

**SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2010-2019
SUMMARIZED BY AGE INTERVAL**

Experience Band 2010-2019											Placement Band 2005-2019		
Year Placed (1)	Exposures, Thousands of Dollars										Total at		Age Interval (13)
	Annual Survivors at the Beginning of the Year										Beginning of Age Interval (12)		
	<u>2010</u> (2)	<u>2011</u> (3)	<u>2012</u> (4)	<u>2013</u> (5)	<u>2014</u> (6)	<u>2015</u> (7)	<u>2016</u> (8)	<u>2017</u> (9)	<u>2018</u> (10)	<u>2019</u> (11)			
2005	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2006	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2007	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2008	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2009	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2010	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2011		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2012			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2013				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2014					660 ^a	653	639	623	628	609	3,789	4½-5½	
2015						750 ^a	742	724	685	663	4,332	3½-4½	
2016							850 ^a	841	821	799	4,955	2½-3½	
2017								960 ^a	949	926	5,719	1½-2½	
2018									1,080 ^a	1,069	6,579	½-1½	
2019										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

For the entire experience band 2010-2019, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2010-2019

Placement Band 2005-2019

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	<u>44,780</u>	<u>1,606</u>			

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

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

Smoothing the Original Survivor Curve

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

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

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

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

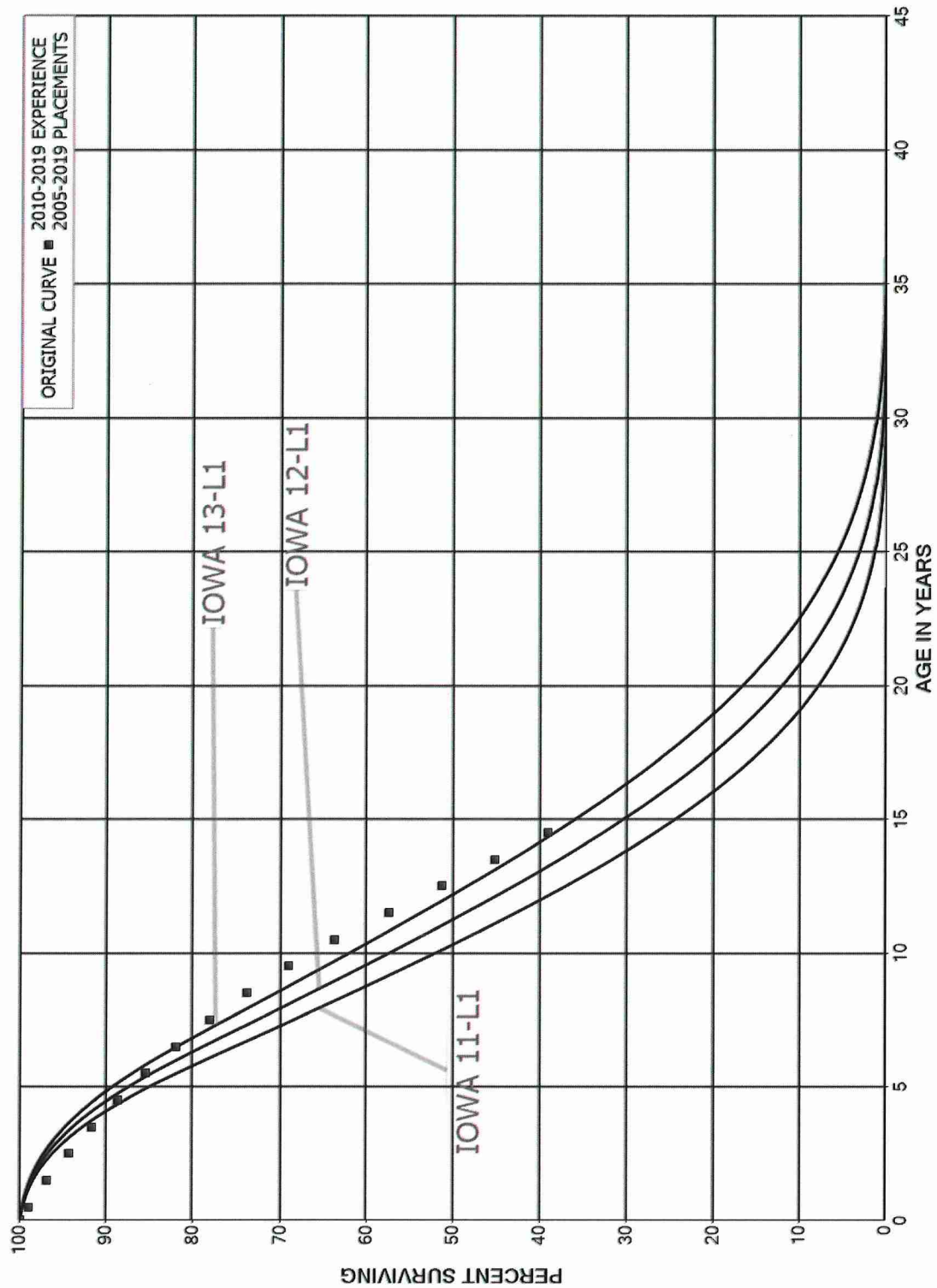


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

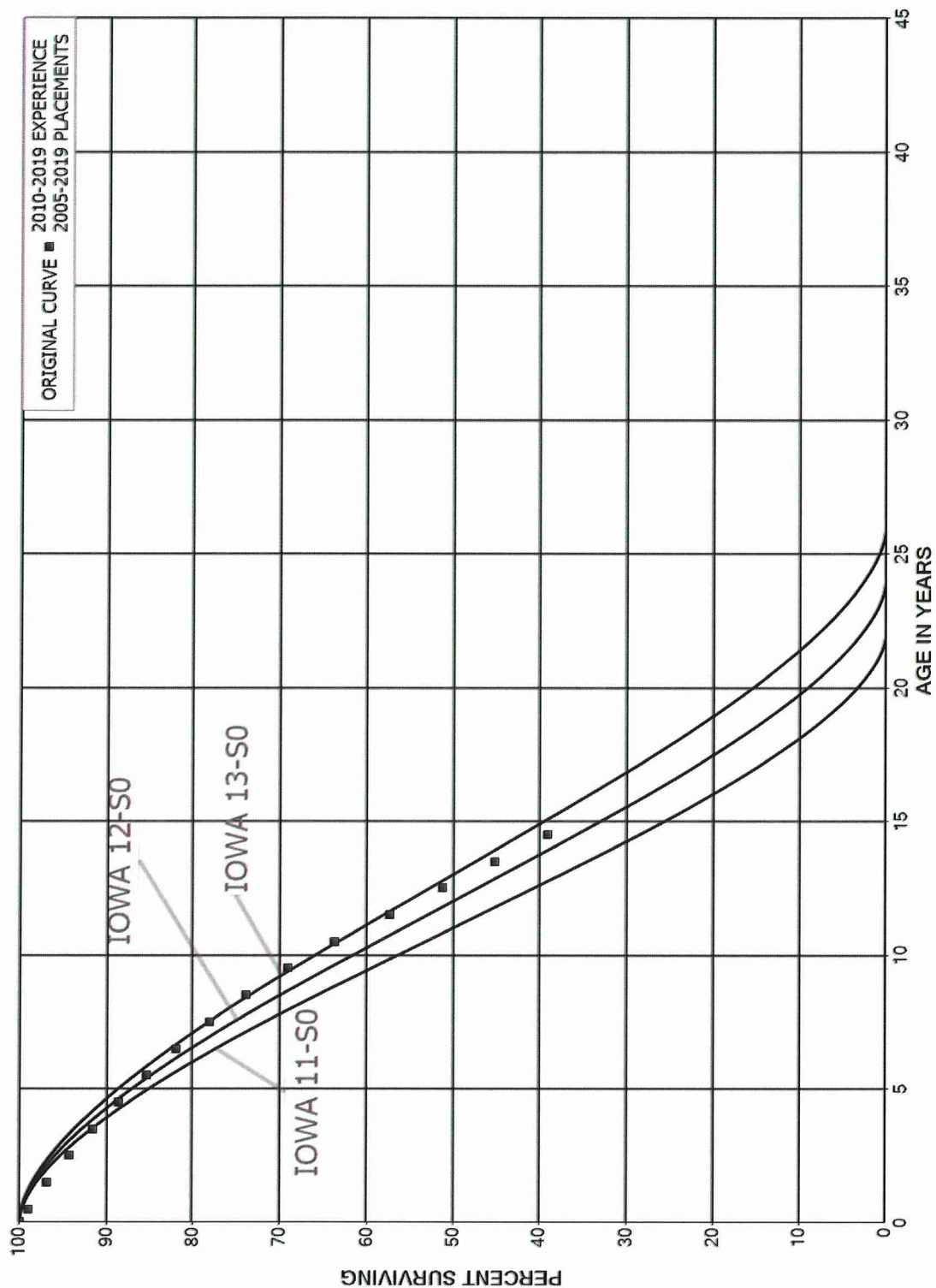


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

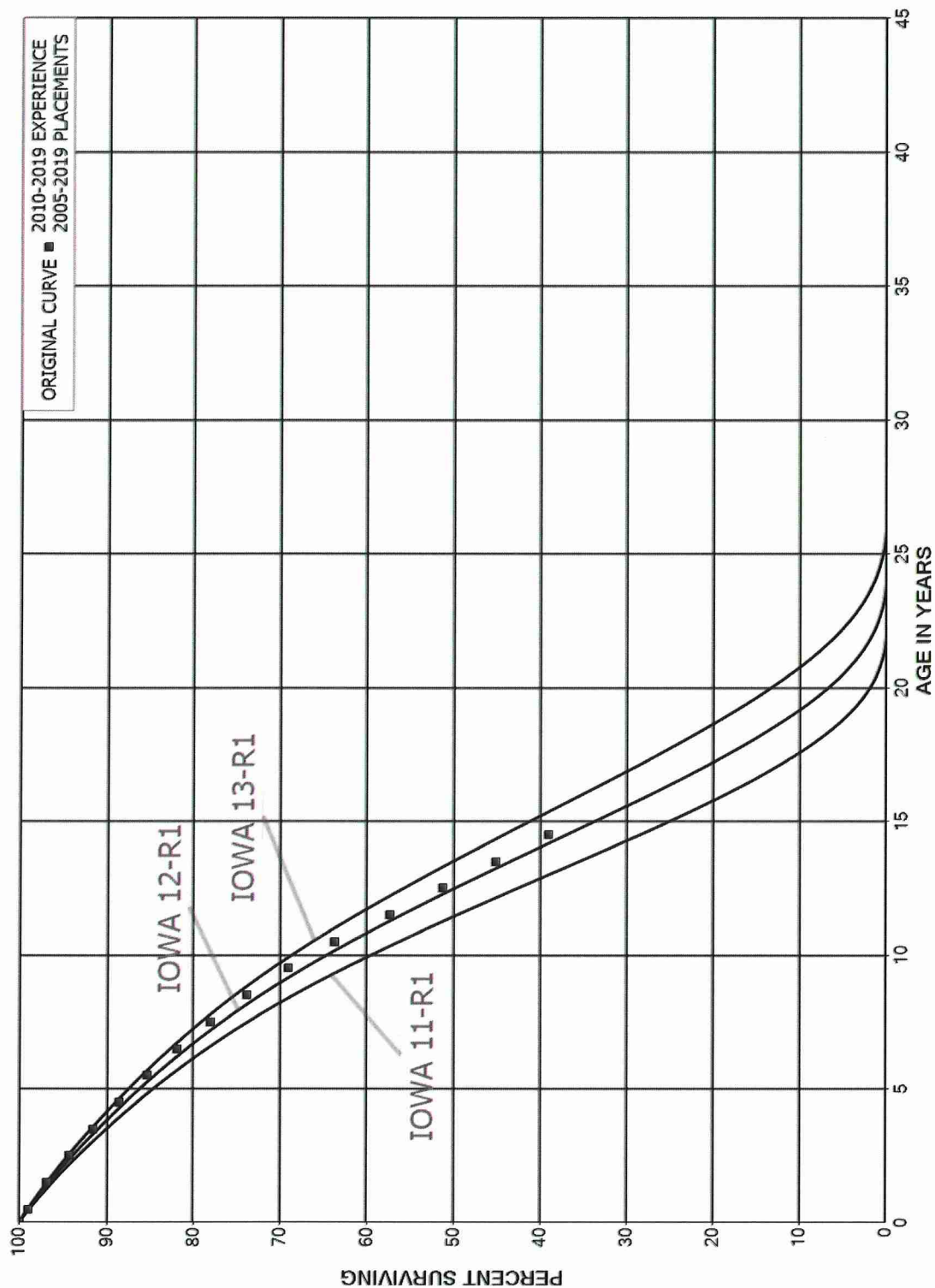
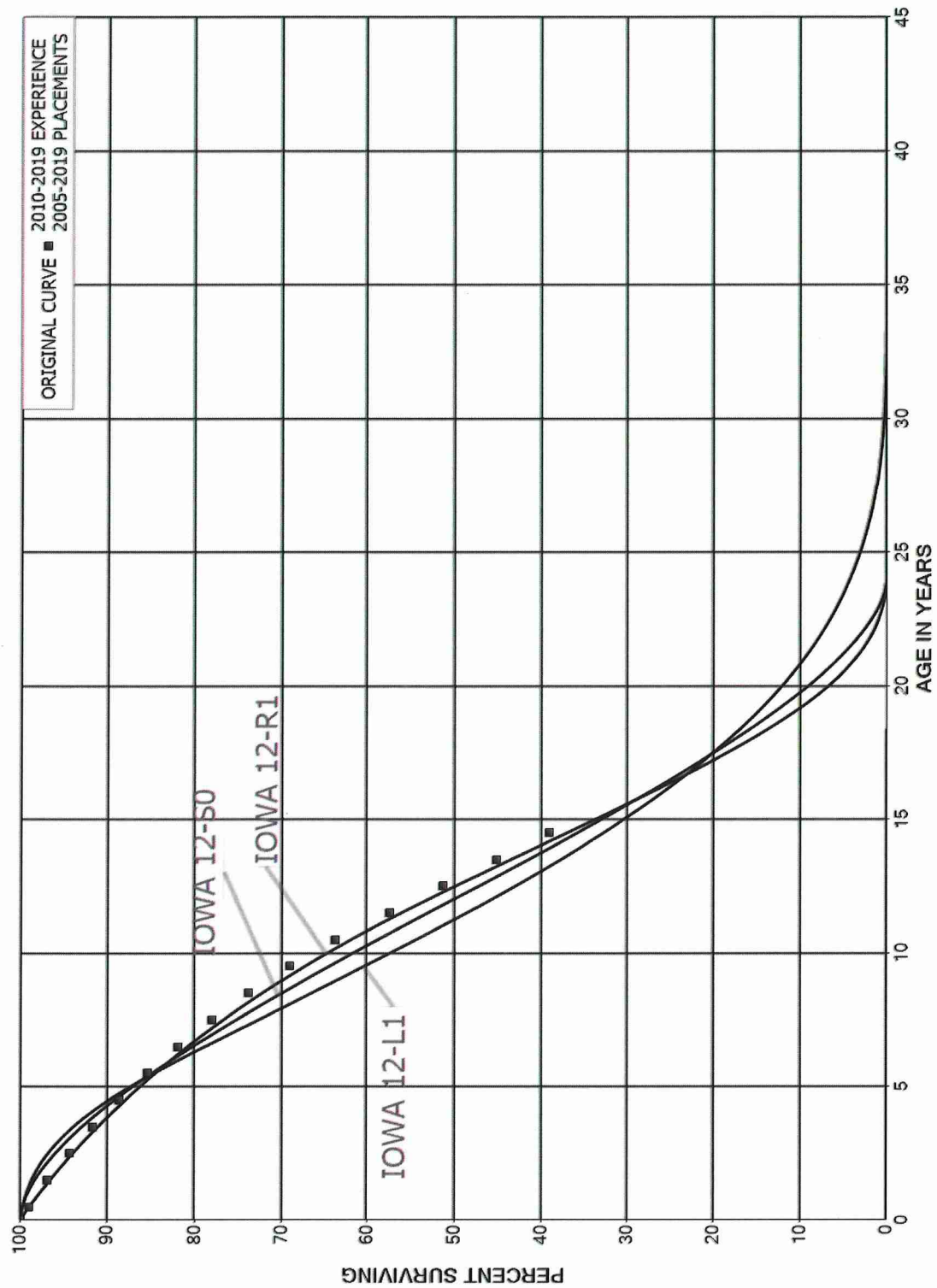


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

SERVICE LIFE CONSIDERATIONS

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 discussions with management, and the survivor curve estimates from other electric companies.

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

DISTRIBUTION PLANT

361.00	Structures and Improvements
361.40	Structures and Improvements – Service Centers
362.00	Station Equipment
362.11	Station Equipment – Other Equipment
362.71	Station Equipment – Multiplex
362.72	Station Equipment – Other
364.00	Poles, Towers and Fixtures
367.00	Underground Conductors and Devices
368.00	Line Transformers
370.00	Meters
371.10	Installations On Customers' Premises – On Premises
371.20	Installations On Customers' Premises – Other

The estimated survivor curves for most of the mass property accounts are based on statistical analyses of plant accounting data, management policies and outlook, and previous estimates for the Company and other electric utilities. Electric Account 364,

Poles, Towers and Fixtures, is one of the largest depreciable groups, representing 18 percent of the total depreciable plant, and is used to illustrate the manner in which the study was conducted for groups using the retirement rate method. Aged retirement and other plant accounting data were compiled for the years 1951 through 2019. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-22 and the life table for the experience band plotted on the chart follows it. Other life tables were analyzed; however, this band was the overall period of data and selected for presentation purposes.

The previous estimate for this account was the 50-R2 for distribution poles. The primary causes of retirements for poles are age, highway relocation or capacity upgrade. There is an expectation that poles of many ages will be replaced in the near future as has occurred in the past. There has been a steady percentage of retirements through age 77, then a reduced percentage after age 77.

The 63-R2.5 survivor curve is selected to describe the past and future life characteristics of distribution poles. It is a reasonably good fit of the significant portion of the original curve and anticipates consistent rates of retirement due to age and voltage upgrades.

Electric Account 368, Line Transformers, is also one of the largest depreciable groups, representing almost 18 percent of the total depreciable plant. Aged retirements and other plant accounting data were compiled for the years 1940 through 2019 using the

retirement rate method. The survivor curve chart for the account is presented on page VII-38 and the life table for the experience band plotted on the chart follows it. The previous estimate for this account was the 46-S2. The primary causes of retirements for line transformers are failure and load or capacity upgrade. Management has continued to replace transformers that have been upgraded due to higher capacity demands. The historical indication of life characteristics shows a slightly longer life expectancy. The 52-R2.5 survivor curve is selected to describe the past and future life characteristics of line transformers. It is a reasonably good fit of the significant portion of the original curve and anticipates consistent rates of retirement due to failure and load demands.

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

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

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage were based in part on historical data compiled for the years 2006 through 2019 for electric. The net salvage estimates are expressed as a percent of the original cost of plant retired. The salvage analyses include annual amounts and five-year moving average bases.

Net Salvage Considerations

The estimates of net salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data, a knowledge of management's plans and operating policies determined during discussions with operations, a general knowledge of the electric industry, and net salvage estimates used by other electric companies. Depreciation reserve accounting data were compiled for the years 2006 through 2019 for electric plant. These data include the retirements, cost of removal and gross salvage.

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

Statistical analyses of the historical data for the period of 2006 through 2019 contributed significantly toward the net salvage estimates for 12 plant accounts, as follows:

DISTRIBUTION PLANT

361.40	Structures and Improvements – Service Centers
362.00	Station Equipment
362.11	Station Equipment – Other Equipment
362.20	Station Equipment – Vehicles
362.70	Station Equipment – Fiber Cable
362.71	Station Equipment – Multiplex

362.72	Station Equipment – Other
365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
370.00	Meters

GENERAL PLANT

390.00	Structures and Improvements – MacGregor Park Office
396.00	Power Operated Equipment

The net salvage results for Electric Account 367, Underground Conductors and Devices, will be used to illustrate the methods for estimating net salvage. The net salvage estimate for the underground conductor is negative 30 percent and is based on the historical analysis of salvage percents as shown in the tabulation on page VIII-11 and the typical range of net salvage estimates used by other electric utilities for underground conductor. The historical indication for the period 2006 through 2019 is negative 26 percent. Three-year moving averages have ranged from negative 17 to negative 37 percent, and the most recent five year average is negative 30 percent. Based on the overall average, most recent average and the range of estimates used by others, negative 30 percent net salvage is estimated for Account 367, Underground Conductors and Devices.

The combined net salvage for Account 362.0, Station Equipment, and Account 362.11, Station Equipment – Other, is negative 25 percent and is based primarily on the historical analysis of salvage percentages as shown in the tabulation on page VIII-4. The historical indication for the period 2006 through 2019 is negative 25 percent. In the most recent five year period, the percentage of cost of removal in relation to retirements has increased to negative 30 percent. Considering the overall period, the recent cost of removal trend, and the expectation of future retirements the net salvage estimate of

negative 25 percent is reasonable and within range of estimates used by other electric utilities.

The net salvage estimates for the remaining accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other electric companies. The results of the net salvage for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page VIII-1.

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

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

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

In the average service life procedure, the annual accrual rate is computed by the following equation:

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

Single Unit of Property

After the survivor curve and net salvage are estimated, the annual and accrued depreciation can be calculated. 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:

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

For property groups in which the average service life of each vintage differs because the life of successive additions is restricted by an expected concurrent retirement of all associated property, the annual accrual rate is calculated separately for each vintage. The rate for each vintage is determined by the above equations, using the average service life calculated for the investment in that vintage. A composite rate for the total investment in such a group may then be calculated at a specific date by weighting the rate for each vintage by the related surviving investment.

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, service life and net salvage. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

<u>Account</u>	<u>Amortization Period, Years</u>
393, Stores Equipment	25
394, Tools, Shop and Garage Equipment	25
395, Laboratory Equipment	20
398, Miscellaneous Equipment	20

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

MONITORING OF BOOK ACCUMULATED DEPRECIATION

As stated previously, the calculated accrued depreciation or amortization represents that portion of the depreciable cost which will not be allocated to expense through future depreciation accruals if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting. Thus, the calculated accrued depreciation provides a measure of the book accumulated depreciation. The use of this measure is recommended in the adjustment of book accumulated depreciation variances to ensure complete recovery of capital over the life of the property. The adjustment of the annual accrual to correct such variances can be made. The Company has identified a reserve variance of \$102,108,903 as of December 31, 2019 based on the results of the updated service life and net salvage studies. The reserve variance is a significant deficiency which will not be recovered over the remaining life of the plant in service so a 10-year amortization is calculated by account set forth in Table 2. The 10-year amortization is added to the annual depreciation accrual to establish a total depreciation accrual set forth in Table 3.

PART VI. RESULTS OF STUDY



PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2019. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2019, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

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

DESCRIPTION OF DEPRECIATION TABULATIONS

Summaries of the results of the study, as applied to the original cost of electric plant at December 31, 2019, are presented on pages VI-4 through VI-8 of this report. Tables 1 through 3 present the study results. Table 1 is a summary of the calculated annual and accrued depreciation by account based on the straight line whole life method of depreciation. Table 2 compares the calculated accrued depreciation with the book depreciation reserve and sets forth the reserve variance by account with a recommended 10-year amortization. Table 3 sets forth the total annual depreciation accrual rate which combines the results of Tables 1 and 2.

The tables of the calculated annual and accrued depreciation are presented in account sequence in the section titled "Detailed Depreciation Calculations." The tables indicate the estimated survivor curve and salvage percent for the account and set forth for each installation year the original cost, the average life, the calculated annual accrual amount and rate, the expectancy, and the calculated accrued factor and depreciation.

DAYTON POWER AND LIGHT COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	CALCULATED ANNUAL ACCRUAL AMOUNT (5)	RATE (6)=(5)/(4)	CALCULATED ACCURED DEPRECIATION (7)
	ELECTRIC PLANT						
	MISCELLANEOUS INTANGIBLE PLANT						
303.01	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE FULLY ACCRUED AMORTIZED	7-SQ	0	15,357,256.78 21,505,156.03	0 3,073,087	- 14.29	15,357,257 11,288,296
	TOTAL MISCELLANEOUS INTANGIBLE PLANT			36,862,412.81	3,073,087	8.34	26,625,553
	DISTRIBUTION PLANT						
361.00	STRUCTURES AND IMPROVEMENTS	50-S1.5	(20)	11,335,204.61	272,045	2.40	5,194,112
361.40	STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS	45-S0	(15)	44,595,975.48	1,138,535	2.55	15,553,869
362.00	STATION EQUIPMENT	58-R1.5	(25)	179,193,570.39	3,852,662	2.15	62,620,052
362.11	STATION EQUIPMENT - OTHER EQUIPMENT	20-S1	(25)	19,334,487.43	1,207,141	6.24	15,575,710
362.13	STATION EQUIPMENT - COMPUTERS	10-SQ	0	39,097,627.08	2,741,145	7.01	24,056,383
362.20	STATION EQUIPMENT - VEHICLES	12-L3	10	39,261,569.93	2,912,940	7.42	22,101,881
362.60	STATION EQUIPMENT - EDS	20-S4	0	518,732.30	0	-	518,732
362.70	STATION EQUIPMENT - FIBER CABLE	20-SQ	0	4,768,616.35	230,736	4.84	963,491
362.71	STATION EQUIPMENT - MULTIPLEX	20-S1	0	469,951.73	23,498	5.00	277,192
362.72	STATION EQUIPMENT - OTHER	20-S1	0	29,398,823.77	1,469,941	5.00	9,707,197
364.00	POLES, TOWERS AND FIXTURES	63-R2.5	(100)	345,737,026.26	10,994,437	3.18	166,242,268
365.00	OVERHEAD CONDUCTORS AND DEVICES	60-R1	(30)	178,939,727.60	3,884,781	2.17	62,736,301
366.00	UNDERGROUND CONDUIT	75-S4	(50)	19,034,542.96	379,739	1.99	12,570,260
367.00	UNDERGROUND CONDUCTORS AND DEVICES	55-S1.5	(30)	254,735,663.67	6,027,046	2.37	90,078,986
368.00	LINE TRANSFORMERS	52-R2.5	(50)	340,647,702.49	9,810,652	2.88	150,906,645
369.10	SERVICES - OVERHEAD	60-R3	(80)	58,609,325.32	1,761,796	3.01	32,659,864
369.20	SERVICES - UNDERGROUND	60-R5	(80)	214,626,608.51	6,451,676	3.01	91,471,112
370.00	METERS	22-L0	(1)	52,016,760.23	2,390,430	4.60	15,692,051
371.10	INSTALLATIONS ON CUSTOMERS' PREMISES - ON PREMISES	42-R1	(20)	18,953,706.40	541,318	2.86	7,956,852
371.20	INSTALLATIONS ON CUSTOMERS' PREMISES - OTHER	45-S1.5	(20)	227,694.25	6,041	2.65	205,377
372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	40-L3	0	47,450.49	1,186	2.50	34,561
	TOTAL DISTRIBUTION PLANT			1,851,550,767.25	56,097,745	3.03	787,122,896
	GENERAL PLANT						
390.00	STRUCTURES AND IMPROVEMENTS	45-R1	0	8,415.89	187	2.22	481
	OTHER STRUCTURES	45-R1	(10)	16,392,819.48	400,313	2.44	7,389,980
	MACGREGOR PARK OFFICE						
	TOTAL STRUCTURES AND IMPROVEMENTS			16,401,235.37	400,500	2.44	7,390,461

DAYTON POWER AND LIGHT COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	CALCULATED ANNUAL ACCRUAL AMOUNT (5)	CALCULATED ANNUAL ACCRUAL RATE (6)=(5)/(4)	CALCULATED ACCURED DEPRECIATION (7)
393.00	STORES EQUIPMENT	25-SQ	0	132,364.69	2,482	1.88	126,763
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	6,688,496.80	212,977	3.18	5,137,789
395.00	LABORATORY EQUIPMENT	20-SQ	0	5,016,205.25	232,358	4.63	2,226,518
396.00	POWER OPERATED EQUIPMENT	17-L3	0	1,471,164.30	86,504	5.88	1,023,222
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	0	364,375.80	18,219	5.00	174,664
	TOTAL GENERAL PLANT			30,073,842.21	953,040	3.17	16,079,417
	TOTAL ELECTRIC PLANT			1,918,487,022.27	60,123,872	3.13	829,827,866

* SMART METER ASSETS TO BE DEPRECIATED SEPARATELY USING A 15-S2.5 CURVE ESTIMATE AND 0% NET SALVAGE.

DAYTON POWER AND LIGHT COMPANY

TABLE 2. COMPARISON OF THE CALCULATED ACCRUED DEPRECIATION AND BOOK RESERVE WITH A 10-YEAR AMORTIZATION OF THE RESERVE VARIANCE AS OF DECEMBER 31, 2019

ACCOUNT (1)	CALCULATED ACCRUED DEPRECIATION (2)	BOOK RESERVE (3)	RESERVE VARIANCE (4)=(2)-(3)	10-YEAR AMORTIZATION OF RESERVE VARIANCE (5)=(4)/10
ELECTRIC PLANT				
MISCELLANEOUS INTANGIBLE PLANT				
303.01 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE				
FULLY ACCRUED	15,357,257	14,351,992	1,005,265	100,527
AMORTIZED	11,268,296	11,268,296	0	0
TOTAL MISCELLANEOUS INTANGIBLE PLANT	26,625,553	25,620,288	1,005,265	100,527
DISTRIBUTION PLANT				
361.00 STRUCTURES AND IMPROVEMENTS	5,194,112	4,777,735	416,377	41,638
361.40 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS	15,553,869	18,851,026	(3,297,157)	(329,716)
362.00 STATION EQUIPMENT	62,620,052	60,347,646	2,272,406	227,241
362.11 STATION EQUIPMENT - OTHER EQUIPMENT	15,575,710	18,236,084	(2,660,374)	(266,037)
362.13 STATION EQUIPMENT - COMPUTERS	24,056,383	26,547,093	(2,490,710)	(249,071)
362.20 STATION EQUIPMENT - VEHICLES	22,101,881	36,625,192	(14,523,311)	(1,452,331)
362.60 STATION EQUIPMENT - EDS	518,732	518,732	0	0
362.70 STATION EQUIPMENT - FIBER CABLE	963,491	1,540,280	(576,789)	(57,679)
362.71 STATION EQUIPMENT - MULTIPLEX	277,192	469,952	(192,760)	(19,276)
362.72 STATION EQUIPMENT - OTHER	9,707,197	4,750,157	4,957,040	495,704
364.00 POLES, TOWERS AND FIXTURES	166,242,268	114,833,297	51,408,971	5,140,897
365.00 OVERHEAD CONDUCTORS AND DEVICES	62,736,301	54,870,430	7,865,871	786,587
366.00 UNDERGROUND CONDUIT	12,570,260	11,139,208	1,431,052	143,105
367.00 UNDERGROUND CONDUCTORS AND DEVICES	90,078,986	109,162,701	(19,083,715)	(1,908,372)
368.00 LINE TRANSFORMERS	150,906,645	93,303,432	57,603,213	5,760,321
369.10 SERVICES - OVERHEAD	32,659,864	25,442,237	7,217,627	721,763
369.20 SERVICES - UNDERGROUND	91,471,112	75,322,305	16,148,807	1,614,881
370.00 METERS	15,692,051	15,011,876	680,175	68,018
371.10 INSTALLATIONS ON CUSTOMERS' PREMISES - ON PREMISES	7,956,852	12,443,189	(4,486,337)	(448,634)
371.20 INSTALLATIONS ON CUSTOMERS' PREMISES - OTHER	205,377	181,221	24,156	2,416
372.00 LEASED PROPERTY ON CUSTOMERS' PREMISES	34,561	41,330	(6,769)	(677)
TOTAL DISTRIBUTION PLANT	787,122,896	684,415,123	102,707,773	10,270,778
GENERAL PLANT				
390.00 STRUCTURES AND IMPROVEMENTS				
OTHER STRUCTURES	481	875	(394)	(39)
MACGREGOR PARK OFFICE	7,389,980	10,898,911	(3,508,931)	(350,893)
TOTAL STRUCTURES AND IMPROVEMENTS	7,390,461	10,899,786	(3,509,325)	(350,932)
393.00 STORES EQUIPMENT	126,763	97,590	29,173	2,917
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	5,137,789	4,064,998	1,072,791	107,279
395.00 LABORATORY EQUIPMENT	2,226,518	1,232,182	994,336	99,434
396.00 POWER OPERATED EQUIPMENT	1,023,222	1,461,195	(437,973)	(43,797)
398.00 MISCELLANEOUS EQUIPMENT	174,664	(72,199)	246,863	24,686
TOTAL GENERAL PLANT	16,079,417	17,683,552	(1,604,135)	(160,413)
TOTAL ELECTRIC PLANT	829,827,866	727,718,963	102,108,903	10,210,892

DAYTON POWER AND LIGHT COMPANY

TABLE 3. TOTAL ANNUAL DEPRECIATION ACCRUAL RATE AND AMOUNT AS OF DECEMBER 31, 2019

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	CALCULATED ANNUAL ACCRUAL AMOUNT (5)	10-YEAR AMORTIZATION OF RESERVE VARIANCE (6)	TOTAL ANNUAL ACCRUAL RATE (7)=[(5)+(6)]/(4)
	ELECTRIC PLANT						
303.01	MISCELLANEOUS INTANGIBLE PLANT						
	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE						
	FULLY ACCRUED	7-SQ	0	15,357,256.78	0	100,527	0.65
	AMORTIZED			21,505,156.03	3,073,087	0	14.29
	TOTAL MISCELLANEOUS INTANGIBLE PLANT			36,862,412.81	3,073,087	100,527	8.61
	DISTRIBUTION PLANT						
361.00	STRUCTURES AND IMPROVEMENTS	50-S1.5	(20)	11,335,204.61	272,045	41,638	2.77
361.40	STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS	45-S0	(15)	44,595,975.48	1,138,535	(329,716)	1.81
362.00	STATION EQUIPMENT	58-R1.5	(25)	179,193,570.39	3,852,862	227,241	2.28
362.11	STATION EQUIPMENT - OTHER EQUIPMENT	20-S1	(25)	19,334,487.43	1,207,141	(266,037)	4.87
362.13	STATION EQUIPMENT - COMPUTERS	10-SQ	0	39,097,827.08	2,741,145	(249,071)	6.37
362.20	STATION EQUIPMENT - VEHICLES	12-L3	10	39,261,569.93	2,912,940	(1,452,331)	3.72
362.60	STATION EQUIPMENT - EDS	20-S4	0	518,732.30	0	0	-
362.70	STATION EQUIPMENT - FIBER CABLE	20-SQ	0	4,768,616.35	230,736	(57,679)	3.63
362.71	STATION EQUIPMENT - MULTIPLEX	20-S1	0	469,951.73	23,498	(19,276)	0.90
362.72	STATION EQUIPMENT - OTHER	20-S1	0	29,398,823.77	1,469,941	495,704	6.69
364.00	POLES, TOWERS AND FIXTURES	63-R2.5	(100)	345,737,026.26	10,994,437	5,140,897	4.67
365.00	OVERHEAD CONDUCTORS AND DEVICES	60-R1	(30)	178,939,727.60	3,884,781	786,587	2.61
366.00	UNDERGROUND CONDUIT	75-S4	(50)	19,034,542.96	379,739	143,105	2.75
367.00	UNDERGROUND CONDUCTORS AND DEVICES	55-S1.5	(30)	254,735,663.67	6,027,046	(1,908,372)	1.62
368.00	LINE TRANSFORMERS	52-R2.5	(50)	340,847,702.49	9,810,852	5,760,321	4.57
369.10	SERVICES - OVERHEAD	60-R3	(80)	58,609,325.32	1,761,796	721,763	4.24
369.20	SERVICES - UNDERGROUND	60-R5	(80)	214,626,608.51	6,451,676	1,614,881	3.76
370.00	METERS	22-L0	(1)	52,016,760.23	2,390,430	68,018	4.73 *
371.10	INSTALLATIONS ON CUSTOMERS' PREMISES - ON PREMISES	42-R1	(20)	18,953,706.40	541,318	(448,634)	0.49
371.20	INSTALLATIONS ON CUSTOMERS' PREMISES - OTHER	45-S1.5	(20)	227,694.25	6,041	2,416	3.71
372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	40-L3	0	47,450.49	1,186	(677)	1.07
	TOTAL DISTRIBUTION PLANT			1,851,550,767.25	56,097,745	10,270,778	3.58
	GENERAL PLANT						
390.00	STRUCTURES AND IMPROVEMENTS	45-R1	0	8,415.89	187	(39)	1.76
	OTHER STRUCTURES	45-R1	(10)	16,392,819.48	400,313	(350,893)	0.30
	MACGREGOR PARK OFFICE						
	TOTAL STRUCTURES AND IMPROVEMENTS			16,401,235.37	400,500	(350,932)	0.30

DAYTON POWER AND LIGHT COMPANY

TABLE 3. TOTAL ANNUAL DEPRECIATION ACCRUAL RATE AND AMOUNT AS OF DECEMBER 31, 2019

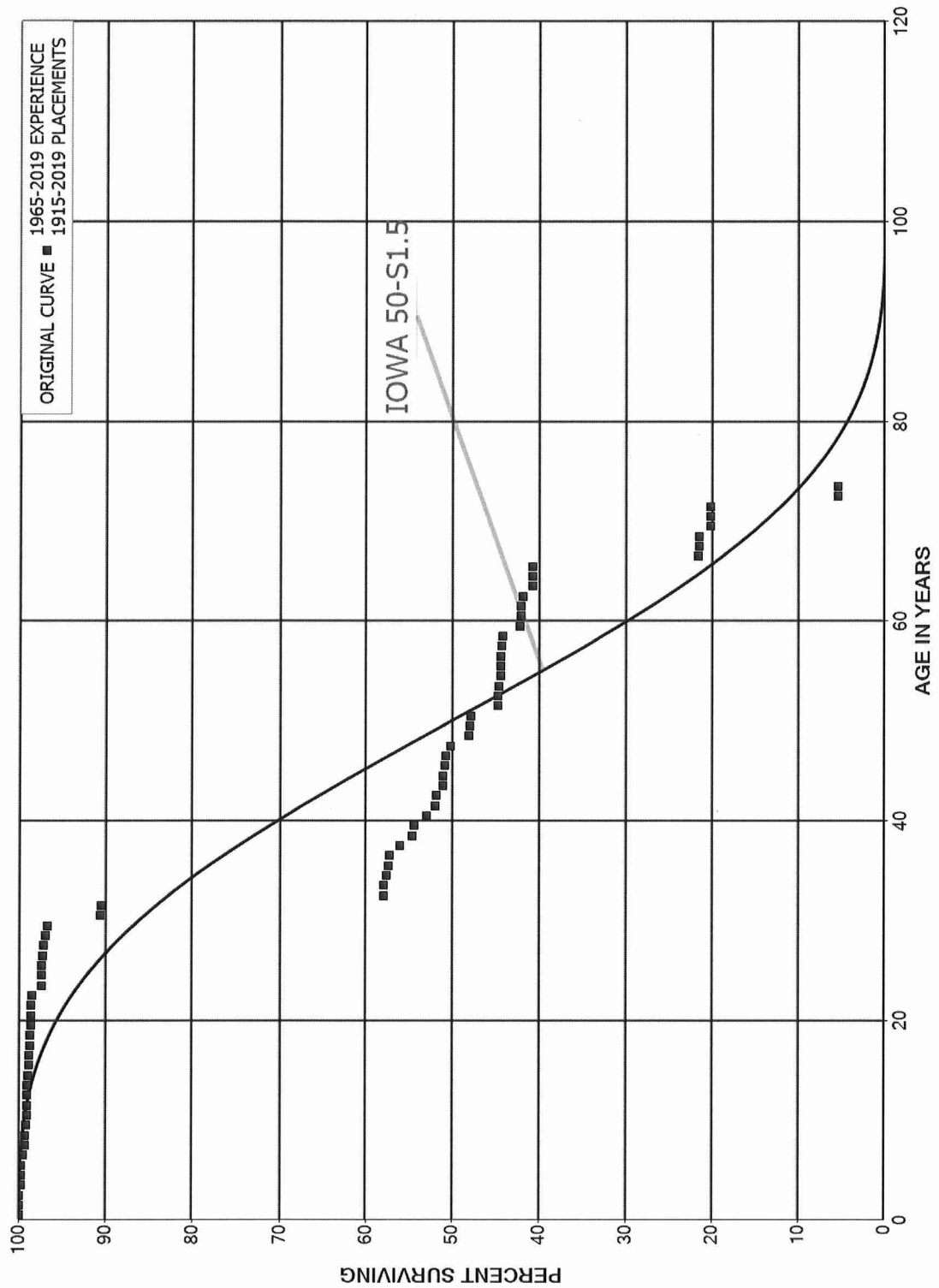
	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	CALCULATED ANNUAL ACCRUAL AMOUNT (5)	10-YEAR AMORTIZATION OF RESERVE VARIANCE (6)	TOTAL ANNUAL ACCRUAL RATE (7)=[(5)+(6)]/(4)
393.00	STORES EQUIPMENT	25-SQ	0	132,364.69	2,482	2,917	4.08
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	6,888,496.80	212,977	107,279	4.79
395.00	LABORATORY EQUIPMENT	20-SQ	0	5,016,205.25	232,358	99,434	6.61
396.00	POWER OPERATED EQUIPMENT	17-L3	0	1,471,164.30	86,504	(43,797)	2.90
398.00	MISCELLANEOUS EQUIPMENT	20-SQ	0	364,375.80	18,219	24,686	11.77
	TOTAL GENERAL PLANT			30,073,842.21	953,040	(160,413)	2.84
	TOTAL ELECTRIC PLANT			1,918,487,022.27	60,123,872	10,210,892	3.87

* SMART METER ASSETS TO BE DEPRECIATED SEPARATELY USING A 15-S2.5 CURVE ESTIMATE AND 0% NET SALVAGE THAT RESULTS IN A 6.67% RATE.



PART VII. SERVICE LIFE STATISTICS

DAYTON POWER AND LIGHT COMPANY
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019

EXPERIENCE BAND 1965-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,212,543		0.0000	1.0000	100.00
0.5	10,873,351		0.0000	1.0000	100.00
1.5	10,889,381		0.0000	1.0000	100.00
2.5	10,445,062	27,446	0.0026	0.9974	100.00
3.5	10,486,485		0.0000	1.0000	99.74
4.5	9,933,514	5,414	0.0005	0.9995	99.74
5.5	10,361,839	13,859	0.0013	0.9987	99.68
6.5	10,319,172	27,314	0.0026	0.9974	99.55
7.5	11,915,636	2,129	0.0002	0.9998	99.29
8.5	11,226,312	11,577	0.0010	0.9990	99.27
9.5	10,742,875	5,856	0.0005	0.9995	99.17
10.5	10,707,709	5,052	0.0005	0.9995	99.11
11.5	10,710,699		0.0000	1.0000	99.07
12.5	10,491,702	3,221	0.0003	0.9997	99.07
13.5	9,507,742	12,073	0.0013	0.9987	99.03
14.5	9,619,056	3,894	0.0004	0.9996	98.91
15.5	9,378,412	5,638	0.0006	0.9994	98.87
16.5	9,351,792	8,681	0.0009	0.9991	98.81
17.5	9,306,587	685	0.0001	0.9999	98.72
18.5	9,353,987	5,775	0.0006	0.9994	98.71
19.5	9,266,649	893	0.0001	0.9999	98.65
20.5	9,191,368	6,861	0.0007	0.9993	98.64
21.5	9,216,748	7,936	0.0009	0.9991	98.57
22.5	8,450,589	89,698	0.0106	0.9894	98.48
23.5	8,412,647	5,675	0.0007	0.9993	97.44
24.5	8,402,092	1,871	0.0002	0.9998	97.37
25.5	8,374,326	5,111	0.0006	0.9994	97.35
26.5	8,479,168	13,509	0.0016	0.9984	97.29
27.5	8,425,958	12,679	0.0015	0.9985	97.13
28.5	8,200,652	19,931	0.0024	0.9976	96.99
29.5	7,913,459	499,919	0.0632	0.9368	96.75
30.5	7,269,101	12,167	0.0017	0.9983	90.64
31.5	7,245,785	2,608,684	0.3600	0.6400	90.49
32.5	4,637,273		0.0000	1.0000	57.91
33.5	4,607,889	22,114	0.0048	0.9952	57.91
34.5	4,705,461	17,515	0.0037	0.9963	57.63
35.5	4,661,765	10,474	0.0022	0.9978	57.42
36.5	4,651,781	101,822	0.0219	0.9781	57.29
37.5	4,486,832	110,793	0.0247	0.9753	56.03
38.5	4,429,209	23,342	0.0053	0.9947	54.65

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019

EXPERIENCE BAND 1965-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,294,989	109,554	0.0255	0.9745	54.36
40.5	3,921,118	71,806	0.0183	0.9817	52.98
41.5	4,674,375	10,836	0.0023	0.9977	52.01
42.5	4,281,324	67,587	0.0158	0.9842	51.89
43.5	4,136,634	2,599	0.0006	0.9994	51.07
44.5	4,258,603	20,574	0.0048	0.9952	51.03
45.5	4,144,871	2,225	0.0005	0.9995	50.79
46.5	4,031,603	42,644	0.0106	0.9894	50.76
47.5	4,503,734	195,785	0.0435	0.9565	50.22
48.5	3,784,882	8,338	0.0022	0.9978	48.04
49.5	3,553,858	10,847	0.0031	0.9969	47.93
50.5	3,437,951	217,602	0.0633	0.9367	47.79
51.5	3,055,362	6,194	0.0020	0.9980	44.76
52.5	2,861,387	6,674	0.0023	0.9977	44.67
53.5	2,787,310	11,227	0.0040	0.9960	44.57
54.5	2,627,645	137	0.0001	0.9999	44.39
55.5	2,550,251	768	0.0003	0.9997	44.39
56.5	2,496,773	4,325	0.0017	0.9983	44.37
57.5	2,449,013	4,782	0.0020	0.9980	44.30
58.5	2,307,044	107,428	0.0466	0.9534	44.21
59.5	2,196,687	4,208	0.0019	0.9981	42.15
60.5	2,136,626	490	0.0002	0.9998	42.07
61.5	2,104,405	12,319	0.0059	0.9941	42.06
62.5	2,082,453	52,356	0.0251	0.9749	41.81
63.5	1,989,874	1,425	0.0007	0.9993	40.76
64.5	1,985,534	304	0.0002	0.9998	40.73
65.5	1,983,697	931,838	0.4697	0.5303	40.73
66.5	1,042,850	5,397	0.0052	0.9948	21.60
67.5	1,037,454	921	0.0009	0.9991	21.48
68.5	1,027,605	59,849	0.0582	0.9418	21.47
69.5	769,323	2,419	0.0031	0.9969	20.22
70.5	766,160	165	0.0002	0.9998	20.15
71.5	760,194	558,356	0.7345	0.2655	20.15
72.5	201,718		0.0000	1.0000	5.35
73.5	190,691	704	0.0037	0.9963	5.35
74.5	189,974	741	0.0039	0.9961	5.33
75.5	189,232	610	0.0032	0.9968	5.31
76.5	152,892	888	0.0058	0.9942	5.29
77.5	151,064		0.0000	1.0000	5.26
78.5	144,394		0.0000	1.0000	5.26

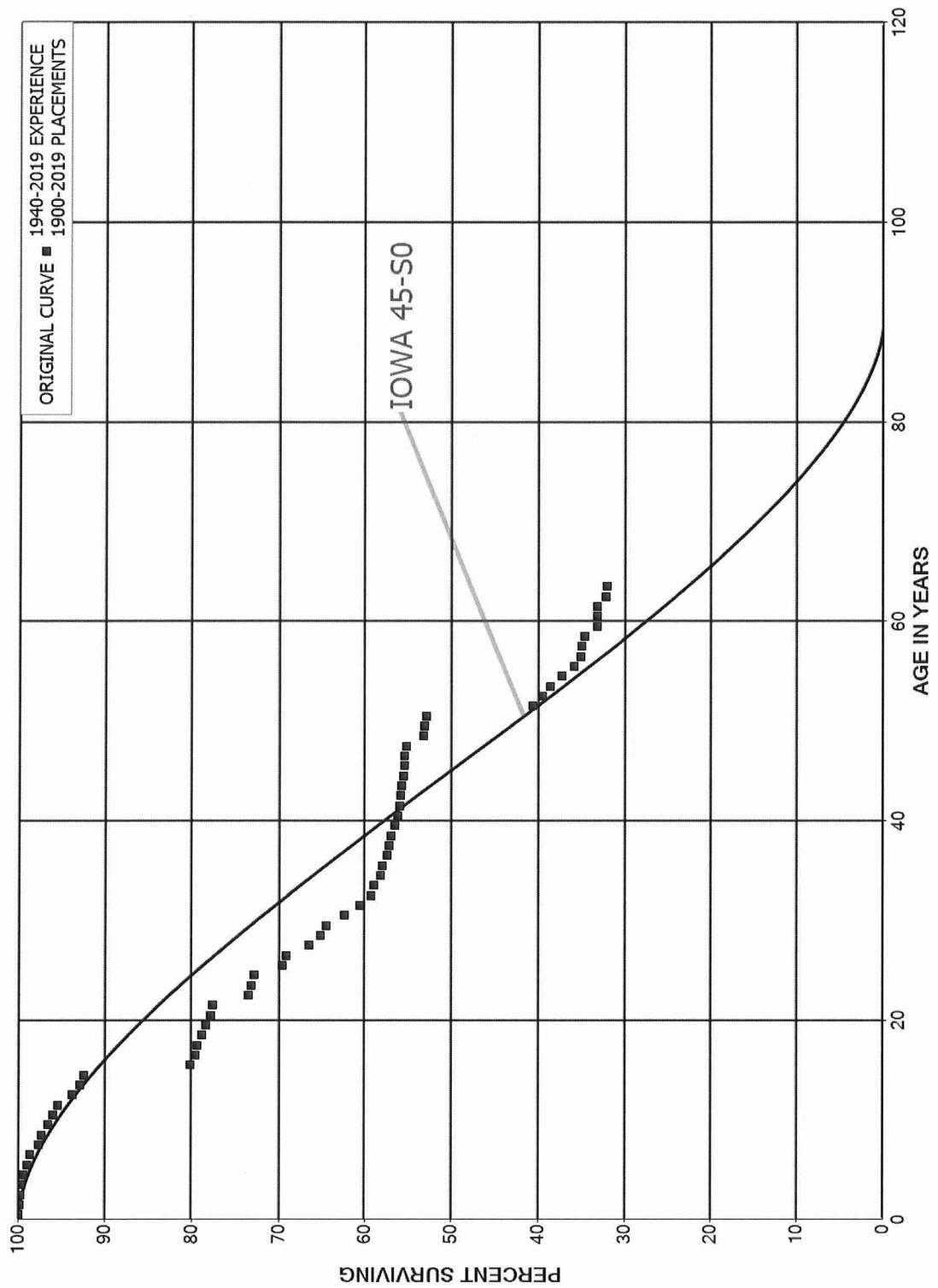
DAYTON POWER AND LIGHT COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019			EXPERIENCE BAND 1965-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	144,394		0.0000	1.0000	5.26
80.5	144,220	179	0.0012	0.9988	5.26
81.5	144,041		0.0000	1.0000	5.25
82.5	144,041	34,626	0.2404	0.7596	5.25
83.5	109,415		0.0000	1.0000	3.99
84.5	109,415	259	0.0024	0.9976	3.99
85.5	109,155	95,091	0.8711	0.1289	3.98
86.5	14,065		0.0000	1.0000	0.51
87.5	13,892		0.0000	1.0000	0.51
88.5	13,892		0.0000	1.0000	0.51
89.5	1,357		0.0000	1.0000	0.51
90.5	1,357		0.0000	1.0000	0.51
91.5	1,357		0.0000	1.0000	0.51
92.5	1,357		0.0000	1.0000	0.51
93.5	1,357		0.0000	1.0000	0.51
94.5	1,357		0.0000	1.0000	0.51
95.5	1,357		0.0000	1.0000	0.51
96.5	1,357		0.0000	1.0000	0.51
97.5	1,000		0.0000	1.0000	0.51
98.5	1,000		0.0000	1.0000	0.51
99.5	1,000		0.0000	1.0000	0.51
100.5	1,000	1,000	1.0000		0.51
101.5					

DAYTON POWER AND LIGHT COMPANY
 ACCOUNT 361.40 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 361.40 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2019

EXPERIENCE BAND 1940-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	61,034,996	11,903	0.0002	0.9998	100.00
0.5	60,657,667	87,514	0.0014	0.9986	99.98
1.5	59,940,269	57,327	0.0010	0.9990	99.84
2.5	57,333,142	53,936	0.0009	0.9991	99.74
3.5	56,758,698	142,832	0.0025	0.9975	99.65
4.5	55,971,288	275,802	0.0049	0.9951	99.40
5.5	54,565,477	134,581	0.0025	0.9975	98.91
6.5	53,856,775	553,512	0.0103	0.9897	98.66
7.5	47,907,736	193,533	0.0040	0.9960	97.65
8.5	44,504,617	320,905	0.0072	0.9928	97.25
9.5	40,071,353	273,742	0.0068	0.9932	96.55
10.5	38,263,695	203,418	0.0053	0.9947	95.89
11.5	35,258,015	626,029	0.0178	0.9822	95.38
12.5	33,937,102	305,023	0.0090	0.9910	93.69
13.5	33,038,113	153,424	0.0046	0.9954	92.85
14.5	32,630,636	4,327,018	0.1326	0.8674	92.42
15.5	28,176,310	196,900	0.0070	0.9930	80.16
16.5	28,005,976	89,080	0.0032	0.9968	79.60
17.5	27,869,718	186,161	0.0067	0.9933	79.35
18.5	27,626,507	166,017	0.0060	0.9940	78.82
19.5	27,430,241	165,478	0.0060	0.9940	78.34
20.5	27,008,352	89,226	0.0033	0.9967	77.87
21.5	26,893,292	1,408,055	0.0524	0.9476	77.61
22.5	24,903,942	115,744	0.0046	0.9954	73.55
23.5	23,339,868	130,654	0.0056	0.9944	73.21
24.5	22,741,528	998,242	0.0439	0.9561	72.80
25.5	21,631,808	140,036	0.0065	0.9935	69.60
26.5	21,422,319	810,413	0.0378	0.9622	69.15
27.5	20,342,192	404,008	0.0199	0.9801	66.54
28.5	18,491,445	215,489	0.0117	0.9883	65.22
29.5	16,755,824	531,609	0.0317	0.9683	64.46
30.5	15,661,640	455,121	0.0291	0.9709	62.41
31.5	14,658,971	320,778	0.0219	0.9781	60.60
32.5	14,217,454	67,372	0.0047	0.9953	59.27
33.5	13,616,318	191,227	0.0140	0.9860	58.99
34.5	13,354,793	48,859	0.0037	0.9963	58.16
35.5	11,256,607	103,852	0.0092	0.9908	57.95
36.5	10,375,081	40,800	0.0039	0.9961	57.41
37.5	10,165,012	33,435	0.0033	0.9967	57.19
38.5	5,913,258	54,144	0.0092	0.9908	57.00

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 361.40 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

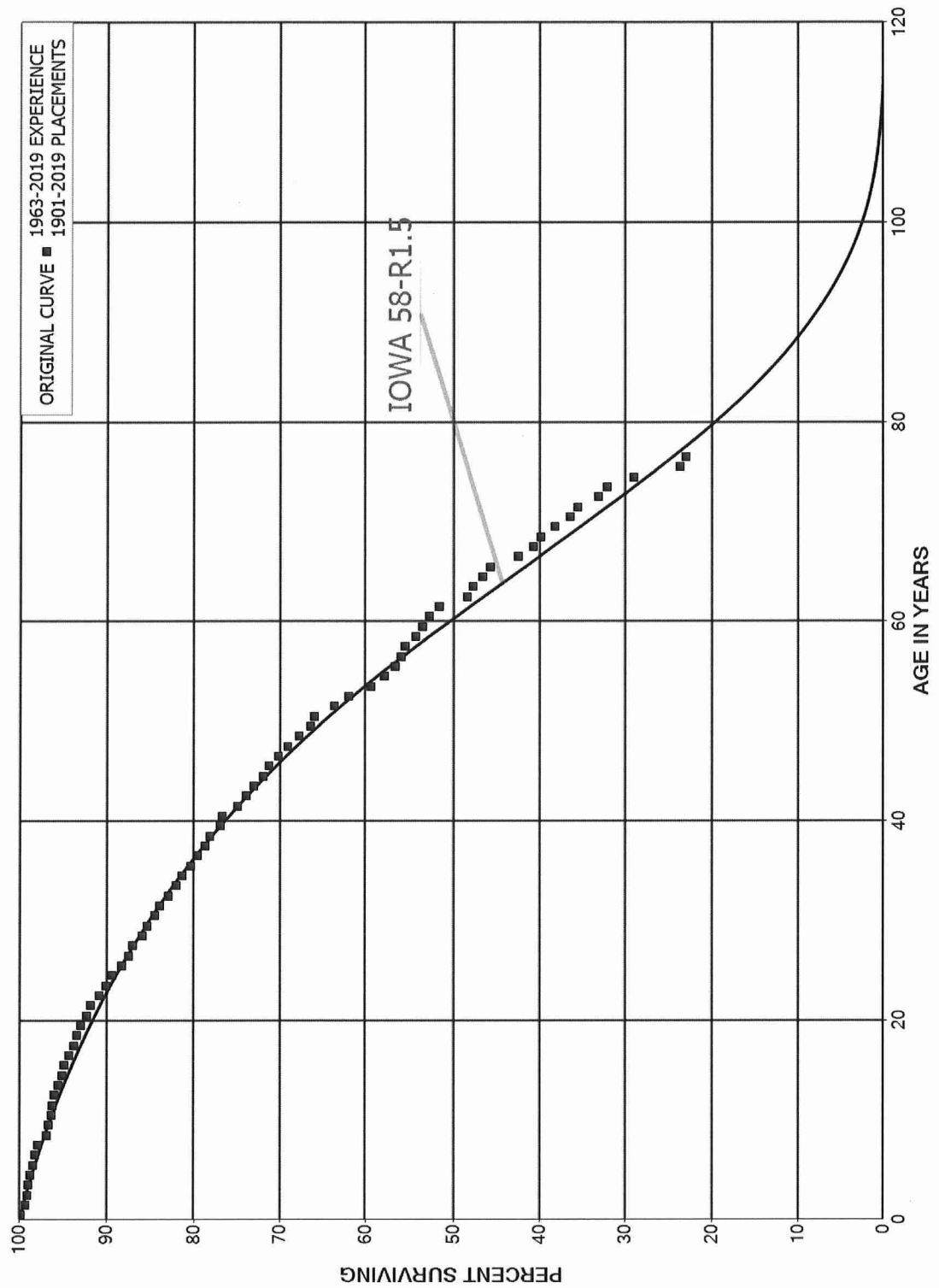
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019

EXPERIENCE BAND 1940-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,828,055	28,585	0.0049	0.9951	56.48
40.5	5,684,196	25,703	0.0045	0.9955	56.20
41.5	5,580,889	15,017	0.0027	0.9973	55.95
42.5	5,500,170	12,087	0.0022	0.9978	55.80
43.5	5,479,319	11,643	0.0021	0.9979	55.67
44.5	5,466,045	16,167	0.0030	0.9970	55.56
45.5	5,449,066	4,597	0.0008	0.9992	55.39
46.5	5,433,806	15,861	0.0029	0.9971	55.34
47.5	5,412,034	196,014	0.0362	0.9638	55.18
48.5	5,192,905	8,525	0.0016	0.9984	53.18
49.5	5,166,917	22,427	0.0043	0.9957	53.10
50.5	5,109,578	1,187,548	0.2324	0.7676	52.87
51.5	3,903,650	103,656	0.0266	0.9734	40.58
52.5	3,719,971	86,510	0.0233	0.9767	39.50
53.5	3,624,601	117,551	0.0324	0.9676	38.58
54.5	3,482,435	135,558	0.0389	0.9611	37.33
55.5	3,324,807	77,889	0.0234	0.9766	35.88
56.5	3,165,866	2,843	0.0009	0.9991	35.04
57.5	2,834,281	29,246	0.0103	0.9897	35.01
58.5	2,769,013	121,121	0.0437	0.9563	34.65
59.5	2,641,835	417	0.0002	0.9998	33.13
60.5	2,629,409	101	0.0000	1.0000	33.13
61.5	2,618,072	78,389	0.0299	0.9701	33.12
62.5	2,390,467	5,879	0.0025	0.9975	32.13
63.5	162,227	7,989	0.0492	0.9508	32.05
64.5	153,930	234	0.0015	0.9985	30.47
65.5	152,761	7,974	0.0522	0.9478	30.43
66.5	144,787	31	0.0002	0.9998	28.84
67.5	144,184	989	0.0069	0.9931	28.83
68.5	143,195		0.0000	1.0000	28.64
69.5	28,097		0.0000	1.0000	28.64
70.5	28,097	46	0.0016	0.9984	28.64
71.5	26,836		0.0000	1.0000	28.59
72.5	26,836		0.0000	1.0000	28.59
73.5	26,836		0.0000	1.0000	28.59
74.5	26,836		0.0000	1.0000	28.59
75.5	26,836		0.0000	1.0000	28.59
76.5	26,836		0.0000	1.0000	28.59
77.5	26,836	26,836	1.0000		28.59
78.5					

DAYTON POWER AND LIGHT COMPANY
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2019

EXPERIENCE BAND 1963-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	192,004,720	265,519	0.0014	0.9986	100.00
0.5	191,649,231	1,041,787	0.0054	0.9946	99.86
1.5	187,027,824	414,496	0.0022	0.9978	99.32
2.5	179,291,470	169,712	0.0009	0.9991	99.10
3.5	169,584,543	522,415	0.0031	0.9969	99.00
4.5	165,172,335	523,516	0.0032	0.9968	98.70
5.5	163,729,048	295,175	0.0018	0.9982	98.39
6.5	160,977,848	575,060	0.0036	0.9964	98.21
7.5	154,870,439	1,536,638	0.0099	0.9901	97.86
8.5	143,671,159	480,496	0.0033	0.9967	96.89
9.5	137,371,300	336,180	0.0024	0.9976	96.56
10.5	133,412,539	282,384	0.0021	0.9979	96.33
11.5	130,090,970	295,256	0.0023	0.9977	96.12
12.5	124,141,571	508,174	0.0041	0.9959	95.91
13.5	119,184,131	517,453	0.0043	0.9957	95.51
14.5	115,644,688	298,025	0.0026	0.9974	95.10
15.5	112,367,733	692,547	0.0062	0.9938	94.85
16.5	109,504,418	638,356	0.0058	0.9942	94.27
17.5	108,096,745	383,925	0.0036	0.9964	93.72
18.5	104,861,907	440,202	0.0042	0.9958	93.39
19.5	103,789,333	737,152	0.0071	0.9929	92.99
20.5	101,518,829	598,721	0.0059	0.9941	92.33
21.5	98,253,138	1,051,377	0.0107	0.9893	91.79
22.5	88,920,984	769,801	0.0087	0.9913	90.81
23.5	79,625,219	565,008	0.0071	0.9929	90.02
24.5	78,083,128	995,448	0.0127	0.9873	89.38
25.5	75,286,096	655,585	0.0087	0.9913	88.24
26.5	70,275,992	312,000	0.0044	0.9956	87.47
27.5	67,299,193	852,594	0.0127	0.9873	87.09
28.5	63,914,256	444,659	0.0070	0.9930	85.98
29.5	56,260,767	572,216	0.0102	0.9898	85.38
30.5	50,527,137	338,617	0.0067	0.9933	84.52
31.5	50,188,322	623,818	0.0124	0.9876	83.95
32.5	49,790,073	491,212	0.0099	0.9901	82.91
33.5	48,652,147	380,271	0.0078	0.9922	82.09
34.5	48,216,654	590,555	0.0122	0.9878	81.45
35.5	47,427,032	511,621	0.0108	0.9892	80.45
36.5	46,726,863	499,664	0.0107	0.9893	79.58
37.5	46,275,610	324,625	0.0070	0.9930	78.73
38.5	45,593,595	734,114	0.0161	0.9839	78.18

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2019

EXPERIENCE BAND 1963-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	43,615,776	124,947	0.0029	0.9971	76.92
40.5	40,221,559	946,253	0.0235	0.9765	76.70
41.5	38,907,444	517,709	0.0133	0.9867	74.89
42.5	36,504,059	405,401	0.0111	0.9889	73.90
43.5	34,647,711	533,114	0.0154	0.9846	73.08
44.5	32,208,349	282,915	0.0088	0.9912	71.95
45.5	30,331,197	472,706	0.0156	0.9844	71.32
46.5	27,899,849	470,975	0.0169	0.9831	70.21
47.5	25,779,678	493,184	0.0191	0.9809	69.02
48.5	22,789,460	435,754	0.0191	0.9809	67.70
49.5	19,563,742	143,130	0.0073	0.9927	66.41
50.5	18,178,516	634,293	0.0349	0.9651	65.92
51.5	15,940,206	433,763	0.0272	0.9728	63.62
52.5	14,042,517	555,711	0.0396	0.9604	61.89
53.5	12,460,376	339,612	0.0273	0.9727	59.44
54.5	11,451,408	230,772	0.0202	0.9798	57.82
55.5	10,404,389	130,349	0.0125	0.9875	56.66
56.5	9,780,910	78,535	0.0080	0.9920	55.95
57.5	8,955,493	198,248	0.0221	0.9779	55.50
58.5	8,033,795	112,331	0.0140	0.9860	54.27
59.5	7,538,402	107,791	0.0143	0.9857	53.51
60.5	7,032,100	149,580	0.0213	0.9787	52.75
61.5	6,158,097	387,490	0.0629	0.9371	51.62
62.5	5,321,836	67,027	0.0126	0.9874	48.38
63.5	4,700,181	110,301	0.0235	0.9765	47.77
64.5	4,471,348	87,550	0.0196	0.9804	46.64
65.5	4,101,552	288,247	0.0703	0.9297	45.73
66.5	3,398,492	141,871	0.0417	0.9583	42.52
67.5	2,628,603	60,765	0.0231	0.9769	40.74
68.5	2,158,503	87,866	0.0407	0.9593	39.80
69.5	1,605,883	75,866	0.0472	0.9528	38.18
70.5	1,194,659	27,345	0.0229	0.9771	36.38
71.5	1,030,581	73,254	0.0711	0.9289	35.54
72.5	899,039	25,558	0.0284	0.9716	33.02
73.5	772,454	74,009	0.0958	0.9042	32.08
74.5	686,620	128,902	0.1877	0.8123	29.01
75.5	553,844	13,536	0.0244	0.9756	23.56
76.5	389,544	33,417	0.0858	0.9142	22.98
77.5	346,072	18,843	0.0544	0.9456	21.01
78.5	221,015	9,713	0.0439	0.9561	19.87

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

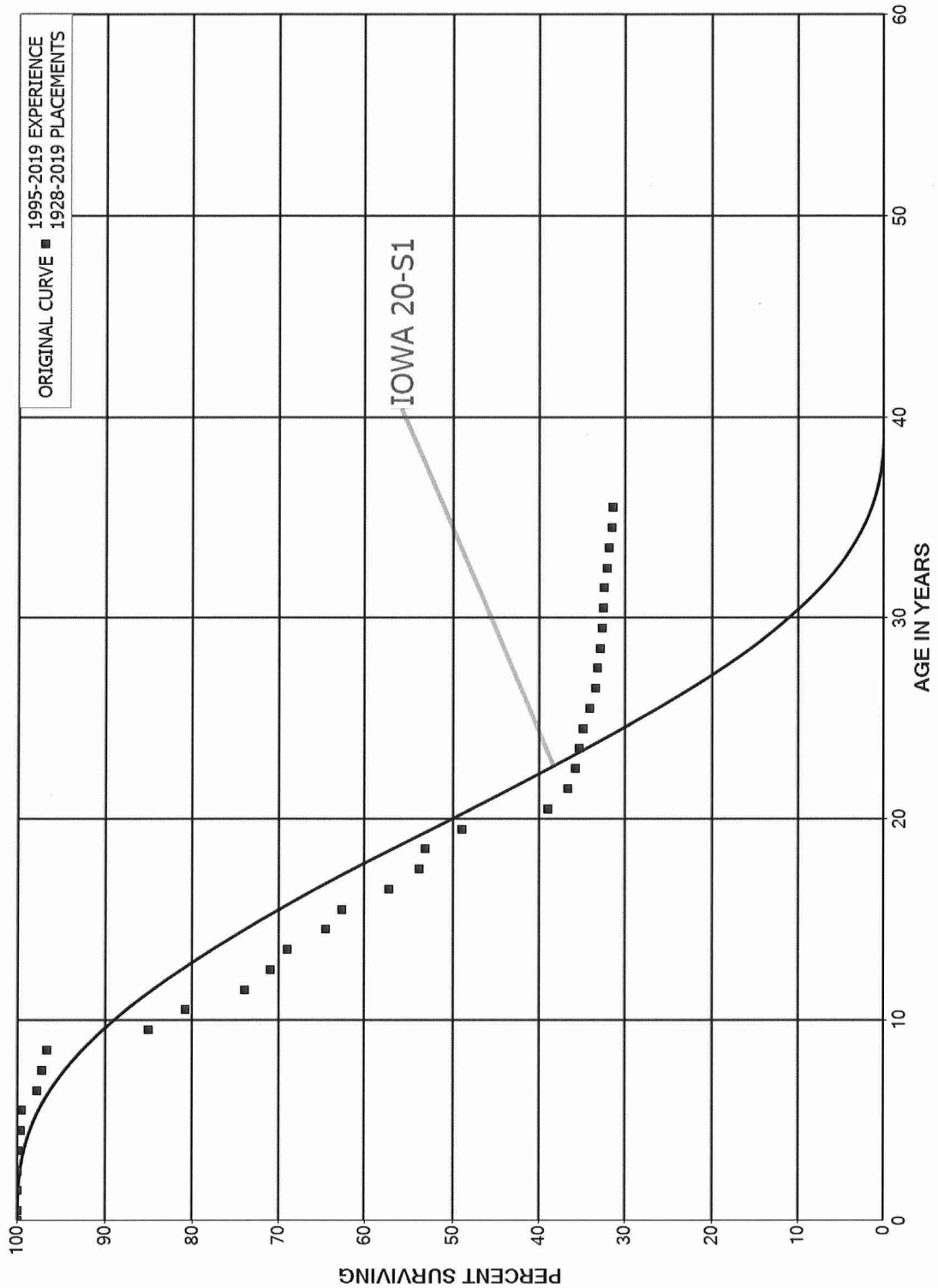
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2019

EXPERIENCE BAND 1963-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	185,941	23,100	0.1242	0.8758	19.00
80.5	154,426	5,585	0.0362	0.9638	16.64
81.5	134,341	6,289	0.0468	0.9532	16.03
82.5	111,344	1,127	0.0101	0.9899	15.28
83.5	90,723	3,275	0.0361	0.9639	15.13
84.5	87,448	4,439	0.0508	0.9492	14.58
85.5	82,671	27,712	0.3352	0.6648	13.84
86.5	54,026	608	0.0113	0.9887	9.20
87.5	53,417		0.0000	1.0000	9.10
88.5	51,314		0.0000	1.0000	9.10
89.5	50,814		0.0000	1.0000	9.10
90.5	37,265		0.0000	1.0000	9.10
91.5	37,038		0.0000	1.0000	9.10
92.5	37,038		0.0000	1.0000	9.10
93.5	26,119		0.0000	1.0000	9.10
94.5	17,664		0.0000	1.0000	9.10
95.5	17,664		0.0000	1.0000	9.10
96.5	16,877		0.0000	1.0000	9.10
97.5	13,737		0.0000	1.0000	9.10
98.5	11,424		0.0000	1.0000	9.10
99.5	2,314		0.0000	1.0000	9.10
100.5	2,314		0.0000	1.0000	9.10
101.5	1,362		0.0000	1.0000	9.10
102.5	1,362		0.0000	1.0000	9.10
103.5	1,362		0.0000	1.0000	9.10
104.5					9.10

DAYTON POWER AND LIGHT COMPANY
ACCOUNT 362.11 STATION EQUIPMENT - OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.11 STATION EQUIPMENT - OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1928-2019

EXPERIENCE BAND 1995-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,982,014		0.0000	1.0000	100.00
0.5	31,259,512	1,816	0.0001	0.9999	100.00
1.5	31,280,193	30,500	0.0010	0.9990	99.99
2.5	31,469,447	15,942	0.0005	0.9995	99.90
3.5	32,580,632	74,886	0.0023	0.9977	99.85
4.5	33,289,398	54,408	0.0016	0.9984	99.62
5.5	33,751,321	584,059	0.0173	0.9827	99.45
6.5	36,381,719	227,773	0.0063	0.9937	97.73
7.5	34,580,518	193,653	0.0056	0.9944	97.12
8.5	34,095,704	4,051,235	0.1188	0.8812	96.58
9.5	29,599,952	1,501,028	0.0507	0.9493	85.10
10.5	27,311,819	2,327,288	0.0852	0.9148	80.79
11.5	24,829,673	981,545	0.0395	0.9605	73.90
12.5	23,593,296	677,582	0.0287	0.9713	70.98
13.5	23,237,448	1,507,950	0.0649	0.9351	68.94
14.5	22,026,179	650,843	0.0295	0.9705	64.47
15.5	21,422,011	1,796,856	0.0839	0.9161	62.56
16.5	19,650,960	1,198,821	0.0610	0.9390	57.32
17.5	18,476,310	232,100	0.0126	0.9874	53.82
18.5	18,194,466	1,418,772	0.0780	0.9220	53.14
19.5	16,660,824	3,422,466	0.2054	0.7946	49.00
20.5	13,246,182	792,159	0.0598	0.9402	38.93
21.5	12,456,478	285,560	0.0229	0.9771	36.61
22.5	10,090,953	150,346	0.0149	0.9851	35.77
23.5	9,951,407	122,444	0.0123	0.9877	35.23
24.5	8,598,644	170,612	0.0198	0.9802	34.80
25.5	8,316,019	164,593	0.0198	0.9802	34.11
26.5	7,641,181	46,809	0.0061	0.9939	33.43
27.5	7,459,786	99,997	0.0134	0.9866	33.23
28.5	6,318,100	24,504	0.0039	0.9961	32.78
29.5	5,727,375	25,984	0.0045	0.9955	32.66
30.5	5,282,732	21,721	0.0041	0.9959	32.51
31.5	2,074,462	18,898	0.0091	0.9909	32.37
32.5	1,521,246	9,503	0.0062	0.9938	32.08
33.5	1,514,042	15,825	0.0105	0.9895	31.88
34.5	1,263,515	5,741	0.0045	0.9955	31.55
35.5	734,687	4,693	0.0064	0.9936	31.40
36.5	474,987	6,610	0.0139	0.9861	31.20
37.5	263,875	1,108	0.0042	0.9958	30.77
38.5	263,118	350	0.0013	0.9987	30.64

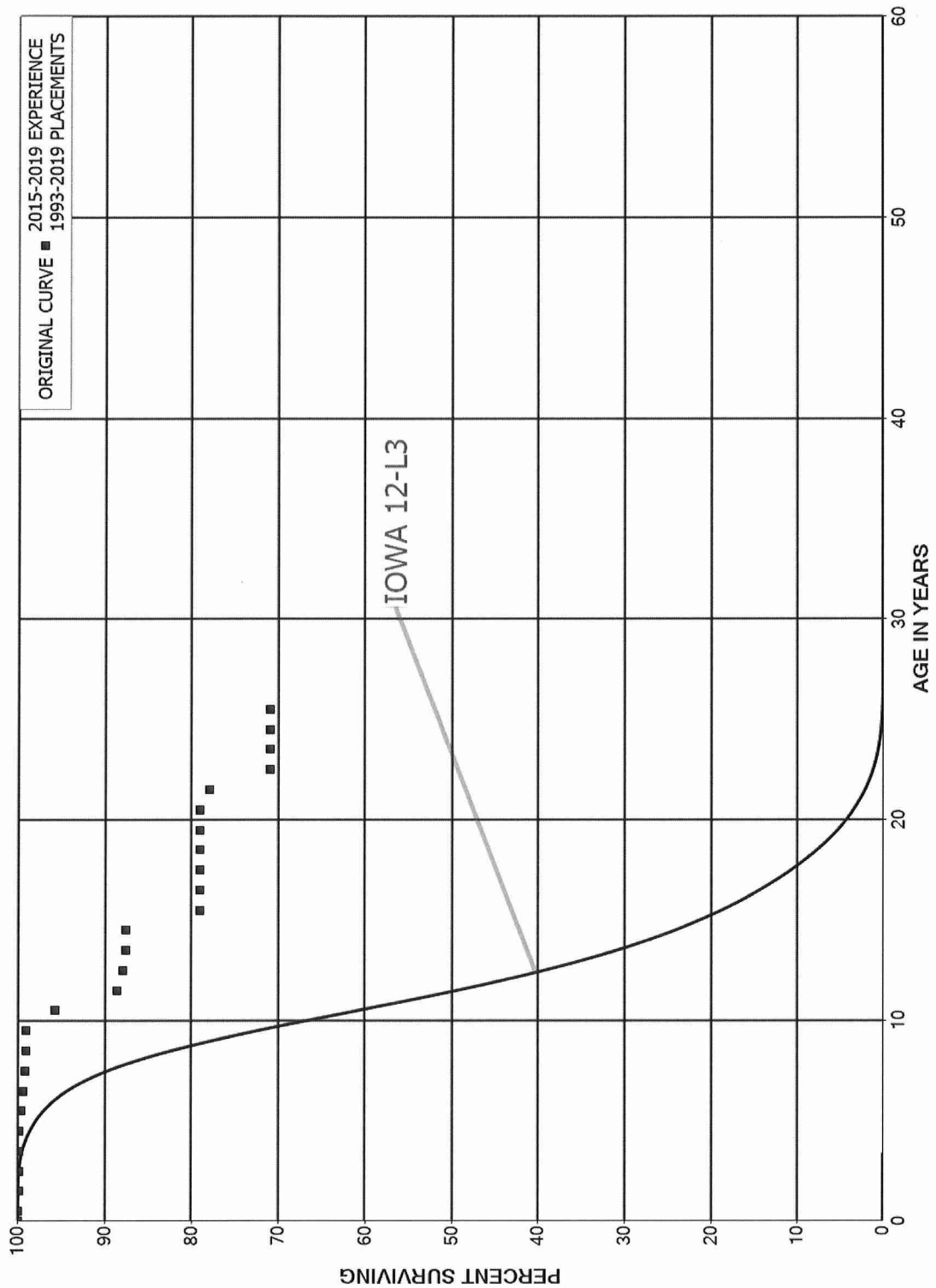
DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.11 STATION EQUIPMENT - OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1928-2019			EXPERIENCE BAND 1995-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	23,308	3,076	0.1320	0.8680	30.60	
40.5	20,233		0.0000	1.0000	26.56	
41.5	20,698	466	0.0225	0.9775	26.56	
42.5	20,811	407	0.0195	0.9805	25.96	
43.5	20,667	263	0.0127	0.9873	25.46	
44.5	20,462	172	0.0084	0.9916	25.13	
45.5	20,688	398	0.0192	0.9808	24.92	
46.5	22,184	644	0.0290	0.9710	24.44	
47.5	23,594	2,054	0.0871	0.9129	23.73	
48.5	21,793	1,560	0.0716	0.9284	21.67	
49.5	20,233		0.0000	1.0000	20.11	
50.5	8,004		0.0000	1.0000	20.11	
51.5	8,004		0.0000	1.0000	20.11	
52.5	259	192	0.7426	0.2574	20.11	
53.5	197	130	0.6622	0.3378	5.18	
54.5	246	246	1.0000		1.75	
55.5						
56.5	262	262	1.0000			
57.5						
58.5						
59.5						
60.5						
61.5						
62.5	42	42	1.0000			
63.5	230	230	1.0000			
64.5						
65.5	376	376	1.0000			
66.5	931	931	1.0000			
67.5						

DAYTON POWER AND LIGHT COMPANY
ACCOUNT 362.20 STATION EQUIPMENT - VEHICLES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.20 STATION EQUIPMENT - VEHICLES

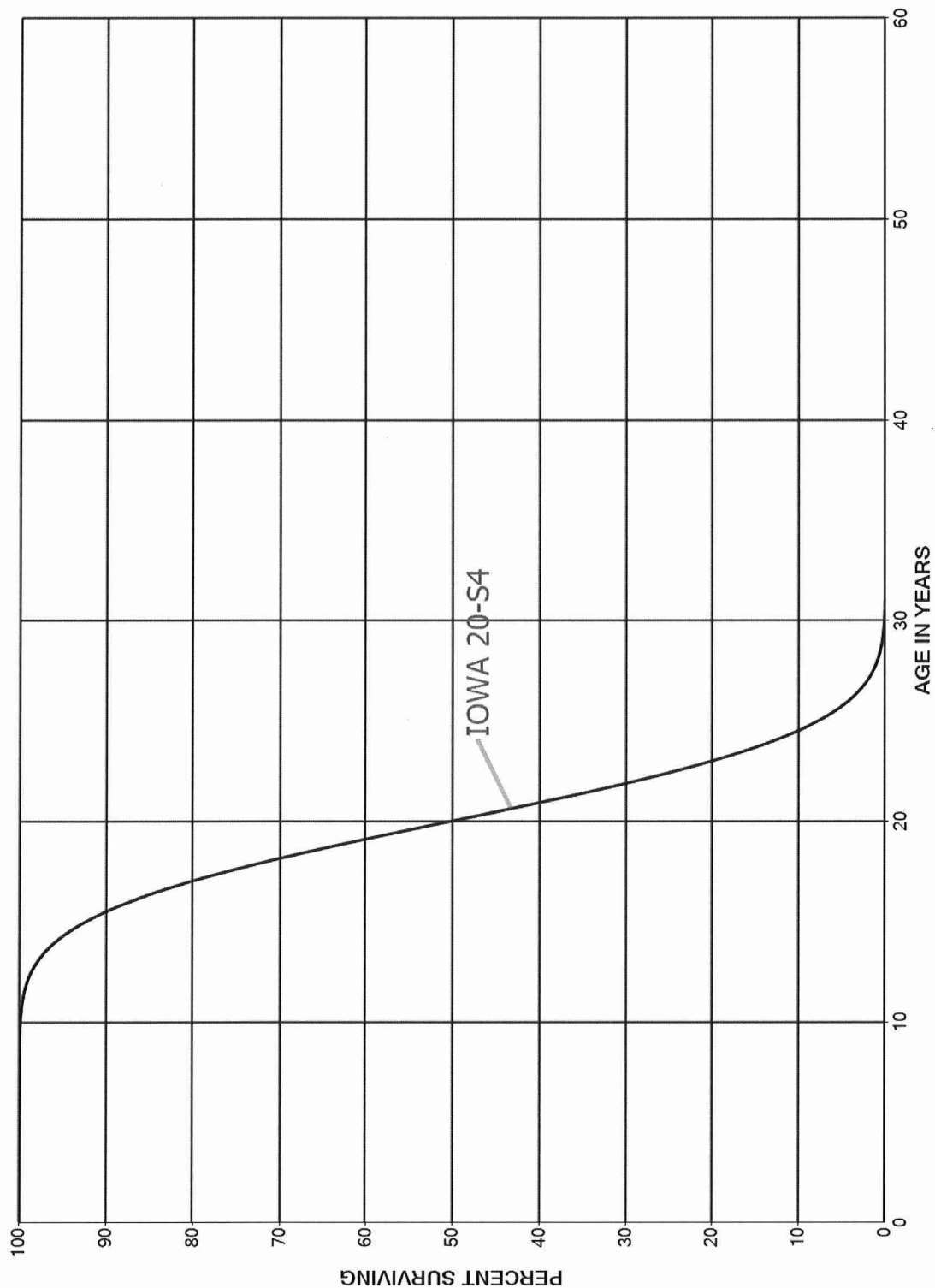
ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2019

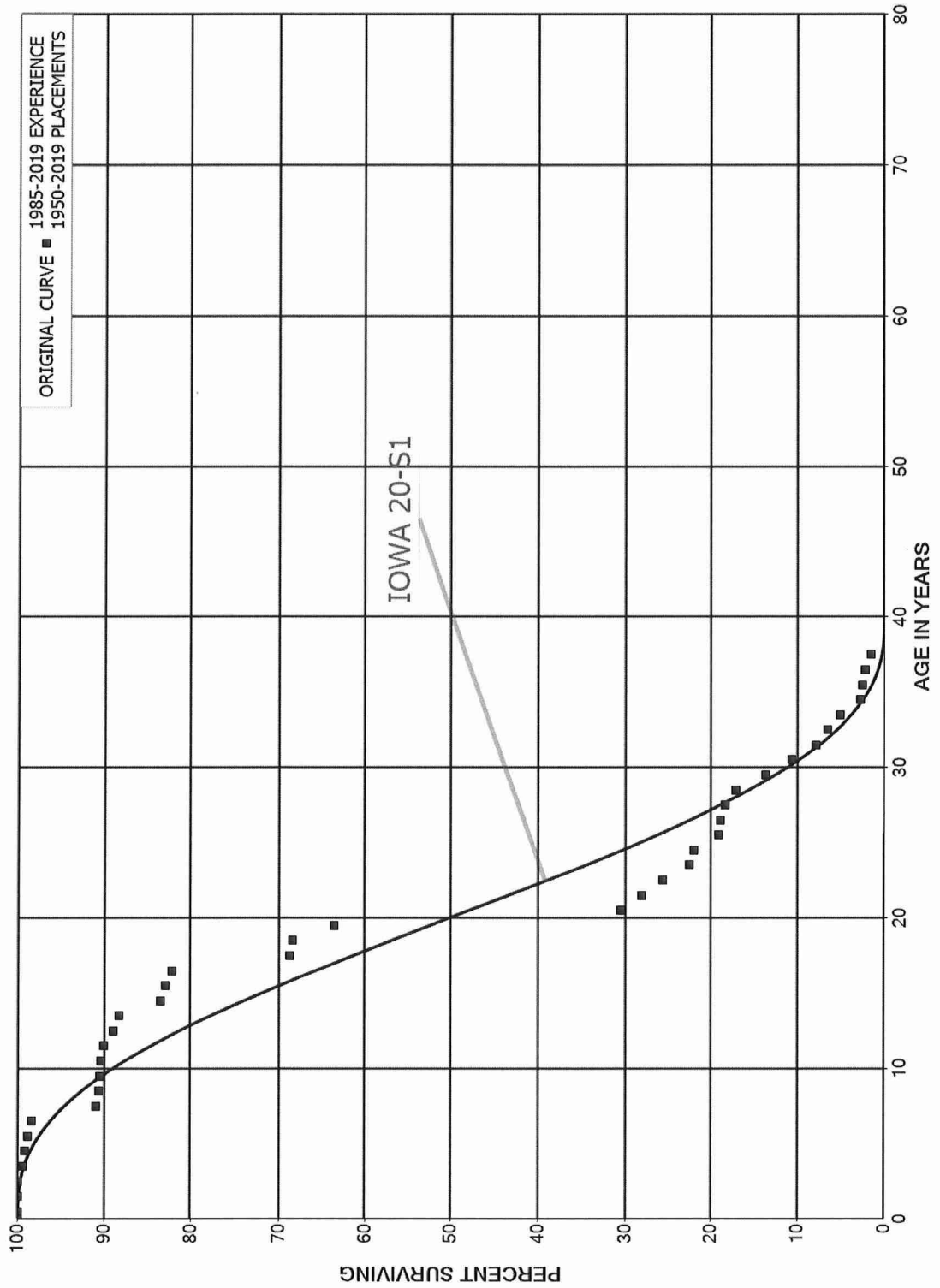
EXPERIENCE BAND 2015-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,074,197		0.0000	1.0000	100.00
0.5	5,980,063	8,500	0.0014	0.9986	100.00
1.5	5,989,878		0.0000	1.0000	99.86
2.5	8,934,101		0.0000	1.0000	99.86
3.5	13,630,666		0.0000	1.0000	99.86
4.5	18,798,691	54,478	0.0029	0.9971	99.86
5.5	19,026,669	28,233	0.0015	0.9985	99.57
6.5	20,431,437	48,189	0.0024	0.9976	99.42
7.5	17,855,616	13,537	0.0008	0.9992	99.19
8.5	14,409,557		0.0000	1.0000	99.11
9.5	12,268,267	421,957	0.0344	0.9656	99.11
10.5	10,772,911	793,489	0.0737	0.9263	95.70
11.5	7,231,697	60,830	0.0084	0.9916	88.65
12.5	6,071,558	17,567	0.0029	0.9971	87.91
13.5	4,641,215		0.0000	1.0000	87.65
14.5	1,068,080	104,719	0.0980	0.9020	87.65
15.5	1,287,084		0.0000	1.0000	79.06
16.5	1,542,557		0.0000	1.0000	79.06
17.5	2,336,749		0.0000	1.0000	79.06
18.5	2,066,025		0.0000	1.0000	79.06
19.5	2,044,371		0.0000	1.0000	79.06
20.5	2,398,769	33,878	0.0141	0.9859	79.06
21.5	2,369,324	212,799	0.0898	0.9102	77.94
22.5	1,362,333		0.0000	1.0000	70.94
23.5	1,213,784		0.0000	1.0000	70.94
24.5	1,154,346		0.0000	1.0000	70.94
25.5	239,968		0.0000	1.0000	70.94
26.5					70.94

DAYTON POWER AND LIGHT COMPANY
ACCOUNT 362.60 STATION EQUIPMENT - EDS
SMOOTH SURVIVOR CURVE



DAYTON POWER AND LIGHT COMPANY
 ACCOUNTS 362.71 AND 362.72 STATION EQUIPMENT - MULTIPLEX AND OTHER
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DAYTON POWER AND LIGHT COMPANY

ACCOUNTS 362.71 AND 362.72 STATION EQUIPMENT - MULTIPLEX AND OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2019

EXPERIENCE BAND 1985-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	54,486,610		0.0000	1.0000	100.00
0.5	54,913,085	548	0.0000	1.0000	100.00
1.5	56,286,524	2,817	0.0001	0.9999	100.00
2.5	56,778,132	316,762	0.0056	0.9944	99.99
3.5	56,590,034	163,289	0.0029	0.9971	99.44
4.5	56,806,179	195,991	0.0035	0.9965	99.15
5.5	57,070,133	225,326	0.0039	0.9961	98.81
6.5	56,722,289	4,296,458	0.0757	0.9243	98.42
7.5	27,191,930	115,727	0.0043	0.9957	90.96
8.5	27,139,585	26,962	0.0010	0.9990	90.58
9.5	26,710,752	22,752	0.0009	0.9991	90.49
10.5	26,697,290	92,293	0.0035	0.9965	90.41
11.5	26,594,708	348,564	0.0131	0.9869	90.10
12.5	26,152,604	195,665	0.0075	0.9925	88.91
13.5	25,525,198	1,363,041	0.0534	0.9466	88.25
14.5	24,016,799	182,070	0.0076	0.9924	83.54
15.5	23,729,543	196,109	0.0083	0.9917	82.90
16.5	23,472,383	3,841,944	0.1637	0.8363	82.22
17.5	19,662,105	101,777	0.0052	0.9948	68.76
18.5	19,413,346	1,362,634	0.0702	0.9298	68.41
19.5	17,742,490	9,219,976	0.5197	0.4803	63.60
20.5	8,559,594	701,952	0.0820	0.9180	30.55
21.5	7,903,612	672,575	0.0851	0.9149	28.05
22.5	7,234,361	903,103	0.1248	0.8752	25.66
23.5	6,223,986	140,234	0.0225	0.9775	22.46
24.5	6,089,346	797,672	0.1310	0.8690	21.95
25.5	5,296,252	68,103	0.0129	0.9871	19.08
26.5	5,228,730	161,581	0.0309	0.9691	18.83
27.5	5,072,507	329,512	0.0650	0.9350	18.25
28.5	4,760,000	947,991	0.1992	0.8008	17.06
29.5	3,814,255	838,430	0.2198	0.7802	13.66
30.5	2,981,883	778,385	0.2610	0.7390	10.66
31.5	2,237,095	405,361	0.1812	0.8188	7.88
32.5	1,858,366	404,043	0.2174	0.7826	6.45
33.5	1,468,022	674,232	0.4593	0.5407	5.05
34.5	798,380	63,267	0.0792	0.9208	2.73
35.5	735,113	90,193	0.1227	0.8773	2.51
36.5	644,920	218,437	0.3387	0.6613	2.20
37.5	426,482	43,309	0.1015	0.8985	1.46
38.5	383,173	21,880	0.0571	0.9429	1.31

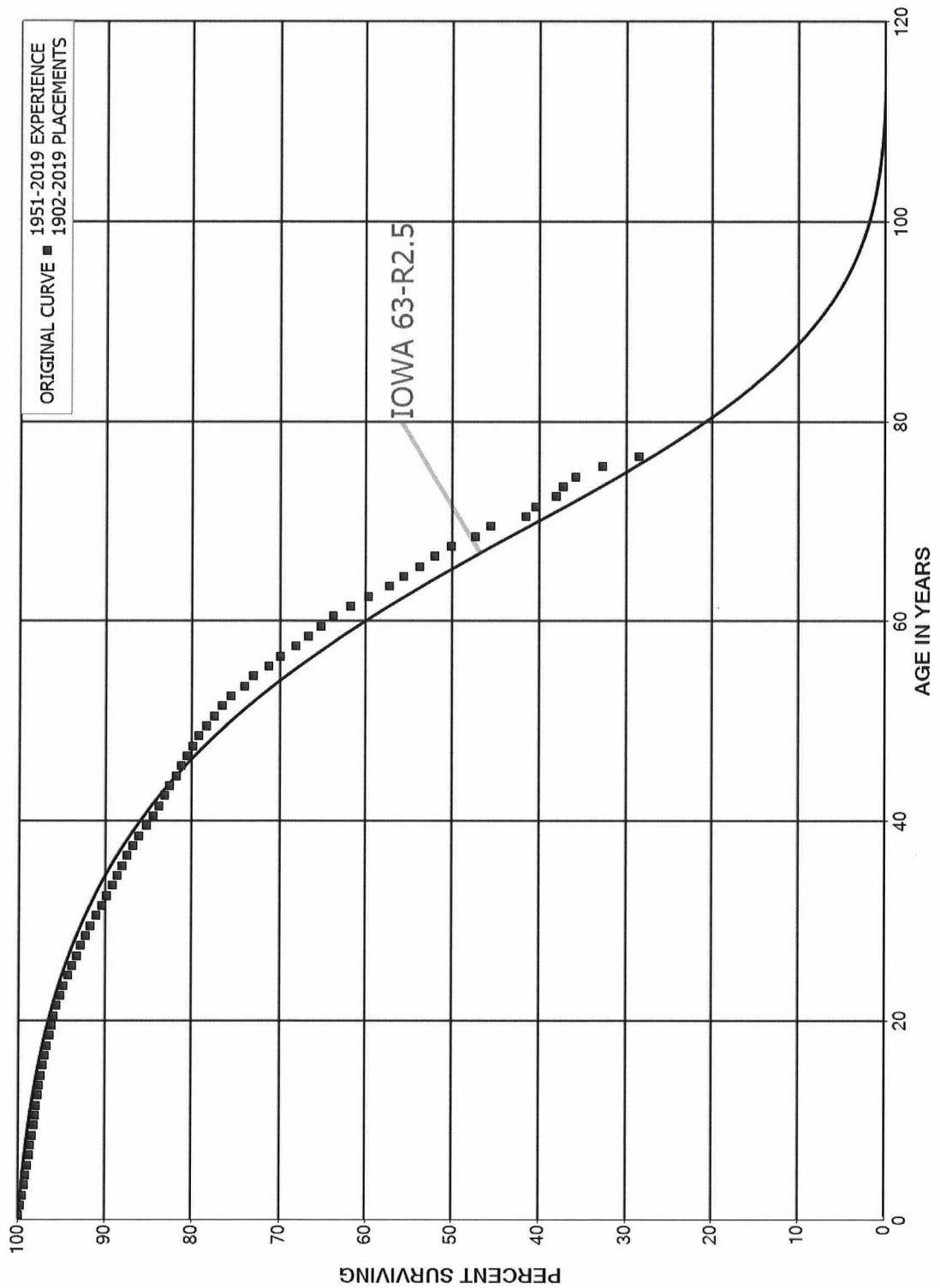
DAYTON POWER AND LIGHT COMPANY

ACCOUNTS 362.71 AND 362.72 STATION EQUIPMENT - MULTIPLEX AND OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2019			EXPERIENCE BAND 1985-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	361,293	12,791	0.0354	0.9646	1.24	
40.5	348,503	15,475	0.0444	0.9556	1.19	
41.5	333,028	12,557	0.0377	0.9623	1.14	
42.5	320,470	70,628	0.2204	0.7796	1.10	
43.5	249,842	43,673	0.1748	0.8252	0.85	
44.5	206,169	13,219	0.0641	0.9359	0.70	
45.5	192,950	39,360	0.2040	0.7960	0.66	
46.5	153,591	21,761	0.1417	0.8583	0.53	
47.5	131,830	20,178	0.1531	0.8469	0.45	
48.5	111,652	22,556	0.2020	0.7980	0.38	
49.5	89,097	28,207	0.3166	0.6834	0.30	
50.5	60,890	1,829	0.0300	0.9700	0.21	
51.5	59,060	12,343	0.2090	0.7910	0.20	
52.5	46,717	2,890	0.0619	0.9381	0.16	
53.5	43,827	2,289	0.0522	0.9478	0.15	
54.5	41,539		0.0000	1.0000	0.14	
55.5	41,539		0.0000	1.0000	0.14	
56.5	41,539	7,746	0.1865	0.8135	0.14	
57.5	33,793	980	0.0290	0.9710	0.12	
58.5	32,813	2,532	0.0772	0.9228	0.11	
59.5	30,281	13,323	0.4400	0.5600	0.10	
60.5	16,959	10,327	0.6089	0.3911	0.06	
61.5	6,632	5,012	0.7557	0.2443	0.02	
62.5	1,620	1,620	1.0000		0.01	
63.5						

DAYTON POWER AND LIGHT COMPANY
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2019

EXPERIENCE BAND 1951-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	358,012,223	156,618	0.0004	0.9996	100.00
0.5	311,325,258	657,182	0.0021	0.9979	99.96
1.5	300,805,168	775,712	0.0026	0.9974	99.75
2.5	294,593,893	457,140	0.0016	0.9984	99.49
3.5	284,207,090	498,334	0.0018	0.9982	99.33
4.5	277,152,239	634,740	0.0023	0.9977	99.16
5.5	272,026,039	567,896	0.0021	0.9979	98.93
6.5	266,291,680	427,307	0.0016	0.9984	98.73
7.5	258,609,881	407,570	0.0016	0.9984	98.57
8.5	249,638,092	485,168	0.0019	0.9981	98.41
9.5	242,461,990	359,877	0.0015	0.9985	98.22
10.5	221,123,655	330,723	0.0015	0.9985	98.08
11.5	210,605,028	368,162	0.0017	0.9983	97.93
12.5	199,801,467	383,672	0.0019	0.9981	97.76
13.5	185,082,958	382,121	0.0021	0.9979	97.57
14.5	169,633,160	399,415	0.0024	0.9976	97.37
15.5	160,417,184	344,276	0.0021	0.9979	97.14
16.5	151,161,012	389,009	0.0026	0.9974	96.93
17.5	143,314,842	383,535	0.0027	0.9973	96.68
18.5	135,575,475	328,564	0.0024	0.9976	96.42
19.5	129,028,113	351,591	0.0027	0.9973	96.19
20.5	122,075,988	391,082	0.0032	0.9968	95.93
21.5	119,672,383	512,986	0.0043	0.9957	95.62
22.5	112,382,871	484,248	0.0043	0.9957	95.21
23.5	107,910,500	557,731	0.0052	0.9948	94.80
24.5	104,754,443	555,814	0.0053	0.9947	94.31
25.5	100,427,815	515,182	0.0051	0.9949	93.81
26.5	94,820,825	540,995	0.0057	0.9943	93.33
27.5	89,229,594	474,268	0.0053	0.9947	92.79
28.5	77,532,022	512,551	0.0066	0.9934	92.30
29.5	61,834,626	408,056	0.0066	0.9934	91.69
30.5	54,699,911	386,983	0.0071	0.9929	91.09
31.5	52,286,878	346,937	0.0066	0.9934	90.44
32.5	49,262,481	348,162	0.0071	0.9929	89.84
33.5	46,953,040	286,475	0.0061	0.9939	89.21
34.5	44,887,767	320,828	0.0071	0.9929	88.66
35.5	42,884,835	276,483	0.0064	0.9936	88.03
36.5	41,081,566	315,851	0.0077	0.9923	87.46
37.5	39,213,782	293,729	0.0075	0.9925	86.79
38.5	37,365,153	357,296	0.0096	0.9904	86.14

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2019

EXPERIENCE BAND 1951-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	35,410,639	319,022	0.0090	0.9910	85.32
40.5	33,722,063	278,445	0.0083	0.9917	84.55
41.5	32,165,008	279,296	0.0087	0.9913	83.85
42.5	30,969,891	201,249	0.0065	0.9935	83.12
43.5	29,626,379	270,857	0.0091	0.9909	82.58
44.5	28,153,812	194,591	0.0069	0.9931	81.83
45.5	26,816,498	217,890	0.0081	0.9919	81.26
46.5	25,540,599	203,839	0.0080	0.9920	80.60
47.5	23,996,421	215,765	0.0090	0.9910	79.96
48.5	22,480,204	244,679	0.0109	0.9891	79.24
49.5	20,607,111	236,992	0.0115	0.9885	78.37
50.5	18,886,632	196,920	0.0104	0.9896	77.47
51.5	17,397,990	245,855	0.0141	0.9859	76.67
52.5	15,566,604	312,336	0.0201	0.9799	75.58
53.5	13,893,237	192,266	0.0138	0.9862	74.07
54.5	12,356,512	299,083	0.0242	0.9758	73.04
55.5	10,741,134	195,786	0.0182	0.9818	71.27
56.5	9,677,255	256,003	0.0265	0.9735	69.97
57.5	8,762,104	174,681	0.0199	0.9801	68.12
58.5	7,842,323	177,689	0.0227	0.9773	66.76
59.5	6,925,585	149,791	0.0216	0.9784	65.25
60.5	6,136,698	191,868	0.0313	0.9687	63.84
61.5	5,157,143	173,406	0.0336	0.9664	61.84
62.5	4,301,568	174,739	0.0406	0.9594	59.76
63.5	3,513,387	105,396	0.0300	0.9700	57.34
64.5	3,065,254	102,997	0.0336	0.9664	55.62
65.5	2,573,501	88,874	0.0345	0.9655	53.75
66.5	1,971,973	71,199	0.0361	0.9639	51.89
67.5	1,601,318	88,726	0.0554	0.9446	50.02
68.5	1,504,827	55,416	0.0368	0.9632	47.25
69.5	761,918	67,554	0.0887	0.9113	45.51
70.5	684,937	17,013	0.0248	0.9752	41.47
71.5	381,883	22,635	0.0593	0.9407	40.44
72.5	356,779	6,701	0.0188	0.9812	38.05
73.5	346,748	13,691	0.0395	0.9605	37.33
74.5	329,747	28,876	0.0876	0.9124	35.86
75.5	300,663	38,656	0.1286	0.8714	32.72
76.5	152,618	14,154	0.0927	0.9073	28.51
77.5	137,738	12,103	0.0879	0.9121	25.87
78.5	125,336	11,252	0.0898	0.9102	23.59

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

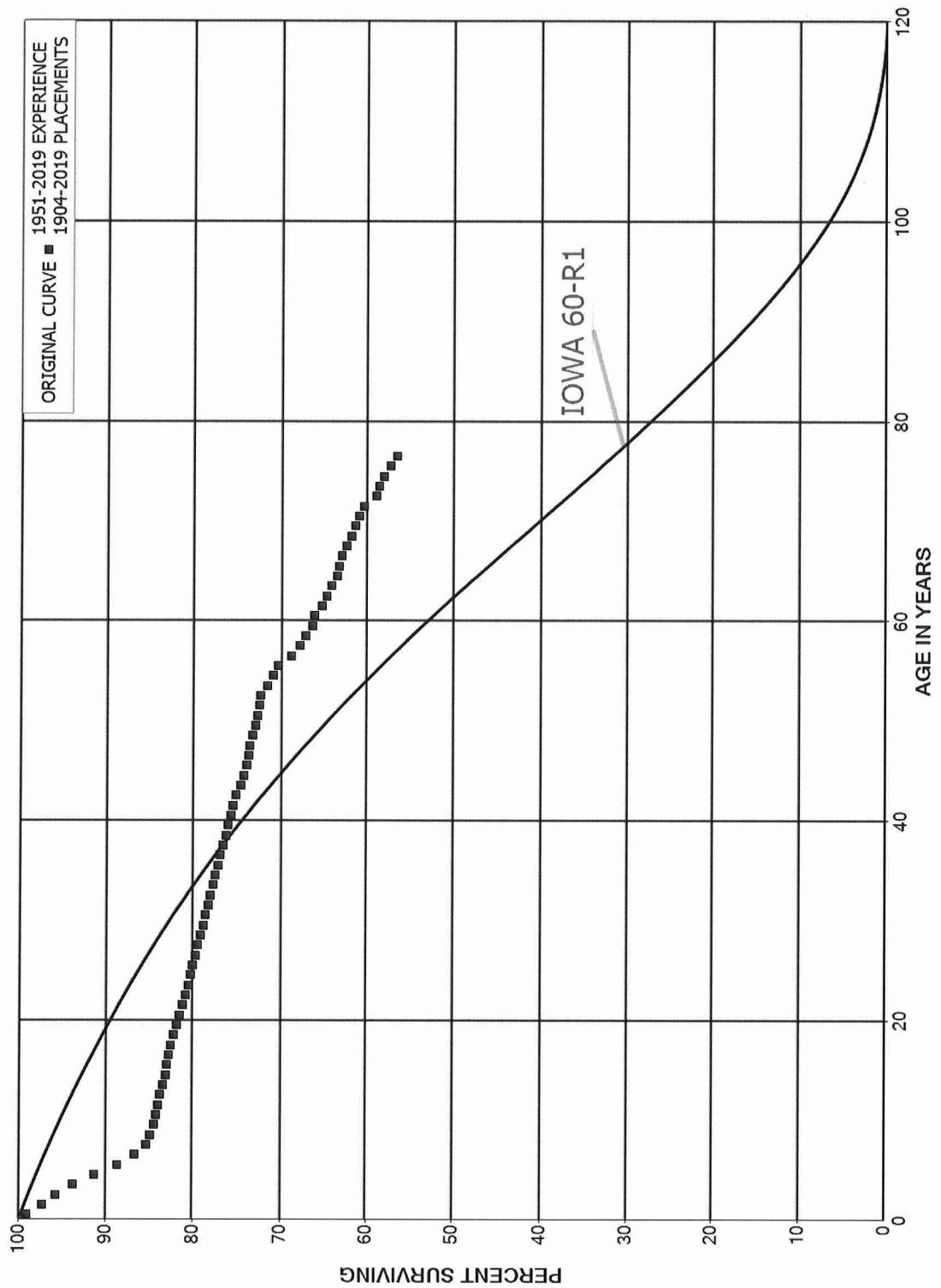
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2019

EXPERIENCE BAND 1951-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	113,891	1,930	0.0169	0.9831	21.48
80.5	111,961	5,625	0.0502	0.9498	21.11
81.5	106,336	2,405	0.0226	0.9774	20.05
82.5	79,912		0.0000	1.0000	19.60
83.5	79,912	449	0.0056	0.9944	19.60
84.5	53,332		0.0000	1.0000	19.49
85.5	53,332	1,056	0.0198	0.9802	19.49
86.5	6,111	454	0.0743	0.9257	19.10
87.5	5,657	95	0.0168	0.9832	17.68
88.5	5,562	135	0.0244	0.9756	17.39
89.5	5,427	40	0.0074	0.9926	16.96
90.5	4,682		0.0000	1.0000	16.84
91.5	4,682		0.0000	1.0000	16.84
92.5	4,682		0.0000	1.0000	16.84
93.5	4,682		0.0000	1.0000	16.84
94.5	4,682		0.0000	1.0000	16.84
95.5	4,682		0.0000	1.0000	16.84
96.5	4,682		0.0000	1.0000	16.84
97.5	4,682		0.0000	1.0000	16.84
98.5	4,682		0.0000	1.0000	16.84
99.5	4,682		0.0000	1.0000	16.84
100.5	4,682	4,355	0.9303	0.0697	16.84
101.5	327		0.0000	1.0000	1.17
102.5	327	327	1.0000		1.17
103.5					

DAYTON POWER AND LIGHT COMPANY
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1904-2019

EXPERIENCE BAND 1951-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	213,189,273	2,096,687	0.0098	0.9902	100.00
0.5	200,064,169	3,522,509	0.0176	0.9824	99.02
1.5	189,359,054	2,989,486	0.0158	0.9842	97.27
2.5	183,031,512	3,809,638	0.0208	0.9792	95.74
3.5	175,517,741	4,690,036	0.0267	0.9733	93.74
4.5	166,370,252	4,807,994	0.0289	0.9711	91.24
5.5	158,916,607	3,524,652	0.0222	0.9778	88.60
6.5	152,643,939	2,457,259	0.0161	0.9839	86.64
7.5	147,642,049	715,289	0.0048	0.9952	85.24
8.5	144,057,520	680,682	0.0047	0.9953	84.83
9.5	141,914,154	404,580	0.0029	0.9971	84.43
10.5	138,227,702	351,735	0.0025	0.9975	84.19
11.5	134,085,685	450,560	0.0034	0.9966	83.97
12.5	129,238,334	520,649	0.0040	0.9960	83.69
13.5	125,683,970	428,550	0.0034	0.9966	83.36
14.5	121,567,105	258,264	0.0021	0.9979	83.07
15.5	117,830,903	265,103	0.0022	0.9978	82.89
16.5	114,138,869	297,873	0.0026	0.9974	82.71
17.5	109,448,086	453,664	0.0041	0.9959	82.49
18.5	104,914,005	442,394	0.0042	0.9958	82.15
19.5	98,779,565	330,688	0.0033	0.9967	81.80
20.5	94,283,309	467,373	0.0050	0.9950	81.53
21.5	91,080,461	358,338	0.0039	0.9961	81.13
22.5	82,621,871	257,694	0.0031	0.9969	80.81
23.5	78,829,655	235,779	0.0030	0.9970	80.55
24.5	76,616,091	283,409	0.0037	0.9963	80.31
25.5	73,394,683	221,945	0.0030	0.9970	80.02
26.5	70,430,577	267,785	0.0038	0.9962	79.77
27.5	67,874,461	211,901	0.0031	0.9969	79.47
28.5	62,103,810	291,123	0.0047	0.9953	79.22
29.5	58,067,002	204,685	0.0035	0.9965	78.85
30.5	54,836,153	209,351	0.0038	0.9962	78.57
31.5	52,876,205	173,549	0.0033	0.9967	78.27
32.5	51,526,611	161,294	0.0031	0.9969	78.02
33.5	50,292,585	168,939	0.0034	0.9966	77.77
34.5	49,086,903	211,263	0.0043	0.9957	77.51
35.5	47,759,600	125,750	0.0026	0.9974	77.18
36.5	46,715,536	215,557	0.0046	0.9954	76.97
37.5	45,582,330	180,120	0.0040	0.9960	76.62
38.5	43,936,750	155,681	0.0035	0.9965	76.32

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019

EXPERIENCE BAND 1951-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,269,217	182,149	0.0043	0.9957	76.05
40.5	40,486,403	135,382	0.0033	0.9967	75.72
41.5	38,436,847	158,525	0.0041	0.9959	75.47
42.5	36,910,656	242,526	0.0066	0.9934	75.15
43.5	34,661,127	161,215	0.0047	0.9953	74.66
44.5	32,878,324	149,695	0.0046	0.9954	74.31
45.5	30,663,747	91,890	0.0030	0.9970	73.97
46.5	29,050,518	72,346	0.0025	0.9975	73.75
47.5	27,341,452	116,371	0.0043	0.9957	73.57
48.5	25,936,976	112,628	0.0043	0.9957	73.26
49.5	23,973,353	73,042	0.0030	0.9970	72.94
50.5	22,319,308	50,419	0.0023	0.9977	72.72
51.5	20,857,671	48,374	0.0023	0.9977	72.55
52.5	19,203,568	199,467	0.0104	0.9896	72.38
53.5	17,382,358	156,341	0.0090	0.9910	71.63
54.5	15,657,124	133,923	0.0086	0.9914	70.99
55.5	13,920,606	308,443	0.0222	0.9778	70.38
56.5	12,508,981	182,889	0.0146	0.9854	68.82
57.5	11,400,277	103,091	0.0090	0.9910	67.81
58.5	10,395,755	124,722	0.0120	0.9880	67.20
59.5	9,654,556	36,209	0.0038	0.9962	66.39
60.5	9,044,432	110,893	0.0123	0.9877	66.15
61.5	8,308,565	75,665	0.0091	0.9909	65.33
62.5	7,679,901	69,642	0.0091	0.9909	64.74
63.5	7,062,325	67,092	0.0095	0.9905	64.15
64.5	6,595,030	30,219	0.0046	0.9954	63.54
65.5	6,029,588	28,192	0.0047	0.9953	63.25
66.5	5,392,931	44,730	0.0083	0.9917	62.96
67.5	4,872,946	45,360	0.0093	0.9907	62.43
68.5	4,776,682	33,733	0.0071	0.9929	61.85
69.5	3,036,175	20,144	0.0066	0.9934	61.42
70.5	2,973,431	27,527	0.0093	0.9907	61.01
71.5	1,655,683	39,549	0.0239	0.9761	60.44
72.5	1,594,955	10,361	0.0065	0.9935	59.00
73.5	1,574,530	13,938	0.0089	0.9911	58.62
74.5	1,553,357	21,667	0.0139	0.9861	58.10
75.5	1,523,331	21,583	0.0142	0.9858	57.29
76.5	915,745	16,666	0.0182	0.9818	56.48
77.5	888,910	10,131	0.0114	0.9886	55.45
78.5	872,123	11,432	0.0131	0.9869	54.82

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

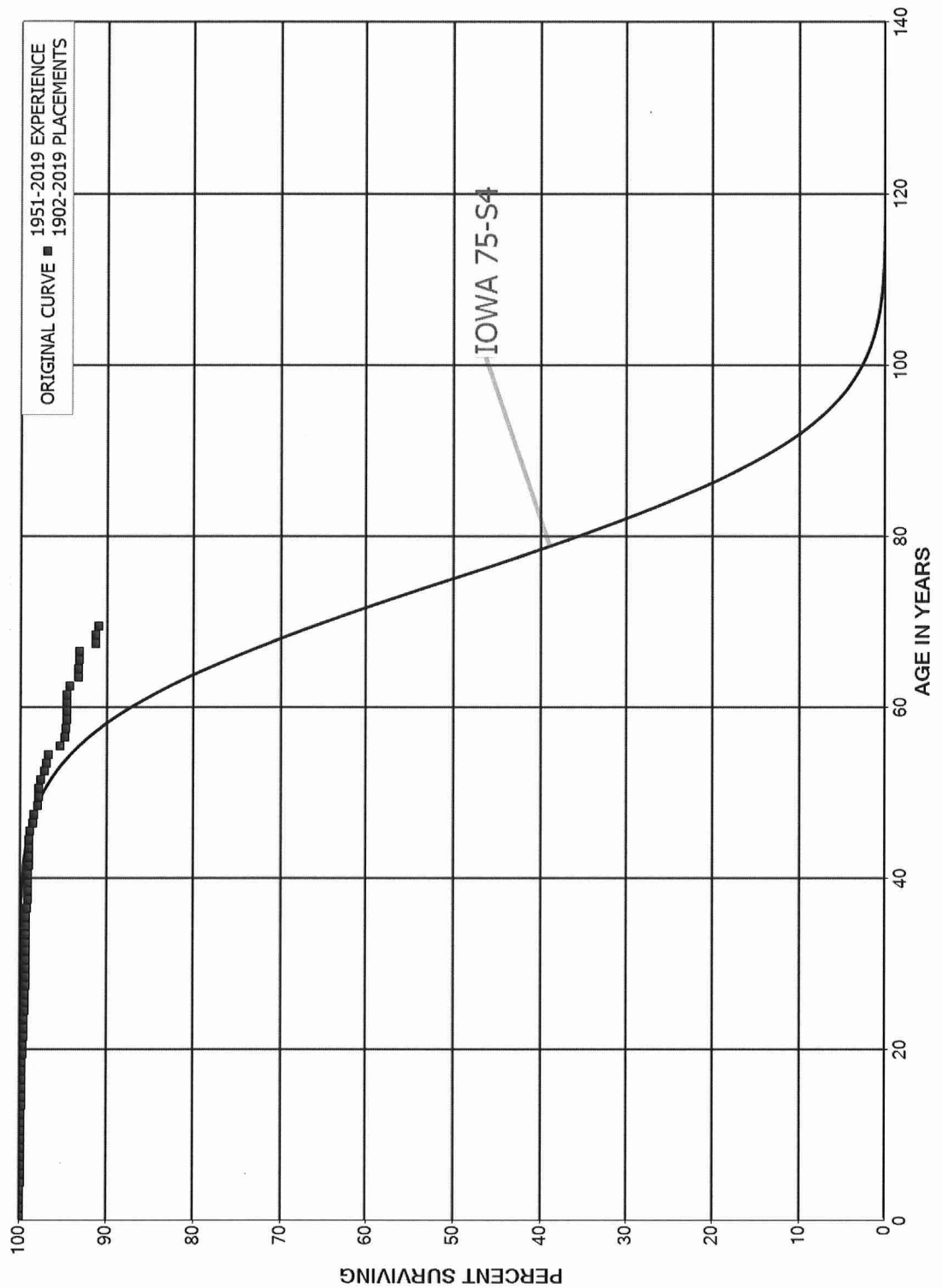
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1904-2019

EXPERIENCE BAND 1951-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	843,639	9,411	0.0112	0.9888	54.10
80.5	822,003	7,831	0.0095	0.9905	53.49
81.5	803,576	7,730	0.0096	0.9904	52.98
82.5	393,285	8,563	0.0218	0.9782	52.47
83.5	381,732	16,041	0.0420	0.9580	51.33
84.5	339,201	4,178	0.0123	0.9877	49.18
85.5	334,250	5,872	0.0176	0.9824	48.57
86.5	233,904	4,049	0.0173	0.9827	47.72
87.5	215,053	4,391	0.0204	0.9796	46.89
88.5	202,191	1,301	0.0064	0.9936	45.93
89.5	200,640	1,046	0.0052	0.9948	45.64
90.5	14		0.0000	1.0000	45.40
91.5	14		0.0000	1.0000	45.40
92.5	14		0.0000	1.0000	45.40
93.5					45.40

DAYTON POWER AND LIGHT COMPANY
ACCOUNT 366.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2019

EXPERIENCE BAND 1951-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,631,656	5,350	0.0003	0.9997	100.00
0.5	18,229,550	2,980	0.0002	0.9998	99.97
1.5	18,067,904	610	0.0000	1.0000	99.95
2.5	17,739,949	4,961	0.0003	0.9997	99.95
3.5	17,089,246	7,737	0.0005	0.9995	99.92
4.5	16,295,849	2,783	0.0002	0.9998	99.88
5.5	15,833,397	5,383	0.0003	0.9997	99.86
6.5	15,599,547	270	0.0000	1.0000	99.83
7.5	15,461,700	1,193	0.0001	0.9999	99.83
8.5	15,412,070	1,159	0.0001	0.9999	99.82
9.5	15,329,422	2,003	0.0001	0.9999	99.81
10.5	15,068,679	353	0.0000	1.0000	99.80
11.5	14,934,048	133	0.0000	1.0000	99.80
12.5	14,751,331	7,727	0.0005	0.9995	99.79
13.5	14,502,242	1,025	0.0001	0.9999	99.74
14.5	14,166,191	624	0.0000	1.0000	99.73
15.5	13,889,547	663	0.0000	1.0000	99.73
16.5	13,845,260	6,143	0.0004	0.9996	99.73
17.5	13,780,231	1,189	0.0001	0.9999	99.68
18.5	13,659,618	13,366	0.0010	0.9990	99.67
19.5	13,553,570	894	0.0001	0.9999	99.58
20.5	13,424,520	1,534	0.0001	0.9999	99.57
21.5	13,118,541	3,127	0.0002	0.9998	99.56
22.5	11,873,055	97	0.0000	1.0000	99.53
23.5	11,514,346	9,786	0.0008	0.9992	99.53
24.5	11,110,710	916	0.0001	0.9999	99.45
25.5	10,693,708	6,109	0.0006	0.9994	99.44
26.5	10,598,736	6,850	0.0006	0.9994	99.38
27.5	10,414,159	261	0.0000	1.0000	99.32
28.5	10,027,838	187	0.0000	1.0000	99.32
29.5	9,906,873	1,603	0.0002	0.9998	99.31
30.5	9,870,880	788	0.0001	0.9999	99.30
31.5	9,862,703	1,016	0.0001	0.9999	99.29
32.5	9,893,558	3,133	0.0003	0.9997	99.28
33.5	9,881,715	1,213	0.0001	0.9999	99.25
34.5	9,864,235	578	0.0001	0.9999	99.24
35.5	9,844,894	6,284	0.0006	0.9994	99.23
36.5	9,830,566	5,677	0.0006	0.9994	99.17
37.5	9,806,158	2,759	0.0003	0.9997	99.11
38.5	9,780,769	1,038	0.0001	0.9999	99.08

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2019

EXPERIENCE BAND 1951-2019

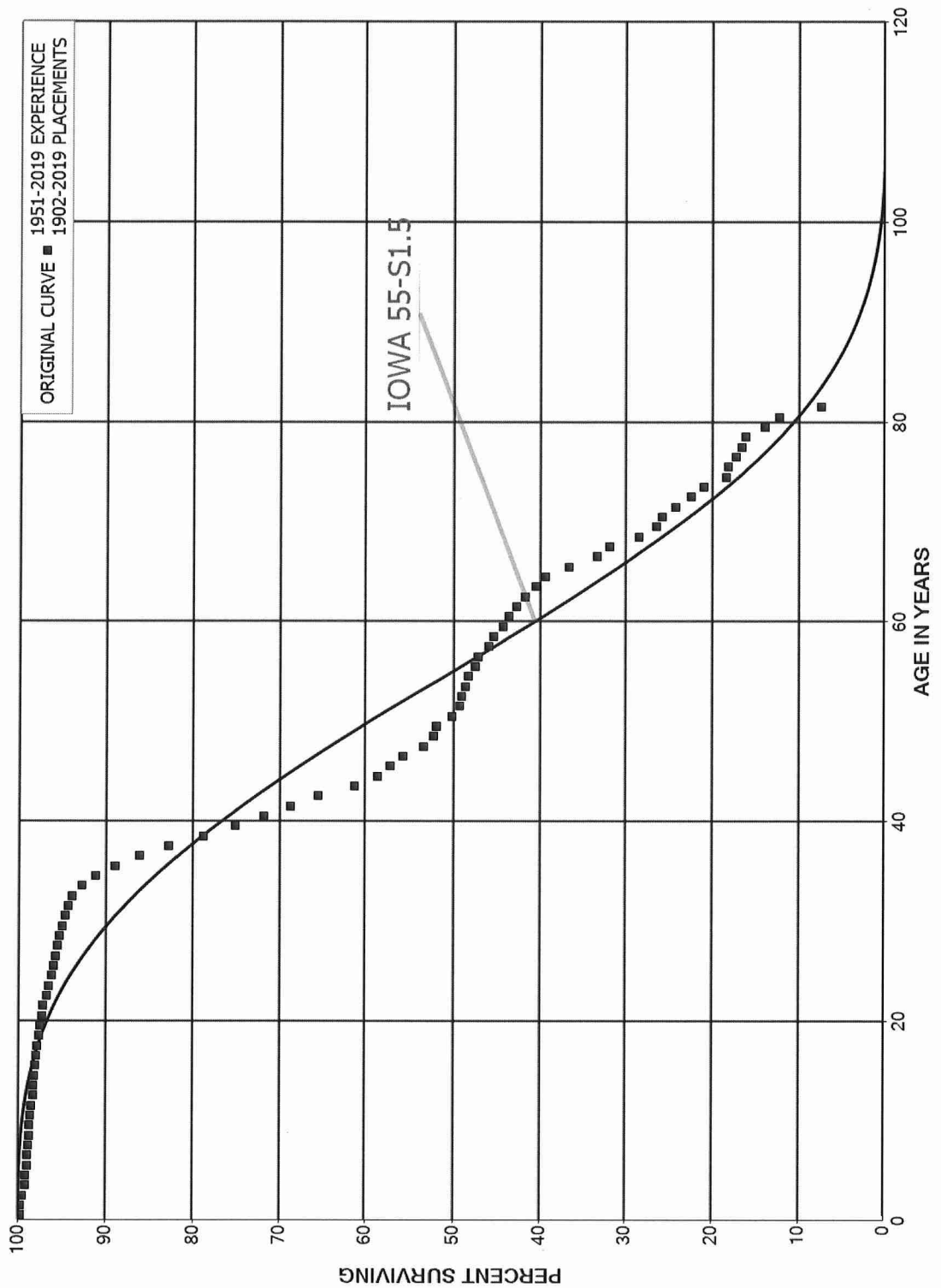
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,774,017	5,224	0.0005	0.9995	99.07
40.5	9,580,733	2,332	0.0002	0.9998	99.02
41.5	9,558,484	323	0.0000	1.0000	98.99
42.5	9,500,254	2,793	0.0003	0.9997	98.99
43.5	9,346,770	5,385	0.0006	0.9994	98.96
44.5	9,195,419	8,096	0.0009	0.9991	98.91
45.5	9,067,338	24,744	0.0027	0.9973	98.82
46.5	8,891,468	11,746	0.0013	0.9987	98.55
47.5	8,578,105	43,323	0.0051	0.9949	98.42
48.5	8,382,825	6,181	0.0007	0.9993	97.92
49.5	4,969,239	2,693	0.0005	0.9995	97.85
50.5	4,765,553	7,789	0.0016	0.9984	97.80
51.5	4,583,521	21,260	0.0046	0.9954	97.64
52.5	4,257,918	9,296	0.0022	0.9978	97.18
53.5	3,991,048	9,744	0.0024	0.9976	96.97
54.5	2,028,545	27,590	0.0136	0.9864	96.73
55.5	1,892,493	12,037	0.0064	0.9936	95.42
56.5	1,406,555	1,126	0.0008	0.9992	94.81
57.5	1,357,521	1,131	0.0008	0.9992	94.74
58.5	1,233,906	924	0.0007	0.9993	94.66
59.5	1,200,318	4	0.0000	1.0000	94.59
60.5	1,182,197	237	0.0002	0.9998	94.59
61.5	1,133,464	3,158	0.0028	0.9972	94.57
62.5	1,097,691	11,905	0.0108	0.9892	94.30
63.5	871,787	400	0.0005	0.9995	93.28
64.5	821,862	448	0.0005	0.9995	93.24
65.5	782,018		0.0000	1.0000	93.19
66.5	777,142	15,491	0.0199	0.9801	93.19
67.5	709,937	557	0.0008	0.9992	91.33
68.5	646,376	2,573	0.0040	0.9960	91.26
69.5	618,090	4,649	0.0075	0.9925	90.89
70.5	525,649		0.0000	1.0000	90.21
71.5	474,887	137	0.0003	0.9997	90.21
72.5	470,821		0.0000	1.0000	90.19
73.5	435,924		0.0000	1.0000	90.19
74.5	417,133		0.0000	1.0000	90.19
75.5	416,816		0.0000	1.0000	90.19
76.5	339,100		0.0000	1.0000	90.19
77.5	337,346	325	0.0010	0.9990	90.19
78.5	324,688	48	0.0001	0.9999	90.10

DAYTON POWER AND LIGHT COMPANY
ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2019			EXPERIENCE BAND 1951-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	324,278	5,279	0.0163	0.9837	90.08	
80.5	313,493	4,548	0.0145	0.9855	88.62	
81.5	305,503	11,359	0.0372	0.9628	87.33	
82.5	291,337	10,651	0.0366	0.9634	84.09	
83.5	280,520	23,726	0.0846	0.9154	81.01	
84.5	256,698	10,508	0.0409	0.9591	74.16	
85.5	244,804	505	0.0021	0.9979	71.12	
86.5	244,300	619	0.0025	0.9975	70.98	
87.5	189,811		0.0000	1.0000	70.80	
88.5	96,740	913	0.0094	0.9906	70.80	
89.5	79,188		0.0000	1.0000	70.13	
90.5	71,470	1,300	0.0182	0.9818	70.13	
91.5	62,677		0.0000	1.0000	68.85	
92.5	28,808		0.0000	1.0000	68.85	
93.5	7,341		0.0000	1.0000	68.85	
94.5	7,341		0.0000	1.0000	68.85	
95.5	7,341		0.0000	1.0000	68.85	
96.5	7,341		0.0000	1.0000	68.85	
97.5	7,341		0.0000	1.0000	68.85	
98.5	7,341		0.0000	1.0000	68.85	
99.5	7,341		0.0000	1.0000	68.85	
100.5	7,106		0.0000	1.0000	68.85	
101.5					68.85	

DAYTON POWER AND LIGHT COMPANY
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2019

EXPERIENCE BAND 1951-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	274,554,281	725,148	0.0026	0.9974	100.00
0.5	261,410,229	163,813	0.0006	0.9994	99.74
1.5	252,432,616	374,373	0.0015	0.9985	99.67
2.5	243,410,725	779,441	0.0032	0.9968	99.53
3.5	234,683,893	156,236	0.0007	0.9993	99.21
4.5	222,162,265	320,062	0.0014	0.9986	99.14
5.5	215,129,007	137,406	0.0006	0.9994	99.00
6.5	208,649,825	202,306	0.0010	0.9990	98.93
7.5	199,885,236	130,495	0.0007	0.9993	98.84
8.5	189,347,065	164,353	0.0009	0.9991	98.77
9.5	179,230,642	166,388	0.0009	0.9991	98.69
10.5	169,912,046	218,259	0.0013	0.9987	98.60
11.5	162,312,759	253,871	0.0016	0.9984	98.47
12.5	155,697,490	128,622	0.0008	0.9992	98.32
13.5	149,118,322	165,781	0.0011	0.9989	98.24
14.5	142,980,119	111,865	0.0008	0.9992	98.13
15.5	135,775,741	141,123	0.0010	0.9990	98.05
16.5	128,841,493	194,970	0.0015	0.9985	97.95
17.5	122,538,550	161,902	0.0013	0.9987	97.80
18.5	116,274,524	188,895	0.0016	0.9984	97.67
19.5	109,778,228	254,229	0.0023	0.9977	97.51
20.5	102,434,229	165,023	0.0016	0.9984	97.29
21.5	96,592,426	378,885	0.0039	0.9961	97.13
22.5	87,259,043	241,564	0.0028	0.9972	96.75
23.5	81,335,976	217,717	0.0027	0.9973	96.48
24.5	76,215,991	225,226	0.0030	0.9970	96.22
25.5	71,307,598	161,943	0.0023	0.9977	95.94
26.5	65,817,009	161,985	0.0025	0.9975	95.72
27.5	61,826,726	136,000	0.0022	0.9978	95.48
28.5	56,054,365	184,494	0.0033	0.9967	95.27
29.5	51,017,696	158,415	0.0031	0.9969	94.96
30.5	45,614,286	200,563	0.0044	0.9956	94.67
31.5	42,608,389	182,166	0.0043	0.9957	94.25
32.5	39,987,390	457,880	0.0115	0.9885	93.85
33.5	37,688,316	651,978	0.0173	0.9827	92.77
34.5	35,045,380	871,904	0.0249	0.9751	91.17
35.5	33,130,047	997,340	0.0301	0.9699	88.90
36.5	31,100,863	1,237,087	0.0398	0.9602	86.22
37.5	29,068,325	1,407,548	0.0484	0.9516	82.79
38.5	26,098,016	1,180,947	0.0453	0.9547	78.78

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2019

EXPERIENCE BAND 1951-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,285,814	1,063,974	0.0457	0.9543	75.22
40.5	20,076,681	858,299	0.0428	0.9572	71.78
41.5	16,859,169	799,478	0.0474	0.9526	68.71
42.5	14,761,028	946,154	0.0641	0.9359	65.45
43.5	12,673,320	539,882	0.0426	0.9574	61.26
44.5	11,005,527	279,319	0.0254	0.9746	58.65
45.5	9,844,640	252,505	0.0256	0.9744	57.16
46.5	8,497,061	352,625	0.0415	0.9585	55.69
47.5	7,162,023	147,733	0.0206	0.9794	53.38
48.5	6,376,614	40,076	0.0063	0.9937	52.28
49.5	6,187,276	213,723	0.0345	0.9655	51.95
50.5	5,724,595	102,288	0.0179	0.9821	50.16
51.5	4,991,278	19,160	0.0038	0.9962	49.26
52.5	4,686,959	44,196	0.0094	0.9906	49.07
53.5	4,325,082	28,288	0.0065	0.9935	48.61
54.5	4,041,729	67,525	0.0167	0.9833	48.29
55.5	3,847,268	25,271	0.0066	0.9934	47.49
56.5	3,606,534	91,299	0.0253	0.9747	47.17
57.5	3,432,705	44,635	0.0130	0.9870	45.98
58.5	3,104,527	72,322	0.0233	0.9767	45.38
59.5	2,986,167	46,190	0.0155	0.9845	44.33
60.5	2,839,264	60,588	0.0213	0.9787	43.64
61.5	2,722,401	63,650	0.0234	0.9766	42.71
62.5	2,333,130	69,057	0.0296	0.9704	41.71
63.5	2,234,307	58,669	0.0263	0.9737	40.48
64.5	2,150,114	155,000	0.0721	0.9279	39.41
65.5	1,854,658	168,236	0.0907	0.9093	36.57
66.5	1,647,213	71,260	0.0433	0.9567	33.25
67.5	1,575,899	170,045	0.1079	0.8921	31.82
68.5	1,405,854	96,951	0.0690	0.9310	28.38
69.5	1,308,649	33,236	0.0254	0.9746	26.42
70.5	1,275,413	78,492	0.0615	0.9385	25.75
71.5	1,196,921	90,105	0.0753	0.9247	24.17
72.5	1,106,816	66,354	0.0600	0.9400	22.35
73.5	1,040,462	131,355	0.1262	0.8738	21.01
74.5	909,108	7,849	0.0086	0.9914	18.36
75.5	901,259	43,832	0.0486	0.9514	18.20
76.5	857,427	32,775	0.0382	0.9618	17.31
77.5	824,651	22,541	0.0273	0.9727	16.65
78.5	802,110	108,941	0.1358	0.8642	16.20

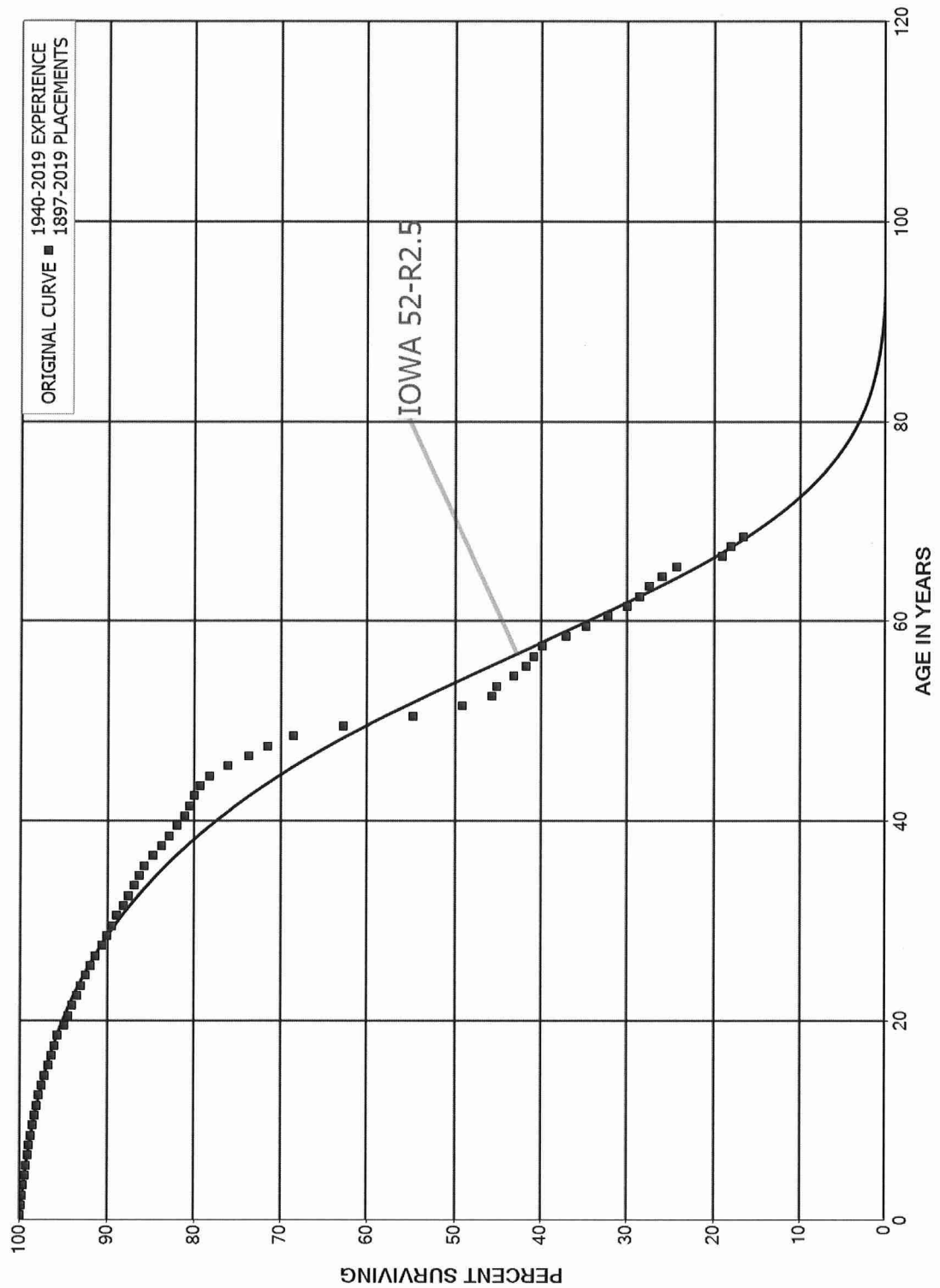
DAYTON POWER AND LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2019			EXPERIENCE BAND 1951-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	693,169	84,887	0.1225	0.8775	14.00	
80.5	608,282	244,354	0.4017	0.5983	12.28	
81.5	363,929	48,422	0.1331	0.8669	7.35	
82.5	315,506	25,758	0.0816	0.9184	6.37	
83.5	289,749	89,775	0.3098	0.6902	5.85	
84.5	199,973	13,984	0.0699	0.9301	4.04	
85.5	185,989	21,557	0.1159	0.8841	3.76	
86.5	164,432	6,674	0.0406	0.9594	3.32	
87.5	157,758	5,343	0.0339	0.9661	3.19	
88.5	152,415	20,041	0.1315	0.8685	3.08	
89.5	132,374	132,093	0.9979	0.0021	2.67	
90.5	282	282	1.0000		0.01	
91.5						

DAYTON POWER AND LIGHT COMPANY
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2019

EXPERIENCE BAND 1940-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	379,398,926	225,885	0.0006	0.9994	100.00
0.5	362,673,552	407,816	0.0011	0.9989	99.94
1.5	347,666,606	333,556	0.0010	0.9990	99.83
2.5	334,360,665	446,314	0.0013	0.9987	99.73
3.5	321,410,527	691,813	0.0022	0.9978	99.60
4.5	309,111,878	424,127	0.0014	0.9986	99.38
5.5	294,690,894	386,286	0.0013	0.9987	99.25
6.5	284,850,279	498,192	0.0017	0.9983	99.12
7.5	272,889,273	474,738	0.0017	0.9983	98.94
8.5	258,642,018	583,853	0.0023	0.9977	98.77
9.5	242,538,923	571,448	0.0024	0.9976	98.55
10.5	233,133,942	537,013	0.0023	0.9977	98.32
11.5	218,901,436	680,235	0.0031	0.9969	98.09
12.5	208,004,795	687,977	0.0033	0.9967	97.79
13.5	197,417,689	678,758	0.0034	0.9966	97.46
14.5	187,705,185	672,773	0.0036	0.9964	97.13
15.5	182,366,229	673,301	0.0037	0.9963	96.78
16.5	178,013,148	578,826	0.0033	0.9967	96.42
17.5	171,487,773	650,593	0.0038	0.9962	96.11
18.5	161,618,439	1,321,504	0.0082	0.9918	95.74
19.5	152,560,780	759,033	0.0050	0.9950	94.96
20.5	148,283,008	727,284	0.0049	0.9951	94.49
21.5	142,923,912	723,970	0.0051	0.9949	94.03
22.5	135,919,229	741,019	0.0055	0.9945	93.55
23.5	128,642,156	745,241	0.0058	0.9942	93.04
24.5	123,278,637	733,239	0.0059	0.9941	92.50
25.5	117,589,790	735,320	0.0063	0.9937	91.95
26.5	111,204,528	864,967	0.0078	0.9922	91.38
27.5	108,228,921	657,035	0.0061	0.9939	90.66
28.5	102,364,249	680,401	0.0066	0.9934	90.11
29.5	97,327,898	665,757	0.0068	0.9932	89.51
30.5	86,717,903	656,840	0.0076	0.9924	88.90
31.5	81,701,871	588,610	0.0072	0.9928	88.23
32.5	77,690,652	574,782	0.0074	0.9926	87.59
33.5	74,388,735	468,410	0.0063	0.9937	86.95
34.5	71,513,836	500,282	0.0070	0.9930	86.40
35.5	68,655,041	786,610	0.0115	0.9885	85.79
36.5	65,978,388	766,291	0.0116	0.9884	84.81
37.5	63,694,832	630,927	0.0099	0.9901	83.83
38.5	59,940,020	643,681	0.0107	0.9893	83.00

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2019

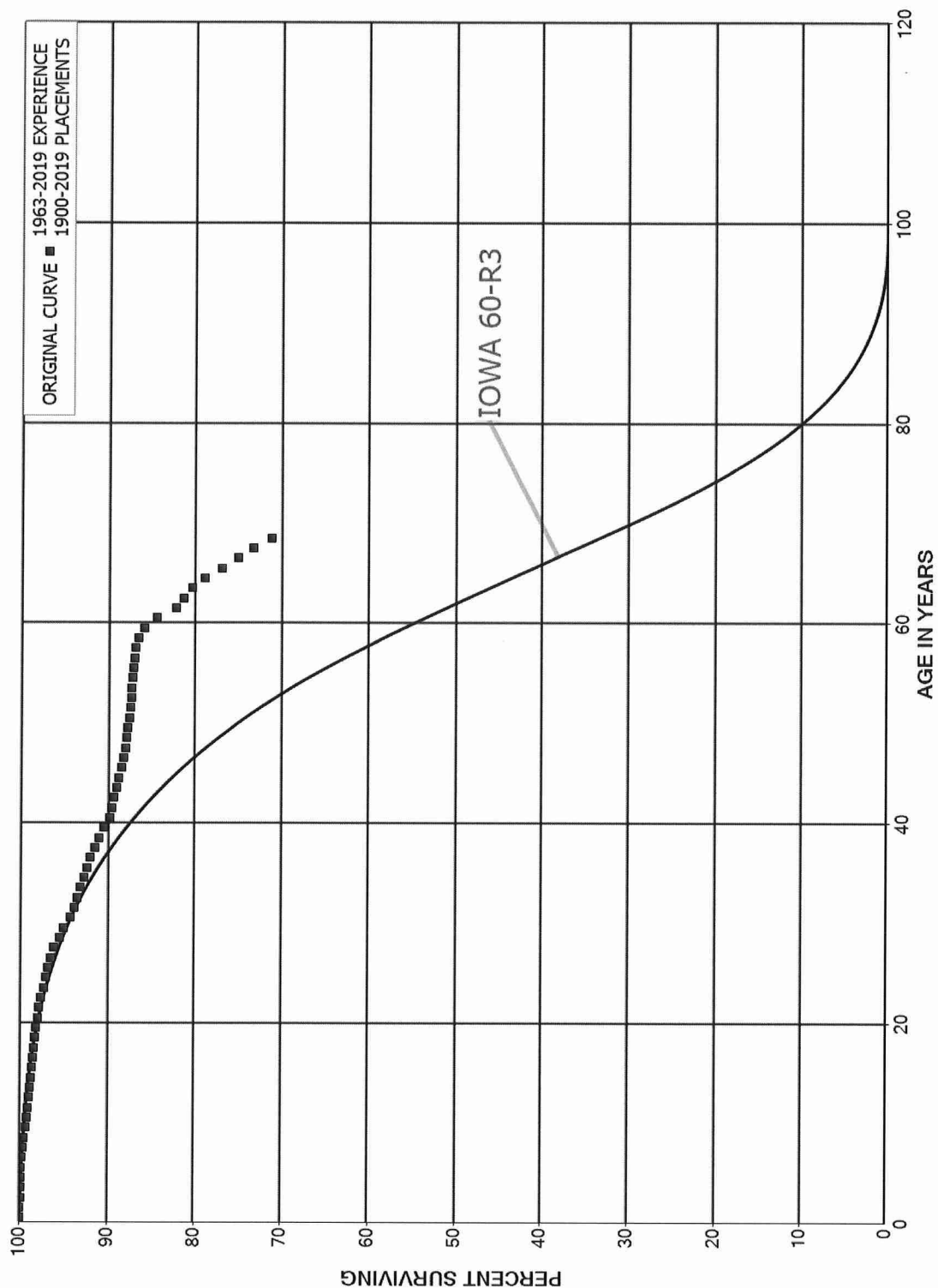
EXPERIENCE BAND 1940-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	56,450,508	668,791	0.0118	0.9882	82.10
40.5	53,166,243	335,632	0.0063	0.9937	81.13
41.5	49,578,741	326,549	0.0066	0.9934	80.62
42.5	46,922,280	415,490	0.0089	0.9911	80.09
43.5	44,514,521	590,939	0.0133	0.9867	79.38
44.5	42,015,845	1,136,419	0.0270	0.9730	78.33
45.5	36,928,289	1,215,656	0.0329	0.9671	76.21
46.5	32,103,521	967,749	0.0301	0.9699	73.70
47.5	27,944,948	1,153,019	0.0413	0.9587	71.48
48.5	24,239,843	2,041,019	0.0842	0.9158	68.53
49.5	19,484,694	2,445,961	0.1255	0.8745	62.76
50.5	14,695,838	1,521,019	0.1035	0.8965	54.88
51.5	11,743,598	838,264	0.0714	0.9286	49.20
52.5	9,529,884	103,881	0.0109	0.9891	45.69
53.5	9,173,982	418,490	0.0456	0.9544	45.19
54.5	8,542,914	276,260	0.0323	0.9677	43.13
55.5	8,086,699	181,415	0.0224	0.9776	41.73
56.5	7,745,551	181,984	0.0235	0.9765	40.80
57.5	7,340,575	506,174	0.0690	0.9310	39.84
58.5	6,454,543	414,762	0.0643	0.9357	37.09
59.5	5,480,595	396,647	0.0724	0.9276	34.71
60.5	4,487,594	307,714	0.0686	0.9314	32.20
61.5	3,847,856	190,340	0.0495	0.9505	29.99
62.5	3,150,948	122,919	0.0390	0.9610	28.50
63.5	2,423,441	126,206	0.0521	0.9479	27.39
64.5	1,961,744	128,317	0.0654	0.9346	25.97
65.5	1,575,688	340,716	0.2162	0.7838	24.27
66.5	1,024,266	49,134	0.0480	0.9520	19.02
67.5	741,735	59,231	0.0799	0.9201	18.11
68.5	584,903	34,633	0.0592	0.9408	16.66
69.5	496,271	11,361	0.0229	0.9771	15.68
70.5	460,803	17,289	0.0375	0.9625	15.32
71.5	345,257	15,764	0.0457	0.9543	14.74
72.5	308,496	12,985	0.0421	0.9579	14.07
73.5	286,953	7,347	0.0256	0.9744	13.48
74.5	269,917	21,019	0.0779	0.9221	13.13
75.5	246,393	4,537	0.0184	0.9816	12.11
76.5	163,342	3,451	0.0211	0.9789	11.89
77.5	157,873	2,564	0.0162	0.9838	11.63
78.5	139,055	3,966	0.0285	0.9715	11.45

DAYTON POWER AND LIGHT COMPANY
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2019			EXPERIENCE BAND 1940-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	131,496	2,525	0.0192	0.9808	11.12
80.5	128,017	4,878	0.0381	0.9619	10.91
81.5	122,798	1,090	0.0089	0.9911	10.49
82.5	73,345	6,024	0.0821	0.9179	10.40
83.5	66,893	1,565	0.0234	0.9766	9.54
84.5	63,968	281	0.0044	0.9956	9.32
85.5	63,687	1,628	0.0256	0.9744	9.28
86.5	60,756	798	0.0131	0.9869	9.04
87.5	59,958	1,333	0.0222	0.9778	8.92
88.5	58,625	2,072	0.0353	0.9647	8.72
89.5	56,553	1,090	0.0193	0.9807	8.42
90.5	3,594		0.0000	1.0000	8.25
91.5	1,495		0.0000	1.0000	8.25
92.5	1,495		0.0000	1.0000	8.25
93.5	1,495	909	0.6077	0.3923	8.25
94.5	586	502	0.8561	0.1439	3.24
95.5	84		0.0000	1.0000	0.47
96.5	84		0.0000	1.0000	0.47
97.5	84		0.0000	1.0000	0.47
98.5	84		0.0000	1.0000	0.47
99.5	84		0.0000	1.0000	0.47
100.5	84		0.0000	1.0000	0.47
101.5	84		0.0000	1.0000	0.47
102.5	28		0.0000	1.0000	0.47
103.5	28		0.0000	1.0000	0.47
104.5	28		0.0000	1.0000	0.47
105.5	28		0.0000	1.0000	0.47
106.5	28	28	1.0000		0.47
107.5					

DAYTON POWER AND LIGHT COMPANY
ACCOUNT 369.10 OVERHEAD SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 369.10 OVERHEAD SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2019

EXPERIENCE BAND 1963-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,314,226	17,334	0.0003	0.9997	100.00
0.5	49,846,115	27,398	0.0005	0.9995	99.97
1.5	48,815,910	17,980	0.0004	0.9996	99.91
2.5	48,186,991	8,847	0.0002	0.9998	99.88
3.5	47,287,937	10,256	0.0002	0.9998	99.86
4.5	45,647,275	19,715	0.0004	0.9996	99.84
5.5	43,338,398	32,701	0.0008	0.9992	99.79
6.5	40,018,108	36,056	0.0009	0.9991	99.72
7.5	38,524,589	65,570	0.0017	0.9983	99.63
8.5	36,200,913	63,821	0.0018	0.9982	99.46
9.5	34,501,172	37,142	0.0011	0.9989	99.28
10.5	33,103,130	42,025	0.0013	0.9987	99.18
11.5	32,529,726	43,134	0.0013	0.9987	99.05
12.5	31,830,610	23,248	0.0007	0.9993	98.92
13.5	30,969,004	25,061	0.0008	0.9992	98.85
14.5	29,326,862	32,186	0.0011	0.9989	98.77
15.5	29,169,009	33,120	0.0011	0.9989	98.66
16.5	25,624,843	25,321	0.0010	0.9990	98.55
17.5	25,610,000	41,904	0.0016	0.9984	98.45
18.5	24,895,282	36,046	0.0014	0.9986	98.29
19.5	24,329,479	38,544	0.0016	0.9984	98.15
20.5	23,631,985	42,062	0.0018	0.9982	97.99
21.5	23,066,206	59,802	0.0026	0.9974	97.82
22.5	22,214,369	60,064	0.0027	0.9973	97.56
23.5	21,002,486	59,692	0.0028	0.9972	97.30
24.5	20,603,908	51,276	0.0025	0.9975	97.02
25.5	19,919,981	62,118	0.0031	0.9969	96.78
26.5	19,305,364	55,748	0.0029	0.9971	96.48
27.5	18,549,915	131,637	0.0071	0.9929	96.20
28.5	17,785,370	94,212	0.0053	0.9947	95.52
29.5	17,465,795	138,383	0.0079	0.9921	95.01
30.5	17,107,928	71,389	0.0042	0.9958	94.26
31.5	16,604,934	60,529	0.0036	0.9964	93.87
32.5	16,275,005	65,633	0.0040	0.9960	93.52
33.5	15,963,068	68,541	0.0043	0.9957	93.15
34.5	15,559,441	50,043	0.0032	0.9968	92.75
35.5	15,167,741	61,487	0.0041	0.9959	92.45
36.5	14,755,143	89,108	0.0060	0.9940	92.07
37.5	14,179,390	71,684	0.0051	0.9949	91.52
38.5	13,517,819	82,322	0.0061	0.9939	91.05

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 369.10 OVERHEAD SERVICES

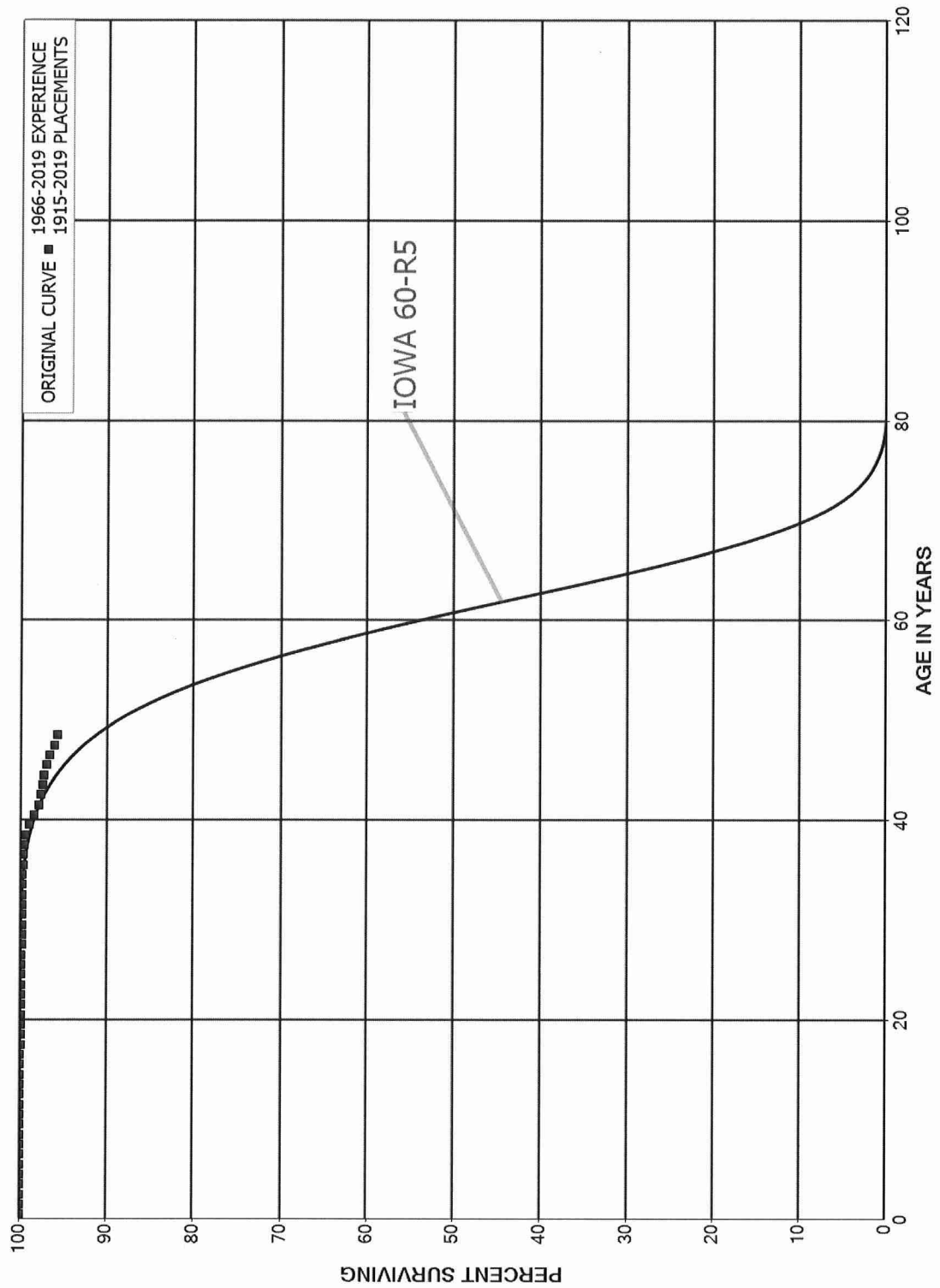
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2019

EXPERIENCE BAND 1963-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,953,569	91,357	0.0071	0.9929	90.50
40.5	12,496,531	40,570	0.0032	0.9968	89.86
41.5	11,952,308	27,738	0.0023	0.9977	89.57
42.5	11,535,982	36,504	0.0032	0.9968	89.36
43.5	11,095,247	32,156	0.0029	0.9971	89.08
44.5	10,484,835	31,667	0.0030	0.9970	88.82
45.5	9,986,814	30,355	0.0030	0.9970	88.55
46.5	9,359,268	19,093	0.0020	0.9980	88.28
47.5	8,807,981	14,012	0.0016	0.9984	88.10
48.5	8,191,067	16,815	0.0021	0.9979	87.96
49.5	7,668,903	12,521	0.0016	0.9984	87.78
50.5	6,964,826	10,261	0.0015	0.9985	87.64
51.5	6,312,368	6,543	0.0010	0.9990	87.51
52.5	5,846,213	4,945	0.0008	0.9992	87.42
53.5	5,441,777	3,596	0.0007	0.9993	87.35
54.5	4,990,424	4,663	0.0009	0.9991	87.29
55.5	4,630,513	5,469	0.0012	0.9988	87.21
56.5	4,296,007	8,917	0.0021	0.9979	87.10
57.5	3,954,362	13,658	0.0035	0.9965	86.92
58.5	3,566,422	27,401	0.0077	0.9923	86.62
59.5	3,163,340	54,155	0.0171	0.9829	85.96
60.5	2,735,337	70,698	0.0258	0.9742	84.49
61.5	2,352,284	24,833	0.0106	0.9894	82.30
62.5	1,892,106	25,248	0.0133	0.9867	81.43
63.5	1,448,122	24,369	0.0168	0.9832	80.35
64.5	1,070,202	27,207	0.0254	0.9746	78.99
65.5	791,035	19,228	0.0243	0.9757	76.99
66.5	540,676	13,243	0.0245	0.9755	75.11
67.5	407,505	11,471	0.0281	0.9719	73.28
68.5	294,721	9,564	0.0325	0.9675	71.21
69.5	197,180	5,329	0.0270	0.9730	68.90
70.5	136,740	5,884	0.0430	0.9570	67.04
71.5	23,226	259	0.0112	0.9888	64.15
72.5	12,188	97	0.0080	0.9920	63.44
73.5	1,090		0.0000	1.0000	62.93
74.5	1,090		0.0000	1.0000	62.93
75.5	1,090		0.0000	1.0000	62.93
76.5	1,090	1,090	1.0000		62.93
77.5					

DAYTON POWER AND LIGHT COMPANY
ACCOUNT 369.20 UNDERGROUND SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2019

EXPERIENCE BAND 1966-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	214,750,395	1,253	0.0000	1.0000	100.00
0.5	203,000,251	7,877	0.0000	1.0000	100.00
1.5	189,472,971	7,016	0.0000	1.0000	100.00
2.5	177,027,129	5,602	0.0000	1.0000	99.99
3.5	166,207,303	12,548	0.0001	0.9999	99.99
4.5	155,777,679	10,487	0.0001	0.9999	99.98
5.5	145,639,594	9,929	0.0001	0.9999	99.97
6.5	134,301,098	19,517	0.0001	0.9999	99.97
7.5	128,246,930	11,020	0.0001	0.9999	99.95
8.5	122,045,932	9,923	0.0001	0.9999	99.94
9.5	114,525,544	8,137	0.0001	0.9999	99.94
10.5	107,405,076	5,080	0.0000	1.0000	99.93
11.5	102,093,556	4,788	0.0000	1.0000	99.92
12.5	96,266,262	6,620	0.0001	0.9999	99.92
13.5	87,652,045	5,422	0.0001	0.9999	99.91
14.5	82,738,889	8,295	0.0001	0.9999	99.91
15.5	82,115,916	4,993	0.0001	0.9999	99.90
16.5	73,531,438	3,151	0.0000	1.0000	99.89
17.5	73,533,240	9,139	0.0001	0.9999	99.89
18.5	63,954,023	4,116	0.0001	0.9999	99.87
19.5	57,506,040	4,093	0.0001	0.9999	99.87
20.5	53,803,701	6,420	0.0001	0.9999	99.86
21.5	49,103,642	4,794	0.0001	0.9999	99.85
22.5	44,843,143	3,532	0.0001	0.9999	99.84
23.5	41,008,111	1,575	0.0000	1.0000	99.83
24.5	38,343,038	3,814	0.0001	0.9999	99.83
25.5	35,374,048	5,589	0.0002	0.9998	99.82
26.5	33,051,485	11,982	0.0004	0.9996	99.80
27.5	30,698,674	1,975	0.0001	0.9999	99.77
28.5	28,779,936	4,946	0.0002	0.9998	99.76
29.5	26,283,499	702	0.0000	1.0000	99.74
30.5	23,960,418	8,690	0.0004	0.9996	99.74
31.5	21,695,377	1,107	0.0001	0.9999	99.70
32.5	20,331,720	1,290	0.0001	0.9999	99.70
33.5	18,489,800	3,342	0.0002	0.9998	99.69
34.5	17,263,978	5,188	0.0003	0.9997	99.67
35.5	15,925,817	9,751	0.0006	0.9994	99.64
36.5	14,641,787	7,659	0.0005	0.9995	99.58
37.5	13,860,925	22,756	0.0016	0.9984	99.53
38.5	12,742,526	56,788	0.0045	0.9955	99.37

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 369.20 UNDERGROUND SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019

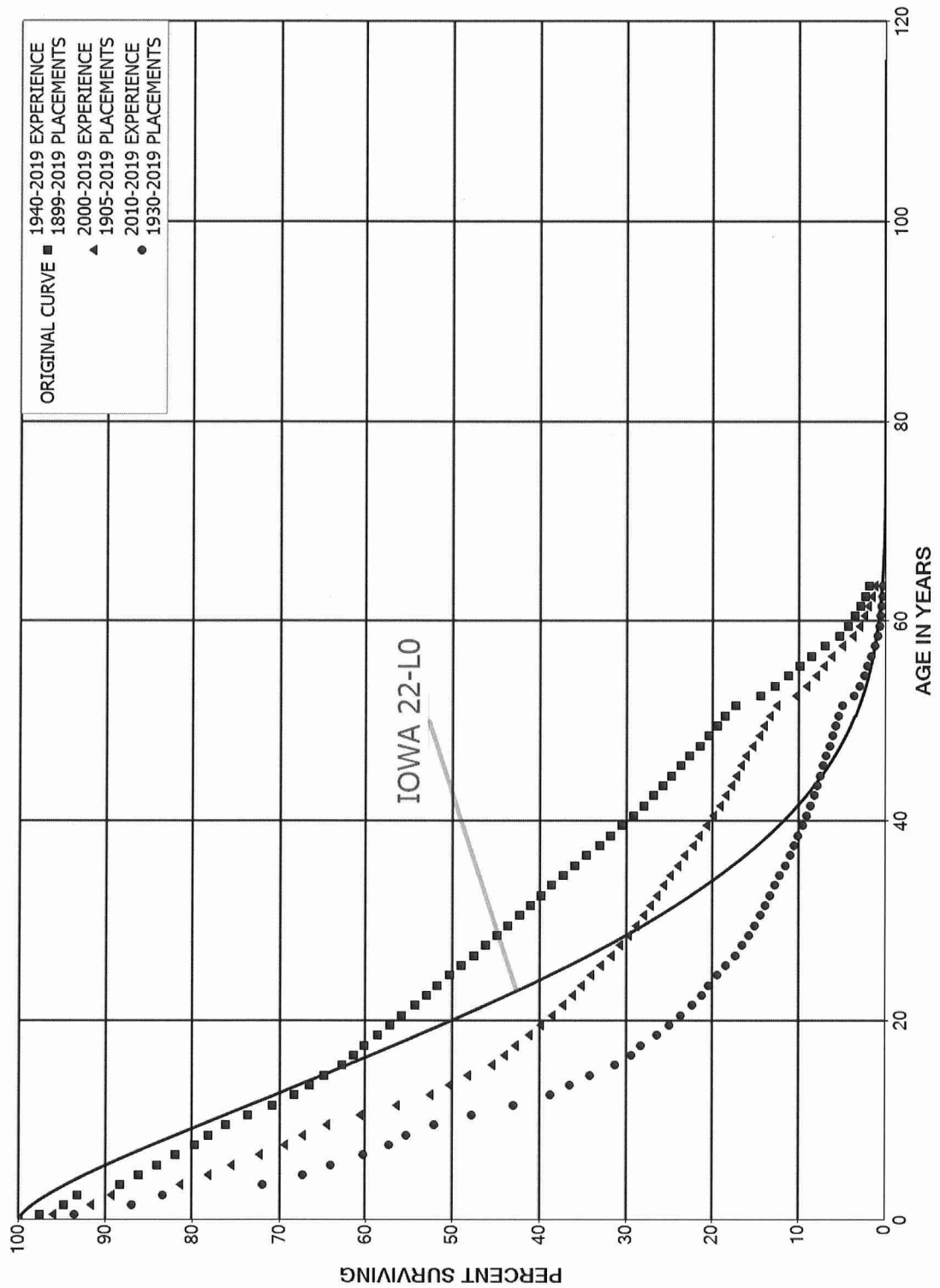
EXPERIENCE BAND 1966-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,579,629	57,066	0.0049	0.9951	98.92
40.5	10,137,749	62,639	0.0062	0.9938	98.44
41.5	8,059,726	20,180	0.0025	0.9975	97.83
42.5	6,729,264	12,172	0.0018	0.9982	97.58
43.5	5,589,921	9,679	0.0017	0.9983	97.41
44.5	4,548,087	13,892	0.0031	0.9969	97.24
45.5	3,330,740	12,467	0.0037	0.9963	96.94
46.5	2,074,787	10,543	0.0051	0.9949	96.58
47.5	1,046,920	4,465	0.0043	0.9957	96.09
48.5	665,609	7,624	0.0115	0.9885	95.68
49.5	470,082	588	0.0012	0.9988	94.58
50.5	389,562		0.0000	1.0000	94.46
51.5	374,239	69	0.0002	0.9998	94.46
52.5	363,222	2,972	0.0082	0.9918	94.45
53.5	355,518	179	0.0005	0.9995	93.67
54.5	345,091	231	0.0007	0.9993	93.63
55.5	337,973		0.0000	1.0000	93.56
56.5	334,900	52	0.0002	0.9998	93.56
57.5	328,884		0.0000	1.0000	93.55
58.5	322,042		0.0000	1.0000	93.55
59.5	316,637	693	0.0022	0.9978	93.55
60.5	311,084		0.0000	1.0000	93.34
61.5	307,021		0.0000	1.0000	93.34
62.5	305,573		0.0000	1.0000	93.34
63.5	299,541		0.0000	1.0000	93.34
64.5	297,412		0.0000	1.0000	93.34
65.5	292,332	295	0.0010	0.9990	93.34
66.5	291,029		0.0000	1.0000	93.25
67.5	289,391		0.0000	1.0000	93.25
68.5	288,175	194	0.0007	0.9993	93.25
69.5	287,813		0.0000	1.0000	93.19
70.5	287,606		0.0000	1.0000	93.19
71.5	284,257	4,311	0.0152	0.9848	93.19
72.5	276,978		0.0000	1.0000	91.77
73.5	275,412	436	0.0016	0.9984	91.77
74.5	272,952	145	0.0005	0.9995	91.63
75.5	271,252	307	0.0011	0.9989	91.58
76.5	270,497	90	0.0003	0.9997	91.48
77.5	268,590	194	0.0007	0.9993	91.45
78.5	267,313		0.0000	1.0000	91.38

DAYTON POWER AND LIGHT COMPANY
ACCOUNT 369.20 UNDERGROUND SERVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2019			EXPERIENCE BAND 1966-2019			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	266,265	831	0.0031	0.9969	91.38	
80.5	265,435	145	0.0005	0.9995	91.09	
81.5	330		0.0000	1.0000	91.05	
82.5	330		0.0000	1.0000	91.05	
83.5	330		0.0000	1.0000	91.05	
84.5	330		0.0000	1.0000	91.05	
85.5	330		0.0000	1.0000	91.05	
86.5	330		0.0000	1.0000	91.05	
87.5	330		0.0000	1.0000	91.05	
88.5	330		0.0000	1.0000	91.05	
89.5	330		0.0000	1.0000	91.05	
90.5	330	330	1.0000		91.05	
91.5						

DAYTON POWER AND LIGHT COMPANY
ACCOUNT 370.00 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2019

EXPERIENCE BAND 1940-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	106,429,185	2,691,866	0.0253	0.9747	100.00
0.5	101,580,986	2,905,698	0.0286	0.9714	97.47
1.5	97,226,108	1,572,065	0.0162	0.9838	94.68
2.5	92,805,141	4,819,481	0.0519	0.9481	93.15
3.5	85,934,331	2,096,123	0.0244	0.9756	88.31
4.5	80,862,333	1,989,650	0.0246	0.9754	86.16
5.5	75,740,433	1,917,906	0.0253	0.9747	84.04
6.5	71,102,033	1,854,206	0.0261	0.9739	81.91
7.5	64,658,190	1,318,766	0.0204	0.9796	79.78
8.5	60,509,595	1,491,220	0.0246	0.9754	78.15
9.5	57,655,408	1,936,860	0.0336	0.9664	76.22
10.5	55,166,043	2,094,470	0.0380	0.9620	73.66
11.5	52,187,618	1,935,391	0.0371	0.9629	70.87
12.5	48,967,815	1,214,918	0.0248	0.9752	68.24
13.5	46,894,702	1,227,659	0.0262	0.9738	66.54
14.5	44,010,607	1,388,084	0.0315	0.9685	64.80
15.5	40,514,963	885,658	0.0219	0.9781	62.76
16.5	39,218,682	762,386	0.0194	0.9806	61.39
17.5	37,722,211	974,069	0.0258	0.9742	60.19
18.5	35,834,054	864,452	0.0241	0.9759	58.64
19.5	34,393,073	829,076	0.0241	0.9759	57.22
20.5	33,040,310	891,767	0.0270	0.9730	55.84
21.5	31,537,582	793,606	0.0252	0.9748	54.34
22.5	30,043,553	706,218	0.0235	0.9765	52.97
23.5	29,022,489	787,793	0.0271	0.9729	51.73
24.5	28,030,546	770,669	0.0275	0.9725	50.32
25.5	26,843,583	787,173	0.0293	0.9707	48.94
26.5	25,535,818	718,992	0.0282	0.9718	47.50
27.5	24,282,002	705,420	0.0291	0.9709	46.17
28.5	23,169,421	624,171	0.0269	0.9731	44.82
29.5	22,380,593	671,007	0.0300	0.9700	43.62
30.5	20,887,535	614,892	0.0294	0.9706	42.31
31.5	19,776,356	569,507	0.0288	0.9712	41.06
32.5	18,741,947	589,702	0.0315	0.9685	39.88
33.5	17,565,742	610,475	0.0348	0.9652	38.63
34.5	16,371,856	599,107	0.0366	0.9634	37.28
35.5	15,390,964	565,561	0.0367	0.9633	35.92
36.5	14,362,198	618,153	0.0430	0.9570	34.60
37.5	13,537,841	518,871	0.0383	0.9617	33.11
38.5	12,681,060	526,674	0.0415	0.9585	31.84

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2019

EXPERIENCE BAND 1940-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,825,174	522,815	0.0442	0.9558	30.52
40.5	10,887,261	468,175	0.0430	0.9570	29.17
41.5	9,929,379	395,215	0.0398	0.9602	27.91
42.5	9,046,113	373,085	0.0412	0.9588	26.80
43.5	8,337,568	327,041	0.0392	0.9608	25.70
44.5	7,756,326	340,224	0.0439	0.9561	24.69
45.5	7,074,220	304,793	0.0431	0.9569	23.61
46.5	6,413,906	341,854	0.0533	0.9467	22.59
47.5	5,727,900	276,452	0.0483	0.9517	21.39
48.5	5,139,455	245,133	0.0477	0.9523	20.35
49.5	4,637,346	210,800	0.0455	0.9545	19.38
50.5	4,170,628	265,038	0.0635	0.9365	18.50
51.5	3,677,444	618,436	0.1682	0.8318	17.33
52.5	2,870,991	346,291	0.1206	0.8794	14.41
53.5	2,394,519	279,920	0.1169	0.8831	12.67
54.5	2,034,870	245,150	0.1205	0.8795	11.19
55.5	1,717,258	227,196	0.1323	0.8677	9.84
56.5	1,407,216	253,828	0.1804	0.8196	8.54
57.5	1,098,967	271,021	0.2466	0.7534	7.00
58.5	790,293	151,026	0.1911	0.8089	5.27
59.5	614,125	110,414	0.1798	0.8202	4.27
60.5	484,310	92,039	0.1900	0.8100	3.50
61.5	377,268	71,468	0.1894	0.8106	2.83
62.5	286,528	58,764	0.2051	0.7949	2.30
63.5	195,112	12,343	0.0633	0.9367	1.83
64.5	172,292	11,207	0.0650	0.9350	1.71
65.5	147,588	9,298	0.0630	0.9370	1.60
66.5	124,143	17,089	0.1377	0.8623	1.50
67.5	92,208	6,503	0.0705	0.9295	1.29
68.5	76,108	5,600	0.0736	0.9264	1.20
69.5	61,669	3,262	0.0529	0.9471	1.11
70.5	53,390	4,501	0.0843	0.9157	1.05
71.5	39,675	3,259	0.0822	0.9178	0.97
72.5	31,615	1,034	0.0327	0.9673	0.89
73.5	29,451	735	0.0250	0.9750	0.86
74.5	27,293	1,452	0.0532	0.9468	0.84
75.5	23,213	1,910	0.0823	0.9177	0.79
76.5	19,887	1,355	0.0681	0.9319	0.73
77.5	16,526	417	0.0252	0.9748	0.68
78.5	15,599	1,109	0.0711	0.9289	0.66

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2019

EXPERIENCE BAND 1940-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	14,372	1,724	0.1199	0.8801	0.61
80.5	12,648	135	0.0107	0.9893	0.54
81.5	12,514	1,798	0.1437	0.8563	0.53
82.5	3,304	391	0.1182	0.8818	0.46
83.5	2,253	318	0.1413	0.8587	0.40
84.5	1,934	81	0.0419	0.9581	0.35
85.5	1,853	70	0.0380	0.9620	0.33
86.5	1,783	182	0.1019	0.8981	0.32
87.5	1,601	40	0.0252	0.9748	0.29
88.5	1,561	9	0.0058	0.9942	0.28
89.5	1,075	231	0.2144	0.7856	0.28
90.5	844	667	0.7903	0.2097	0.22
91.5	177	134	0.7559	0.2441	0.05
92.5	43		0.0000	1.0000	0.01
93.5	43	34	0.7959	0.2041	0.01
94.5	9	9	1.0000		0.00
95.5					



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	63,678,194	2,666,475	0.0419	0.9581	100.00
0.5	60,230,449	2,697,166	0.0448	0.9552	95.81
1.5	57,222,453	1,495,814	0.0261	0.9739	91.52
2.5	54,134,580	4,737,775	0.0875	0.9125	89.13
3.5	47,886,214	1,937,578	0.0405	0.9595	81.33
4.5	44,220,354	1,490,088	0.0337	0.9663	78.04
5.5	40,380,665	1,710,274	0.0424	0.9576	75.41
6.5	36,898,136	1,513,940	0.0410	0.9590	72.21
7.5	31,819,677	949,407	0.0298	0.9702	69.25
8.5	29,130,155	1,214,523	0.0417	0.9583	67.19
9.5	26,887,382	1,606,919	0.0598	0.9402	64.38
10.5	25,588,949	1,811,161	0.0708	0.9292	60.54
11.5	23,785,829	1,629,948	0.0685	0.9315	56.25
12.5	21,517,893	897,747	0.0417	0.9583	52.40
13.5	20,784,896	900,407	0.0433	0.9567	50.21
14.5	19,147,265	1,076,713	0.0562	0.9438	48.04
15.5	16,645,622	557,491	0.0335	0.9665	45.33
16.5	16,585,110	442,896	0.0267	0.9733	43.82
17.5	15,989,096	609,909	0.0381	0.9619	42.65
18.5	15,076,445	485,850	0.0322	0.9678	41.02
19.5	14,569,301	463,592	0.0318	0.9682	39.70
20.5	14,336,877	463,398	0.0323	0.9677	38.43
21.5	14,250,171	440,806	0.0309	0.9691	37.19
22.5	13,925,446	380,240	0.0273	0.9727	36.04
23.5	13,883,000	456,820	0.0329	0.9671	35.06
24.5	13,697,291	450,115	0.0329	0.9671	33.90
25.5	13,511,441	485,163	0.0359	0.9641	32.79
26.5	13,193,004	434,487	0.0329	0.9671	31.61
27.5	12,906,400	414,607	0.0321	0.9679	30.57
28.5	12,701,307	351,111	0.0276	0.9724	29.59
29.5	12,729,735	392,004	0.0308	0.9692	28.77
30.5	12,064,777	343,322	0.0285	0.9715	27.89
31.5	11,660,510	328,193	0.0281	0.9719	27.09
32.5	11,224,025	339,841	0.0303	0.9697	26.33
33.5	10,723,504	339,494	0.0317	0.9683	25.53
34.5	10,109,969	366,042	0.0362	0.9638	24.72
35.5	9,695,153	327,368	0.0338	0.9662	23.83
36.5	9,244,771	382,726	0.0414	0.9586	23.02
37.5	8,801,118	286,807	0.0326	0.9674	22.07
38.5	8,485,701	349,376	0.0412	0.9588	21.35

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,080,581	313,725	0.0388	0.9612	20.47
40.5	7,635,713	283,018	0.0371	0.9629	19.68
41.5	7,083,160	240,606	0.0340	0.9660	18.95
42.5	6,589,992	240,839	0.0365	0.9635	18.30
43.5	6,308,772	198,301	0.0314	0.9686	17.64
44.5	6,091,793	223,488	0.0367	0.9633	17.08
45.5	5,694,929	192,537	0.0338	0.9662	16.45
46.5	5,302,583	254,073	0.0479	0.9521	15.90
47.5	4,835,329	220,856	0.0457	0.9543	15.14
48.5	4,424,648	190,592	0.0431	0.9569	14.45
49.5	4,079,451	178,244	0.0437	0.9563	13.82
50.5	3,726,094	238,622	0.0640	0.9360	13.22
51.5	3,350,208	592,953	0.1770	0.8230	12.37
52.5	2,615,109	326,942	0.1250	0.8750	10.18
53.5	2,175,068	254,199	0.1169	0.8831	8.91
54.5	1,852,231	215,328	0.1163	0.8837	7.87
55.5	1,572,182	212,883	0.1354	0.8646	6.95
56.5	1,281,044	243,443	0.1900	0.8100	6.01
57.5	992,478	263,247	0.2652	0.7348	4.87
58.5	705,679	146,452	0.2075	0.7925	3.58
59.5	544,637	107,025	0.1965	0.8035	2.84
60.5	423,523	88,179	0.2082	0.7918	2.28
61.5	324,599	69,765	0.2149	0.7851	1.80
62.5	254,010	56,599	0.2228	0.7772	1.42
63.5	169,590	10,543	0.0622	0.9378	1.10
64.5	149,975	9,978	0.0665	0.9335	1.03
65.5	127,330	7,529	0.0591	0.9409	0.96
66.5	106,091	15,032	0.1417	0.8583	0.91
67.5	76,723	5,369	0.0700	0.9300	0.78
68.5	62,716	4,956	0.0790	0.9210	0.72
69.5	51,099	2,526	0.0494	0.9506	0.67
70.5	44,152	3,184	0.0721	0.9279	0.63
71.5	32,132	2,639	0.0821	0.9179	0.59
72.5	25,077	583	0.0233	0.9767	0.54
73.5	23,746	485	0.0204	0.9796	0.53
74.5	22,031	1,280	0.0581	0.9419	0.52
75.5	18,191	1,509	0.0829	0.9171	0.49
76.5	15,457	1,134	0.0733	0.9267	0.45
77.5	12,485	167	0.0133	0.9867	0.41
78.5	11,884	127	0.0107	0.9893	0.41

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2019

EXPERIENCE BAND 2000-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,865	1,367	0.1152	0.8848	0.40
80.5	10,572	74	0.0070	0.9930	0.36
81.5	10,528	1,740	0.1653	0.8347	0.35
82.5	1,492	354	0.2375	0.7625	0.30
83.5	533	56	0.1053	0.8947	0.23
84.5	521	44	0.0853	0.9147	0.20
85.5	533	56	0.1052	0.8948	0.18
86.5	634	157	0.2474	0.7526	0.17
87.5	491	14	0.0283	0.9717	0.12
88.5	477		0.0000	1.0000	0.12
89.5					0.12
90.5					
91.5	134	134	1.0000		
92.5					
93.5	9	9	1.0000		
94.5	9	9	1.0000		
95.5					

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2019

EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,994,987	2,665,585	0.0650	0.9350	100.00
0.5	38,226,693	2,686,933	0.0703	0.9297	93.50
1.5	35,851,970	1,467,614	0.0409	0.9591	86.93
2.5	34,509,860	4,724,123	0.1369	0.8631	83.37
3.5	29,920,609	1,923,564	0.0643	0.9357	71.96
4.5	27,882,407	1,339,926	0.0481	0.9519	67.33
5.5	27,099,159	1,608,219	0.0593	0.9407	64.09
6.5	24,835,465	1,230,139	0.0495	0.9505	60.29
7.5	20,178,772	727,553	0.0361	0.9639	57.30
8.5	18,324,988	1,050,718	0.0573	0.9427	55.24
9.5	17,267,805	1,436,000	0.0832	0.9168	52.07
10.5	15,837,649	1,570,196	0.0991	0.9009	47.74
11.5	14,402,175	1,434,545	0.0996	0.9004	43.01
12.5	12,633,946	728,507	0.0577	0.9423	38.72
13.5	11,505,974	723,968	0.0629	0.9371	36.49
14.5	9,965,786	854,633	0.0858	0.9142	34.19
15.5	7,646,070	445,584	0.0583	0.9417	31.26
16.5	7,585,238	288,158	0.0380	0.9620	29.44
17.5	7,397,028	496,246	0.0671	0.9329	28.32
18.5	6,777,345	384,938	0.0568	0.9432	26.42
19.5	6,038,991	323,787	0.0536	0.9464	24.92
20.5	6,343,047	349,328	0.0551	0.9449	23.58
21.5	6,197,758	293,833	0.0474	0.9526	22.29
22.5	5,931,753	218,220	0.0368	0.9632	21.23
23.5	6,294,378	327,142	0.0520	0.9480	20.45
24.5	6,588,046	343,975	0.0522	0.9478	19.39
25.5	6,431,820	391,150	0.0608	0.9392	18.37
26.5	6,270,967	292,515	0.0466	0.9534	17.26
27.5	5,957,074	263,262	0.0442	0.9558	16.45
28.5	5,856,273	232,759	0.0397	0.9603	15.72
29.5	5,994,660	263,583	0.0440	0.9560	15.10
30.5	5,570,151	234,153	0.0420	0.9580	14.44
31.5	5,674,708	234,464	0.0413	0.9587	13.83
32.5	5,698,228	227,860	0.0400	0.9600	13.26
33.5	5,445,981	238,446	0.0438	0.9562	12.73
34.5	5,027,293	262,300	0.0522	0.9478	12.17
35.5	4,977,503	233,991	0.0470	0.9530	11.53
36.5	4,873,831	224,729	0.0461	0.9539	10.99
37.5	4,894,165	210,739	0.0431	0.9569	10.49
38.5	4,865,108	245,506	0.0505	0.9495	10.03

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2019

EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,737,545	232,114	0.0490	0.9510	9.53
40.5	4,494,648	226,869	0.0505	0.9495	9.06
41.5	4,147,217	193,701	0.0467	0.9533	8.60
42.5	3,765,029	190,118	0.0505	0.9495	8.20
43.5	3,607,360	145,259	0.0403	0.9597	7.79
44.5	3,487,471	147,034	0.0422	0.9578	7.47
45.5	3,288,791	139,296	0.0424	0.9576	7.16
46.5	3,076,126	193,237	0.0628	0.9372	6.86
47.5	2,756,853	168,848	0.0612	0.9388	6.43
48.5	2,507,796	137,933	0.0550	0.9450	6.03
49.5	2,320,378	109,706	0.0473	0.9527	5.70
50.5	2,166,122	180,428	0.0833	0.9167	5.43
51.5	1,929,662	537,866	0.2787	0.7213	4.98
52.5	1,384,185	261,776	0.1891	0.8109	3.59
53.5	1,213,886	204,498	0.1685	0.8315	2.91
54.5	1,083,692	173,047	0.1597	0.8403	2.42
55.5	955,497	180,142	0.1885	0.8115	2.03
56.5	802,240	218,294	0.2721	0.7279	1.65
57.5	627,938	206,747	0.3292	0.6708	1.20
58.5	466,649	96,586	0.2070	0.7930	0.81
59.5	417,511	90,783	0.2174	0.7826	0.64
60.5	365,443	79,514	0.2176	0.7824	0.50
61.5	294,677	65,654	0.2228	0.7772	0.39
62.5	219,062	49,494	0.2259	0.7741	0.30
63.5	138,306	6,487	0.0469	0.9531	0.24
64.5	123,600	8,330	0.0674	0.9326	0.22
65.5	105,821	5,433	0.0513	0.9487	0.21
66.5	88,516	14,176	0.1601	0.8399	0.20
67.5	62,064	4,498	0.0725	0.9275	0.17
68.5	48,945	3,126	0.0639	0.9361	0.15
69.5	37,180	1,450	0.0390	0.9610	0.14
70.5	30,791	2,558	0.0831	0.9169	0.14
71.5	19,019	2,260	0.1189	0.8811	0.13
72.5	22,683	199	0.0088	0.9912	0.11
73.5	22,226	103	0.0046	0.9954	0.11
74.5	20,701	1,087	0.0525	0.9475	0.11
75.5	16,986	1,061	0.0625	0.9375	0.11
76.5	14,508	899	0.0620	0.9380	0.10
77.5	11,603		0.0000	1.0000	0.09
78.5	11,092	50	0.0045	0.9955	0.09

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 370.00 METERS

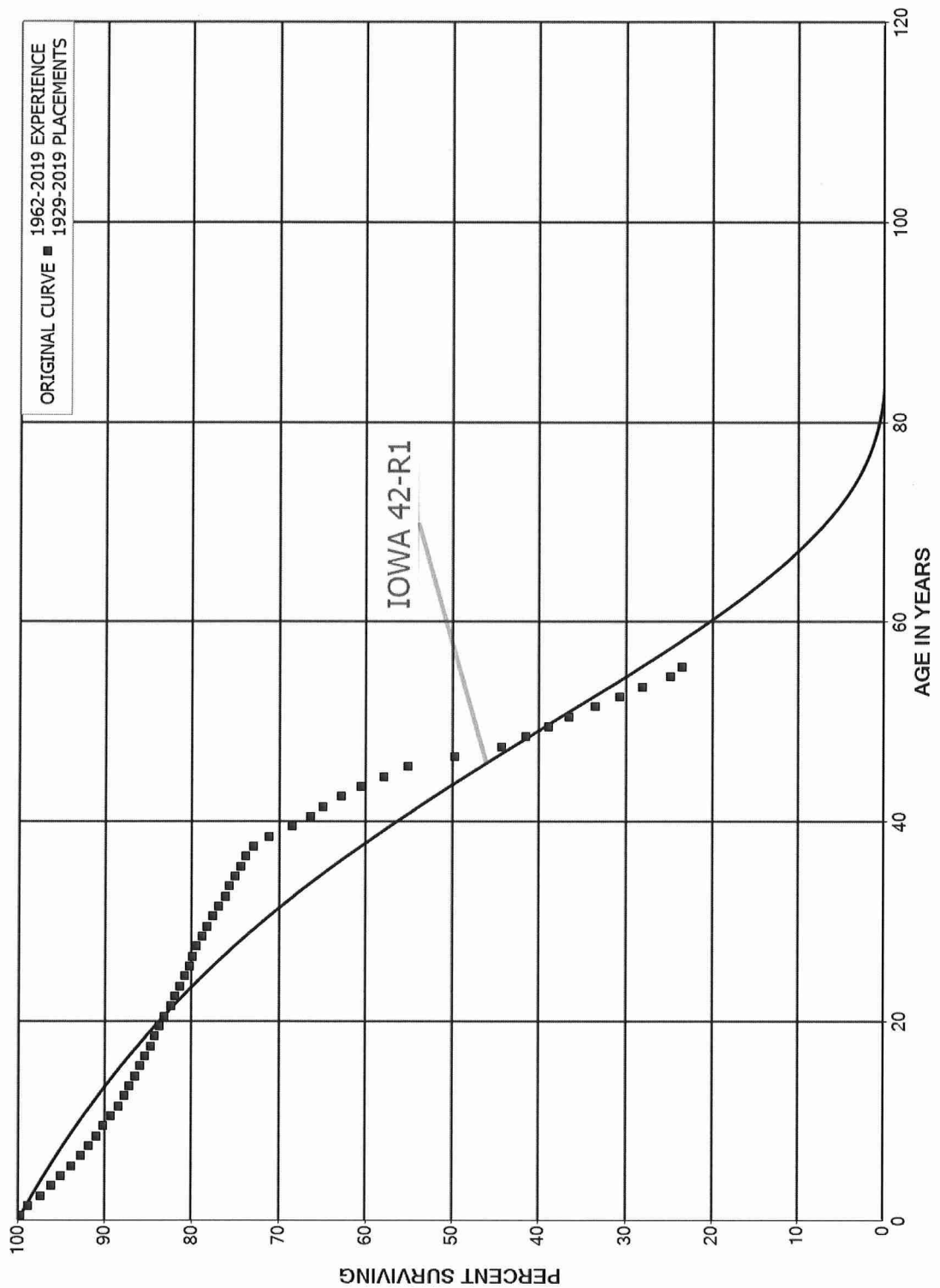
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2019

EXPERIENCE BAND 2010-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	11,639	1,140	0.0980	0.9020	0.09
80.5	10,499		0.0000	1.0000	0.08
81.5	10,499	1,711	0.1629	0.8371	0.08
82.5	1,376	238	0.1733	0.8267	0.07
83.5	477		0.0000	1.0000	0.06
84.5	477		0.0000	1.0000	0.06
85.5	477		0.0000	1.0000	0.06
86.5	477		0.0000	1.0000	0.06
87.5	477		0.0000	1.0000	0.06
88.5	477		0.0000	1.0000	0.06
89.5					0.06

DAYTON POWER AND LIGHT COMPANY
 ACCOUNT 371.10 INSTALLATIONS ON CUSTOMERS' PREMISES - ON PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 371.10 INSTALLATIONS ON CUSTOMERS' PREMISES - ON PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2019

EXPERIENCE BAND 1962-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,275,276	54,682	0.0023	0.9977	100.00
0.5	24,225,083	234,056	0.0097	0.9903	99.77
1.5	23,465,186	329,572	0.0140	0.9860	98.81
2.5	22,734,476	280,322	0.0123	0.9877	97.42
3.5	21,821,834	266,400	0.0122	0.9878	96.22
4.5	21,220,299	271,811	0.0128	0.9872	95.05
5.5	20,539,858	232,733	0.0113	0.9887	93.83
6.5	19,627,230	192,367	0.0098	0.9902	92.77
7.5	18,704,735	177,366	0.0095	0.9905	91.86
8.5	17,960,843	159,017	0.0089	0.9911	90.99
9.5	17,255,591	177,675	0.0103	0.9897	90.18
10.5	16,635,103	153,764	0.0092	0.9908	89.25
11.5	16,100,629	127,996	0.0079	0.9921	88.43
12.5	15,534,544	102,839	0.0066	0.9934	87.72
13.5	15,081,278	115,134	0.0076	0.9924	87.14
14.5	14,647,119	90,113	0.0062	0.9938	86.48
15.5	14,233,298	94,341	0.0066	0.9934	85.95
16.5	13,860,234	97,048	0.0070	0.9930	85.38
17.5	13,426,307	77,835	0.0058	0.9942	84.78
18.5	12,627,112	77,457	0.0061	0.9939	84.29
19.5	12,247,998	91,472	0.0075	0.9925	83.77
20.5	11,708,694	99,838	0.0085	0.9915	83.14
21.5	10,999,309	70,393	0.0064	0.9936	82.44
22.5	10,298,080	63,749	0.0062	0.9938	81.91
23.5	9,768,874	62,172	0.0064	0.9936	81.40
24.5	9,379,300	65,106	0.0069	0.9931	80.88
25.5	9,002,665	44,697	0.0050	0.9950	80.32
26.5	8,557,749	45,100	0.0053	0.9947	79.92
27.5	8,025,217	64,441	0.0080	0.9920	79.50
28.5	7,641,757	53,846	0.0070	0.9930	78.86
29.5	7,178,620	61,867	0.0086	0.9914	78.31
30.5	6,818,472	62,019	0.0091	0.9909	77.63
31.5	6,377,482	57,883	0.0091	0.9909	76.93
32.5	6,073,354	38,157	0.0063	0.9937	76.23
33.5	5,719,145	51,683	0.0090	0.9910	75.75
34.5	5,390,247	45,166	0.0084	0.9916	75.06
35.5	5,051,131	44,250	0.0088	0.9912	74.44
36.5	4,752,787	54,540	0.0115	0.9885	73.78
37.5	4,350,790	105,865	0.0243	0.9757	72.94
38.5	3,842,984	144,822	0.0377	0.9623	71.16

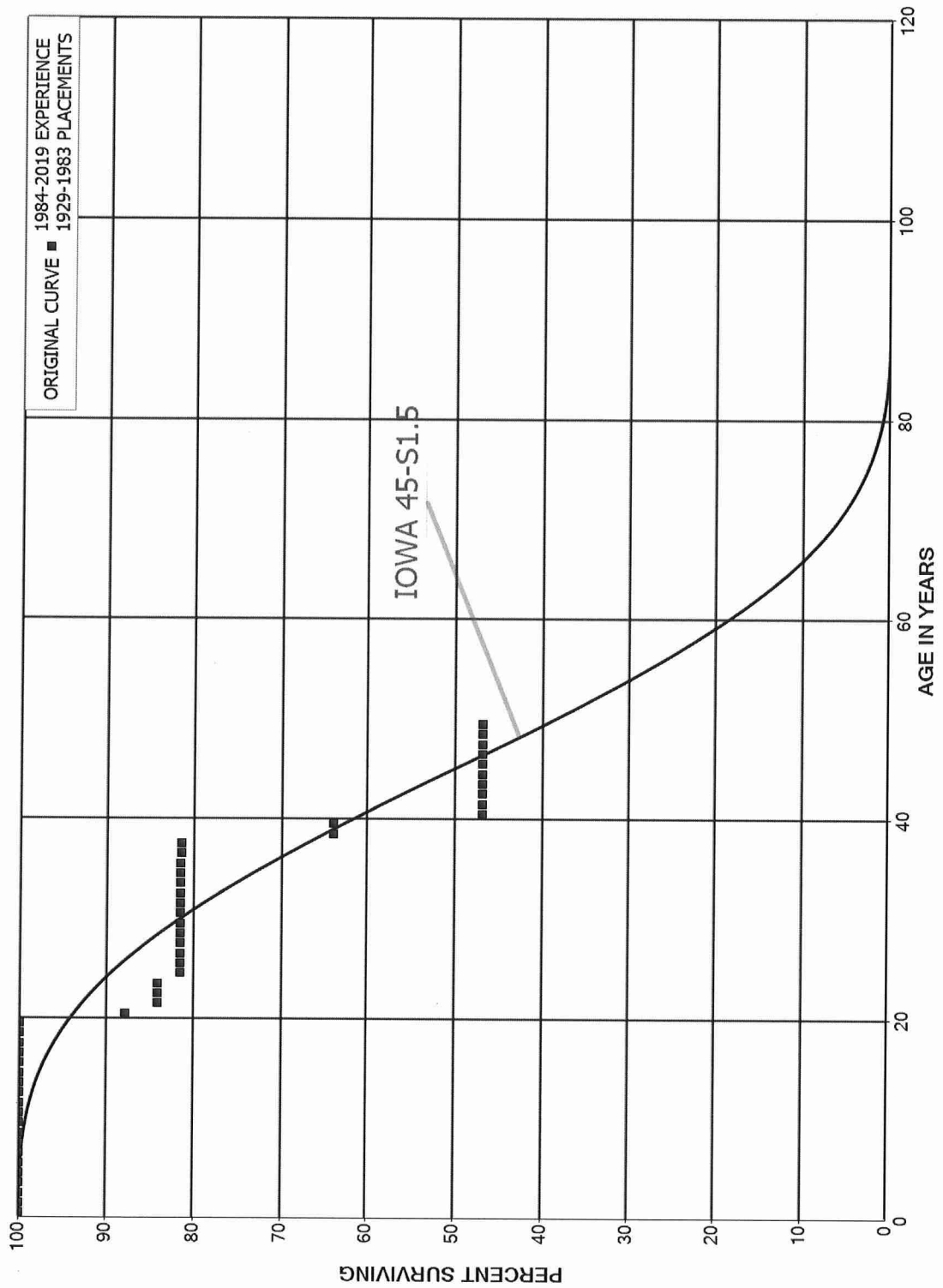
DAYTON POWER AND LIGHT COMPANY

ACCOUNT 371.10 INSTALLATIONS ON CUSTOMERS' PREMISES - ON PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019			EXPERIENCE BAND 1962-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,329,847	101,710	0.0305	0.9695	68.48
40.5	2,960,774	63,911	0.0216	0.9784	66.39
41.5	2,633,790	86,891	0.0330	0.9670	64.96
42.5	2,333,413	81,356	0.0349	0.9651	62.81
43.5	1,939,951	83,844	0.0432	0.9568	60.62
44.5	1,612,441	78,128	0.0485	0.9515	58.00
45.5	1,246,284	123,551	0.0991	0.9009	55.19
46.5	879,768	95,249	0.1083	0.8917	49.72
47.5	579,494	37,156	0.0641	0.9359	44.34
48.5	415,885	26,760	0.0643	0.9357	41.49
49.5	320,268	18,746	0.0585	0.9415	38.82
50.5	239,015	20,067	0.0840	0.9160	36.55
51.5	175,146	14,494	0.0828	0.9172	33.48
52.5	125,031	10,947	0.0876	0.9124	30.71
53.5	89,874	10,224	0.1138	0.8862	28.02
54.5	59,997	3,193	0.0532	0.9468	24.84
55.5	38,349	755	0.0197	0.9803	23.51
56.5	16,706	878	0.0526	0.9474	23.05
57.5	6,171		0.0000	1.0000	21.84
58.5	2,154		0.0000	1.0000	21.84
59.5	1,860		0.0000	1.0000	21.84
60.5	1,689	66	0.0388	0.9612	21.84
61.5	1,598	226	0.1411	0.8589	20.99
62.5	1,373	96	0.0702	0.9298	18.03
63.5	1,276	97	0.0764	0.9236	16.76
64.5	1,179		0.0000	1.0000	15.48
65.5	1,179	49	0.0416	0.9584	15.48
66.5	1,130	32	0.0280	0.9720	14.84
67.5	4		0.0000	1.0000	14.42
68.5	4		0.0000	1.0000	14.42
69.5	4		0.0000	1.0000	14.42
70.5	4	4	1.0000		14.42
71.5					

DAYTON POWER AND LIGHT COMPANY
 ACCOUNT 371.20 INSTALLATIONS ON CUSTOMERS' PREMISES - OTHER
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 371.20 INSTALLATIONS ON CUSTOMERS' PREMISES - OTHER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-1983			EXPERIENCE BAND 1984-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0					
0.5	937		0.0000	1.0000	100.00
1.5	937		0.0000	1.0000	100.00
2.5	937		0.0000	1.0000	100.00
3.5	937		0.0000	1.0000	100.00
4.5	937		0.0000	1.0000	100.00
5.5	937		0.0000	1.0000	100.00
6.5	937		0.0000	1.0000	100.00
7.5	937		0.0000	1.0000	100.00
8.5	937		0.0000	1.0000	100.00
9.5	937		0.0000	1.0000	100.00
10.5	937		0.0000	1.0000	100.00
11.5	168,500		0.0000	1.0000	100.00
12.5	168,500		0.0000	1.0000	100.00
13.5	358,673		0.0000	1.0000	100.00
14.5	416,462		0.0000	1.0000	100.00
15.5	451,985		0.0000	1.0000	100.00
16.5	462,259		0.0000	1.0000	100.00
17.5	462,259		0.0000	1.0000	100.00
18.5	474,456		0.0000	1.0000	100.00
19.5	474,456	57,789	0.1218	0.8782	100.00
20.5	416,667	17,444	0.0419	0.9581	87.82
21.5	399,223		0.0000	1.0000	84.14
22.5	399,223		0.0000	1.0000	84.14
23.5	399,223	12,197	0.0306	0.9694	84.14
24.5	387,026		0.0000	1.0000	81.57
25.5	387,026		0.0000	1.0000	81.57
26.5	387,026		0.0000	1.0000	81.57
27.5	387,026		0.0000	1.0000	81.57
28.5	387,026		0.0000	1.0000	81.57
29.5	387,026		0.0000	1.0000	81.57
30.5	387,026		0.0000	1.0000	81.57
31.5	387,026		0.0000	1.0000	81.57
32.5	387,026		0.0000	1.0000	81.57
33.5	387,026		0.0000	1.0000	81.57
34.5	387,026		0.0000	1.0000	81.57
35.5	387,735	216	0.0006	0.9994	81.57
36.5	390,734		0.0000	1.0000	81.53
37.5	390,734	84,081	0.2152	0.7848	81.53
38.5	306,653		0.0000	1.0000	63.98

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 371.20 INSTALLATIONS ON CUSTOMERS' PREMISES - OTHER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-1983

EXPERIENCE BAND 1984-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	306,653	82,103	0.2677	0.7323	63.98
40.5	224,550		0.0000	1.0000	46.85
41.5	224,550		0.0000	1.0000	46.85
42.5	224,550		0.0000	1.0000	46.85
43.5	224,550		0.0000	1.0000	46.85
44.5	224,550		0.0000	1.0000	46.85
45.5	224,550		0.0000	1.0000	46.85
46.5	224,820		0.0000	1.0000	46.85
47.5	141,339		0.0000	1.0000	46.85
48.5	141,339		0.0000	1.0000	46.85
49.5	33,269	518	0.0000	1.0000	46.85
50.5	33,269		0.0000	1.0000	46.85
51.5	15,190		0.0000	1.0000	46.85
52.5	5,261		0.0000	1.0000	46.85
53.5	5,925		0.0000	1.0000	46.85
54.5	7,371		0.0703	0.9297	46.85
55.5	6,853		0.0000	1.0000	43.56
56.5	6,853		0.0000	1.0000	43.56
57.5	6,853		0.0000	1.0000	43.56
58.5	6,853		0.0000	1.0000	43.56
59.5	6,853		0.0000	1.0000	43.56
60.5	6,853		0.0000	1.0000	43.56
61.5	6,853		0.0000	1.0000	43.56
62.5	6,853		0.0000	1.0000	43.56
63.5	6,853		0.0000	1.0000	43.56
64.5	6,853		0.0000	1.0000	43.56
65.5	6,853		0.0000	1.0000	43.56
66.5	6,853		0.0000	1.0000	43.56
67.5	6,853		0.0000	1.0000	43.56
68.5	6,853		0.0000	1.0000	43.56
69.5	6,853		0.0000	1.0000	43.56
70.5	6,853		0.0000	1.0000	43.56
71.5	6,360		0.0000	1.0000	43.56
72.5	2,207		0.0000	1.0000	43.56
73.5	2,207		0.0000	1.0000	43.56
74.5	2,207		0.0000	1.0000	43.56
75.5	2,207		0.0000	1.0000	43.56
76.5	2,207		0.0000	1.0000	43.56
77.5	2,207		0.0000	1.0000	43.56
78.5	2,207		0.0000	1.0000	43.56

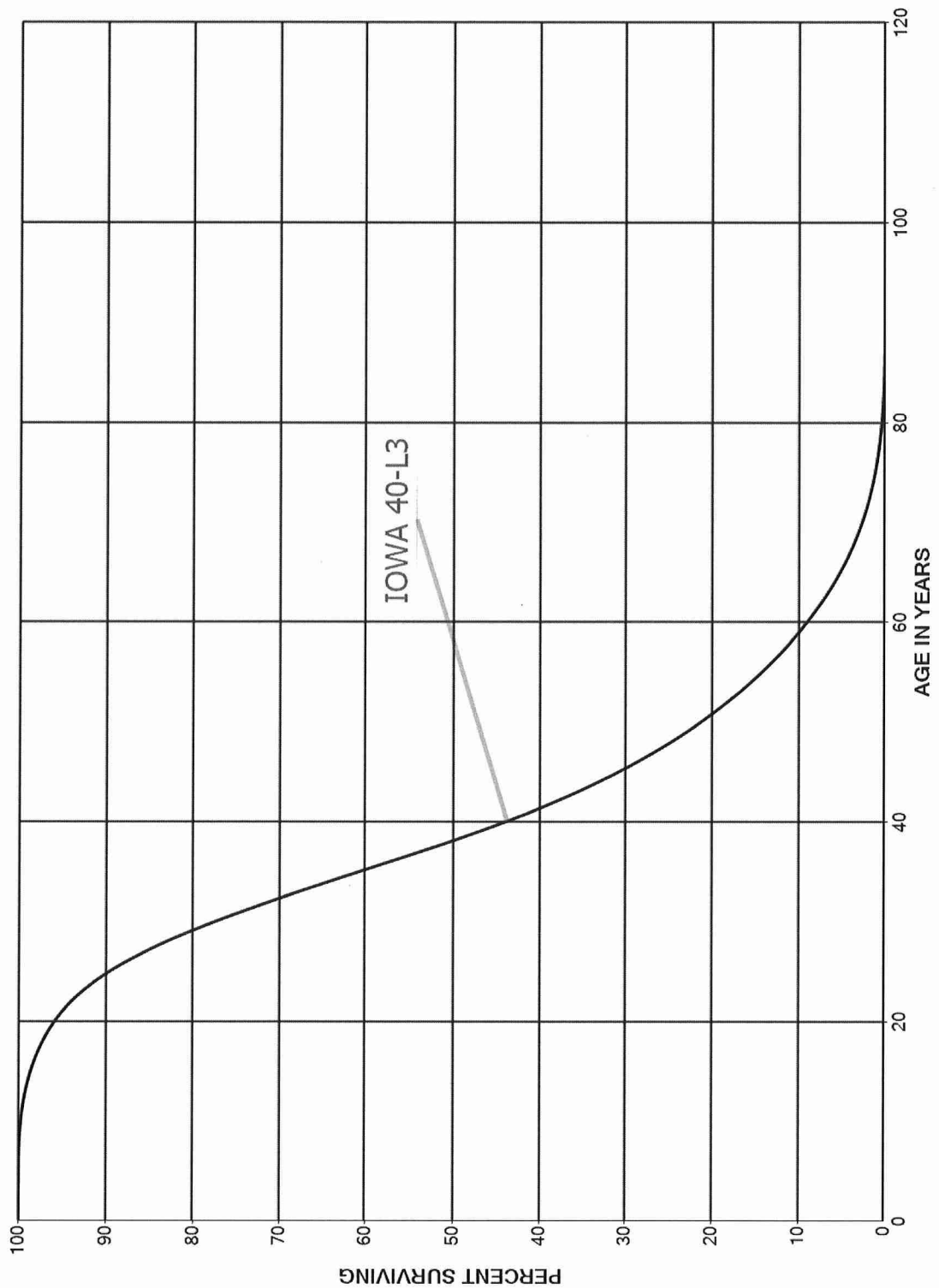
DAYTON POWER AND LIGHT COMPANY

ACCOUNT 371.20 INSTALLATIONS ON CUSTOMERS' PREMISES - OTHER

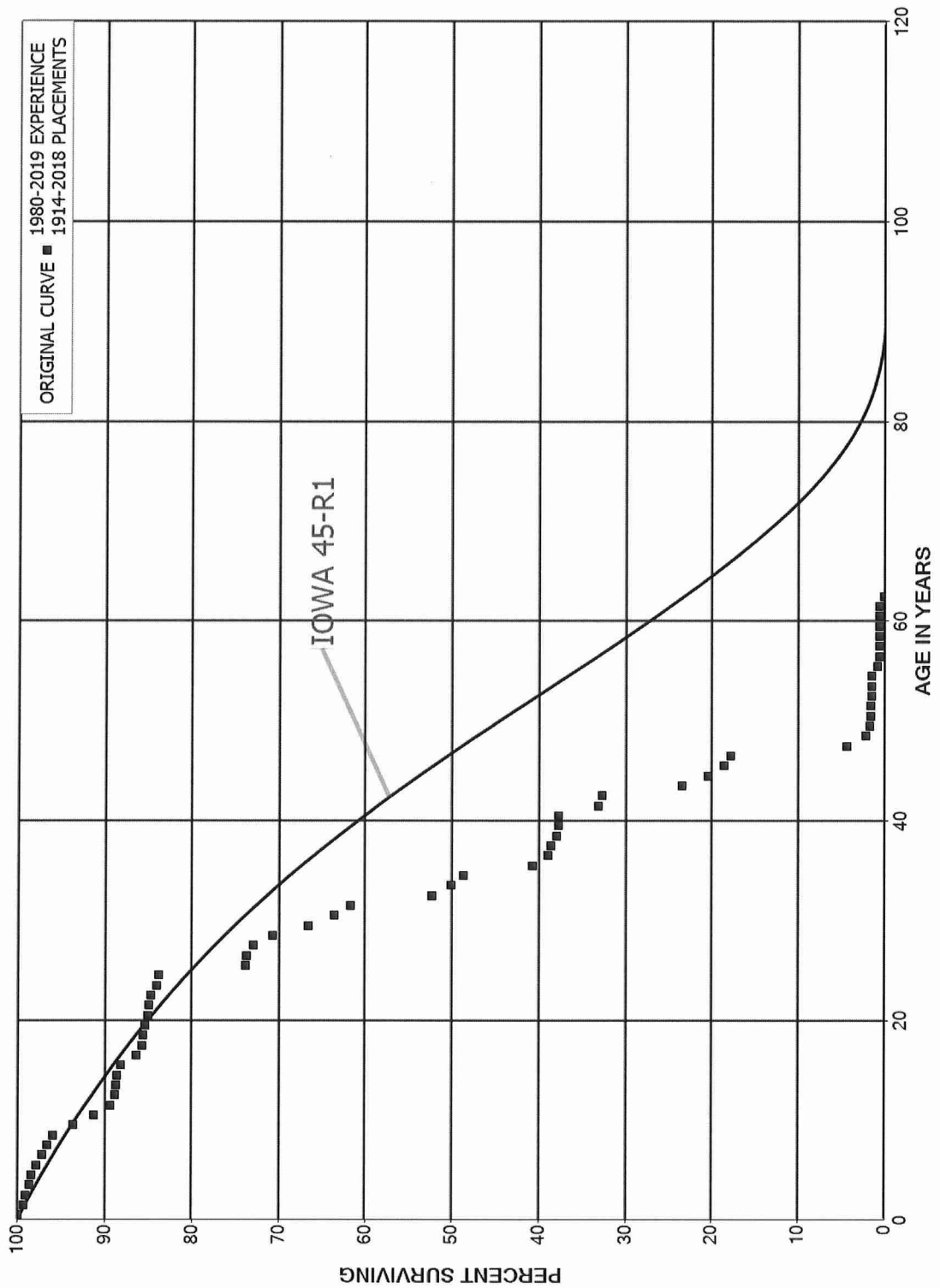
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-1983			EXPERIENCE BAND 1984-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,207		0.0000	1.0000	43.56
80.5	2,207		0.0000	1.0000	43.56
81.5	2,207		0.0000	1.0000	43.56
82.5	1,937		0.0000	1.0000	43.56
83.5	1,937		0.0000	1.0000	43.56
84.5	1,937		0.0000	1.0000	43.56
85.5	1,937		0.0000	1.0000	43.56
86.5	1,937		0.0000	1.0000	43.56
87.5	1,937		0.0000	1.0000	43.56
88.5	1,592		0.0000	1.0000	43.56
89.5	928		0.0000	1.0000	43.56
90.5					43.56

DAYTON POWER AND LIGHT COMPANY
ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMERS' PREMISES
SMOOTH SURVIVOR CURVE



DAYTON POWER AND LIGHT COMPANY
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2018

EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,286,548	14,957	0.0007	0.9993	100.00
0.5	22,587,086	135,925	0.0060	0.9940	99.93
1.5	22,327,360	70,711	0.0032	0.9968	99.33
2.5	22,328,031	101,926	0.0046	0.9954	99.02
3.5	34,440,847	55,173	0.0016	0.9984	98.56
4.5	34,419,378	214,978	0.0062	0.9938	98.41
5.5	34,232,241	216,352	0.0063	0.9937	97.79
6.5	33,024,361	208,255	0.0063	0.9937	97.17
7.5	31,917,257	199,893	0.0063	0.9937	96.56
8.5	31,727,999	784,779	0.0247	0.9753	95.96
9.5	31,194,805	762,331	0.0244	0.9756	93.58
10.5	30,403,965	639,009	0.0210	0.9790	91.30
11.5	29,831,357	167,752	0.0056	0.9944	89.38
12.5	29,559,002	60,087	0.0020	0.9980	88.87
13.5	29,510,831	23,033	0.0008	0.9992	88.69
14.5	29,609,658	151,270	0.0051	0.9949	88.63
15.5	29,582,175	613,390	0.0207	0.9793	88.17
16.5	29,100,665	205,187	0.0071	0.9929	86.34
17.5	29,212,404	27,344	0.0009	0.9991	85.74
18.5	29,249,904	74,474	0.0025	0.9975	85.65
19.5	29,180,820	115,068	0.0039	0.9961	85.44
20.5	29,085,641	62,154	0.0021	0.9979	85.10
21.5	29,056,482	59,968	0.0021	0.9979	84.92
22.5	28,999,810	247,602	0.0085	0.9915	84.74
23.5	30,618,840	68,742	0.0022	0.9978	84.02
24.5	18,454,693	2,199,508	0.1192	0.8808	83.83
25.5	16,259,597	22,560	0.0014	0.9986	73.84
26.5	16,237,589	167,396	0.0103	0.9897	73.74
27.5	16,072,082	496,665	0.0309	0.9691	72.98
28.5	15,577,597	902,990	0.0580	0.9420	70.72
29.5	14,726,527	670,632	0.0455	0.9545	66.62
30.5	14,057,414	405,340	0.0288	0.9712	63.59
31.5	125,989	19,276	0.1530	0.8470	61.75
32.5	107,994	4,706	0.0436	0.9564	52.31
33.5	103,288	2,951	0.0286	0.9714	50.03
34.5	103,469	16,662	0.1610	0.8390	48.60
35.5	86,896	3,978	0.0458	0.9542	40.77
36.5	83,396	717	0.0086	0.9914	38.91
37.5	82,923	1,280	0.0154	0.9846	38.57
38.5	83,906	504	0.0060	0.9940	37.98

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

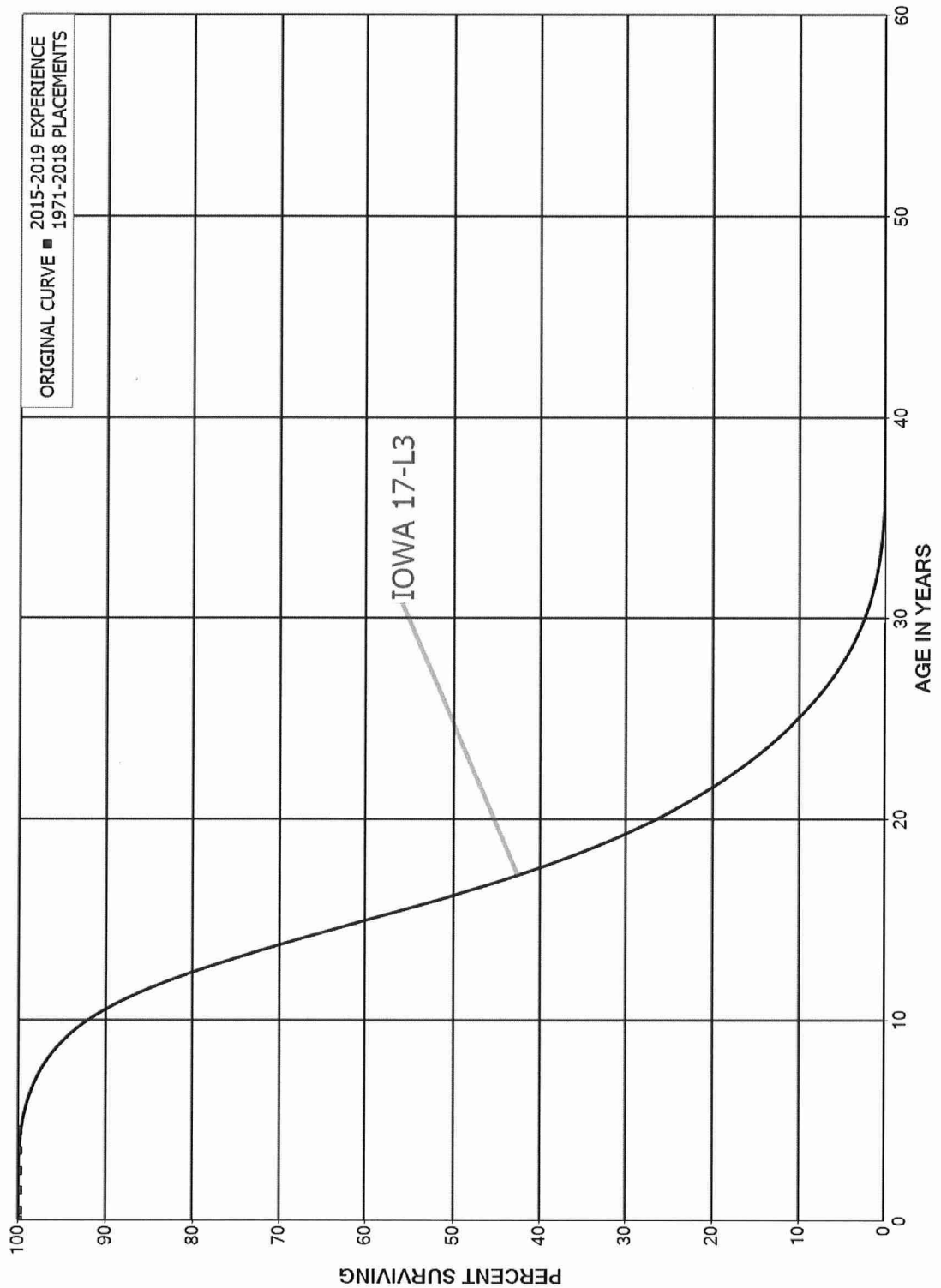
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2018

EXPERIENCE BAND 1980-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	88,547	15	0.0002	0.9998	37.75
40.5	90,879	11,000	0.1210	0.8790	37.74
41.5	80,629	1,031	0.0128	0.9872	33.17
42.5	82,870	23,751	0.2866	0.7134	32.75
43.5	60,381	7,782	0.1289	0.8711	23.36
44.5	52,742	4,918	0.0932	0.9068	20.35
45.5	49,503	1,974	0.0399	0.9601	18.45
46.5	47,982	35,951	0.7493	0.2507	17.72
47.5	12,338	6,405	0.5191	0.4809	4.44
48.5	6,249	1,349	0.2160	0.7840	2.14
49.5	29,835	143	0.0048	0.9952	1.68
50.5	42,117	1,679	0.0399	0.9601	1.67
51.5	50,185	1,377	0.0274	0.9726	1.60
52.5	49,637	492	0.0099	0.9901	1.56
53.5	49,902	424	0.0085	0.9915	1.54
54.5	53,318	24,446	0.4585	0.5415	1.53
55.5	36,794	10,221	0.2778	0.7222	0.83
56.5	399,152	2,102	0.0053	0.9947	0.60
57.5	397,050	828	0.0021	0.9979	0.59
58.5	396,221	758	0.0019	0.9981	0.59
59.5	396,202	3,840	0.0097	0.9903	0.59
60.5	406,939	8,229	0.0202	0.9798	0.59
61.5	398,709	372,578	0.9345	0.0655	0.57
62.5	26,131	968	0.0370	0.9630	0.04
63.5	25,777	9,849	0.3821	0.6179	0.04
64.5	15,929		0.0000	1.0000	0.02
65.5	16,358	14,576	0.8911	0.1089	0.02
66.5	1,782		0.0000	1.0000	0.00
67.5	1,782		0.0000	1.0000	0.00
68.5	1,782		0.0000	1.0000	0.00
69.5	1,782		0.0000	1.0000	0.00
70.5	1,782		0.0000	1.0000	0.00
71.5	1,782		0.0000	1.0000	0.00
72.5	1,782	738	0.4142	0.5858	0.00
73.5	1,044		0.0000	1.0000	0.00
74.5	1,044		0.0000	1.0000	0.00
75.5	1,044		0.0000	1.0000	0.00
76.5	1,044	614	0.5886	0.4114	0.00
77.5	429		0.0000	1.0000	0.00
78.5	429	429	1.0000		0.00
79.5					

DAYTON POWER AND LIGHT COMPANY
 ACCOUNT 396.00 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2018

EXPERIENCE BAND 2015-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	155,423		0.0000	1.0000	100.00
0.5	155,423		0.0000	1.0000	100.00
1.5	147,580		0.0000	1.0000	100.00
2.5	147,580		0.0000	1.0000	100.00
3.5	134,914		0.0000	1.0000	100.00
4.5					100.00
5.5					
6.5					
7.5					
8.5	306,013		0.0000		
9.5	545,993		0.0000		
10.5	545,993		0.0000		
11.5	545,993		0.0000		
12.5	545,993		0.0000		
13.5	239,980		0.0000		
14.5	130,460		0.0000		
15.5	160,402	23,638	0.1474		
16.5	221,755		0.0000		
17.5	221,755		0.0000		
18.5	315,158		0.0000		
19.5	257,210		0.0000		
20.5	338,840		0.0000		
21.5	320,174		0.0000		
22.5	355,274		0.0000		
23.5	261,871		0.0000		
24.5	189,359		0.0000		
25.5	158,715		0.0000		
26.5	153,119		0.0000		
27.5	144,962		0.0000		
28.5	144,962		0.0000		
29.5	144,962		0.0000		
30.5	87,673		0.0000		
31.5	74,700		0.0000		
32.5	47,758		0.0000		
33.5	47,758		0.0000		
34.5	47,758		0.0000		
35.5	651,843	604,086	0.9267		
36.5	80,794	80,794	1.0000		
37.5	81,914	81,914	1.0000		
38.5	11,707	11,707	1.0000		

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1971-2018			EXPERIENCE BAND 2015-2019		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5	58,330	58,330	1.0000		
41.5					
42.5					
43.5	52,965	52,965	1.0000		
44.5					

PART VIII. NET SALVAGE STATISTICS

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	159,026		0		0		0
2007	20,857	2,796	13		0	2,796-	13-
2008	17,284	7,826	45		0	7,826-	45-
2009	2,820	217,083			0	217,083-	
2010							
2011	18,361	6,844	37		0	6,844-	37-
2012	9,990	8,053	81		0	8,053-	81-
2013	5,029	1,604	32		0	1,604-	32-
2014	7,707	265	3		0	265-	3-
2015	25,775	7,081	27		0	7,081-	27-
2016	5,957	5,585	94		0	5,585-	94-
2017	14,316	8,641	60		0	8,641-	60-
2018	19,177	64,584	337		0	64,584-	337-
2019	2,694	27,195			0	27,195-	
TOTAL	308,991	357,559	116		0	357,559-	116-

THREE-YEAR MOVING AVERAGES

06-08	65,722	3,541	5		0	3,541-	5-
07-09	13,654	75,902	556		0	75,902-	556-
08-10	6,701	74,970			0	74,970-	
09-11	7,060	74,643			0	74,643-	
10-12	9,450	4,966	53		0	4,966-	53-
11-13	11,126	5,500	49		0	5,500-	49-
12-14	7,575	3,307	44		0	3,307-	44-
13-15	12,837	2,983	23		0	2,983-	23-
14-16	13,146	4,311	33		0	4,311-	33-
15-17	15,349	7,103	46		0	7,103-	46-
16-18	13,150	26,270	200		0	26,270-	200-
17-19	12,062	33,473	278		0	33,473-	278-

FIVE-YEAR AVERAGE

15-19	13,584	22,617	167		0	22,617-	167-
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DAYTON POWER AND LIGHT COMPANY

ACCOUNT 361.40 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	91,906	6,633	7		0	6,633-	7-
2007	1,186,300	53,395	5		0	53,395-	5-
2008	97,320	7,222	7		0	7,222-	7-
2009	759,956	20,592	3		0	20,592-	3-
2010	697,330	319,235	46	2,698	0	316,538-	45-
2011	1,336,120	374,435	28		0	374,435-	28-
2012	460,851	205,364	45		0	205,364-	45-
2013	1,333,798	427,620	32		0	427,620-	32-
2014	276,056	14,098	5		0	14,098-	5-
2015	473,572	265,903	56		0	265,903-	56-
2016	6,084	28,683	471		0	28,683-	471-
2017							
2018	80,375	71,104	88		0	71,104-	88-
2019	162,628	693	0		0	693-	0
TOTAL	6,962,295	1,794,978	26	2,698	0	1,792,280-	26-

THREE-YEAR MOVING AVERAGES

06-08	458,508	22,417	5		0	22,417-	5-
07-09	681,192	27,070	4		0	27,070-	4-
08-10	518,202	115,683	22	899	0	114,784-	22-
09-11	931,135	238,087	26	899	0	237,188-	25-
10-12	831,434	299,678	36	899	0	298,779-	36-
11-13	1,043,590	335,806	32		0	335,806-	32-
12-14	690,235	215,694	31		0	215,694-	31-
13-15	694,475	235,874	34		0	235,874-	34-
14-16	251,904	102,895	41		0	102,895-	41-
15-17	159,885	98,195	61		0	98,195-	61-
16-18	28,820	33,262	115		0	33,262-	115-
17-19	81,001	23,932	30		0	23,932-	30-

FIVE-YEAR AVERAGE

15-19	144,532	73,277	51		0	73,277-	51-
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DAYTON POWER AND LIGHT COMPANY

ACCOUNTS 362.00 AND 362.11 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	589,376	84,548	14	1,584	0	82,964-	14-
2007	1,169,305	189,550	16		0	189,550-	16-
2008	363,981	120,198	33	225	0	119,973-	33-
2009	359,787	113,865	32	885-	0	114,750-	32-
2010	840,985	90,790	11	49	0	90,742-	11-
2011	907,885	215,901	24		0	215,901-	24-
2012	1,742,574	606,948	35		0	606,948-	35-
2013	2,378,036	447,040	19	23,185	1	423,855-	18-
2014	220,796	17,594	8		0	17,594-	8-
2015	764,398	485,215	63		0	485,215-	63-
2016	995,714	415,006	42		0	415,006-	42-
2017	365,796	257,357	70		0	257,357-	70-
2018	4,370,060	1,087,397	25	19,599	0	1,067,798-	24-
2019	1,104,093	32,448	3		0	32,448-	3-
TOTAL	16,172,785	4,163,857	26	43,757	0	4,120,100-	25-

THREE-YEAR MOVING AVERAGES

06-08	707,554	131,432	19	603	0	130,829-	18-
07-09	631,024	141,204	22	220-	0	141,424-	22-
08-10	521,584	108,284	21	204-	0	108,488-	21-
09-11	702,886	140,185	20	279-	0	140,464-	20-
10-12	1,163,815	304,546	26	16	0	304,530-	26-
11-13	1,676,165	423,296	25	7,728	0	415,568-	25-
12-14	1,447,135	357,194	25	7,728	1	349,466-	24-
13-15	1,121,077	316,616	28	7,728	1	308,888-	28-
14-16	660,303	305,938	46		0	305,938-	46-
15-17	708,636	385,859	54		0	385,859-	54-
16-18	1,910,523	586,587	31	6,533	0	580,054-	30-
17-19	1,946,649	459,067	24	6,533	0	452,534-	23-

FIVE-YEAR AVERAGE

15-19	1,520,012	455,485	30	3,920	0	451,565-	30-
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DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.20 STATION EQUIPMENT - VEHICLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	2,807,977	185,296-	7-	27,979	1	213,276	8
2007	1,215,261	111,742-	9-	22,629	2	134,372	11
2008	216,856		0	7,212	3	7,212	3
2009	215,091	400-	0	38,662	18	39,062	18
2010	1,651,990	1,765	0	115,620	7	113,855	7
2011	2,946,276	1,056-	0	223,062	8	224,118	8
2012	3,601,443	699	0	212,528	6	211,829	6
2013	145,887		0	7,500	5	7,500	5
2014	559,584	50,159-	9-	79,984	14	130,144	23
2015	1,572,465	9,694-	1-	243,795	16	253,489	16
2016	29,306		0	10,750	37	10,750	37
2017							
2018							
2019	197,611		0		0		0
TOTAL	15,159,748	355,885-	2-	989,722	7	1,345,606	9

THREE-YEAR MOVING AVERAGES

06-08	1,413,365	99,013-	7-	19,273	1	118,286	8
07-09	549,069	37,381-	7-	22,834	4	60,215	11
08-10	694,646	455	0	53,831	8	53,376	8
09-11	1,604,452	103	0	125,782	8	125,679	8
10-12	2,733,236	469	0	183,737	7	183,268	7
11-13	2,231,202	119-	0	147,697	7	147,816	7
12-14	1,435,638	16,487-	1-	100,004	7	116,491	8
13-15	759,312	19,951-	3-	110,426	15	130,378	17
14-16	720,452	19,951-	3-	111,510	15	131,461	18
15-17	533,924	3,231-	1-	84,848	16	88,080	16
16-18	9,769		0	3,583	37	3,583	37
17-19	65,870		0		0		0

FIVE-YEAR AVERAGE

15-19	359,876	1,939-	1-	50,909	14	52,848	15
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DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.60 STATION EQUIPMENT - EDS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2018	107,010	2,708	3		0	2,708-	3-
2019							
TOTAL	107,010	2,708	3		0	2,708-	3-

DAYTON POWER AND LIGHT COMPANY

ACCOUNTS 362.70, 362.71 AND 362.72 STATION EQUIPMENT - FIBER CABLE, MULTIPLEX
AND OTHER

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006		34				34-	
2007	2,662	167-	6-		0	167	6
2008							
2009				37		37	
2010							
2011	158,151	304	0		0	304-	0
2012	4,601	5,176	112		0	5,176-	112-
2013	12,289,139	287,767	2	16,778	0	270,989-	2-
2014							
2015	87,262	35,963	41		0	35,963-	41-
2016	30,754	109,123	355		0	109,123-	355-
2017	2,596,495		0		0		0
2018	1,301,753	226,298	17		0	226,298-	17-
2019	12,652,628	3,409	0		0	3,409-	0
TOTAL	29,123,446	667,906	2	16,815	0	651,091-	2-

THREE-YEAR MOVING AVERAGES

06-08	887	44-	5-		0	44	5
07-09	887	56-	6-	12	1	68	8
08-10				12		12	
09-11	52,717	101	0	12	0	89-	0
10-12	54,251	1,827	3		0	1,827-	3-
11-13	4,150,631	97,749	2	5,593	0	92,156-	2-
12-14	4,097,914	97,648	2	5,593	0	92,055-	2-
13-15	4,125,467	107,910	3	5,593	0	102,317-	2-
14-16	39,339	48,362	123		0	48,362-	123-
15-17	904,837	48,362	5		0	48,362-	5-
16-18	1,309,667	111,807	9		0	111,807-	9-
17-19	5,516,959	76,569	1		0	76,569-	1-

FIVE-YEAR AVERAGE

15-19	3,333,778	74,958	2		0	74,958-	2-
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DAYTON POWER AND LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	464,787	1,749,309	376	64,036	14	1,685,273-	363-
2007	284,349	2,762,374	971	18,585-	7-	2,780,958-	978-
2008	169,460	1,179,194	696	96,827-	57-	1,276,021-	753-
2009	222,712	2,635,863		1,424,953	640	1,210,910-	544-
2010	310,086	1,150,756	371	396	0	1,150,360-	371-
2011	290,048	1,144,770	395	673	0	1,144,097-	394-
2012	273,366	1,039,284	380	5,300	2	1,033,984-	378-
2013	482,516	2,849,914	591	47,354	10	2,802,560-	581-
2014	485,213	1,731,799	357	26,596	5	1,705,203-	351-
2015	227,987	1,289,607	566	31,795	14	1,257,812-	552-
2016	437,647	1,637,256	374	56,830	13	1,580,426-	361-
2017	379,554	1,420,447	374	173,867	46	1,246,579-	328-
2018	701,623	2,993,464	427	272,893	39	2,720,571-	388-
2019	644,266	738,689	115		0	738,689-	115-
TOTAL	5,373,615	24,322,725	453	1,989,281	37	22,333,444-	416-

THREE-YEAR MOVING AVERAGES

06-08	306,199	1,896,959	620	17,126-	6-	1,914,084-	625-
07-09	225,507	2,192,477	972	436,514	194	1,755,963-	779-
08-10	234,086	1,655,271	707	442,840	189	1,212,430-	518-
09-11	274,282	1,643,796	599	475,340	173	1,168,456-	426-
10-12	291,167	1,111,603	382	2,123	1	1,109,480-	381-
11-13	348,643	1,677,989	481	17,775	5	1,660,214-	476-
12-14	413,699	1,873,666	453	26,417	6	1,847,249-	447-
13-15	398,572	1,957,107	491	35,249	9	1,921,858-	482-
14-16	383,616	1,552,887	405	38,407	10	1,514,480-	395-
15-17	348,396	1,449,103	416	87,497	25	1,361,606-	391-
16-18	506,275	2,017,056	398	167,863	33	1,849,192-	365-
17-19	575,148	1,717,533	299	148,920	26	1,568,613-	273-

FIVE-YEAR AVERAGE

15-19	478,216	1,615,893	338	107,077	22	1,508,816-	316-
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DAYTON POWER AND LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	313,317	860,171	275		0	860,171-	275-
2007	614,530	639,560	104		0	639,560-	104-
2008	213,234	369,238	173	24,713	12	344,525-	162-
2009	759,626	388,488	51	3,820	1	384,668-	51-
2010	1,311,650	451,414	34	1,406	0	450,008-	34-
2011	1,055,922	538,041	51	440	0	537,601-	51-
2012	766,820	610,387	80	574	0	609,814-	80-
2013	1,216,048	1,474,941	121	2,568	0	1,472,373-	121-
2014	2,727,317	854,001	31	1,750	0	852,251-	31-
2015	3,733,505	1,108,774	30	15,769	0	1,093,005-	29-
2016	3,395,125	1,283,235	38	5,427	0	1,277,808-	38-
2017	5,084,165	1,000,656	20	24,700	0	975,956-	19-
2018	9,988,832	1,970,061	20	43,071	0	1,926,990-	19-
2019	2,938,265	439,960	15		0	439,960-	15-
TOTAL	34,118,357	11,988,928	35	124,237	0	11,864,691-	35-

THREE-YEAR MOVING AVERAGES

06-08	380,360	622,990	164	8,238	2	614,752-	162-
07-09	529,130	465,762	88	9,511	2	456,251-	86-
08-10	761,503	403,047	53	9,980	1	393,067-	52-
09-11	1,042,399	459,314	44	1,888	0	457,426-	44-
10-12	1,044,797	533,281	51	806	0	532,474-	51-
11-13	1,012,930	874,456	86	1,194	0	873,263-	86-
12-14	1,570,062	979,776	62	1,631	0	978,146-	62-
13-15	2,558,957	1,145,905	45	6,696	0	1,139,210-	45-
14-16	3,285,316	1,082,003	33	7,649	0	1,074,355-	33-
15-17	4,070,932	1,130,888	28	15,298	0	1,115,590-	27-
16-18	6,156,041	1,417,984	23	24,399	0	1,393,585-	23-
17-19	6,003,754	1,136,893	19	22,590	0	1,114,302-	19-

FIVE-YEAR AVERAGE

15-19	5,027,978	1,160,537	23	17,793	0	1,142,744-	23-
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DAYTON POWER AND LIGHT COMPANY
ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	8,366	2,419	29		0	2,419-	29-
2007	9,137	84,684	927		0	84,684-	927-
2008	18,275	8,803	48		0	8,803-	48-
2009	13,161	11,618	88		0	11,618-	88-
2010	6,693	1,101	16		0	1,101-	16-
2011	4,200	307	7		0	307-	7-
2012							
2013	30,600	36,203	118		0	36,203-	118-
2014							
2015	913	268	29		0	268-	29-
2016	7,975	16,920	212		0	16,920-	212-
2017	77	25,522			0	25,522-	
2018	68,883	45,554	66		0	45,554-	66-
2019	20,010	2,316	12		0	2,316-	12-
TOTAL	188,290	235,716	125		0	235,716-	125-

THREE-YEAR MOVING AVERAGES

06-08	11,926	31,969	268		0	31,969-	268-
07-09	13,524	35,035	259		0	35,035-	259-
08-10	12,710	7,174	56		0	7,174-	56-
09-11	8,018	4,342	54		0	4,342-	54-
10-12	3,631	469	13		0	469-	13-
11-13	11,600	12,170	105		0	12,170-	105-
12-14	10,200	12,068	118		0	12,068-	118-
13-15	10,504	12,157	116		0	12,157-	116-
14-16	2,963	5,729	193		0	5,729-	193-
15-17	2,988	14,237	476		0	14,237-	476-
16-18	25,645	29,332	114		0	29,332-	114-
17-19	29,656	24,464	82		0	24,464-	82-

FIVE-YEAR AVERAGE

15-19	19,571	18,116	93		0	18,116-	93-
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DAYTON POWER AND LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	724,491	165,180	23		0	165,180-	23-
2007	1,034,829	239,326	23		0	239,326-	23-
2008	1,408,172	142,171	10	140-	0	142,311-	10-
2009	566,422	312,650	55	7,491	1	305,160-	54-
2010	1,844,706	212,754	12	123-	0	212,877-	12-
2011	1,173,502	341,768	29	26	0	341,742-	29-
2012	1,039,084	281,294	27	1,695	0	279,599-	27-
2013	996,594	408,141	41	9,747	1	398,394-	40-
2014	511,755	142,795	28	680	0	142,114-	28-
2015	1,147,556	454,380	40	496	0	453,883-	40-
2016	881,480	345,411	39	8,529	1	336,882-	38-
2017	1,275,067	444,330	35	1,496	0	442,833-	35-
2018	2,091,167	670,027	32	27,382	1	642,645-	31-
2019	2,023,174	323,711	16		0	323,711-	16-
TOTAL	16,718,000	4,483,938	27	57,281	0	4,426,657-	26-

THREE-YEAR MOVING AVERAGES

06-08	1,055,831	182,225	17	47-	0	182,272-	17-
07-09	1,003,141	231,382	23	2,450	0	228,932-	23-
08-10	1,273,100	222,525	17	2,409	0	220,116-	17-
09-11	1,194,877	289,058	24	2,465	0	286,593-	24-
10-12	1,352,431	278,605	21	533	0	278,073-	21-
11-13	1,069,727	343,734	32	3,823	0	339,912-	32-
12-14	849,145	277,410	33	4,041	0	273,369-	32-
13-15	885,302	335,105	38	3,641	0	331,464-	37-
14-16	846,930	314,195	37	3,235	0	310,960-	37-
15-17	1,101,368	414,707	38	3,507	0	411,200-	37-
16-18	1,415,905	486,589	34	12,469	1	474,120-	33-
17-19	1,796,470	479,356	27	9,626	1	469,730-	26-

FIVE-YEAR AVERAGE

15-19	1,483,689	447,572	30	7,581	1	439,991-	30-
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DAYTON POWER AND LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	1,963,701	2,530,340	129		0	2,530,340-	129-
2007	2,071,089	1,059,416	51	705,362	34	354,054-	17-
2008	1,709,913	1,087,802	64	339-	0	1,088,141-	64-
2009	878,251	793,052	90	19,297	2	773,755-	88-
2010	2,480,384	690,547	28	44,962	2	645,585-	26-
2011	1,043,922	1,001,651	96	144	0	1,001,507-	96-
2012	373,852	1,103,117	295	43,200	12	1,059,917-	284-
2013	1,045,270	1,980,159	189		0	1,980,159-	189-
2014	344,810	621,374	180		0	621,374-	180-
2015	779,915	1,402,052	180	43,320	6	1,358,732-	174-
2016	1,045,817	966,350	92	1,000	0	965,351-	92-
2017	1,001,405	640,392	64	3,604	0	636,788-	64-
2018	1,137,894	539,715	47	86,058	8	453,657-	40-
2019	557,489	1,274,807	229	2,436	0	1,272,371-	228-
TOTAL	16,433,713	15,690,774	95	949,043	6	14,741,731-	90-

THREE-YEAR MOVING AVERAGES

06-08	1,914,901	1,559,186	81	235,008	12	1,324,178-	69-
07-09	1,553,085	980,090	63	241,440	16	738,650-	48-
08-10	1,689,516	857,134	51	21,307	1	835,827-	49-
09-11	1,467,519	828,417	56	21,468	1	806,949-	55-
10-12	1,299,386	931,772	72	29,435	2	902,336-	69-
11-13	821,015	1,361,642	166	14,448	2	1,347,194-	164-
12-14	587,977	1,234,883	210	14,400	2	1,220,483-	208-
13-15	723,332	1,334,528	184	14,440	2	1,320,089-	183-
14-16	723,514	996,592	138	14,773	2	981,819-	136-
15-17	942,379	1,002,931	106	15,975	2	986,957-	105-
16-18	1,061,705	715,486	67	30,221	3	685,265-	65-
17-19	898,929	818,304	91	30,699	3	787,605-	88-

FIVE-YEAR AVERAGE

15-19	904,504	964,663	107	27,283	3	937,380-	104-
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DAYTON POWER AND LIGHT COMPANY

ACCOUNT 369.10 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	48,352	187,801	388		0	187,801-	388-
2007	20,722	445,107		35,924	173	409,183-	
2008	18,578	195,149			0	195,149-	
2009	21,537	296,341		300-	1-	296,641-	
2010	47,140	352,696	748	455-	1-	353,151-	749-
2011	19,023	22,237	117		0	22,237-	117-
2012	59,119	1,506,606		23	0	1,506,582-	
2013	25,051	679,102			0	679,102-	
2014	18,945	181,510	958		0	181,510-	958-
2015	16,986	328,222			0	328,222-	
2016	35,156	482,457			0	482,457-	
2017							
2018	40,359	920,965		54	0	920,910-	
2019	59,186	452,090	764		0	452,090-	764-
TOTAL	430,153	6,050,284		35,246	8	6,015,037-	

THREE-YEAR MOVING AVERAGES

06-08	29,217	276,019	945	11,975	41	264,044-	904-
07-09	20,279	312,199		11,875	59	300,324-	
08-10	29,085	281,395	967	252-	1-	281,647-	968-
09-11	29,233	223,758	765	252-	1-	224,010-	766-
10-12	41,761	627,180		144-	0	627,324-	
11-13	34,398	735,982		8	0	735,974-	
12-14	34,372	789,073		8	0	789,065-	
13-15	20,327	396,278			0	396,278-	
14-16	23,696	330,730			0	330,730-	
15-17	17,381	270,226			0	270,226-	
16-18	25,172	467,807		18	0	467,789-	
17-19	33,182	457,685		18	0	457,667-	

FIVE-YEAR AVERAGE

15-19	30,337	436,747		11	0	436,736-	
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DAYTON POWER AND LIGHT COMPANY

ACCOUNT 369.20 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	17,380		0		0		0
2007	6,668	270,152			0	270,152-	
2008	9,772	13,817	141		0	13,817-	141-
2009	6,440	12,751	198		0	12,751-	198-
2010	166,292	102,527	62	147-	0	102,674-	62-
2011							
2012	30,565	112,735	369	2	0	112,733-	369-
2013	13,027	649,577			0	649,577-	
2014	9,054	166,176			0	166,176-	
2015	8,437	327,966			0	327,966-	
2016	14,837	468,361			0	468,361-	
2017							
2018	22,723	806,733			0	806,733-	
2019	17,248	22,417	130		0	22,417-	130-
TOTAL	322,441	2,953,211	916	145-	0	2,953,356-	916-

THREE-YEAR MOVING AVERAGES

06-08	11,273	94,656	840		0	94,656-	840-
07-09	7,627	98,906			0	98,906-	
08-10	60,835	43,031	71	49-	0	43,080-	71-
09-11	57,577	38,426	67	49-	0	38,475-	67-
10-12	65,619	71,754	109	48-	0	71,802-	109-
11-13	14,531	254,104		1	0	254,103-	
12-14	17,549	309,496		1	0	309,495-	
13-15	10,172	381,240			0	381,240-	
14-16	10,776	320,834			0	320,834-	
15-17	7,758	265,442			0	265,442-	
16-18	12,520	425,031			0	425,031-	
17-19	13,324	276,383			0	276,383-	

FIVE-YEAR AVERAGE

15-19	12,649	325,095			0	325,095-	
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DAYTON POWER AND LIGHT COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	3,782,021	83,860	2	147,421	4	63,561	2
2007	1,026,019	1,710	0	22,029	2	20,319	2
2008	573,090	3,554	1	36,989	6	33,435	6
2009	545,482	999	0	30,375	6	29,376	5
2010	1,240,087	95,919	8	76,639	6	19,280-	2-
2011	1,584,767	39,779	3	20,850	1	18,929-	1-
2012	417,110		0	5,807	1	5,807	1
2013	7,161,652	458,177	6	68,404	1	389,772-	5-
2014	1,503,354	86,884	6	14,300	1	72,584-	5-
2015	20,878,470	133,301	1	34,198	0	99,103-	0
2016	1,219,016	70,019	6	25,252	2	44,767-	4-
2017	1,892,756	17,029	1	75,056	4	58,027	3
2018	554,212	103,497	19	60,986	11	42,511-	8-
2019	1,031,213	94,156	9		0	94,156-	9-
TOTAL	43,409,249	1,188,884	3	618,308	1	570,576-	1-

THREE-YEAR MOVING AVERAGES

06-08	1,793,710	29,708	2	68,813	4	39,105	2
07-09	714,864	2,088	0	29,798	4	27,710	4
08-10	786,220	33,491	4	48,001	6	14,510	2
09-11	1,123,446	45,566	4	42,621	4	2,944-	0
10-12	1,080,655	45,233	4	34,432	3	10,801-	1-
11-13	3,054,510	165,985	5	31,687	1	134,298-	4-
12-14	3,027,372	181,687	6	29,504	1	152,183-	5-
13-15	9,847,825	226,120	2	38,967	0	187,153-	2-
14-16	7,866,947	96,735	1	24,583	0	72,151-	1-
15-17	7,996,747	73,450	1	44,835	1	28,614-	0
16-18	1,221,995	63,515	5	53,765	4	9,750-	1-
17-19	1,159,394	71,561	6	45,347	4	26,213-	2-

FIVE-YEAR AVERAGE

15-19	5,115,133	83,600	2	39,098	1	44,502-	1-
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DAYTON POWER AND LIGHT COMPANY

ACCOUNTS 371.10 AND 371.20 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	516,476	164,994	32	142	0	164,852-	32-
2007	47,550	121,087	255	360	1	120,726-	254-
2008	34,465	99,570	289		0	99,570-	289-
2009	84,709	84,368	100	428-	1-	84,796-	100-
2010	219,550	75,750	35	6-	0	75,757-	35-
2011	47,770	23,310	49		0	23,310-	49-
2012	12,053	1,507	13		0	1,507-	13-
2013	81,520	19,212	24		0	19,212-	24-
2014	14,352	5,166	36		0	5,166-	36-
2015	48,053	4,361	9		0	4,361-	9-
2016	554,232	685,135	124	457-	0	685,591-	124-
2017	561	3,472	619	1,577	281	1,895-	338-
2018	217,204	105,248	48		0	105,248-	48-
2019	22,389	395	2		0	395-	2-
TOTAL	1,900,884	1,393,573	73	1,188	0	1,392,386-	73-

THREE-YEAR MOVING AVERAGES

06-08	199,497	128,550	64	167	0	128,383-	64-
07-09	55,575	101,675	183	23-	0	101,698-	183-
08-10	112,908	86,563	77	145-	0	86,708-	77-
09-11	117,343	61,143	52	145-	0	61,287-	52-
10-12	93,124	33,522	36	2-	0	33,524-	36-
11-13	47,114	14,676	31		0	14,676-	31-
12-14	35,975	8,628	24		0	8,628-	24-
13-15	47,975	9,579	20		0	9,579-	20-
14-16	205,546	231,554	113	152-	0	231,706-	113-
15-17	200,949	230,989	115	373	0	230,616-	115-
16-18	257,332	264,618	103	373	0	264,245-	103-
17-19	80,051	36,372	45	526	1	35,846-	45-

FIVE-YEAR AVERAGE

15-19	168,488	159,722	95	224	0	159,498-	95-
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DAYTON POWER AND LIGHT COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MACGREGOR PARK OFFICE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010	20,000	2,903	15		0	2,903-	15-
2011							
2012							
2013	1,042,021	61,223	6		0	61,223-	6-
2014							
2015							
2016	478,283		0		0		0
2017							
2018		40,273				40,273-	
2019	385,994	56,310	15		0	56,310-	15-
TOTAL	1,926,298	160,710	8		0	160,710-	8-

THREE-YEAR MOVING AVERAGES

10-12	6,667	968	15		0	968-	15-
11-13	347,340	20,408	6		0	20,408-	6-
12-14	347,340	20,408	6		0	20,408-	6-
13-15	347,340	20,408	6		0	20,408-	6-
14-16	159,428		0		0		0
15-17	159,428		0		0		0
16-18	159,428	13,424	8		0	13,424-	8-
17-19	128,665	32,194	25		0	32,194-	25-

FIVE-YEAR AVERAGE

15-19	172,855	19,317	11		0	19,317-	11-
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DAYTON POWER AND LIGHT COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006	28,522		0		0		0
2007	25,053	705	3		0	705-	3-
2008							
2009							
2010	84,801		0		0		0
2011							
2012	27,621		0		0		0
2013							
2014	10,000		0		0		0
2015	913,433		0		0		0
2016							
2017							
2018							
2019							
TOTAL	1,089,431	705	0		0	705-	0

THREE-YEAR MOVING AVERAGES

06-08	17,858	235	1		0	235-	1-
07-09	8,351	235	3		0	235-	3-
08-10	28,267		0		0		0
09-11	28,267		0		0		0
10-12	37,474		0		0		0
11-13	9,207		0		0		0
12-14	12,540		0		0		0
13-15	307,811		0		0		0
14-16	307,811		0		0		0
15-17	304,478		0		0		0
16-18							
17-19							

FIVE-YEAR AVERAGE

15-19	182,687		0		0		0
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PART IX. DETAILED DEPRECIATION CALCULATIONS

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 303.01 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
2008	90,995.89					1.0000	90,996
2009	281,711.16					1.0000	281,711
2010	837,849.13					1.0000	837,849
2011	7,007,534.90					1.0000	7,007,535
2012	7,139,165.70					1.0000	7,139,166
	15,357,256.78						15,357,257
AMORTIZED							
SURVIVOR CURVE.. 7-SQUARE							
NET SALVAGE PERCENT.. 0							
2013	6,002,513.53	7.00	14.29	857,759.18	0.50	0.9286	5,573,754
2014	1,400,513.08	7.00	14.29	200,133.32	1.50	0.7857	1,100,397
2015	2,026,306.94	7.00	14.29	289,559.26	2.50	0.6429	1,302,632
2016	3,022,232.27	7.00	14.29	431,876.99	3.50	0.5000	1,511,116
2017	2,819,122.96	7.00	14.29	402,852.67	4.50	0.3571	1,006,822
2018	2,297,680.80	7.00	14.29	328,338.59	5.50	0.2143	492,370
2019	3,936,786.45	7.00	14.29	562,566.78	6.50	0.0714	281,205
	21,505,156.03			3,073,086.79			11,268,296
	36,862,412.81			3,073,086.79			26,625,553
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 8.34							

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 50-S1.5							
NET SALVAGE PERCENT.. -20							
1922	357.15	50.00	2.00	8.57	0.68	0.9864	423
1930	12,535.12	50.00	2.00	300.84	2.73	0.9454	14,221
1932	172.54	50.00	2.00	4.14	3.24	0.9352	194
1939	173.72	50.00	2.00	4.17	5.01	0.8998	188
1941	6,670.25	50.00	2.00	160.09	5.52	0.8896	7,121
1942	940.33	50.00	2.00	22.57	5.78	0.8844	998
1943	35,730.50	50.00	2.00	857.53	6.04	0.8792	37,697
1945	13.95	50.00	2.00	0.33	6.56	0.8688	15
1946	11,027.07	50.00	2.00	264.65	6.83	0.8634	11,425
1947	119.86	50.00	2.00	2.88	7.10	0.8580	123
1948	5,801.15	50.00	2.00	139.23	7.37	0.8526	5,935
1949	743.74	50.00	2.00	17.85	7.64	0.8472	756
1950	198,433.24	50.00	2.00	4,762.40	7.92	0.8416	200,402
1951	8,927.45	50.00	2.00	214.26	8.20	0.8360	8,956
1953	9,008.74	50.00	2.00	216.21	8.78	0.8244	8,912
1954	1,532.35	50.00	2.00	36.78	9.07	0.8186	1,505
1955	2,914.86	50.00	2.00	69.96	9.37	0.8126	2,842
1956	40,223.77	50.00	2.00	965.37	9.67	0.8066	38,933
1957	9,632.19	50.00	2.00	231.17	9.98	0.8004	9,252
1958	31,730.78	50.00	2.00	761.54	10.29	0.7942	30,241
1959	55,853.56	50.00	2.00	1,340.49	10.61	0.7878	52,802
1960	2,929.06	50.00	2.00	70.30	10.94	0.7812	2,746
1961	137,186.82	50.00	2.00	3,292.48	11.27	0.7746	127,518
1962	43,434.82	50.00	2.00	1,042.44	11.61	0.7678	40,019
1963	52,710.56	50.00	2.00	1,265.05	11.95	0.7610	48,135
1964	77,256.17	50.00	2.00	1,854.15	12.30	0.7540	69,901
1965	148,438.49	50.00	2.00	3,562.52	12.66	0.7468	133,025
1966	67,403.10	50.00	2.00	1,617.67	13.02	0.7396	59,822
1967	187,781.72	50.00	2.00	4,506.76	13.40	0.7320	164,947
1968	164,986.75	50.00	2.00	3,959.68	13.78	0.7244	143,420
1969	105,060.78	50.00	2.00	2,521.46	14.16	0.7168	90,369
1970	251,345.78	50.00	2.00	6,032.30	14.56	0.7088	213,785
1971	523,231.02	50.00	2.00	12,557.54	14.97	0.7006	439,891
1972	29,511.34	50.00	2.00	708.27	15.38	0.6924	24,520
1973	111,046.69	50.00	2.00	2,665.12	15.81	0.6838	91,120
1974	95,959.03	50.00	2.00	2,303.02	16.24	0.6752	77,750
1975	31,877.74	50.00	2.00	765.07	16.69	0.6662	25,484
1976	77,972.52	50.00	2.00	1,871.34	17.14	0.6572	61,492
1977	382,596.06	50.00	2.00	9,182.31	17.61	0.6478	297,415
1978	120,945.35	50.00	2.00	2,902.69	18.08	0.6384	92,654
1979	264,317.50	50.00	2.00	6,343.62	18.57	0.6286	199,380
1980	112,232.22	50.00	2.00	2,693.57	19.07	0.6186	83,312
1982	65,331.24	50.00	2.00	1,567.95	20.11	0.5978	46,866

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 50-S1.5							
NET SALVAGE PERCENT.. -20							
1984	32,051.11	50.00	2.00	769.23	21.19	0.5762	22,161
1985	5,142.10	50.00	2.00	123.41	21.76	0.5648	3,485
1986	30,385.63	50.00	2.00	729.26	22.33	0.5534	20,178
1988	11,149.38	50.00	2.00	267.59	23.53	0.5294	7,083
1989	144,517.75	50.00	2.00	3,468.43	24.15	0.5170	89,659
1990	270,246.68	50.00	2.00	6,485.92	24.78	0.5044	163,575
1991	212,627.41	50.00	2.00	5,103.06	25.43	0.4914	125,382
1992	41,549.03	50.00	2.00	997.18	26.10	0.4780	23,833
1993	102,083.18	50.00	2.00	2,450.00	26.78	0.4644	56,889
1994	35,344.33	50.00	2.00	848.26	27.48	0.4504	19,103
1995	11,014.46	50.00	2.00	264.35	28.19	0.4362	5,765
1996	148,944.24	50.00	2.00	3,574.66	28.92	0.4216	75,354
1997	800,792.70	50.00	2.00	19,219.02	29.66	0.4068	390,915
1998	8,712.87	50.00	2.00	209.11	30.42	0.3916	4,094
1999	95,151.54	50.00	2.00	2,283.64	31.20	0.3760	42,932
2000	83,103.98	50.00	2.00	1,994.50	31.99	0.3602	35,921
2001	27,236.98	50.00	2.00	653.69	32.80	0.3440	11,243
2002	37,662.38	50.00	2.00	903.90	33.62	0.3276	14,806
2003	104,164.19	50.00	2.00	2,499.94	34.46	0.3108	38,849
2004	255,553.24	50.00	2.00	6,133.28	35.31	0.2938	90,098
2005	87,769.39	50.00	2.00	2,106.47	36.18	0.2764	29,111
2006	1,020,710.63	50.00	2.00	24,497.06	37.06	0.2588	316,992
2007	231,233.40	50.00	2.00	5,549.60	37.96	0.2408	66,817
2008	14,078.68	50.00	2.00	337.89	38.87	0.2226	3,761
2009	36,919.75	50.00	2.00	886.07	39.79	0.2042	9,047
2010	479,891.36	50.00	2.00	11,517.39	40.72	0.1856	106,881
2011	740,501.29	50.00	2.00	17,772.03	41.66	0.1668	148,219
2012	989,711.73	50.00	2.00	23,753.08	42.61	0.1478	175,535
2013	71,677.24	50.00	2.00	1,720.25	43.58	0.1284	11,044
2014	126,363.36	50.00	2.00	3,032.72	44.55	0.1090	16,528
2015	560,005.71	50.00	2.00	13,440.14	45.53	0.0894	60,077
2016	77,354.64	50.00	2.00	1,856.51	46.51	0.0698	6,479
2017	488,235.21	50.00	2.00	11,717.65	47.51	0.0498	29,177
2018	41,667.44	50.00	2.00	1,000.02	48.50	0.0300	1,500
2019	425,554.52	50.00	2.00	10,213.31	49.50	0.0100	5,107
11,335,204.61				272,044.96	5,194,112		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.40

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 361.40 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
OTHER STRUCTURES							
SURVIVOR CURVE.. IOWA 45-S0							
NET SALVAGE PERCENT.. -15							
1959	4,808.35	45.00	2.22	122.76	11.30	0.7489	4,141
1960	5,856.72	45.00	2.22	149.52	11.70	0.7400	4,984
1961	15,650.12	45.00	2.22	399.55	12.11	0.7309	13,154
1962	1,758.38	45.00	2.22	44.89	12.53	0.7216	1,459
1964	134.82	45.00	2.22	3.44	13.36	0.7031	109
1969	1,275.21	45.00	2.22	32.56	15.48	0.6560	962
1970	11,702.00	45.00	2.22	298.75	15.91	0.6464	8,699
1973	520.07	45.00	2.22	13.28	17.22	0.6173	369
1979	4,142.10	45.00	2.22	105.75	19.94	0.5569	2,653
1996	40,559.06	45.00	2.22	1,035.47	28.50	0.3667	17,103
1998	26,170.49	45.00	2.22	668.13	29.62	0.3418	10,286
2000	5,108.28	45.00	2.22	130.41	30.78	0.3160	1,856
2010	9,046.50	45.00	2.22	230.96	37.20	0.1733	1,803
2014	17,692.80	45.00	2.22	451.70	40.19	0.1069	2,175
2015	76,626.77	45.00	2.22	1,956.28	41.00	0.0889	7,833
2016	126,629.32	45.00	2.22	3,232.85	41.83	0.0704	10,258
2017	43,558.58	45.00	2.22	1,112.05	42.68	0.0516	2,583
2019	22,516.80	45.00	2.22	574.85	44.51	0.0109	282
	413,756.37			10,563.20			90,709

DAYTON SERVICE CENTER
SURVIVOR CURVE.. IOWA 45-S0
NET SALVAGE PERCENT.. -15

1956	1,947,601.47	45.00	2.22	49,722.27	10.08	0.7760	1,738,040
1957	146,606.64	45.00	2.22	3,742.87	10.49	0.7669	129,296
1958	11,109.65	45.00	2.22	283.63	10.89	0.7580	9,684
1959	7,200.78	45.00	2.22	183.84	11.30	0.7489	6,201
1961	20,371.91	45.00	2.22	520.09	12.11	0.7309	17,123
1962	1,465.59	45.00	2.22	37.42	12.53	0.7216	1,216
1963	81,051.58	45.00	2.22	2,069.25	12.94	0.7124	66,406
1964	18,717.73	45.00	2.22	477.86	13.36	0.7031	15,135
1965	16,611.15	45.00	2.22	424.08	13.78	0.6938	13,253
1966	8,860.05	45.00	2.22	226.20	14.20	0.6844	6,974
1967	51,436.33	45.00	2.22	1,313.17	14.62	0.6751	39,934
1968	18,379.52	45.00	2.22	469.23	15.05	0.6656	14,068
1969	33,588.40	45.00	2.22	857.51	15.48	0.6560	25,339
1971	21,711.08	45.00	2.22	554.28	16.35	0.6367	15,896
1972	5,185.95	45.00	2.22	132.40	16.78	0.6271	3,740
1973	139.33	45.00	2.22	3.56	17.22	0.6173	99

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 361.40 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
DAYTON SERVICE CENTER							
SURVIVOR CURVE.. IOWA 45-S0							
NET SALVAGE PERCENT.. -15							
1977	8,145.19	45.00	2.22	207.95	19.02	0.5773	5,408
1978	61,658.47	45.00	2.22	1,574.14	19.48	0.5671	40,212
1979	98,740.36	45.00	2.22	2,520.84	19.94	0.5569	63,236
1980	26,051.52	45.00	2.22	665.10	20.40	0.5467	16,378
1981	4,207,854.51	45.00	2.22	107,426.53	20.87	0.5362	2,594,786
1982	64,831.01	45.00	2.22	1,655.14	21.35	0.5256	39,183
1983	81,337.46	45.00	2.22	2,076.55	21.82	0.5151	48,182
1984	1,081,035.00	45.00	2.22	27,598.82	22.30	0.5044	627,115
1985	33,512.08	45.00	2.22	855.56	22.79	0.4936	19,021
1988	246,846.82	45.00	2.22	6,302.00	24.28	0.4604	130,707
1989	502,085.47	45.00	2.22	12,818.24	24.78	0.4493	259,442
1990	24,967.20	45.00	2.22	637.41	25.30	0.4378	12,570
1991	246,051.20	45.00	2.22	6,281.69	25.81	0.4264	120,665
1992	47,360.10	45.00	2.22	1,209.10	26.34	0.4147	22,585
1993	4,003.76	45.00	2.22	102.22	26.87	0.4029	1,855
1994	97,715.48	45.00	2.22	2,494.68	27.40	0.3911	43,950
1995	444,139.83	45.00	2.22	11,338.89	27.95	0.3789	193,522
1996	1,312,032.41	45.00	2.22	33,496.19	28.50	0.3667	553,245
1997	405,613.77	45.00	2.22	10,355.32	29.05	0.3544	165,331
1999	184,957.58	45.00	2.22	4,721.97	30.19	0.3291	70,002
2000	12,321.47	45.00	2.22	314.57	30.78	0.3160	4,478
2001	51,517.62	45.00	2.22	1,315.24	31.37	0.3029	17,945
2003	3,609.35	45.00	2.22	92.15	32.58	0.2760	1,146
2004	128,688.50	45.00	2.22	3,285.42	33.20	0.2622	38,806
2005	255,548.25	45.00	2.22	6,524.15	33.84	0.2480	72,882
2006	532,302.60	45.00	2.22	13,589.69	34.48	0.2338	143,108
2007	659,230.99	45.00	2.22	16,830.17	35.14	0.2191	166,111
2008	2,386,200.51	45.00	2.22	60,919.70	35.81	0.2042	560,406
2009	1,530,819.29	45.00	2.22	39,081.82	36.50	0.1889	332,530
2010	2,751,078.20	45.00	2.22	70,235.03	37.20	0.1733	548,371
2011	1,205,266.04	45.00	2.22	30,770.44	37.92	0.1573	218,068
2012	884,620.04	45.00	2.22	22,584.35	38.66	0.1409	143,329
2013	95,385.25	45.00	2.22	2,435.19	39.42	0.1240	13,602
2014	831,472.16	45.00	2.22	21,227.48	40.19	0.1069	102,207
2015	311,847.82	45.00	2.22	7,961.47	41.00	0.0889	31,878
2016	303,939.55	45.00	2.22	7,759.58	41.83	0.0704	24,621
2017	2,568,468.34	45.00	2.22	65,573.00	42.68	0.0516	152,295
2018	531,088.34	45.00	2.22	13,558.69	43.58	0.0316	19,275
2019	355,176.35	45.00	2.22	9,067.65	44.51	0.0109	4,448
26,967,557.05				688,481.79	9,725,305		

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 361.40 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	---ANNUAL ACCRUAL--- RATE (4)	AMOUNT (5)	EXP. (6)	---ACCRUED DEPREC.--- FACTOR (7)	AMOUNT (8)
EATON SERVICE CENTER							
SURVIVOR CURVE.. IOWA 45-S0							
NET SALVAGE PERCENT.. -15							
1948	369.59	45.00	2.22	9.44	6.93	0.8460	360
1983	576,545.45	45.00	2.22	14,719.21	21.82	0.5151	341,532
1984	19,210.99	45.00	2.22	490.46	22.30	0.5044	11,144
1987	59,905.46	45.00	2.22	1,529.39	23.78	0.4716	32,486
1990	4,848.63	45.00	2.22	123.79	25.30	0.4378	2,441
1991	45,603.82	45.00	2.22	1,164.27	25.81	0.4264	22,364
1992	3,297.60	45.00	2.22	84.19	26.34	0.4147	1,573
1997	811.57	45.00	2.22	20.72	29.05	0.3544	331
2008	87,234.74	45.00	2.22	2,227.10	35.81	0.2042	20,487
2009	5,218.47	45.00	2.22	133.23	36.50	0.1889	1,134
2010	9,370.84	45.00	2.22	239.24	37.20	0.1733	1,868
2011	8,775.91	45.00	2.22	224.05	37.92	0.1573	1,588
2013	368,884.45	45.00	2.22	9,417.62	39.42	0.1240	52,603
2014	10,009.05	45.00	2.22	255.53	40.19	0.1069	1,230
2015	100,667.90	45.00	2.22	2,570.05	41.00	0.0889	10,291
2016	46,975.43	45.00	2.22	1,199.28	41.83	0.0704	3,805
2017	72,732.18	45.00	2.22	1,856.85	42.68	0.0516	4,313
2018	17,156.38	45.00	2.22	438.00	43.58	0.0316	623
	1,437,618.46			36,702.42			510,173
GREENVILLE SERVICE CENTER							
SURVIVOR CURVE.. IOWA 45-S0							
NET SALVAGE PERCENT.. -15							
1991	1,002,047.85	45.00	2.22	25,582.28	25.81	0.4264	491,410
1992	19,774.52	45.00	2.22	504.84	26.34	0.4147	9,430
1994	3,369.72	45.00	2.22	86.03	27.40	0.3911	1,516
1997	20,295.56	45.00	2.22	518.15	29.05	0.3544	8,273
1999	4,278.59	45.00	2.22	109.23	30.19	0.3291	1,619
2009	53,639.38	45.00	2.22	1,369.41	36.50	0.1889	11,652
2010	15,727.46	45.00	2.22	401.52	37.20	0.1733	3,135
2011	9,737.86	45.00	2.22	248.61	37.92	0.1573	1,762
2012	544,766.96	45.00	2.22	13,907.90	38.66	0.1409	88,265
2014	103,534.64	45.00	2.22	2,643.24	40.19	0.1069	12,727
2015	29,594.20	45.00	2.22	755.54	41.00	0.0889	3,025
2016	5,389.10	45.00	2.22	137.58	41.83	0.0704	437
	1,812,155.84			46,264.33			633,251

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 361.40 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MARYSVILLE SERVICE CENTER							
SURVIVOR CURVE.. IOWA 45-S0							
NET SALVAGE PERCENT.. -15							
1970	508.00	45.00	2.22	12.97	15.91	0.6464	378
1986	527,258.34	45.00	2.22	13,460.91	23.28	0.4827	292,666
1991	408.71	45.00	2.22	10.43	25.81	0.4264	200
1992	15,863.53	45.00	2.22	405.00	26.34	0.4147	7,565
1994	3,713.06	45.00	2.22	94.79	27.40	0.3911	1,670
1995	1,974.51	45.00	2.22	50.41	27.95	0.3789	860
1997	25,368.98	45.00	2.22	647.67	29.05	0.3544	10,341
1999	5,542.46	45.00	2.22	141.50	30.19	0.3291	2,098
2002	47,443.17	45.00	2.22	1,211.22	31.97	0.2896	15,798
2006	35,080.22	45.00	2.22	895.60	34.48	0.2338	9,431
2007	14,317.91	45.00	2.22	365.54	35.14	0.2191	3,608
2008	101,251.83	45.00	2.22	2,584.96	35.81	0.2042	23,779
2010	14,367.06	45.00	2.22	366.79	37.20	0.1733	2,864
2011	337,223.70	45.00	2.22	8,609.32	37.92	0.1573	61,014
2012	6,288.40	45.00	2.22	160.54	38.66	0.1409	1,019
2013	12,472.23	45.00	2.22	318.42	39.42	0.1240	1,779
2016	7,454.30	45.00	2.22	190.31	41.83	0.0704	604
2017	12,152.40	45.00	2.22	310.25	42.68	0.0516	721

1,168,688.81

29,836.63

436,395

MIAMISBURG SERVICE CENTER
SURVIVOR CURVE.. IOWA 45-S0
NET SALVAGE PERCENT.. -15

1990	1,380,232.36	45.00	2.22	35,237.33	25.30	0.4378	694,874
1991	55,855.17	45.00	2.22	1,425.98	25.81	0.4264	27,392
1992	63,923.15	45.00	2.22	1,631.96	26.34	0.4147	30,483
1996	23,290.55	45.00	2.22	594.61	28.50	0.3667	9,821
1997	811.57	45.00	2.22	20.72	29.05	0.3544	331
1999	6,731.00	45.00	2.22	171.84	30.19	0.3291	2,548
2013	3,423.59	45.00	2.22	87.40	39.42	0.1240	488
2014	20,590.19	45.00	2.22	525.67	40.19	0.1069	2,531
2015	87,600.39	45.00	2.22	2,236.44	41.00	0.0889	8,955

1,642,457.97

41,931.95

777,423

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 361.40 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
NORTH DAYTON SERVICE CENTER SURVIVOR CURVE.. IOWA 45-S0 NET SALVAGE PERCENT.. -15							
1988	292,129.26	45.00	2.22	7,458.06	24.28	0.4604	154,684
1990	1,915.52	45.00	2.22	48.90	25.30	0.4378	964
1991	815.91	45.00	2.22	20.83	25.81	0.4264	400
1993	1,102.53	45.00	2.22	28.15	26.87	0.4029	511
1994	19,554.40	45.00	2.22	499.22	27.40	0.3911	8,795
1997	3,495.27	45.00	2.22	89.23	29.05	0.3544	1,425
1999	7,683.42	45.00	2.22	196.16	30.19	0.3291	2,908
2006	11,228.50	45.00	2.22	286.66	34.48	0.2338	3,019
2008	47,881.56	45.00	2.22	1,222.42	35.81	0.2042	11,245
2011	6,564.29	45.00	2.22	167.59	37.92	0.1573	1,188
2012	3,952,291.49	45.00	2.22	100,902.00	38.66	0.1409	640,364
2015	46,070.92	45.00	2.22	1,176.19	41.00	0.0889	4,710
2016	13,708.26	45.00	2.22	349.97	41.83	0.0704	1,110
	4,404,441.33			112,445.38			831,323

SIDNEY SERVICE CENTER
SURVIVOR CURVE.. IOWA 45-S0
NET SALVAGE PERCENT.. -15

1948	844.95	45.00	2.22	21.57	6.93	0.8460	822
1950	115,098.39	45.00	2.22	2,938.46	7.71	0.8287	109,685
1952	572.13	45.00	2.22	14.61	8.50	0.8111	534
1954	934.99	45.00	2.22	23.87	9.29	0.7936	853
1955	308.49	45.00	2.22	7.88	9.68	0.7849	278
1957	1,393.00	45.00	2.22	35.56	10.49	0.7669	1,229
1958	125.98	45.00	2.22	3.22	10.89	0.7580	110
1960	200.72	45.00	2.22	5.12	11.70	0.7400	171
1962	10,478.83	45.00	2.22	267.52	12.53	0.7216	8,695
1964	3,217.34	45.00	2.22	82.14	13.36	0.7031	2,601
1965	308.99	45.00	2.22	7.89	13.78	0.6938	247
1967	28,587.14	45.00	2.22	729.83	14.62	0.6751	22,194
1969	48.50	45.00	2.22	1.24	15.48	0.6560	37
1970	5,252.00	45.00	2.22	134.08	15.91	0.6464	3,904
1971	59.02	45.00	2.22	1.51	16.35	0.6367	43
1972	725.22	45.00	2.22	18.51	16.78	0.6271	523
1974	537.86	45.00	2.22	13.73	17.67	0.6073	376
1977	22,500.78	45.00	2.22	574.44	19.02	0.5773	14,939
1979	6,221.74	45.00	2.22	158.84	19.94	0.5569	3,985
1980	5,996.51	45.00	2.22	153.09	20.40	0.5467	3,770
1981	10,463.63	45.00	2.22	267.14	20.87	0.5362	6,452

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 361.40 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC. AMOUNT (8)
SIDNEY SERVICE CENTER							
SURVIVOR CURVE.. IOWA 45-S0							
NET SALVAGE PERCENT.. -15							
1982	107,318.68	45.00	2.22	2,739.85	21.35	0.5256	64,863
1983	9,330.12	45.00	2.22	238.20	21.82	0.5151	5,527
1984	57,620.25	45.00	2.22	1,471.04	22.30	0.5044	33,426
1985	37,495.06	45.00	2.22	957.25	22.79	0.4936	21,282
1987	60,833.45	45.00	2.22	1,553.08	23.78	0.4716	32,990
1988	7,944.61	45.00	2.22	202.83	24.28	0.4604	4,207
1991	34,084.32	45.00	2.22	870.17	25.81	0.4264	16,715
1992	65,830.11	45.00	2.22	1,680.64	26.34	0.4147	31,392
1993	53,111.05	45.00	2.22	1,355.93	26.87	0.4029	24,608
1995	8,119.67	45.00	2.22	207.30	27.95	0.3789	3,538
1996	27,353.51	45.00	2.22	698.34	28.50	0.3667	11,534
1997	63,305.63	45.00	2.22	1,616.19	29.05	0.3544	25,804
1999	26,514.93	45.00	2.22	676.93	30.19	0.3291	10,035
2000	6,834.53	45.00	2.22	174.49	30.78	0.3160	2,484
2008	142,760.63	45.00	2.22	3,644.68	35.81	0.2042	33,528
2010	43,820.52	45.00	2.22	1,118.74	37.20	0.1733	8,735
2011	1,109,703.05	45.00	2.22	28,330.72	37.92	0.1573	200,778
2014	27,640.26	45.00	2.22	705.66	40.19	0.1069	3,398
2016	18,476.85	45.00	2.22	471.71	41.83	0.0704	1,497
	2,121,973.44			54,174.00			717,789
DAYTON GARAGE							
SURVIVOR CURVE.. IOWA 45-S0							
NET SALVAGE PERCENT.. -15							
1956	274,759.43	45.00	2.22	7,014.61	10.08	0.7760	245,195
1957	1,216.39	45.00	2.22	31.05	10.49	0.7669	1,073
1971	987.96	45.00	2.22	25.22	16.35	0.6367	723
1973	9,882.46	45.00	2.22	252.30	17.22	0.6173	7,016
1974	273.75	45.00	2.22	6.99	17.67	0.6073	191
1976	8,763.56	45.00	2.22	223.73	18.57	0.5873	5,919
1978	15,944.91	45.00	2.22	407.07	19.48	0.5671	10,399
1979	6,169.87	45.00	2.22	157.52	19.94	0.5569	3,951
1982	772.44	45.00	2.22	19.72	21.35	0.5256	467
1983	24,963.86	45.00	2.22	637.33	21.82	0.5151	14,788
1986	6,505.51	45.00	2.22	166.09	23.28	0.4827	3,611
1990	46,484.14	45.00	2.22	1,186.74	25.30	0.4378	23,402
1991	3,342.91	45.00	2.22	85.34	25.81	0.4264	1,639
1996	37,196.74	45.00	2.22	949.63	28.50	0.3667	15,685
2001	5,532.13	45.00	2.22	141.24	31.37	0.3029	1,927

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 361.40 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
DAYTON GARAGE							
SURVIVOR CURVE.. IOWA 45-S0							
NET SALVAGE PERCENT.. -15							
2003	34,950.98	45.00	2.22	892.30	32.58	0.2760	11,093
2008	2,859.98	45.00	2.22	73.02	35.81	0.2042	672
2011	318,500.02	45.00	2.22	8,131.31	37.92	0.1573	57,626
2012	5,739.04	45.00	2.22	146.52	38.66	0.1409	930
2018	51,397.84	45.00	2.22	1,312.19	43.58	0.0316	1,865
	856,243.92			21,859.92			408,172

WASH C.H. SERVICE CENTER
SURVIVOR CURVE.. IOWA 45-S0
NET SALVAGE PERCENT.. -15

1984	883,409.24	45.00	2.22	22,553.44	22.30	0.5044	512,471
1988	627.14	45.00	2.22	16.01	24.28	0.4604	332
1990	61,683.52	45.00	2.22	1,574.78	25.30	0.4378	31,054
1991	36,189.61	45.00	2.22	923.92	25.81	0.4264	17,748
1993	11,784.10	45.00	2.22	300.85	26.87	0.4029	5,460
1995	14,049.02	45.00	2.22	358.67	27.95	0.3789	6,121
1997	18,102.57	45.00	2.22	462.16	29.05	0.3544	7,379
2006	76,849.91	45.00	2.22	1,961.98	34.48	0.2338	20,661
2007	75,157.64	45.00	2.22	1,918.77	35.14	0.2191	18,938
2008	42,841.42	45.00	2.22	1,093.74	35.81	0.2042	10,061
2011	9,737.86	45.00	2.22	248.61	37.92	0.1573	1,762
2012	4,343.41	45.00	2.22	110.89	38.66	0.1409	704
2013	104,928.33	45.00	2.22	2,678.82	39.42	0.1240	14,963
2014	128,234.09	45.00	2.22	3,273.82	40.19	0.1069	15,763
2016	14,723.09	45.00	2.22	375.88	41.83	0.0704	1,193
2017	4,602.56	45.00	2.22	117.50	42.68	0.0516	273
	1,487,263.51			37,969.84			664,883

XENIA SERVICE CENTER
SURVIVOR CURVE.. IOWA 45-S0
NET SALVAGE PERCENT.. -15

1962	315,039.56	45.00	2.22	8,042.96	12.53	0.7216	261,418
1965	7,694.82	45.00	2.22	196.45	13.78	0.6938	6,139
1971	357.07	45.00	2.22	9.12	16.35	0.6367	261
1973	121.44	45.00	2.22	3.10	17.22	0.6173	86
1975	1,631.06	45.00	2.22	41.64	18.12	0.5973	1,120
1977	35,057.24	45.00	2.22	895.01	19.02	0.5773	23,276

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 361.40 STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
XENIA SERVICE CENTER							
SURVIVOR CURVE.. IOWA 45-S0							
NET SALVAGE PERCENT.. -15							
1983	85,496.96	45.00	2.22	2,182.74	21.82	0.5151	50,646
1984	8,050.85	45.00	2.22	205.54	22.30	0.5044	4,670
1989	60,490.51	45.00	2.22	1,544.32	24.78	0.4493	31,257
1991	22,521.82	45.00	2.22	574.98	25.81	0.4264	11,045
1992	54,239.59	45.00	2.22	1,384.74	26.34	0.4147	25,865
1995	2,717.54	45.00	2.22	69.38	27.95	0.3789	1,184
1996	10,387.06	45.00	2.22	265.18	28.50	0.3667	4,380
1997	43,907.90	45.00	2.22	1,120.97	29.05	0.3544	17,897
1999	21,314.22	45.00	2.22	544.15	30.19	0.3291	8,067
2000	14,287.67	45.00	2.22	364.76	30.78	0.3160	5,192
2006	5,036.88	45.00	2.22	128.59	34.48	0.2338	1,354
2008	12,673.07	45.00	2.22	323.54	35.81	0.2042	2,976
2010	1,282,543.69	45.00	2.22	32,743.34	37.20	0.1733	255,649
2011	238,058.82	45.00	2.22	6,077.64	37.92	0.1573	43,072
2012	5,049.77	45.00	2.22	128.92	38.66	0.1409	818
2018	57,141.24	45.00	2.22	1,458.82	43.58	0.0316	2,074
	2,283,818.78			58,305.89			758,446
	44,595,975.48			1,138,535.35			15,553,869
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.55							

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 58-R1.5							
NET SALVAGE PERCENT.. -25							
1915	1,362.45	58.00	1.72	29.29	3.90	0.9328	1,589
1918	951.54	58.00	1.72	20.46	4.62	0.9203	1,095
1920	9,109.99	58.00	1.72	195.86	5.06	0.9128	10,394
1921	2,313.40	58.00	1.72	49.74	5.29	0.9088	2,628
1922	3,139.97	58.00	1.72	67.51	5.52	0.9048	3,551
1923	786.74	58.00	1.72	16.91	5.75	0.9009	886
1925	8,455.39	58.00	1.72	181.79	6.24	0.8924	9,432
1926	10,918.40	58.00	1.72	234.75	6.49	0.8881	12,121
1928	227.04	58.00	1.72	4.88	7.00	0.8793	250
1929	13,549.36	58.00	1.72	291.31	7.27	0.8747	14,814
1930	500.15	58.00	1.72	10.75	7.54	0.8700	544
1931	2,103.02	58.00	1.72	45.21	7.81	0.8653	2,275
1933	933.80	58.00	1.72	20.08	8.37	0.8557	999
1934	338.19	58.00	1.72	7.27	8.66	0.8507	360
1936	19,493.17	58.00	1.72	419.10	9.24	0.8407	20,485
1937	16,707.87	58.00	1.72	359.22	9.53	0.8357	17,453
1938	14,500.75	58.00	1.72	311.77	9.83	0.8305	15,054
1939	8,414.16	58.00	1.72	180.90	10.14	0.8252	8,679
1940	25,361.38	58.00	1.72	545.27	10.45	0.8198	25,990
1941	106,213.26	58.00	1.72	2,283.59	10.76	0.8145	108,136
1942	10,054.74	58.00	1.72	216.18	11.08	0.8090	10,167
1943	150,764.32	58.00	1.72	3,241.43	11.40	0.8035	151,414
1944	3,874.07	58.00	1.72	83.29	11.73	0.7978	3,863
1945	11,824.78	58.00	1.72	254.23	12.06	0.7921	11,708
1946	101,027.13	58.00	1.72	2,172.08	12.40	0.7862	99,286
1947	58,287.89	58.00	1.72	1,253.19	12.75	0.7802	56,843
1948	136,732.33	58.00	1.72	2,939.75	13.10	0.7741	132,312
1949	335,358.25	58.00	1.72	7,210.20	13.46	0.7679	321,915
1950	464,753.92	58.00	1.72	9,992.21	13.83	0.7616	442,417
1951	409,335.23	58.00	1.72	8,800.71	14.20	0.7552	386,397
1952	628,018.45	58.00	1.72	13,502.40	14.58	0.7486	587,684
1953	414,812.34	58.00	1.72	8,918.47	14.98	0.7417	384,593
1954	282,246.55	58.00	1.72	6,068.30	15.37	0.7350	259,314
1955	118,531.89	58.00	1.72	2,548.44	15.78	0.7279	107,854
1956	554,627.82	58.00	1.72	11,924.50	16.20	0.7207	499,643
1957	448,771.04	58.00	1.72	9,648.58	16.62	0.7135	400,220
1958	727,352.10	58.00	1.72	15,638.07	17.06	0.7059	641,761
1959	398,511.07	58.00	1.72	8,567.99	17.50	0.6983	347,840
1960	383,061.21	58.00	1.72	8,235.82	17.95	0.6905	330,639
1961	723,450.02	58.00	1.72	15,554.18	18.41	0.6826	617,275
1962	746,881.78	58.00	1.72	16,057.96	18.88	0.6745	629,696
1963	493,130.13	58.00	1.72	10,602.30	19.36	0.6662	410,660
1964	816,247.82	58.00	1.72	17,549.33	19.85	0.6578	671,119

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 58-R1.5							
NET SALVAGE PERCENT.. -25							
1965	669,355.38	58.00	1.72	14,391.14	20.34	0.6493	543,274
1966	1,026,838.53	58.00	1.72	22,077.03	20.85	0.6405	822,138
1967	1,463,926.30	58.00	1.72	31,474.42	21.36	0.6317	1,155,989
1968	1,604,017.68	58.00	1.72	34,486.38	21.89	0.6226	1,248,307
1969	1,245,224.89	58.00	1.72	26,772.34	22.42	0.6135	954,854
1970	2,789,963.83	58.00	1.72	59,984.22	22.96	0.6041	2,106,911
1971	2,497,034.14	58.00	1.72	53,686.23	23.51	0.5947	1,856,108
1972	1,729,342.59	58.00	1.72	37,180.87	24.07	0.5850	1,264,582
1973	1,962,979.67	58.00	1.72	42,204.06	24.64	0.5752	1,411,309
1974	1,595,261.96	58.00	1.72	34,298.13	25.21	0.5653	1,127,332
1975	1,907,924.34	58.00	1.72	41,020.37	25.80	0.5552	1,324,028
1976	1,463,071.88	58.00	1.72	31,456.05	26.39	0.5450	996,718
1977	1,969,457.84	58.00	1.72	42,343.34	26.99	0.5347	1,316,238
1978	373,057.21	58.00	1.72	8,020.73	27.60	0.5241	244,418
1979	3,346,338.52	58.00	1.72	71,946.28	28.21	0.5136	2,148,433
1980	1,503,225.51	58.00	1.72	32,319.35	28.84	0.5028	944,702
1981	415,684.87	58.00	1.72	8,937.22	29.47	0.4919	255,594
1982	39,038.96	58.00	1.72	839.34	30.10	0.4810	23,474
1983	311,686.53	58.00	1.72	6,701.26	30.75	0.4698	183,050
1984	222,609.81	58.00	1.72	4,786.11	31.40	0.4586	127,617
1985	129,077.33	58.00	1.72	2,775.16	32.06	0.4472	72,161
1986	736,540.34	58.00	1.72	15,835.62	32.73	0.4357	401,129
1987	65,134.16	58.00	1.72	1,400.38	33.40	0.4241	34,533
1988	181,320.91	58.00	1.72	3,898.40	34.08	0.4124	93,473
1989	5,172,543.35	58.00	1.72	111,209.68	34.77	0.4005	2,589,634
1990	7,221,395.27	58.00	1.72	155,260.00	35.46	0.3886	3,507,973
1991	2,579,885.55	58.00	1.72	55,467.54	36.15	0.3767	1,214,868
1992	2,697,915.12	58.00	1.72	58,005.18	36.86	0.3645	1,229,170
1993	4,434,844.91	58.00	1.72	95,349.17	37.57	0.3522	1,952,662
1994	1,971,764.17	58.00	1.72	42,392.93	38.28	0.3400	838,000
1995	1,276,765.13	58.00	1.72	27,450.45	39.00	0.3276	522,819
1996	8,597,611.95	58.00	1.72	184,848.66	39.72	0.3152	3,387,137
1997	8,365,177.60	58.00	1.72	179,851.32	40.45	0.3026	3,164,024
1998	3,363,264.71	58.00	1.72	72,310.19	41.19	0.2898	1,218,469
1999	1,890,462.09	58.00	1.72	40,644.93	41.93	0.2771	654,738
2000	1,296,157.49	58.00	1.72	27,867.39	42.67	0.2643	428,234
2001	2,942,607.90	58.00	1.72	63,266.07	43.42	0.2514	924,641
2002	912,959.16	58.00	1.72	19,628.62	44.17	0.2385	272,119
2003	2,567,381.02	58.00	1.72	55,198.69	44.93	0.2253	723,167
2004	3,150,779.38	58.00	1.72	67,741.76	45.69	0.2122	835,902
2005	3,463,374.64	58.00	1.72	74,462.55	46.45	0.1991	862,121
2006	5,121,240.29	58.00	1.72	110,106.67	47.22	0.1859	1,189,792
2007	6,507,861.64	58.00	1.72	139,919.03	48.00	0.1724	1,402,526

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC.-- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 58-R1.5							
NET SALVAGE PERCENT.. -25							
2008	4,319,309.56	58.00	1.72	92,865.16	48.77	0.1591	859,219
2009	4,628,347.37	58.00	1.72	99,509.47	49.55	0.1457	842,880
2010	6,633,184.44	58.00	1.72	142,613.47	50.34	0.1321	1,095,056
2011	10,216,167.21	58.00	1.72	219,647.60	51.13	0.1185	1,512,631
2012	5,756,277.90	58.00	1.72	123,759.97	51.92	0.1048	754,288
2013	3,585,923.01	58.00	1.72	77,097.34	52.72	0.0910	408,033
2014	2,561,827.49	58.00	1.72	55,079.29	53.52	0.0772	247,344
2015	5,269,921.66	58.00	1.72	113,303.32	54.33	0.0633	416,851
2016	10,660,559.72	58.00	1.72	229,202.03	55.14	0.0493	657,090
2017	7,867,200.71	58.00	1.72	169,144.82	55.95	0.0353	347,534
2018	4,988,430.63	58.00	1.72	107,251.26	56.77	0.0212	132,256
2019	1,261,281.23	58.00	1.72	27,117.55	57.59	0.0071	11,147
179,193,570.39				3,852,661.81	62,620,052		
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.15							

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.11 STATION EQUIPMENT - OTHER EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S1							
NET SALVAGE PERCENT.. -25							
1967	8,004.30	20.00				1.0000	10,005
1969	12,228.26	20.00				1.0000	15,285
1980	242,534.69	20.00	5.00	15,158.42	0.14	0.9930	301,046
1982	205,542.00	20.00	5.00	12,846.38	0.67	0.9665	248,320
1983	260,806.50	20.00	5.00	16,300.41	0.94	0.9530	310,686
1984	525,739.00	20.00	5.00	32,858.69	1.22	0.9390	617,086
1985	235,337.31	20.00	5.00	14,708.58	1.50	0.9250	272,109
1987	537,447.85	20.00	5.00	33,590.49	2.08	0.8960	601,942
1988	3,193,350.41	20.00	5.00	199,584.40	2.38	0.8810	3,516,677
1989	430,938.08	20.00	5.00	26,933.63	2.69	0.8655	466,221
1990	604,453.98	20.00	5.00	37,778.37	3.00	0.8500	642,232
1991	1,052,501.35	20.00	5.00	65,781.33	3.32	0.8340	1,097,233
1992	161,743.69	20.00	5.00	10,108.98	3.64	0.8180	165,383
1993	530,877.15	20.00	5.00	33,179.82	3.98	0.8010	531,541
1994	140,904.56	20.00	5.00	8,806.54	4.33	0.7835	137,998
1995	1,237,515.83	20.00	5.00	77,344.74	4.68	0.7660	1,184,921
1997	2,084,440.80	20.00	5.00	130,277.55	5.42	0.7290	1,899,447
1999	1,217.51	20.00	5.00	76.09	6.21	0.6895	1,049
2000	136,065.28	20.00	5.00	8,504.08	6.63	0.6685	113,700
2001	74,412.63	20.00	5.00	4,650.79	7.06	0.6470	60,181
2002	106,125.15	20.00	5.00	6,632.82	7.51	0.6245	82,844
2004	9,105.58	20.00	5.00	569.10	8.47	0.5765	6,562
2005	40,784.42	20.00	5.00	2,549.03	8.98	0.5510	28,090
2006	6,067.78	20.00	5.00	379.24	9.51	0.5245	3,978
2007	528,103.44	20.00	5.00	33,006.46	10.07	0.4965	327,754
2008	494,765.61	20.00	5.00	30,922.85	10.66	0.4670	288,819
2009	1,452,188.35	20.00	5.00	90,761.77	11.28	0.4360	791,443
2010	762,356.60	20.00	5.00	47,647.29	11.93	0.4035	384,514
2011	418,150.96	20.00	5.00	26,134.44	12.61	0.3695	193,133
2012	2,225,885.46	20.00	5.00	139,117.84	13.34	0.3330	926,525
2013	585,817.39	20.00	5.00	36,613.59	14.10	0.2950	216,020
2014	20,836.72	20.00	5.00	1,302.30	14.90	0.2550	6,642
2015	6,032.98	20.00	5.00	377.06	15.74	0.2130	1,606
2016	211,984.78	20.00	5.00	13,249.05	16.63	0.1685	44,649
2017	117,266.73	20.00	5.00	7,329.17	17.55	0.1225	17,956
2018	663,978.30	20.00	5.00	41,498.64	18.51	0.0745	61,833
2019	8,976.00	20.00	5.00	561.00	19.50	0.0250	280
19,334,487.43				1,207,140.94		15,575,710	

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 6.24

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.13 STATION EQUIPMENT - COMPUTERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 10-SQUARE							
NET SALVAGE PERCENT.. 0							
1999	11,686,179.33	10.00				1.0000	11,686,179
2011	4,456,701.68	10.00	10.00	445,670.17	1.50	0.8500	3,788,196
2012	2,540,016.12	10.00	10.00	254,001.61	2.50	0.7500	1,905,012
2013	4,942,990.87	10.00	10.00	494,299.09	3.50	0.6500	3,212,944
2014	1,108,387.98	10.00	10.00	110,838.80	4.50	0.5500	609,613
2015	1,153,050.33	10.00	10.00	115,305.03	5.50	0.4500	518,873
2016	2,872,349.40	10.00	10.00	287,234.94	6.50	0.3500	1,005,322
2017	1,659,173.55	10.00	10.00	165,917.36	7.50	0.2500	414,793
2018	4,815,116.75	10.00	10.00	481,511.68	8.50	0.1500	722,268
2019	3,863,661.07	10.00	10.00	386,366.11	9.50	0.0500	193,183
	39,097,627.08			2,741,144.79			24,056,383

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 7.01

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.20 STATION EQUIPMENT - VEHICLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 12-L3							
NET SALVAGE PERCENT.. +10							
1940	5,145.00	12.00				1.0000	4,630
1966	5,186.31	12.00				1.0000	4,668
1969	2,156.67	12.00				1.0000	1,941
1972	10,604.15	12.00				1.0000	9,544
1973	9,774.08	12.00				1.0000	8,797
1974	24,644.77	12.00				1.0000	22,180
1978	13,954.67	12.00				1.0000	12,559
1979	241,268.28	12.00				1.0000	217,141
1980	15,840.55	12.00				1.0000	14,256
1982	22,459.47	12.00				1.0000	20,214
1988	19,085.87	12.00				1.0000	17,177
1989	6,056.40	12.00				1.0000	5,451
1990	30,657.43	12.00				1.0000	27,592
1991	51,001.37	12.00	8.33	3,823.57	0.03	0.9975	45,786
1992	99,120.09	12.00	8.33	7,431.03	0.25	0.9792	87,350
1993	239,968.40	12.00	8.33	17,990.43	0.43	0.9642	208,233
1994	914,377.79	12.00	8.33	68,550.90	0.61	0.9492	781,110
1995	59,437.95	12.00	8.33	4,456.06	0.81	0.9325	49,883
1996	148,548.37	12.00	8.33	11,136.67	1.01	0.9158	122,441
1997	794,192.45	12.00	8.33	59,540.61	1.21	0.8992	642,703
1998	448,333.90	12.00	8.33	33,611.59	1.43	0.8808	355,415
1999	593,858.52	12.00	8.33	44,521.57	1.65	0.8625	460,983
2000	81,091.32	12.00	8.33	6,079.42	1.88	0.8433	61,548
2001	419,272.88	12.00	8.33	31,432.89	2.13	0.8225	310,367
2003	192,861.75	12.00	8.33	14,458.85	2.64	0.7800	135,389
2004	270,134.79	12.00	8.33	20,252.01	2.90	0.7583	184,366
2005	3,654,226.43	12.00	8.33	273,957.36	3.14	0.7383	2,428,223
2006	1,832,049.84	12.00	8.33	137,348.78	3.34	0.7217	1,189,922
2007	1,116,875.80	12.00	8.33	83,732.18	3.52	0.7067	710,336
2008	3,001,416.69	12.00	8.33	225,016.21	3.69	0.6925	1,870,633
2009	2,181,284.40	12.00	8.33	163,530.89	3.90	0.6750	1,325,130
2010	6,246,748.73	12.00	8.33	468,318.75	4.19	0.6508	3,659,014
2011	5,264,587.56	12.00	8.33	394,686.13	4.62	0.6150	2,913,949
2012	3,644,507.12	12.00	8.33	273,228.70	5.20	0.5667	1,858,710
2013	1,599,581.87	12.00	8.33	119,920.65	5.91	0.5075	730,609
2014	1,927,061.19	12.00	8.33	144,471.78	6.73	0.4392	761,677
2015	1,133,201.84	12.00	8.33	84,956.14	7.62	0.3650	372,257
2016	581,559.86	12.00	8.33	43,599.54	8.54	0.2883	150,913

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.20 STATION EQUIPMENT - VEHICLES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 12-L3							
NET SALVAGE PERCENT.. +10							
2017	748,472.80	12.00	8.33	56,113.01	9.51	0.2075	139,777
2018	1,581,266.92	12.00	8.33	118,547.58	10.50	0.1250	177,893
2019	29,695.65	12.00	8.33	2,226.28	11.50	0.0417	1,114
	39,261,569.93			2,912,939.58			22,101,881
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 7.42							

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.60 STATION EQUIPMENT - EDS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 20-S4							
NET SALVAGE PERCENT.. 0							
1983	518,732.30	20.00				1.0000	518,732
	518,732.30						518,732
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 0.00							



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.70 STATION EQUIPMENT - FIBER CABLE

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1999	153,889.96	20.00				1.0000	153,890
2001	25,756.02	20.00	5.00	1,287.80	1.50	0.9250	23,824
2003	2,552.40	20.00	5.00	127.62	3.50	0.8250	2,106
2006	103,185.49	20.00	5.00	5,159.27	6.50	0.6750	69,650
2014	317,600.84	20.00	5.00	15,880.04	14.50	0.2750	87,340
2015	1,328,003.77	20.00	5.00	66,400.19	15.50	0.2250	298,801
2016	33,956.74	20.00	5.00	1,697.84	16.50	0.1750	5,942
2017	2,493,199.91	20.00	5.00	124,660.00	17.50	0.1250	311,650
2018	50,535.61	20.00	5.00	2,526.78	18.50	0.0750	3,790
2019	259,935.61	20.00	5.00	12,996.78	19.50	0.0250	6,498
	4,768,616.35			230,736.32			963,491

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.84

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.71 STATION EQUIPMENT - MULTIPLEX

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 20-S1							
NET SALVAGE PERCENT.. 0							
1996	130,450.78	20.00	5.00	6,522.54	5.05	0.7475	97,512
2003	21,075.58	20.00	5.00	1,053.78	7.98	0.6010	12,666
2006	318,425.37	20.00	5.00	15,921.27	9.51	0.5245	167,014
	469,951.73			23,497.59			277,192

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 362.72 STATION EQUIPMENT - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 20-S1							
NET SALVAGE PERCENT.. 0							
2000	338,014.30	20.00	5.00	16,900.72	6.63	0.6685	225,963
2001	174,230.17	20.00	5.00	8,711.51	7.06	0.6470	112,727
2002	18,431.50	20.00	5.00	921.58	7.51	0.6245	11,510
2003	49,551.64	20.00	5.00	2,477.58	7.98	0.6010	29,781
2004	157,373.41	20.00	5.00	7,868.67	8.47	0.5765	90,726
2005	234,956.46	20.00	5.00	11,747.82	8.98	0.5510	129,461
2006	121,426.60	20.00	5.00	6,071.33	9.51	0.5245	63,688
2007	112,587.39	20.00	5.00	5,629.37	10.07	0.4965	55,900
2008	23,768.82	20.00	5.00	1,188.44	10.66	0.4670	11,100
2009	17,083.50	20.00	5.00	854.18	11.28	0.4360	7,448
2010	457,345.68	20.00	5.00	22,867.28	11.93	0.4035	184,539
2011	247,326.95	20.00	5.00	12,366.35	12.61	0.3695	91,387
2012	25,345,739.16	20.00	5.00	1,267,286.96	13.34	0.3330	8,440,131
2013	198,521.82	20.00	5.00	9,926.09	14.10	0.2950	58,564
2014	6,942.46	20.00	5.00	347.12	14.90	0.2550	1,770
2015	144,585.08	20.00	5.00	7,229.25	15.74	0.2130	30,797
2016	410,707.28	20.00	5.00	20,535.36	16.63	0.1685	69,204
2017	575,946.16	20.00	5.00	28,797.31	17.55	0.1225	70,553
2018	57,392.33	20.00	5.00	2,869.62	18.51	0.0745	4,276
2019	706,893.06	20.00	5.00	35,344.65	19.50	0.0250	17,672
	29,398,823.77			1,469,941.19			9,707,197

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 63-R2.5							
NET SALVAGE PERCENT.. -100							
1929	705.32	63.00	1.59	22.43	6.53	0.8964	1,264
1933	46,164.50	63.00	1.59	1,468.03	7.46	0.8816	81,396
1935	26,131.56	63.00	1.59	830.98	7.94	0.8740	45,676
1937	24,018.92	63.00	1.59	763.80	8.43	0.8662	41,610
1940	192.72	63.00	1.59	6.13	9.21	0.8538	329
1941	299.62	63.00	1.59	9.53	9.48	0.8495	509
1942	726.66	63.00	1.59	23.11	9.77	0.8449	1,228
1943	109,388.89	63.00	1.59	3,478.57	10.05	0.8405	183,878
1944	207.42	63.00	1.59	6.60	10.35	0.8357	347
1945	3,309.39	63.00	1.59	105.24	10.66	0.8308	5,499
1946	3,330.00	63.00	1.59	105.89	10.98	0.8257	5,499
1947	2,469.69	63.00	1.59	78.54	11.30	0.8206	4,053
1948	286,040.60	63.00	1.59	9,096.09	11.64	0.8152	466,383
1949	9,427.74	63.00	1.59	299.80	12.00	0.8095	15,264
1950	687,492.85	63.00	1.59	21,862.27	12.36	0.8038	1,105,227
1951	7,764.43	63.00	1.59	246.91	12.74	0.7978	12,389
1952	299,455.84	63.00	1.59	9,522.70	13.13	0.7916	474,092
1953	512,654.43	63.00	1.59	16,302.41	13.53	0.7852	805,114
1954	388,755.00	63.00	1.59	12,362.41	13.95	0.7786	605,346
1955	342,737.51	63.00	1.59	10,899.05	14.38	0.7718	529,015
1956	613,442.00	63.00	1.59	19,507.46	14.83	0.7646	938,076
1957	682,169.51	63.00	1.59	21,692.99	15.28	0.7575	1,033,432
1958	787,686.30	63.00	1.59	25,048.42	15.76	0.7498	1,181,277
1959	639,095.74	63.00	1.59	20,323.24	16.24	0.7422	948,699
1960	739,049.44	63.00	1.59	23,501.77	16.75	0.7341	1,085,117
1961	745,100.36	63.00	1.59	23,694.19	17.26	0.7260	1,081,930
1962	659,147.64	63.00	1.59	20,960.89	17.79	0.7176	946,035
1963	868,093.10	63.00	1.59	27,605.36	18.33	0.7091	1,231,043
1964	1,316,294.14	63.00	1.59	41,858.15	18.88	0.7003	1,843,654
1965	1,344,458.68	63.00	1.59	42,753.79	19.45	0.6913	1,858,768
1966	1,361,031.55	63.00	1.59	43,280.80	20.02	0.6822	1,857,046
1967	1,585,531.80	63.00	1.59	50,419.91	20.62	0.6727	2,133,174
1968	1,291,722.07	63.00	1.59	41,076.76	21.22	0.6632	1,713,263
1969	1,483,486.24	63.00	1.59	47,174.86	21.83	0.6535	1,938,887
1970	1,628,414.09	63.00	1.59	51,783.57	22.46	0.6435	2,095,736
1971	1,300,529.09	63.00	1.59	41,356.83	23.09	0.6335	1,647,744
1972	1,340,339.68	63.00	1.59	42,622.80	23.74	0.6232	1,670,519
1973	1,058,008.15	63.00	1.59	33,644.66	24.39	0.6129	1,296,822
1974	1,142,723.68	63.00	1.59	36,338.61	25.06	0.6022	1,376,342
1975	1,207,090.15	63.00	1.59	38,385.47	25.74	0.5914	1,427,819
1976	1,142,263.13	63.00	1.59	36,323.97	26.42	0.5806	1,326,464
1977	915,852.49	63.00	1.59	29,124.11	27.12	0.5695	1,043,193
1978	1,278,610.46	63.00	1.59	40,659.81	27.82	0.5584	1,427,978

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	--ACCRUED FACTOR	DEPREC.-- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 63-R2.5							
NET SALVAGE PERCENT.. -100							
1979	1,369,604.50	63.00	1.59	43,553.42	28.53	0.5471	1,498,731
1980	1,597,958.35	63.00	1.59	50,815.08	29.26	0.5356	1,711,605
1981	1,557,728.81	63.00	1.59	49,535.78	29.98	0.5241	1,632,905
1982	1,552,478.84	63.00	1.59	49,368.83	30.72	0.5124	1,590,918
1983	1,530,355.98	63.00	1.59	48,665.32	31.47	0.5005	1,531,825
1984	1,689,129.61	63.00	1.59	53,714.32	32.22	0.4886	1,650,516
1985	1,794,589.98	63.00	1.59	57,067.96	32.98	0.4765	1,710,280
1986	1,970,188.43	63.00	1.59	62,651.99	33.75	0.4643	1,829,478
1987	2,680,543.23	63.00	1.59	85,241.27	34.53	0.4519	2,422,675
1988	2,029,918.97	63.00	1.59	64,551.42	35.31	0.4395	1,784,380
1989	6,755,770.79	63.00	1.59	214,833.51	36.11	0.4268	5,767,131
1990	15,193,970.02	63.00	1.59	483,168.25	36.90	0.4143	12,589,420
1991	11,245,466.97	63.00	1.59	357,605.85	37.71	0.4014	9,028,536
1992	5,101,519.56	63.00	1.59	162,228.32	38.52	0.3886	3,964,595
1993	5,132,641.61	63.00	1.59	163,218.00	39.34	0.3756	3,855,230
1994	3,846,193.67	63.00	1.59	122,308.96	40.17	0.3624	2,787,567
1995	2,657,352.54	63.00	1.59	84,503.81	41.00	0.3492	1,855,948
1996	4,769,707.25	63.00	1.59	151,676.69	41.84	0.3359	3,204,003
1997	6,902,049.65	63.00	1.59	219,485.18	42.68	0.3225	4,452,374
1998	3,535,623.91	63.00	1.59	112,432.84	43.53	0.3091	2,185,369
1999	6,887,557.20	63.00	1.59	219,024.32	44.39	0.2954	4,069,169
2000	6,301,222.61	63.00	1.59	200,378.88	45.25	0.2818	3,550,739
2001	7,618,736.45	63.00	1.59	242,275.82	46.12	0.2679	4,082,728
2002	7,707,027.23	63.00	1.59	245,083.47	46.99	0.2541	3,917,174
2003	8,984,531.62	63.00	1.59	285,708.11	47.87	0.2402	4,315,450
2004	9,054,321.08	63.00	1.59	287,927.41	48.75	0.2262	4,095,994
2005	15,214,420.54	63.00	1.59	483,818.57	49.64	0.2121	6,452,740
2006	14,830,890.05	63.00	1.59	471,622.30	50.54	0.1978	5,866,507
2007	10,652,677.36	63.00	1.59	338,755.14	51.44	0.1835	3,909,320
2008	10,338,011.94	63.00	1.59	328,748.78	52.34	0.1692	3,498,590
2009	21,294,092.28	63.00	1.59	677,152.13	53.25	0.1548	6,590,947
2010	6,835,420.08	63.00	1.59	217,366.36	54.16	0.1403	1,918,292
2011	8,714,883.22	63.00	1.59	277,133.29	55.07	0.1259	2,193,885
2012	7,879,936.49	63.00	1.59	250,581.98	55.99	0.1113	1,753,601
2013	5,266,709.73	63.00	1.59	167,481.37	56.92	0.0965	1,016,580
2014	4,725,634.88	63.00	1.59	150,275.19	57.84	0.0819	774,059
2015	6,811,284.47	63.00	1.59	216,598.85	58.77	0.0671	914,619
2016	10,253,460.13	63.00	1.59	326,060.03	59.71	0.0522	1,070,871

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 63-R2.5							
NET SALVAGE PERCENT.. -100							
2017	7,122,920.94	63.00	1.59	226,508.89	60.64	0.0375	533,649
2018	10,101,845.53	63.00	1.59	321,238.69	61.58	0.0225	455,391
2019	48,347,237.18	63.00	1.59	1,537,442.14	62.53	0.0075	721,341
	345,737,026.26			10,994,437.43			166,242,268
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.18							

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1							
NET SALVAGE PERCENT.. -30							
1926	13.80	60.00	1.67	0.30	8.57	0.8572	15
1929	199,580.43	60.00	1.67	4,332.89	9.58	0.8403	218,027
1930	249.72	60.00	1.67	5.42	9.92	0.8347	271
1931	8,470.96	60.00	1.67	183.90	10.26	0.8290	9,129
1932	14,801.35	60.00	1.67	321.34	10.61	0.8232	15,839
1933	94,474.74	60.00	1.67	2,051.05	10.97	0.8172	100,363
1934	772.40	60.00	1.67	16.77	11.32	0.8113	815
1935	26,490.68	60.00	1.67	575.11	11.69	0.8052	27,728
1936	2,989.75	60.00	1.67	64.91	12.05	0.7992	3,106
1937	402,560.60	60.00	1.67	8,739.59	12.42	0.7930	415,000
1938	10,595.63	60.00	1.67	230.03	12.80	0.7867	10,836
1939	12,224.78	60.00	1.67	265.40	13.18	0.7803	12,401
1940	17,052.00	60.00	1.67	370.20	13.56	0.7740	17,158
1941	6,656.92	60.00	1.67	144.52	13.95	0.7675	6,642
1942	10,168.26	60.00	1.67	220.75	14.35	0.7608	10,057
1943	586,003.33	60.00	1.67	12,722.13	14.74	0.7543	574,652
1944	8,358.80	60.00	1.67	181.47	15.15	0.7475	8,123
1945	7,234.65	60.00	1.67	157.06	15.55	0.7408	6,968
1946	10,063.44	60.00	1.67	218.48	15.97	0.7338	9,600
1947	21,179.44	60.00	1.67	459.81	16.38	0.7270	20,017
1948	1,290,220.77	60.00	1.67	28,010.69	16.81	0.7198	1,207,362
1949	42,599.85	60.00	1.67	924.84	17.23	0.7128	39,476
1950	1,706,772.68	60.00	1.67	37,054.03	17.66	0.7057	1,565,744
1951	50,904.50	60.00	1.67	1,105.14	18.10	0.6983	46,213
1952	475,255.29	60.00	1.67	10,317.79	18.54	0.6910	426,922
1953	608,465.80	60.00	1.67	13,209.79	18.99	0.6835	540,652
1954	535,223.34	60.00	1.67	11,619.70	19.45	0.6758	470,236
1955	400,202.30	60.00	1.67	8,688.39	19.90	0.6683	347,707
1956	547,933.94	60.00	1.67	11,895.65	20.37	0.6605	470,483
1957	552,999.42	60.00	1.67	12,005.62	20.84	0.6527	469,204
1958	624,974.17	60.00	1.67	13,568.19	21.31	0.6448	523,903
1959	573,914.04	60.00	1.67	12,459.67	21.79	0.6368	475,131
1960	616,476.68	60.00	1.67	13,383.71	22.28	0.6287	503,829
1961	901,431.23	60.00	1.67	19,570.07	22.77	0.6205	727,140
1962	925,813.98	60.00	1.67	20,099.42	23.27	0.6122	736,782
1963	1,103,182.69	60.00	1.67	23,950.10	23.77	0.6038	865,975
1964	1,602,594.84	60.00	1.67	34,792.33	24.28	0.5953	1,240,295
1965	1,568,893.06	60.00	1.67	34,060.67	24.79	0.5868	1,196,876
1966	1,621,742.07	60.00	1.67	35,208.02	25.32	0.5780	1,218,577
1967	1,605,729.90	60.00	1.67	34,860.40	25.84	0.5693	1,188,447
1968	1,411,217.83	60.00	1.67	30,637.54	26.37	0.5605	1,028,284
1969	1,581,002.82	60.00	1.67	34,323.57	26.91	0.5515	1,133,500
1970	1,850,995.34	60.00	1.67	40,185.11	27.46	0.5423	1,305,005

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R1							
NET SALVAGE PERCENT.. -30							
1971	1,288,105.59	60.00	1.67	27,964.77	28.01	0.5332	892,813
1972	1,636,719.41	60.00	1.67	35,533.18	28.56	0.5240	1,114,933
1973	1,521,341.17	60.00	1.67	33,028.32	29.12	0.5147	1,017,885
1974	2,064,882.70	60.00	1.67	44,828.60	29.69	0.5052	1,356,052
1975	1,621,588.44	60.00	1.67	35,204.69	30.26	0.4957	1,044,905
1976	2,007,003.16	60.00	1.67	43,572.04	30.84	0.4860	1,268,025
1977	1,367,665.09	60.00	1.67	29,692.01	31.42	0.4763	846,898
1978	1,914,173.98	60.00	1.67	41,556.72	32.01	0.4665	1,160,851
1979	1,600,665.68	60.00	1.67	34,750.45	32.61	0.4565	949,915
1980	1,511,851.58	60.00	1.67	32,822.30	33.21	0.4465	877,554
1981	1,465,460.29	60.00	1.67	31,815.14	33.81	0.4365	831,575
1982	917,649.73	60.00	1.67	19,922.18	34.43	0.4262	508,397
1983	918,313.44	60.00	1.67	19,936.58	35.04	0.4160	496,624
1984	1,116,039.98	60.00	1.67	24,229.23	35.66	0.4057	588,567
1985	1,045,949.77	60.00	1.67	22,707.57	36.29	0.3952	537,326
1986	1,072,838.71	60.00	1.67	23,291.33	36.92	0.3847	536,496
1987	1,176,045.19	60.00	1.67	25,531.94	37.55	0.3742	572,053
1988	1,750,596.71	60.00	1.67	38,005.45	38.19	0.3635	827,244
1989	3,026,658.80	60.00	1.67	65,708.76	38.84	0.3527	1,387,635
1990	3,745,684.07	60.00	1.67	81,318.80	39.49	0.3418	1,664,503
1991	5,558,749.56	60.00	1.67	120,680.45	40.14	0.3310	2,391,930
1992	2,291,254.06	60.00	1.67	49,743.13	40.79	0.3202	953,668
1993	2,742,528.62	60.00	1.67	59,540.30	41.45	0.3092	1,102,280
1994	2,945,089.82	60.00	1.67	63,937.90	42.12	0.2980	1,140,928
1995	1,978,822.39	60.00	1.67	42,960.23	42.78	0.2870	738,299
1996	4,045,367.41	60.00	1.67	87,824.93	43.45	0.2758	1,450,584
1997	8,105,093.05	60.00	1.67	175,961.57	44.12	0.2647	2,788,727
1998	3,308,114.90	60.00	1.67	71,819.17	44.80	0.2533	1,089,458
1999	4,177,934.72	60.00	1.67	90,702.96	45.48	0.2420	1,314,378
2000	5,710,568.40	60.00	1.67	123,976.44	46.16	0.2307	1,712,434
2001	4,108,910.77	60.00	1.67	89,204.45	46.84	0.2193	1,171,570
2002	4,571,337.72	60.00	1.67	99,243.74	47.52	0.2080	1,236,090
2003	3,440,490.10	60.00	1.67	74,693.04	48.21	0.1965	878,873
2004	3,552,616.19	60.00	1.67	77,127.30	48.90	0.1850	854,404
2005	3,704,872.68	60.00	1.67	80,432.79	49.60	0.1733	834,815
2006	3,665,908.17	60.00	1.67	79,586.87	50.29	0.1618	771,230
2007	4,415,492.93	60.00	1.67	95,860.35	50.99	0.1502	861,997
2008	3,809,692.39	60.00	1.67	82,708.42	51.69	0.1385	685,935
2009	3,323,796.74	60.00	1.67	72,159.63	52.40	0.1267	547,333
2010	1,479,708.67	60.00	1.67	32,124.48	53.10	0.1150	221,216
2011	2,884,927.54	60.00	1.67	62,631.78	53.81	0.1032	386,929
2012	3,287,322.53	60.00	1.67	71,367.77	54.53	0.0912	389,617
2013	2,764,710.53	60.00	1.67	60,021.87	55.25	0.0792	284,547

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 60-R1							
NET SALVAGE PERCENT.. -30							
2014	2,674,860.57	60.00	1.67	58,071.22	55.97	0.0672	233,571
2015	4,486,173.82	60.00	1.67	97,394.83	56.69	0.0552	321,753
2016	3,760,317.38	60.00	1.67	81,636.49	57.42	0.0430	210,202
2017	5,123,536.86	60.00	1.67	111,231.99	58.15	0.0308	205,346
2018	7,368,082.66	60.00	1.67	159,961.07	58.89	0.0185	177,202
2019	13,245,724.71	60.00	1.67	287,564.68	59.63	0.0062	106,244
	178,939,727.60			3,884,781.48			62,736,301
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.17							

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-S4							
NET SALVAGE PERCENT.. -50							
1918	7,105.63	75.00	1.33	141.76	4.13	0.9449	10,071
1919	235.03	75.00	1.33	4.69	4.29	0.9428	332
1926	21,466.85	75.00	1.33	428.26	5.49	0.9268	29,843
1927	33,869.77	75.00	1.33	675.70	5.68	0.9243	46,957
1928	7,493.19	75.00	1.33	149.49	5.89	0.9215	10,357
1929	7,717.62	75.00	1.33	153.97	6.09	0.9188	10,636
1930	16,638.95	75.00	1.33	331.95	6.31	0.9159	22,859
1931	93,071.61	75.00	1.33	1,856.78	6.53	0.9129	127,452
1932	53,869.55	75.00	1.33	1,074.70	6.76	0.9099	73,521
1934	1,385.31	75.00	1.33	27.64	7.25	0.9033	1,877
1935	96.78	75.00	1.33	1.93	7.50	0.9000	131
1936	166.15	75.00	1.33	3.31	7.77	0.8964	223
1937	2,806.57	75.00	1.33	55.99	8.05	0.8927	3,758
1938	3,441.64	75.00	1.33	68.66	8.33	0.8889	4,589
1939	5,505.88	75.00	1.33	109.84	8.63	0.8849	7,308
1940	362.20	75.00	1.33	7.23	8.94	0.8808	479
1941	12,333.45	75.00	1.33	246.05	9.26	0.8765	16,216
1942	1,753.58	75.00	1.33	34.98	9.59	0.8721	2,294
1943	77,716.54	75.00	1.33	1,550.44	9.94	0.8675	101,125
1944	316.90	75.00	1.33	6.32	10.30	0.8627	410
1945	18,790.58	75.00	1.33	374.87	10.68	0.8576	24,172
1946	34,896.66	75.00	1.33	696.19	11.07	0.8524	44,619
1947	3,929.74	75.00	1.33	78.40	11.48	0.8469	4,992
1948	50,761.89	75.00	1.33	1,012.70	11.90	0.8413	64,061
1949	87,792.51	75.00	1.33	1,751.46	12.34	0.8355	110,022
1950	25,712.39	75.00	1.33	512.96	12.80	0.8293	31,986
1951	63,004.23	75.00	1.33	1,256.93	13.27	0.8231	77,785
1952	51,714.22	75.00	1.33	1,031.70	13.76	0.8165	63,339
1953	4,875.87	75.00	1.33	97.27	14.28	0.8096	5,921
1954	39,396.08	75.00	1.33	785.95	14.81	0.8025	47,425
1955	49,524.89	75.00	1.33	988.02	15.37	0.7951	59,064
1956	213,999.74	75.00	1.33	4,269.29	15.94	0.7875	252,778
1957	32,615.04	75.00	1.33	650.67	16.54	0.7795	38,134
1958	48,496.25	75.00	1.33	967.50	17.16	0.7712	56,100
1959	18,116.56	75.00	1.33	361.43	17.80	0.7627	20,725
1960	32,664.57	75.00	1.33	651.66	18.46	0.7539	36,937
1961	122,484.12	75.00	1.33	2,443.56	19.14	0.7448	136,839
1962	47,907.72	75.00	1.33	955.76	19.85	0.7353	52,842
1963	473,900.28	75.00	1.33	9,454.31	20.58	0.7256	515,793
1964	108,462.63	75.00	1.33	2,163.83	21.32	0.7157	116,445
1965	1,952,759.21	75.00	1.33	38,957.55	22.09	0.7055	2,066,420
1966	257,573.41	75.00	1.33	5,138.59	22.88	0.6949	268,493
1967	304,343.45	75.00	1.33	6,071.65	23.69	0.6841	312,316

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 75-S4							
NET SALVAGE PERCENT.. -50							
1968	174,242.50	75.00	1.33	3,476.14	24.52	0.6731	175,916
1969	200,992.70	75.00	1.33	4,009.80	25.37	0.6617	199,504
1970	3,407,405.80	75.00	1.33	67,977.75	26.23	0.6503	3,323,601
1971	153,569.55	75.00	1.33	3,063.71	27.11	0.6385	147,088
1972	302,828.61	75.00	1.33	6,041.43	28.01	0.6265	284,597
1973	151,125.58	75.00	1.33	3,014.96	28.92	0.6144	139,277
1974	119,985.04	75.00	1.33	2,393.70	29.84	0.6021	108,370
1975	145,965.28	75.00	1.33	2,912.01	30.78	0.5896	129,092
1976	150,691.46	75.00	1.33	3,006.29	31.72	0.5771	130,439
1977	58,490.81	75.00	1.33	1,166.89	32.67	0.5644	49,518
1978	19,915.68	75.00	1.33	397.32	33.64	0.5515	16,474
1979	188,357.63	75.00	1.33	3,757.73	34.60	0.5387	152,194
1980	15,835.10	75.00	1.33	315.91	35.58	0.5256	12,484
1981	24,110.27	75.00	1.33	481.00	36.56	0.5125	18,536
1982	23,500.76	75.00	1.33	468.84	37.54	0.4995	17,607
1983	8,044.94	75.00	1.33	160.50	38.53	0.4863	5,868
1984	19,762.28	75.00	1.33	394.26	39.52	0.4731	14,023
1985	16,818.56	75.00	1.33	335.53	40.52	0.4597	11,598
1986	9,661.46	75.00	1.33	192.75	41.51	0.4465	6,471
1987	6,608.03	75.00	1.33	131.83	42.51	0.4332	4,294
1988	17,970.66	75.00	1.33	358.51	43.51	0.4199	11,318
1989	35,022.24	75.00	1.33	698.69	44.50	0.4067	21,364
1990	127,008.61	75.00	1.33	2,533.82	45.50	0.3933	74,934
1991	404,737.62	75.00	1.33	8,074.52	46.50	0.3800	230,700
1992	196,802.85	75.00	1.33	3,926.22	47.50	0.3667	108,243
1993	95,636.36	75.00	1.33	1,907.95	48.50	0.3533	50,687
1994	428,768.96	75.00	1.33	8,553.94	49.50	0.3400	218,672
1995	441,854.84	75.00	1.33	8,815.00	50.50	0.3267	216,511
1996	403,450.57	75.00	1.33	8,048.84	51.50	0.3133	189,620
1997	1,255,348.96	75.00	1.33	25,044.21	52.50	0.3000	564,907
1998	313,620.23	75.00	1.33	6,256.72	53.50	0.2867	134,858
1999	154,424.03	75.00	1.33	3,080.76	54.50	0.2733	63,313
2000	200,889.72	75.00	1.33	4,007.75	55.50	0.2600	78,347
2001	174,368.99	75.00	1.33	3,478.66	56.50	0.2467	64,517
2002	60,057.78	75.00	1.33	1,198.15	57.50	0.2333	21,020
2003	45,191.27	75.00	1.33	901.57	58.50	0.2200	14,913
2004	276,117.01	75.00	1.33	5,508.53	59.50	0.2067	85,598
2005	336,172.04	75.00	1.33	6,706.63	60.50	0.1933	97,488
2006	249,249.06	75.00	1.33	4,972.52	61.50	0.1800	67,297
2007	198,178.38	75.00	1.33	3,953.66	62.50	0.1667	49,546
2008	140,266.67	75.00	1.33	2,798.32	63.50	0.1533	32,261
2009	259,102.87	75.00	1.33	5,169.10	64.50	0.1400	54,412
2010	95,466.69	75.00	1.33	1,904.56	65.50	0.1267	18,139

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 75-S4							
NET SALVAGE PERCENT.. -50							
2011	63,098.41	75.00	1.33	1,258.81	66.50	0.1133	10,726
2012	220,638.92	75.00	1.33	4,401.75	67.50	0.1000	33,096
2013	229,008.34	75.00	1.33	4,568.72	68.50	0.0867	29,772
2014	478,459.06	75.00	1.33	9,545.26	69.50	0.0733	52,628
2015	821,405.72	75.00	1.33	16,387.04	70.50	0.0600	73,927
2016	650,538.04	75.00	1.33	12,978.23	71.50	0.0467	45,541
2017	387,099.93	75.00	1.33	7,722.64	72.50	0.0333	19,353
2018	254,848.55	75.00	1.33	5,084.23	73.50	0.0200	7,645
2019	430,752.30	75.00	1.33	8,593.51	74.50	0.0067	4,310
				379,739.11			12,570,260
19,034,542.96							

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.99

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-S1.5							
NET SALVAGE PERCENT.. -30							
1950	254.53	55.00	1.82	6.02	10.75	0.8046	266
1952	54.48	55.00	1.82	1.29	11.37	0.7933	56
1953	39,208.07	55.00	1.82	927.66	11.69	0.7875	40,137
1954	140,455.91	55.00	1.82	3,323.19	12.02	0.7815	142,687
1955	25,523.87	55.00	1.82	603.89	12.35	0.7755	25,730
1956	29,766.70	55.00	1.82	704.28	12.68	0.7695	29,775
1957	325,621.40	55.00	1.82	7,704.20	13.02	0.7633	323,098
1958	56,274.72	55.00	1.82	1,331.46	13.37	0.7569	55,373
1959	100,712.94	55.00	1.82	2,382.87	13.73	0.7504	98,242
1960	46,037.31	55.00	1.82	1,089.24	14.09	0.7438	44,517
1961	283,543.65	55.00	1.82	6,708.64	14.46	0.7371	271,696
1962	82,528.91	55.00	1.82	1,952.63	14.83	0.7304	78,359
1963	215,463.01	55.00	1.82	5,097.85	15.21	0.7235	202,640
1964	126,936.00	55.00	1.82	3,003.31	15.60	0.7164	118,211
1965	255,065.61	55.00	1.82	6,034.85	16.00	0.7091	235,124
1966	317,680.68	55.00	1.82	7,516.32	16.40	0.7018	289,841
1967	285,158.18	55.00	1.82	6,746.84	16.82	0.6942	257,336
1968	631,029.12	55.00	1.82	14,930.15	17.24	0.6866	563,203
1969	248,957.72	55.00	1.82	5,890.34	17.67	0.6787	219,668
1970	149,263.04	55.00	1.82	3,531.56	18.11	0.6707	130,150
1971	637,702.35	55.00	1.82	15,088.04	18.56	0.6626	549,263
1972	982,413.16	55.00	1.82	23,243.90	19.02	0.6542	835,478
1973	1,095,074.08	55.00	1.82	25,909.45	19.48	0.6458	919,387
1974	881,567.74	55.00	1.82	20,857.89	19.96	0.6371	730,129
1975	1,127,911.11	55.00	1.82	26,686.38	20.45	0.6282	921,091
1976	1,141,553.79	55.00	1.82	27,009.16	20.95	0.6191	918,742
1977	1,298,663.37	55.00	1.82	30,726.38	21.46	0.6098	1,029,536
1978	2,359,212.82	55.00	1.82	55,818.98	21.98	0.6004	1,841,290
1979	2,145,158.82	55.00	1.82	50,754.46	22.52	0.5906	1,646,871
1980	1,631,255.32	55.00	1.82	38,595.50	23.06	0.5807	1,231,515
1981	1,573,760.11	55.00	1.82	37,235.16	23.62	0.5706	1,167,281
1982	798,241.42	55.00	1.82	18,886.39	24.19	0.5602	581,307
1983	1,031,844.26	55.00	1.82	24,413.44	24.77	0.5496	737,286
1984	1,497,936.03	55.00	1.82	35,441.17	25.37	0.5387	1,049,078
1985	2,000,742.90	55.00	1.82	47,337.58	25.97	0.5278	1,372,842
1986	1,845,060.03	55.00	1.82	43,654.12	26.60	0.5164	1,238,530
1987	2,465,053.87	55.00	1.82	58,323.17	27.23	0.5049	1,618,019
1988	2,911,387.23	55.00	1.82	68,883.42	27.88	0.4931	1,866,249
1989	5,251,355.87	55.00	1.82	124,247.08	28.54	0.4811	3,284,287
1990	4,996,633.17	55.00	1.82	118,220.34	29.22	0.4687	3,044,693
1991	5,674,374.89	55.00	1.82	134,255.71	29.91	0.4562	3,365,097
1992	3,848,245.09	55.00	1.82	91,049.48	30.62	0.4433	2,217,555
1993	5,477,579.80	55.00	1.82	129,599.54	31.34	0.4302	3,063,249

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 55-S1.5							
NET SALVAGE PERCENT.. -30							
1994	4,709,290.87	55.00	1.82	111,421.82	32.07	0.4169	2,552,356
1995	5,106,431.63	55.00	1.82	120,818.17	32.82	0.4033	2,677,052
1996	5,706,393.84	55.00	1.82	135,013.28	33.58	0.3895	2,889,062
1997	9,005,601.37	55.00	1.82	213,072.53	34.36	0.3753	4,393,392
1998	5,750,788.58	55.00	1.82	136,063.66	35.15	0.3609	2,698,172
1999	7,147,842.07	55.00	1.82	169,117.94	35.96	0.3462	3,216,772
2000	6,452,187.41	55.00	1.82	152,658.75	36.78	0.3313	2,778,641
2001	6,120,329.74	55.00	1.82	144,807.00	37.61	0.3162	2,515,664
2002	6,119,529.35	55.00	1.82	144,788.06	38.46	0.3007	2,392,424
2003	6,797,167.85	55.00	1.82	160,820.99	39.32	0.2851	2,519,146
2004	7,114,798.87	55.00	1.82	168,336.14	40.19	0.2693	2,490,542
2005	5,983,699.90	55.00	1.82	141,574.34	41.08	0.2531	1,968,739
2006	6,482,181.35	55.00	1.82	153,368.41	41.98	0.2367	1,994,885
2007	6,432,399.56	55.00	1.82	152,190.57	42.89	0.2202	1,841,171
2008	7,400,527.05	55.00	1.82	175,096.47	43.81	0.2035	1,957,328
2009	9,162,270.45	55.00	1.82	216,779.32	44.74	0.1866	2,221,988
2010	10,006,938.39	55.00	1.82	236,764.16	45.69	0.1693	2,202,037
2011	10,443,309.75	55.00	1.82	247,088.71	46.64	0.1520	2,063,598
2012	8,890,623.41	55.00	1.82	210,352.15	47.60	0.1346	1,555,103
2013	6,347,305.58	55.00	1.82	150,177.25	48.57	0.1169	964,683
2014	6,728,147.37	55.00	1.82	159,187.97	49.54	0.0993	868,274
2015	12,415,667.99	55.00	1.82	293,754.70	50.52	0.0815	1,314,633
2016	7,994,382.94	55.00	1.82	189,147.10	51.51	0.0635	659,417
2017	8,742,791.01	55.00	1.82	206,854.44	52.50	0.0455	516,568
2018	9,169,118.35	55.00	1.82	216,941.34	53.50	0.0273	325,054
2019	12,473,675.91	55.00	1.82	295,127.17	54.50	0.0091	147,401
254,735,663.67				6,027,045.77	90,078,986		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.37

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 52-R2.5							
NET SALVAGE PERCENT.. -50							
1917	56.46	52.00				1.0000	85
1928	2,099.31	52.00	1.92	60.46	1.31	0.9748	3,070
1929	51,868.99	52.00	1.92	1,493.83	1.58	0.9696	75,440
1933	1,303.25	52.00	1.92	37.53	2.67	0.9487	1,854
1935	1,359.61	52.00	1.92	39.16	3.19	0.9387	1,914
1936	427.71	52.00	1.92	12.32	3.43	0.9340	599
1937	48,363.84	52.00	1.92	1,392.88	3.67	0.9294	67,425
1938	340.49	52.00	1.92	9.81	3.89	0.9252	473
1939	954.71	52.00	1.92	27.50	4.12	0.9208	1,319
1940	3,592.76	52.00	1.92	103.47	4.33	0.9167	4,940
1941	16,254.40	52.00	1.92	468.13	4.55	0.9125	22,248
1942	2,017.06	52.00	1.92	58.09	4.77	0.9083	2,748
1943	78,514.24	52.00	1.92	2,261.21	4.99	0.9040	106,470
1944	2,505.44	52.00	1.92	72.16	5.21	0.8998	3,382
1945	9,688.83	52.00	1.92	279.04	5.44	0.8954	13,013
1946	8,558.63	52.00	1.92	246.49	5.66	0.8912	11,441
1947	20,996.47	52.00	1.92	604.70	5.89	0.8867	27,927
1948	98,257.13	52.00	1.92	2,829.81	6.13	0.8821	130,012
1949	24,106.91	52.00	1.92	694.28	6.37	0.8775	31,731
1950	53,998.71	52.00	1.92	1,555.16	6.61	0.8729	70,702
1951	97,600.77	52.00	1.92	2,810.90	6.86	0.8681	127,088
1952	233,397.51	52.00	1.92	6,721.85	7.11	0.8633	302,228
1953	210,706.78	52.00	1.92	6,068.36	7.37	0.8583	271,265
1954	257,738.16	52.00	1.92	7,422.86	7.64	0.8531	329,807
1955	335,491.74	52.00	1.92	9,662.16	7.91	0.8479	426,685
1956	604,588.63	52.00	1.92	17,412.15	8.19	0.8425	764,049
1957	506,568.01	52.00	1.92	14,589.16	8.49	0.8367	635,791
1958	332,023.46	52.00	1.92	9,562.28	8.79	0.8310	413,847
1959	596,353.79	52.00	1.92	17,174.99	9.11	0.8248	737,818
1960	559,186.60	52.00	1.92	16,104.57	9.45	0.8183	686,348
1961	379,858.10	52.00	1.92	10,939.91	9.79	0.8117	462,513
1962	222,991.43	52.00	1.92	6,422.15	10.15	0.8048	269,199
1963	159,733.29	52.00	1.92	4,600.32	10.53	0.7975	191,081
1964	179,954.43	52.00	1.92	5,182.69	10.92	0.7900	213,246
1965	212,578.31	52.00	1.92	6,122.26	11.33	0.7821	249,393
1966	252,021.04	52.00	1.92	7,258.21	11.76	0.7739	292,540
1967	1,375,450.82	52.00	1.92	39,612.98	12.20	0.7654	1,579,114
1968	1,431,221.76	52.00	1.92	41,219.19	12.66	0.7565	1,624,165
1969	2,342,895.46	52.00	1.92	67,475.39	13.13	0.7475	2,626,972
1970	2,714,129.53	52.00	1.92	78,166.93	13.63	0.7379	3,004,053
1971	2,552,085.45	52.00	1.92	73,500.06	14.13	0.7283	2,787,911
1972	3,190,824.04	52.00	1.92	91,895.73	14.66	0.7181	3,436,900
1973	3,609,112.66	52.00	1.92	103,942.44	15.20	0.7077	3,831,199

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	--ACCRUED FACTOR (7)	DEPREC.-- AMOUNT (8)
SURVIVOR CURVE.. IOWA 52-R2.5							
NET SALVAGE PERCENT.. -50							
1974	3,951,136.98	52.00	1.92	113,792.75	15.76	0.6969	4,130,440
1975	1,907,737.64	52.00	1.92	54,942.84	16.33	0.6860	1,962,948
1976	1,992,268.13	52.00	1.92	57,377.32	16.92	0.6746	2,016,036
1977	2,329,957.74	52.00	1.92	67,102.78	17.52	0.6631	2,317,423
1978	3,251,869.35	52.00	1.92	93,653.84	18.13	0.6514	3,177,158
1979	2,615,474.44	52.00	1.92	75,325.66	18.76	0.6392	2,507,835
1980	2,846,555.60	52.00	1.92	81,980.80	19.40	0.6269	2,676,844
1981	3,127,806.15	52.00	1.92	90,080.82	20.06	0.6142	2,881,789
1982	1,517,265.55	52.00	1.92	43,697.25	20.72	0.6015	1,369,044
1983	1,890,042.56	52.00	1.92	54,433.23	21.40	0.5885	1,668,322
1984	2,358,579.98	52.00	1.92	67,927.10	22.09	0.5752	2,034,947
1985	2,409,153.94	52.00	1.92	69,383.63	22.79	0.5617	2,029,941
1986	2,727,243.93	52.00	1.92	78,544.63	23.50	0.5481	2,242,122
1987	3,422,608.84	52.00	1.92	98,571.13	24.22	0.5342	2,742,690
1988	4,359,640.33	52.00	1.92	125,557.64	24.95	0.5202	3,401,762
1989	9,945,169.15	52.00	1.92	286,420.87	25.70	0.5058	7,544,952
1990	4,356,769.29	52.00	1.92	125,474.96	26.45	0.4914	3,211,048
1991	5,237,002.29	52.00	1.92	150,825.67	27.21	0.4767	3,744,954
1992	2,118,000.91	52.00	1.92	60,998.43	27.98	0.4619	1,467,520
1993	5,665,663.77	52.00	1.92	163,171.12	28.76	0.4469	3,798,148
1994	4,969,462.15	52.00	1.92	143,120.51	29.54	0.4319	3,219,615
1995	4,637,456.64	52.00	1.92	133,558.75	30.34	0.4165	2,897,529
1996	6,571,788.47	52.00	1.92	189,267.51	31.14	0.4012	3,954,409
1997	6,333,774.01	52.00	1.92	182,412.69	31.96	0.3854	3,661,365
1998	4,655,850.85	52.00	1.92	134,088.50	32.78	0.3696	2,581,343
1999	3,566,579.08	52.00	1.92	102,717.48	33.61	0.3537	1,891,981
2000	7,872,030.27	52.00	1.92	226,714.47	34.45	0.3375	3,985,215
2001	9,267,323.36	52.00	1.92	266,898.91	35.29	0.3214	4,467,082
2002	5,981,104.43	52.00	1.92	172,255.81	36.14	0.3050	2,736,355
2003	3,760,847.87	52.00	1.92	108,312.42	37.00	0.2885	1,627,281
2004	4,772,417.19	52.00	1.92	137,445.62	37.87	0.2717	1,945,213
2005	9,100,623.60	52.00	1.92	262,097.96	38.74	0.2550	3,480,989
2006	10,028,401.96	52.00	1.92	288,817.98	39.62	0.2381	3,581,343
2007	10,387,776.51	52.00	1.92	299,167.96	40.50	0.2212	3,445,885
2008	13,833,284.96	52.00	1.92	398,398.61	41.39	0.2040	4,233,815
2009	10,134,365.13	52.00	1.92	291,869.72	42.29	0.1867	2,838,585
2010	15,656,754.76	52.00	1.92	450,914.54	43.19	0.1694	3,978,851
2011	13,859,301.84	52.00	1.92	399,147.89	44.10	0.1519	3,158,258
2012	11,509,417.67	52.00	1.92	331,471.23	45.01	0.1344	2,320,644
2013	9,546,271.71	52.00	1.92	274,932.63	45.93	0.1167	1,671,504
2014	14,048,685.25	52.00	1.92	404,602.14	46.85	0.0990	2,087,073
2015	11,726,947.60	52.00	1.92	337,736.09	47.78	0.0812	1,427,463
2016	12,644,712.38	52.00	1.92	364,167.72	48.71	0.0633	1,200,046

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 52-R2.5							
NET SALVAGE PERCENT.. -50							
2017	13,533,892.82	52.00	1.92	389,776.11	49.65	0.0452	917,395
2018	14,785,385.72	52.00	1.92	425,819.11	50.58	0.0273	605,683
2019	16,651,522.97	52.00	1.92	479,563.86	51.53	0.0090	225,795
	340,647,702.49			9,810,652.26			150,906,645
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.88							

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 369.10 SERVICES - OVERHEAD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. -80							
1946	11,000.96	60.00	1.67	330.69	7.09	0.8818	17,462
1947	10,778.91	60.00	1.67	324.01	7.38	0.8770	17,016
1948	107,629.86	60.00	1.67	3,235.35	7.69	0.8718	168,903
1949	55,111.51	60.00	1.67	1,656.65	8.00	0.8667	85,974
1950	87,976.78	60.00	1.67	2,644.58	8.33	0.8612	136,373
1951	101,313.75	60.00	1.67	3,045.49	8.67	0.8555	156,013
1952	119,927.47	60.00	1.67	3,605.02	9.02	0.8497	183,418
1953	231,130.84	60.00	1.67	6,947.79	9.38	0.8437	350,997
1954	251,959.85	60.00	1.67	7,573.91	9.76	0.8373	379,752
1955	353,551.89	60.00	1.67	10,627.77	10.15	0.8308	528,735
1956	418,735.49	60.00	1.67	12,587.19	10.56	0.8240	621,068
1957	435,350.31	60.00	1.67	13,086.63	10.98	0.8170	640,226
1958	312,355.00	60.00	1.67	9,389.39	11.42	0.8097	455,228
1959	373,848.01	60.00	1.67	11,237.87	11.87	0.8022	539,801
1960	375,699.85	60.00	1.67	11,293.54	12.34	0.7943	537,173
1961	374,291.55	60.00	1.67	11,251.20	12.83	0.7862	529,662
1962	332,742.76	60.00	1.67	10,002.25	13.33	0.7778	465,871
1963	329,061.69	60.00	1.67	9,891.59	13.85	0.7692	455,588
1964	355,266.32	60.00	1.67	10,679.31	14.38	0.7603	486,215
1965	447,762.85	60.00	1.67	13,459.75	14.93	0.7512	605,423
1966	399,505.84	60.00	1.67	12,009.15	15.49	0.7418	533,458
1967	459,636.30	60.00	1.67	13,816.67	16.07	0.7322	605,757
1968	642,217.99	60.00	1.67	19,305.07	16.66	0.7223	835,008
1969	691,573.96	60.00	1.67	20,788.71	17.27	0.7122	886,533
1970	505,407.48	60.00	1.67	15,192.55	17.89	0.7018	638,478
1971	602,943.57	60.00	1.67	18,124.48	18.53	0.6912	750,126
1972	532,239.68	60.00	1.67	15,999.12	19.18	0.6803	651,778
1973	598,432.64	60.00	1.67	17,988.89	19.84	0.6693	720,988
1974	466,389.43	60.00	1.67	14,019.67	20.51	0.6582	552,534
1975	578,284.45	60.00	1.67	17,383.23	21.19	0.6468	673,293
1976	404,309.79	60.00	1.67	12,153.55	21.89	0.6352	462,250
1977	389,080.55	60.00	1.67	11,695.76	22.60	0.6233	436,546
1978	503,843.61	60.00	1.67	15,145.54	23.32	0.6113	554,426
1979	365,681.80	60.00	1.67	10,992.39	24.05	0.5992	394,390
1980	482,000.40	60.00	1.67	14,488.93	24.79	0.5868	509,134
1981	589,926.18	60.00	1.67	17,733.18	25.53	0.5745	610,043
1982	486,686.13	60.00	1.67	14,629.79	26.29	0.5618	492,183
1983	351,145.88	60.00	1.67	10,555.45	27.06	0.5490	347,002
1984	430,823.24	60.00	1.67	12,950.55	27.84	0.5360	415,658
1985	335,117.50	60.00	1.67	10,073.63	28.63	0.5228	315,377
1986	408,589.28	60.00	1.67	12,282.19	29.42	0.5097	374,842
1987	269,516.73	60.00	1.67	8,101.67	30.23	0.4962	240,707
1988	431,759.09	60.00	1.67	12,978.68	31.04	0.4827	375,115

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 369.10 SERVICES - OVERHEAD

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. -80							
1989	220,134.86	60.00	1.67	6,617.25	31.86	0.4690	185,838
1990	472,655.61	60.00	1.67	14,208.03	32.69	0.4552	387,250
1991	634,492.58	60.00	1.67	19,072.85	33.53	0.4412	503,854
1992	710,429.34	60.00	1.67	21,355.51	34.38	0.4270	546,036
1993	557,680.06	60.00	1.67	16,763.86	35.23	0.4128	414,409
1994	636,454.81	60.00	1.67	19,131.83	36.09	0.3985	456,529
1995	350,665.75	60.00	1.67	10,541.01	36.96	0.3840	242,380
1996	1,178,651.47	60.00	1.67	35,430.26	37.84	0.3693	783,560
1997	794,642.00	60.00	1.67	23,886.94	38.72	0.3547	507,304
1998	525,566.91	60.00	1.67	15,798.54	39.61	0.3398	321,486
1999	661,118.07	60.00	1.67	19,873.21	40.51	0.3248	386,552
2000	554,814.99	60.00	1.67	16,677.74	41.41	0.3098	309,417
2001	672,834.54	60.00	1.67	20,225.41	42.32	0.2947	356,875
2003	3,671,040.50	60.00	1.67	110,351.48	44.16	0.2640	1,744,478
2004	273,332.32	60.00	1.67	8,216.37	45.08	0.2487	122,345
2005	1,937,172.36	60.00	1.67	58,231.40	46.02	0.2330	812,450
2006	1,007,171.64	60.00	1.67	30,275.58	46.96	0.2173	394,000
2007	903,332.86	60.00	1.67	27,154.19	47.90	0.2017	327,915
2008	767,585.22	60.00	1.67	23,073.61	48.85	0.1858	256,753
2009	1,604,358.19	60.00	1.67	48,227.01	49.80	0.1700	490,934
2010	1,936,370.34	60.00	1.67	58,207.29	50.75	0.1542	537,354
2011	2,559,479.57	60.00	1.67	76,937.96	51.71	0.1382	636,558
2012	1,871,101.04	60.00	1.67	56,245.30	52.68	0.1220	410,894
2013	3,760,208.41	60.00	1.67	113,031.86	53.64	0.1060	717,448
2014	2,797,144.92	60.00	1.67	84,082.18	54.62	0.0897	451,476
2015	1,976,132.50	60.00	1.67	59,402.54	55.59	0.0735	261,442
2016	1,300,448.33	60.00	1.67	39,091.48	56.56	0.0573	134,198
2017	1,016,752.13	60.00	1.67	30,563.57	57.54	0.0410	75,036
2018	1,414,006.67	60.00	1.67	42,505.04	58.52	0.0247	62,790
2019	5,832,940.16	60.00	1.67	175,338.18	59.51	0.0082	85,779
58,609,325.32			1,761,796.31			32,659,864	

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.01

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 369.20 SERVICES - UNDERGROUND

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 60-R5							
NET SALVAGE PERCENT.. -80							
1938	264,959.12	60.00	1.67	7,964.67	0.22	0.9963	475,176
1940	1,047.80	60.00	1.67	31.50	0.65	0.9892	1,866
1941	1,083.34	60.00	1.67	32.57	0.89	0.9852	1,921
1942	1,816.50	60.00	1.67	54.60	1.12	0.9813	3,209
1943	447.57	60.00	1.67	13.45	1.36	0.9773	787
1944	1,554.67	60.00	1.67	46.73	1.61	0.9732	2,723
1945	2,023.68	60.00	1.67	60.83	1.87	0.9688	3,529
1946	1,566.36	60.00	1.67	47.08	2.10	0.9650	2,721
1947	2,968.34	60.00	1.67	89.23	2.32	0.9613	5,136
1948	3,348.87	60.00	1.67	100.67	2.51	0.9582	5,776
1949	206.61	60.00	1.67	6.21	2.70	0.9550	355
1950	168.05	60.00	1.67	5.05	2.91	0.9515	288
1951	1,216.40	60.00	1.67	36.56	3.13	0.9478	2,075
1952	1,637.95	60.00	1.67	49.24	3.36	0.9440	2,783
1953	1,007.62	60.00	1.67	30.29	3.63	0.9395	1,704
1954	5,080.75	60.00	1.67	152.73	3.91	0.9348	8,549
1955	2,128.30	60.00	1.67	63.98	4.22	0.9297	3,562
1956	6,032.07	60.00	1.67	181.32	4.56	0.9240	10,033
1957	1,448.15	60.00	1.67	43.53	4.93	0.9178	2,392
1958	4,062.96	60.00	1.67	122.13	5.32	0.9113	6,665
1959	4,860.60	60.00	1.67	146.11	5.74	0.9043	7,912
1960	5,404.61	60.00	1.67	162.46	6.19	0.8968	8,725
1961	6,841.53	60.00	1.67	205.66	6.66	0.8890	10,948
1962	5,965.16	60.00	1.67	179.31	7.17	0.8805	9,454
1963	3,072.25	60.00	1.67	92.35	7.71	0.8715	4,819
1964	6,886.95	60.00	1.67	207.02	8.28	0.8620	10,686
1965	10,249.04	60.00	1.67	308.09	8.88	0.8520	15,718
1966	4,731.40	60.00	1.67	142.23	9.50	0.8417	7,168
1967	10,947.94	60.00	1.67	329.10	10.16	0.8307	16,369
1968	15,323.06	60.00	1.67	460.61	10.85	0.8192	22,594
1969	80,262.74	60.00	1.67	2,412.70	11.57	0.8072	116,614
1970	187,945.28	60.00	1.67	5,649.64	12.31	0.7948	268,892
1971	376,846.09	60.00	1.67	11,327.99	13.07	0.7822	530,564
1972	1,017,324.00	60.00	1.67	30,580.76	13.86	0.7690	1,408,180
1973	1,243,486.14	60.00	1.67	37,379.19	14.68	0.7553	1,690,636
1974	1,203,703.08	60.00	1.67	36,183.31	15.51	0.7415	1,606,583
1975	1,032,154.69	60.00	1.67	31,026.57	16.36	0.7273	1,351,291
1976	1,127,262.72	60.00	1.67	33,885.52	17.22	0.7130	1,446,729
1977	1,310,282.49	60.00	1.67	39,387.09	18.10	0.6983	1,647,017
1978	2,015,384.38	60.00	1.67	60,582.45	19.00	0.6833	2,478,911
1979	1,384,813.56	60.00	1.67	41,627.50	19.91	0.6682	1,665,524
1980	1,106,253.85	60.00	1.67	33,253.99	20.83	0.6528	1,299,952
1981	1,096,380.77	60.00	1.67	32,957.21	21.76	0.6373	1,257,761

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 369.20 SERVICES - UNDERGROUND

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 60-R5							
NET SALVAGE PERCENT.. -80							
1982	773,203.27	60.00	1.67	23,242.49	22.70	0.6217	865,219
1983	1,274,309.42	60.00	1.67	38,305.74	23.66	0.6057	1,389,260
1984	1,333,316.62	60.00	1.67	40,079.50	24.62	0.5897	1,415,190
1985	1,223,557.02	60.00	1.67	36,780.12	25.59	0.5735	1,263,078
1986	1,840,857.75	60.00	1.67	55,336.18	26.56	0.5573	1,846,737
1987	1,362,762.52	60.00	1.67	40,964.64	27.54	0.5410	1,327,058
1988	2,256,709.20	60.00	1.67	67,836.68	28.53	0.5245	2,130,559
1989	2,322,676.43	60.00	1.67	69,819.65	29.52	0.5080	2,123,855
1990	2,492,288.03	60.00	1.67	74,918.18	30.51	0.4915	2,204,927
1991	1,916,960.61	60.00	1.67	57,623.84	31.51	0.4748	1,638,415
1992	2,618,577.80	60.00	1.67	78,714.45	32.50	0.4583	2,160,311
1993	2,317,356.94	60.00	1.67	69,659.75	33.50	0.4417	1,842,313
1994	2,966,554.16	60.00	1.67	89,174.62	34.50	0.4250	2,269,414
1995	2,666,279.71	60.00	1.67	80,148.37	35.50	0.4083	1,959,700
1996	3,834,681.43	60.00	1.67	115,270.52	36.50	0.3917	2,703,473
1997	4,256,384.07	60.00	1.67	127,946.91	37.50	0.3750	2,873,059
1998	4,695,566.95	60.00	1.67	141,148.74	38.50	0.3583	3,028,613
1999	3,700,373.27	60.00	1.67	111,233.22	39.50	0.3417	2,275,752
2000	6,447,334.15	60.00	1.67	193,806.86	40.50	0.3250	3,771,690
2001	9,574,040.22	60.00	1.67	287,795.65	41.50	0.3083	5,313,535
2003	8,580,536.24	60.00	1.67	257,930.92	43.50	0.2750	4,247,365
2004	615,929.77	60.00	1.67	18,514.85	44.50	0.2583	286,404
2005	4,909,528.11	60.00	1.67	147,580.41	45.50	0.2417	2,135,674
2006	8,611,072.05	60.00	1.67	258,848.83	46.50	0.2250	3,487,484
2007	5,825,215.07	60.00	1.67	175,105.97	47.50	0.2083	2,184,421
2008	5,316,372.92	60.00	1.67	159,810.17	48.50	0.1917	1,834,181
2009	7,114,952.85	60.00	1.67	213,875.48	49.50	0.1750	2,241,210
2010	7,518,918.40	60.00	1.67	226,018.69	50.50	0.1583	2,142,847
2011	6,197,288.50	60.00	1.67	186,290.49	51.50	0.1417	1,580,346
2012	6,041,277.56	60.00	1.67	181,600.80	52.50	0.1250	1,359,287
2013	11,335,139.48	60.00	1.67	340,734.29	53.50	0.1083	2,210,284
2014	10,137,741.98	60.00	1.67	304,740.52	54.50	0.0917	1,672,788
2015	10,425,253.56	60.00	1.67	313,383.12	55.50	0.0750	1,407,409
2016	10,821,146.36	60.00	1.67	325,283.66	56.50	0.0583	1,136,155
2017	12,443,003.03	60.00	1.67	374,036.67	57.50	0.0417	933,300
2018	13,536,101.73	60.00	1.67	406,895.22	58.50	0.0250	609,125
2019	11,763,153.89	60.00	1.67	353,600.41	59.50	0.0083	176,377
214,626,608.51				6,451,675.84	91,471,112		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.01

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 370.00 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 22-L0							
NET SALVAGE PERCENT.. -1							
1930	476.83	22.00	4.55	21.91	0.15	0.9932	478
1936	660.61	22.00	4.55	30.36	1.58	0.9282	619
1937	7,412.35	22.00	4.55	340.63	1.70	0.9227	6,908
1940	118.08	22.00	4.55	5.43	2.05	0.9068	108
1941	510.48	22.00	4.55	23.46	2.17	0.9014	465
1942	2,005.68	22.00	4.55	92.17	2.29	0.8959	1,815
1943	1,417.08	22.00	4.55	65.12	2.41	0.8905	1,274
1944	2,628.29	22.00	4.55	120.78	2.54	0.8846	2,348
1945	1,422.28	22.00	4.55	65.36	2.67	0.8786	1,262
1946	1,129.90	22.00	4.55	51.92	2.79	0.8732	996
1947	4,800.66	22.00	4.55	220.61	2.92	0.8673	4,205
1948	9,214.33	22.00	4.55	423.44	3.05	0.8614	8,016
1949	5,016.67	22.00	4.55	230.54	3.18	0.8555	4,334
1950	8,838.79	22.00	4.55	406.19	3.32	0.8491	7,580
1951	9,597.87	22.00	4.55	441.07	3.45	0.8432	8,174
1952	14,845.85	22.00	4.55	682.24	3.59	0.8368	12,548
1953	14,147.32	22.00	4.55	650.14	3.73	0.8305	11,866
1954	13,496.71	22.00	4.55	620.24	3.87	0.8241	11,234
1955	10,477.22	22.00	4.55	481.48	4.01	0.8177	8,653
1956	32,652.08	22.00	4.55	1,500.53	4.15	0.8114	26,758
1957	19,272.52	22.00	4.55	885.67	4.30	0.8046	15,661
1958	15,002.71	22.00	4.55	689.45	4.44	0.7982	12,095
1959	19,401.88	22.00	4.55	891.61	4.59	0.7914	15,507
1960	25,141.95	22.00	4.55	1,155.40	4.74	0.7846	19,922
1961	37,652.24	22.00	4.55	1,730.31	4.90	0.7773	29,559
1962	54,420.68	22.00	4.55	2,500.90	5.05	0.7705	42,348
1963	82,846.82	22.00	4.55	3,807.23	5.21	0.7632	63,859
1964	72,461.77	22.00	4.55	3,329.98	5.37	0.7559	55,322
1965	79,728.80	22.00	4.55	3,663.94	5.53	0.7486	60,285
1966	130,181.64	22.00	4.55	5,982.50	5.70	0.7409	97,417
1967	188,016.80	22.00	4.55	8,640.31	5.86	0.7336	139,316
1968	228,145.99	22.00	4.55	10,484.45	6.03	0.7259	167,270
1969	255,917.24	22.00	4.55	11,760.68	6.20	0.7182	185,633
1970	256,975.95	22.00	4.55	11,809.33	6.38	0.7100	184,277
1971	311,993.69	22.00	4.55	14,337.67	6.56	0.7018	221,153
1972	344,151.08	22.00	4.55	15,815.46	6.74	0.6936	241,104
1973	355,521.72	22.00	4.55	16,338.00	6.92	0.6855	246,129
1974	341,882.08	22.00	4.55	15,711.19	7.11	0.6768	233,707
1975	254,200.79	22.00	4.55	11,681.80	7.29	0.6686	171,669
1976	335,460.02	22.00	4.55	15,416.07	7.49	0.6596	223,465
1977	488,050.98	22.00	4.55	22,428.38	7.68	0.6509	320,854
1978	489,706.68	22.00	4.55	22,504.47	7.88	0.6418	317,447
1979	415,246.01	22.00	4.55	19,082.63	8.09	0.6323	265,173



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 370.00 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 22-L0							
NET SALVAGE PERCENT.. -1							
1980	335,618.79	22.00	4.55	15,423.36	8.29	0.6232	211,242
1981	338,022.65	22.00	4.55	15,533.83	8.50	0.6136	209,498
1982	344,134.20	22.00	4.55	15,814.69	8.72	0.6036	209,811
1983	463,311.94	22.00	4.55	21,291.50	8.93	0.5941	278,001
1984	381,894.51	22.00	4.55	17,549.96	9.16	0.5836	225,118
1985	593,409.88	22.00	4.55	27,270.15	9.38	0.5736	343,808
1986	588,413.55	22.00	4.55	27,040.54	9.61	0.5632	334,697
1987	465,207.80	22.00	4.55	21,378.62	9.85	0.5523	259,490
1988	496,710.90	22.00	4.55	22,826.35	10.09	0.5414	271,588
1989	822,083.52	22.00	4.55	37,778.85	10.34	0.5300	440,061
1990	164,681.57	22.00	4.55	7,567.94	10.59	0.5186	86,265
1991	408,678.61	22.00	4.55	18,780.83	10.84	0.5073	209,384
1992	543,747.33	22.00	4.55	24,987.91	11.10	0.4955	272,094
1993	541,527.25	22.00	4.55	24,885.88	11.37	0.4832	264,272
1994	432,559.74	22.00	4.55	19,878.28	11.64	0.4709	205,734
1995	234,380.80	22.00	4.55	10,770.97	11.92	0.4582	108,462
1996	339,427.57	22.00	4.55	15,598.39	12.20	0.4455	152,710
1997	727,238.40	22.00	4.55	33,420.24	12.49	0.4323	317,507
1998	628,051.17	22.00	4.55	28,862.09	12.78	0.4191	265,842
1999	568,987.06	22.00	4.55	26,147.80	13.09	0.4050	232,744
2000	645,200.76	22.00	4.55	29,650.20	13.40	0.3909	254,738
2001	965,909.52	22.00	4.55	44,388.37	13.71	0.3768	367,614
2002	785,736.24	22.00	4.55	36,108.51	14.04	0.3618	287,138
2003	470,279.86	22.00	4.55	21,611.71	14.37	0.3468	164,733
2004	2,173,145.48	22.00	4.55	99,866.90	14.71	0.3314	727,294
2005	1,701,492.34	22.00	4.55	78,192.08	15.05	0.3159	542,894
2006	901,001.07	22.00	4.55	41,405.50	15.41	0.2996	272,594
2007	1,494,555.63	22.00	4.55	68,682.30	15.77	0.2832	427,461
2008	936,497.38	22.00	4.55	43,036.74	16.14	0.2664	251,940
2009	1,043,931.72	22.00	4.55	47,973.88	16.52	0.2491	262,633
2010	1,383,573.90	22.00	4.55	63,582.14	16.91	0.2314	323,305
2011	2,852,653.35	22.00	4.55	131,093.68	17.32	0.2127	612,913
2012	4,610,121.79	22.00	4.55	211,858.15	17.74	0.1936	901,631
2013	2,746,871.78	22.00	4.55	126,232.49	18.18	0.1736	481,736
2014	3,146,596.02	22.00	4.55	144,601.82	18.64	0.1527	485,385
2015	3,009,514.40	22.00	4.55	138,302.23	19.14	0.1300	395,149
2016	2,110,107.95	22.00	4.55	96,970.01	19.66	0.1064	226,675

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 370.00 METERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 22-L0							
NET SALVAGE PERCENT.. -1							
2017	2,941,285.41	22.00	4.55	135,166.77	20.24	0.0800	237,656
2018	1,514,149.07	22.00	4.55	69,582.72	20.87	0.0514	78,544
2019	2,223,800.20	22.00	4.55	102,194.74	21.58	0.0191	42,877
	52,016,760.23			2,390,430.17			15,692,051
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.60							

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 371.10 INSTALLATIONS ON CUSTOMERS' PREMISES - ON PREMISES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 42-R1							
NET SALVAGE PERCENT.. -20							
1952	1,094.38	42.00	2.38	31.26	5.34	0.8729	1,146
1958	25.76	42.00	2.38	0.74	7.34	0.8252	26
1959	170.25	42.00	2.38	4.86	7.69	0.8169	167
1960	294.23	42.00	2.38	8.40	8.05	0.8083	285
1961	4,017.44	42.00	2.38	114.74	8.42	0.7995	3,854
1962	9,656.34	42.00	2.38	275.79	8.79	0.7907	9,162
1963	20,887.84	42.00	2.38	596.56	9.17	0.7817	19,593
1964	18,456.02	42.00	2.38	527.10	9.55	0.7726	17,111
1965	19,652.24	42.00	2.38	561.27	9.94	0.7633	18,001
1966	24,209.25	42.00	2.38	691.42	10.34	0.7538	21,899
1967	35,621.51	42.00	2.38	1,017.35	10.74	0.7443	31,815
1968	43,801.05	42.00	2.38	1,250.96	11.16	0.7343	38,595
1969	62,507.71	42.00	2.38	1,785.22	11.57	0.7245	54,346
1970	68,856.67	42.00	2.38	1,966.55	12.00	0.7143	59,020
1971	126,452.55	42.00	2.38	3,611.48	12.43	0.7041	106,835
1972	205,025.62	42.00	2.38	5,855.53	12.87	0.6936	170,640
1973	242,965.66	42.00	2.38	6,939.10	13.32	0.6829	199,094
1974	288,028.64	42.00	2.38	8,226.10	13.77	0.6721	232,315
1975	243,667.08	42.00	2.38	6,959.13	14.23	0.6612	193,332
1976	312,105.55	42.00	2.38	8,913.73	14.70	0.6500	243,442
1977	213,485.56	42.00	2.38	6,097.15	15.18	0.6386	163,591
1978	263,073.15	42.00	2.38	7,513.37	15.67	0.6269	197,905
1979	267,362.95	42.00	2.38	7,635.89	16.16	0.6152	197,391
1980	368,315.25	42.00	2.38	10,519.08	16.67	0.6031	266,557
1981	401,940.38	42.00	2.38	11,479.42	17.18	0.5910	285,032
1982	347,457.08	42.00	2.38	9,923.37	17.69	0.5788	241,334
1983	254,094.40	42.00	2.38	7,256.94	18.22	0.5662	172,639
1984	293,950.54	42.00	2.38	8,395.23	18.76	0.5533	195,182
1985	277,214.38	42.00	2.38	7,917.24	19.30	0.5405	179,795
1986	316,051.38	42.00	2.38	9,026.43	19.85	0.5274	200,015
1987	246,327.97	42.00	2.38	7,035.13	20.41	0.5141	151,950
1988	378,971.17	42.00	2.38	10,823.42	20.98	0.5005	227,601
1989	298,359.24	42.00	2.38	8,521.14	21.56	0.4867	174,243
1990	409,289.98	42.00	2.38	11,689.32	22.14	0.4729	232,244
1991	319,074.29	42.00	2.38	9,112.76	22.74	0.4586	175,581
1992	487,431.93	42.00	2.38	13,921.06	23.34	0.4443	259,873
1993	400,218.79	42.00	2.38	11,430.25	23.94	0.4300	206,513
1994	311,529.73	42.00	2.38	8,897.29	24.56	0.4152	155,232
1995	327,432.40	42.00	2.38	9,351.47	25.18	0.4005	157,356
1996	465,457.11	42.00	2.38	13,293.46	25.81	0.3855	215,309
1997	630,835.51	42.00	2.38	18,016.66	26.45	0.3702	280,273
1998	609,546.62	42.00	2.38	17,408.65	27.09	0.3550	259,667
1999	447,832.02	42.00	2.38	12,790.08	27.74	0.3395	182,458



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 371.10 INSTALLATIONS ON CUSTOMERS' PREMISES - ON PREMISES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE... IOWA 42-R1							
NET SALVAGE PERCENT.. -20							
2000	301,656.23	42.00	2.38	8,615.30	28.39	0.3241	117,302
2001	721,359.80	42.00	2.38	20,602.04	29.05	0.3083	266,900
2002	336,879.16	42.00	2.38	9,621.27	29.71	0.2926	118,293
2003	278,753.31	42.00	2.38	7,961.19	30.38	0.2767	92,547
2004	323,743.53	42.00	2.38	9,246.12	31.05	0.2607	101,284
2005	319,025.22	42.00	2.38	9,111.36	31.73	0.2445	93,610
2006	350,700.96	42.00	2.38	10,016.02	32.41	0.2283	96,091
2007	438,100.58	42.00	2.38	12,512.15	33.10	0.2119	111,400
2008	381,128.28	42.00	2.38	10,885.02	33.78	0.1957	89,509
2009	442,837.23	42.00	2.38	12,647.43	34.47	0.1793	95,276
2010	547,819.93	42.00	2.38	15,645.74	35.17	0.1626	106,904
2011	566,667.99	42.00	2.38	16,184.04	35.87	0.1460	99,246
2012	731,418.55	42.00	2.38	20,889.31	36.57	0.1293	113,478
2013	681,868.80	42.00	2.38	19,474.17	37.28	0.1124	91,954
2014	409,009.53	42.00	2.38	11,681.31	37.99	0.0955	46,863
2015	336,040.88	42.00	2.38	9,597.33	38.71	0.0783	31,586
2016	634,333.08	42.00	2.38	18,116.55	39.43	0.0612	46,578
2017	402,727.59	42.00	2.38	11,501.90	40.16	0.0438	21,172
2018	528,694.86	42.00	2.38	15,099.53	40.89	0.0264	16,768
2019	158,193.27	42.00	2.38	4,518.00	41.63	0.0088	1,672
18,953,706.40				541,317.88	7,956,852		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.86

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 371.20 INSTALLATIONS ON CUSTOMERS' PREMISES - OTHER

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 45-S1.5							
NET SALVAGE PERCENT.. -20							
1929	927.55	45.00				1.0000	1,113
1930	664.69	45.00	2.22	17.71	0.18	0.9960	794
1931	344.94	45.00	2.22	9.19	0.40	0.9911	410
1937	269.90	45.00	2.22	7.19	1.96	0.9564	310
1947	4,152.84	45.00	2.22	110.63	4.49	0.9002	4,486
1948	492.89	45.00	2.22	13.13	4.75	0.8944	529
1967	10,274.13	45.00	2.22	273.70	10.19	0.7736	9,537
1968	18,079.08	45.00	2.22	481.63	10.53	0.7660	16,618
1970	108,069.68	45.00	2.22	2,878.98	11.23	0.7504	97,320
1972	83,481.35	45.00	2.22	2,223.94	11.96	0.7342	73,552
1983	937.20	45.00	2.22	24.97	16.69	0.6291	708
	227,694.25			6,041.07			205,377

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.65

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMERS' PREMISES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. IOWA 40-L3							
NET SALVAGE PERCENT.. 0							
1933	183.41	40.00	2.50	4.59	1.77	0.9558	175
1948	198.47	40.00	2.50	4.96	4.79	0.8803	175
1964	723.57	40.00	2.50	18.09	8.67	0.7833	567
1967	277.69	40.00	2.50	6.94	9.45	0.7638	212
1970	9,855.71	40.00	2.50	246.39	10.18	0.7455	7,347
1973	10,838.67	40.00	2.50	270.97	10.85	0.7288	7,899
1974	13,417.20	40.00	2.50	335.43	11.05	0.7238	9,711
1975	8,537.96	40.00	2.50	213.45	11.24	0.7190	6,139
1976	967.63	40.00	2.50	24.19	11.42	0.7145	691
1977	341.19	40.00	2.50	8.53	11.59	0.7103	242
1986	2,108.99	40.00	2.50	52.72	13.39	0.6653	1,403
	47,450.49			1,186.26			34,561

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.50



DAYTON POWER AND LIGHT COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
OTHER STRUCTURES							
SURVIVOR CURVE.. IOWA 45-R1							
NET SALVAGE PERCENT.. 0							
2016	8,415.89	45.00	2.22	186.83	42.43	0.0571	481
	8,415.89			186.83			481
MACGREGOR PARK OFFICE							
SURVIVOR CURVE.. IOWA 45-R1							
NET SALVAGE PERCENT.. -10							
1988	13,576,300.85	45.00	2.22	331,533.27	23.79	0.4713	7,038,810
1996	100,392.31	45.00	2.22	2,451.58	28.73	0.3616	39,928
2007	125,673.57	45.00	2.22	3,068.95	36.07	0.1984	27,433
2009	52,881.14	45.00	2.22	1,291.36	37.46	0.1676	9,747
2012	959,997.60	45.00	2.22	23,443.14	39.56	0.1209	127,660
2013	1,019,629.90	45.00	2.22	24,899.36	40.27	0.1051	117,891
2015	103,119.96	45.00	2.22	2,518.19	41.71	0.0731	8,293
2016	160,187.63	45.00	2.22	3,911.78	42.43	0.0571	10,063
2017	121,012.96	45.00	2.22	2,955.14	43.16	0.0409	5,443
2018	173,623.56	45.00	2.22	4,239.89	43.89	0.0247	4,712
	16,392,819.48			400,312.66			7,389,980
	16,401,235.37			400,499.49			7,390,461
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 2.44							

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 393.00 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1994	70,318.39	25.00				1.0000	70,318
1996	15,103.69	25.00	4.00	604.15	1.50	0.9400	14,197
1997	46,942.61	25.00	4.00	1,877.70	2.50	0.9000	42,248
	132,364.69			2,481.85			126,763
COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 1.88							

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1992	514,618.10	25.00				1.0000	514,618
1994	849,462.03	25.00				1.0000	849,462
1995	843,921.25	25.00	4.00	33,756.85	0.50	0.9800	827,043
1996	391,386.59	25.00	4.00	15,655.46	1.50	0.9400	367,903
1997	1,277,366.22	25.00	4.00	51,094.65	2.50	0.9000	1,149,630
1998	22,995.43	25.00	4.00	919.82	3.50	0.8600	19,776
1999	149,742.04	25.00	4.00	5,989.68	4.50	0.8200	122,788
2000	59,062.46	25.00	4.00	2,362.50	5.50	0.7800	46,069
2001	343,628.69	25.00	4.00	13,745.15	6.50	0.7400	254,285
2002	138,311.80	25.00	4.00	5,532.47	7.50	0.7000	96,818
2003	162,065.49	25.00	4.00	6,482.62	8.50	0.6600	106,963
2004	268,473.03	25.00	4.00	10,738.92	9.50	0.6200	166,453
2005	283,665.91	25.00	4.00	11,346.64	10.50	0.5800	164,526
2006	99,355.50	25.00	4.00	3,974.22	11.50	0.5400	53,652
2007	43,113.14	25.00	4.00	1,724.53	12.50	0.5000	21,557
2008	221,520.61	25.00	4.00	8,860.82	13.50	0.4600	101,899
2009	113,693.43	25.00	4.00	4,547.74	14.50	0.4200	47,751
2010	115,175.98	25.00	4.00	4,607.04	15.50	0.3800	43,767
2011	64,091.50	25.00	4.00	2,563.66	16.50	0.3400	21,791
2012	384,986.95	25.00	4.00	15,399.48	17.50	0.3000	115,496
2013	67,091.70	25.00	4.00	2,683.67	18.50	0.2600	17,444
2014	58,406.70	25.00	4.00	2,336.27	19.50	0.2200	12,849
2015	40,389.77	25.00	4.00	1,615.59	20.50	0.1800	7,270
2017	14,028.00	25.00	4.00	561.12	22.50	0.1000	1,403
2018	83,428.99	25.00	4.00	3,337.16	23.50	0.0600	5,006
2019	78,515.49	25.00	4.00	3,140.62	24.50	0.0200	1,570
	6,688,496.80			212,976.68			5,137,789

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 3.18

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL--		EXP.	--ACCRUED DEPREC.--	
(1)	(2)	(3)	RATE (4)	AMOUNT (5)	(6)	FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1993	153,464.65	20.00				1.0000	153,465
1994	35,758.20	20.00				1.0000	35,758
1995	3,142.71	20.00				1.0000	3,143
1996	104,169.97	20.00				1.0000	104,170
1997	41,383.31	20.00				1.0000	41,383
1999	31,118.24	20.00				1.0000	31,118
2004	71,200.69	20.00	5.00	3,560.03	4.50	0.7750	55,181
2005	296,928.88	20.00	5.00	14,846.44	5.50	0.7250	215,273
2006	53,029.84	20.00	5.00	2,651.49	6.50	0.6750	35,795
2008	96,661.51	20.00	5.00	4,833.08	8.50	0.5750	55,580
2009	740,100.79	20.00	5.00	37,005.04	9.50	0.5250	388,553
2010	246,242.75	20.00	5.00	12,312.14	10.50	0.4750	116,965
2011	960,103.39	20.00	5.00	48,005.17	11.50	0.4250	408,044
2012	636,797.56	20.00	5.00	31,839.88	12.50	0.3750	238,799
2013	281,526.80	20.00	5.00	14,076.34	13.50	0.3250	91,496
2014	403,857.69	20.00	5.00	20,192.88	14.50	0.2750	111,061
2015	339,958.93	20.00	5.00	16,997.95	15.50	0.2250	76,491
2016	151,991.78	20.00	5.00	7,599.59	16.50	0.1750	26,599
2017	199,730.50	20.00	5.00	9,986.52	17.50	0.1250	24,966
2018	169,037.06	20.00	5.00	8,451.85	18.50	0.0750	12,678
	5,016,205.25			232,358.40			2,226,518

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 4.63

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	--ACCRUED DEPREC.-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 17-L3							
NET SALVAGE PERCENT.. 0							
1983	47,757.83	17.00	5.88	2,808.16	0.80	0.9529	45,510
1987	26,942.61	17.00	5.88	1,584.23	1.59	0.9065	24,423
1988	60,730.81	17.00	5.88	3,570.97	1.80	0.8941	54,301
1989	57,288.60	17.00	5.88	3,368.57	2.01	0.8818	50,515
1992	35,100.00	17.00	5.88	2,063.88	2.70	0.8412	29,525
1993	66,326.00	17.00	5.88	3,899.97	2.94	0.8271	54,856
1994	87,933.00	17.00	5.88	5,170.46	3.19	0.8124	71,432
1995	72,511.72	17.00	5.88	4,263.69	3.45	0.7971	57,796
1996	93,403.35	17.00	5.88	5,492.12	3.71	0.7818	73,019
1998	84,991.72	17.00	5.88	4,997.51	4.22	0.7518	63,893
1999	6,303.27	17.00	5.88	370.63	4.45	0.7382	4,653
2000	130,460.02	17.00	5.88	7,671.05	4.66	0.7259	94,698
2005	239,979.73	17.00	5.88	14,110.81	5.62	0.6694	160,645
2006	306,012.93	17.00	5.88	17,993.56	5.93	0.6512	199,269
2015	134,913.57	17.00	5.88	7,932.92	12.54	0.2624	35,395
2016	12,666.61	17.00	5.88	744.80	13.51	0.2053	2,600
2018	7,842.53	17.00	5.88	461.14	15.50	0.0882	692
1,471,164.30				86,504.47	1,023,222		

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.88

DAYTON POWER AND LIGHT COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	--ACCRUED DEPREC.-- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
2000	37,856.14	20.00	5.00	1,892.81	0.50	0.9750	36,910
2001	55,436.94	20.00	5.00	2,771.85	1.50	0.9250	51,279
2003	831.12	20.00	5.00	41.56	3.50	0.8250	686
2006	3,921.54	20.00	5.00	196.08	6.50	0.6750	2,647
2008	5,223.38	20.00	5.00	261.17	8.50	0.5750	3,003
2011	75,295.58	20.00	5.00	3,764.78	11.50	0.4250	32,001
2012	32,758.67	20.00	5.00	1,637.93	12.50	0.3750	12,285
2013	56,770.52	20.00	5.00	2,838.53	13.50	0.3250	18,450
2015	28,665.31	20.00	5.00	1,433.27	15.50	0.2250	6,450
2016	61,747.35	20.00	5.00	3,087.37	16.50	0.1750	10,806
2019	5,869.25	20.00	5.00	293.46	19.50	0.0250	147
	364,375.80			18,218.81			174,664

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT .. 5.00

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