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October 25, 2016

VIA E-PORTAL FILING

Ms. Carlotta S. Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 160159-GU – Petition for approval of 2016 depreciation study by Peoples Gas System

Dear Ms. Stauffer:

Attached for electronic filing in the above docket on behalf of Peoples Gas System, please find the following revised pages to Peoples' 2016 Depreciation Study:

Bates Stamped Pages 2-4
*Bates Stamped Page 5
Bates Stamped Pages 10-15
*Bates Stamped Pages 16-17
Bates Stamped Pages 107-117
Bates Stamped Page 117A
Bates Stamped Pages 118-135

The attached pages marked with an asterisk above supersede and replace the correspondingly numbered pages included in Peoples' initial filing in this docket (Document No. 04070-16). The attached pages not marked with an asterisk above supersede and replace the correspondingly numbered pages included in the revised pages filed in this docket on October 14, 2016 (*i.e.*, in Document No. 08237-16).

Ms. Carlotta S. Stauffer
October 25, 2016
Page 2

We appreciate your usual assistance.

Sincerely,

A handwritten signature in blue ink that reads "Ansley Watson, Jr." The signature is written in a cursive style with a large, stylized initial 'A'.

ANSLEY WATSON, JR.

AWjr/a
Attachments

cc: Parties of Record
Ms. Kandi M. Floyd

PGS CHANGE IN DEPRECIATION

The proposed changes in depreciation rates and recovery schedules indicate the following functional changes in annual depreciation (in dollars):

Distribution	(\$8,474,228)
Transportation Equipment	\$ 37,549
General Plant	<u>(\$ 16,475)</u>
Total Change	(\$8,453,154)

The following narratives and schedules summarize the changes in depreciation rate components, annual depreciation expense, and the adequacy of the reserve for each depreciable category of plant based on the Peoples Gas System, the industry’s expectations and recent experience. The study is organized into functional groups. Distribution, Transportation Equipment and General Plant are organized by plant account or sub-account. The proposed depreciation rates are at the account or sub-account level for all functions.

PEOPLES GAS SYSTEM

There is one major proposed change since the last Peoples Gas System depreciation filing. That change is related to average service lives and net salvage. The Mains - Other Than Plastic account indicates an increase in the average service life from 40 years to 50 years and a reduction of negative net salvage from (60) to (40). This is attributed to the impact of the Cast Iron and Base Steel replacement program.

In the 2011 study, reserve surpluses and deficiencies were addressed by resetting the accounts to the theoretical reserve calculation. This was done to synchronize each account with the whole life to stabilize rate fluctuations. The 2011 study yielded a total company reserve deficiency of (\$16,713,508). This reserve deficiency was allocated between the mains and service lines accounts. The 2016 preliminary review yielded a total company reserve surplus of \$807,117 before changes in rate parameters. The company is proposing in this filing reserve transfers to again synchronize each account to its theoretical reserve calculation. The 2016 study now indicates a total company reserve surplus of \$60,578,513. This is the result of the rate parameter changes made to the Account 37600 Mains - Other Than Plastic account for average service life and negative net salvage. The company proposes that the reserve surplus be allocated across these four accounts:

37600 Mains - Other Than Plastic	\$ 21,354,333
37602 Mains - Plastic	\$ 16,702,456
38000 Service Lines - Other Than Plastic	\$ 6,210,489
38002 Service Lines - Plastic	<u>\$ 16,311,235</u>
Total Reserve Surplus	<u>\$ 60,578,513</u>

The 2016 preliminary review, before rate parameter changes to the Account 37600 Mains - Other Than Plastic account, yielded a total company depreciation expense reduction of (\$1,836,442) primarily driven by the reduction of the 2011 depreciation expense increases designed to eliminate reserve deficiencies. With the rate parameter changes, the 2016 depreciation study yields a total company reduction in depreciation expense of (\$8,453,154).

DISTRIBUTION PLANT:

Account 37402 - Land Rights

There have been no changes that will impact this account. No change in depreciation rate is being requested.

Account 37500 - Structures & Improvements

There have been no changes that will impact this account. No change in depreciation rate is being requested.

Account 37600 - Mains, Other than Plastic

There are some major changes that will impact this account. The theoretical reserve deficiency of (\$7,085,793) in the 2011 study is now indicating a theoretical reserve surplus of \$21,354,333 in the 2016 study. This is the result of the following rate parameter changes: the previously approved average service life was 40 years and the proposed average service life is 50 years; the previously approved net salvage factor was negative (60) and the proposed net salvage factor is negative (40). The changes are attributed to the impact of the Cast Iron and Base Steel replacement program. The previously approved depreciation rate was 4.2% and the proposed depreciation rate is 2.6%. As a result, the annual change in depreciation expense is a reduction of (\$6,165,074).

Account 37602 - Mains, Plastic

There have been no major changes that will impact this account, other than the theoretical reserve deficiency of (\$3,916,387) in the 2011 study is now a surplus of \$16,702,456 in the 2016 study. The previously approved depreciation rate was 3.1% and the proposed depreciation rate is 3.0%. As a result, the annual change in the depreciation expense is a reduction of (\$401,310).

Account 37800 - Measuring & Regulating Station Equipment General

There have been no major changes that will impact this account. The previously approved depreciation rate was 3.4% and the proposed depreciation rate is 3.3%. As a result, the annual change in depreciation expense is a reduction of (\$12,925).

Account 37900 - Measuring & Regulating Station Equipment City Gate

There have been no major changes that will impact this account. The previously approved depreciation rate was 3.4% and the proposed depreciation rate is 3.3%. As a result, the annual change in depreciation expense is a reduction of (\$34,586).

Account 38000 - Service Lines, Other than Plastic

There have been no major changes that will impact this account, other than the theoretical reserve deficiency of (\$1,798,884) in the 2011 study is now a surplus \$6,210,489 in this 2016 study. The previously approved depreciation rate was 6.6% and the proposed depreciation rate is 5.3%. As a result, the annual change in depreciation expense is a reduction of (\$602,893).

Account 38002 - Service Lines Plastic

There have been no major changes that will impact this account, other than the theoretical reserve deficiency of (\$3,912,444) in the 2011 study is now a surplus \$16,311,235 in this 2016 study. The previously approved depreciation rate was 5.0% and the proposed depreciation rate is 4.5%. As a result, the annual change in depreciation expense is a reduction of (\$1,237,525).

Account 38100 - Meters

There have been no changes that will impact this account. No change in depreciation rate is being requested.

Account 38200 - Meter Installations

There have been no changes that will impact this account. No change in depreciation rate is being requested.

Account 38300 - Regulators

There have been no changes that will impact this account. No change in depreciation rate is being requested.

**PEOPLES GAS SYSTEM
2016 Depreciation Rate Review
Comparison of Rates and Components**

Account Number	Account Title	Current Rates - Effective 2011 - 2015						Company Proposed - Effective 1/1/2016										
		Curve Type	Average Service Life	Average Remaining Life	Future Net Salvage	Reserve Ratio 2011	Depreciation Rate	Whole Life			Remaining Life							
			(yrs)	(yrs)	(%)	(%)	(%)	Curve Type	Average Service Life	Future Net Salvage	Whole Life Rate	Average Age	Average Remaining Life	Round Average Remaining Life	Future Net Salvage	Reserve Ratio 2015	Depreciation Rate	Round Depreciation Rate
									(yrs)	(%)	(%)	(yrs)	(yrs)	(yrs)	(%)	(%)	(%)	(%)
	Distribution Plant	Confirm	Confirm	Confirm	Confirm	Confirm	Confirm	Dep Va	Dep Val	Dep Val		Dep Val	Dep Val	File			File	
37402	Land Rights	SQ	75	59.0	0	21.96	1.3	SQ	75	0	1.3	15.7	59.3	59.0	0	20.90	1.3	1.3
37500	Structures & Improvements	R3	40	27.0	0	32.90	2.5	R3	40	0	2.5	17.8	24.2	24.0	0	39.58	2.5	2.5
37600	Mains Steel	R3	40	25.0	(60)	56.05	4.2	R3	50	(40)	2.8	16.8	34.9	35.0	(40)	47.74	2.6	2.6
37602	Mains Plastic	R3	40	30.0	(25)	31.40	3.1	R3	40	(25)	3.1	12.1	28.9	29.0	(25)	38.85	3.0	3.0
37800	Meas & Reg Station Eq Gen	R1	31	25.0	(5)	20.74	3.4	R1	31	(5)	3.4	9.4	24.7	25.0	(5)	21.46	3.4	3.3
37900	Meas & Reg Station Eq City	R1	31	25.0	(5)	20.28	3.4	R1	31	(5)	3.4	8.1	25.5	26.0	(5)	18.70	3.4	3.3
38000	Services Steel	R3	32	13.6	(100)	110.83	6.6	R3	32	(100)	6.3	24.0	14.1	14.1	(100)	124.99	5.3	5.3
38002	Services Plastic	R3	32	21.0	(55)	49.92	5.0	R3	32	(55)	4.8	12.7	20.7	21.0	(55)	61.51	4.5	4.5
38100	Meters	L1	16	11.1	5	29.16	5.9	L1	16	5	5.9	8.5	10.8	10.8	5	31.17	5.9	5.9
38200	Meter Installations	R4	27	16.5	(20)	46.54	4.5	R4	27	(20)	4.4	13.3	15.3	15.3	(20)	51.87	4.5	4.5
38300	House Regulators	R2	28	17.1	0	38.98	3.6	R2	28	0	3.6	14.9	16.6	16.6	0	40.54	3.6	3.6
38400	House Regulator Installs	R4	27	16.6	(20)	46.03	4.5	R4	27	(20)	4.4	12.5	15.7	15.7	(20)	50.32	4.4	4.4
38500	Meas & Reg Station Eq Ind	R4	32	15.7	0	50.91	3.1	R4	32	0	3.1	20.6	12.9	12.9	0	59.64	3.1	3.1
38600	Other Property Cust Premise	R1	15	15.0	0	0.00	6.7	R1	15	0	6.7	0.0	15.0	15.0	0	0.00	6.7	6.7
38700	Other Equipment	S2	16	9.9	0	38.01	6.3	S2	16	0	6.3	6.8	10.2	10.2	0	36.21	6.3	6.3

**PEOPLES GAS SYSTEM
2016 Depreciation Rate Review
Comparison of Rates and Components**

Account Number	Account Title	Current Rates - Effective 2011 - 2015						Company Proposed - Effective 1/1/2016										
		Curve Type	Average Service Life	Average Remaining Life	Future Net Salvage	Reserve Ratio 2011	Depreciation Rate	Whole Life			Remaining Life							
			(yrs)	(yrs)	(%)	(%)	(%)	Curve Type	Average Service Life	Future Net Salvage	Whole Life Rate	Average Age	Average Remaining Life	Average Remaining Life	Future Net Salvage	Reserve Ratio 2015	Depreciation Rate	Round Depreciation Rate
Transportation Equipment																		
39201	Vehicles up to 1/2 Tons	S1	8	4.8	10	36.36	11.2	S1	8	10	11.3	4.9	4.5	4.5	10	38.92	11.4	11.4
39202	Vehicles from 1/2 - 1 Tons	S1	7	3.3	10	48.06	12.7	S1	7	10	12.9	5.4	3.3	3.3	10	47.17	13.0	13.0
39204	Trailers & Other	S3	20	7.1	20	51.49	4.0	S3	20	20	4.0	5.4	15.5	15.5	20	18.09	4.0	4.0
39205	Vehicles over 1 Ton	S4	12	4.7	10	55.12	7.4	S4	12	10	7.5	5.8	7.0	7.0	10	37.17	7.5	7.5
General Plant																		
30100	Organization Costs			Not Depreciable			0.0		Not Depreciable			0.0		Not Depreciable				
30200	Franchise & Consents			25 year Amortizable			4.0	SQ	25	0	4.0	0.0	25.0	25.0	0	0.00	4.0	4.0
30300	Misc Intangible Plant			25 year Amortizable			4.0	SQ	25	0	4.0	20.5	4.5	4.5	0	81.93	4.0	4.0
30301	Custom Intangible Plant			15 year Amortizable			6.7	SQ	15	0	6.7	5.2	9.9	9.9	0	33.98	6.7	6.7
39000	Structures & Improvements	R3	40	36.0	0	10.61	2.5	R3	40	0	2.5	5.7	34.4	34.0	0	13.90	2.5	2.5
39100	Office Furniture	R1	15	12.4	0	17.43	6.7	SQ	15	0	6.7	9.2	5.8	5.8	0	61.01	6.7	6.7
39101	Computer Equipment	S2	8	3.1	0	61.18	12.5	SQ	8	0	12.5	6.6	1.8	1.8	0	77.82	12.3	12.3
39102	Office Equipment	R1	15	7.8	0	47.70	6.7	SQ	15	0	6.7	6.8	8.5	8.5	0	43.42	6.7	6.7
39300	Stores Equipment	S4	25	2.5	0	89.97	4.0	S4	25	0	4.0	3.5	21.5	22.0	0	14.03	4.0	3.9
39400	Tools, Shop & Garage Equip	S1	15	7.8	0	48.19	6.6	SQ	15	0	6.7	4.0	11.1	11.1	0	25.83	6.7	6.7
39401	CNC Station Equipment			New Rate Requested			0.0	20	0	5.0	0.0	20.0	20.0	0	0.00	5.0	5.0	
39500	Laboratory Equipment	S1	20	8.3	0	58.54	5.0	SQ	20	0	5.0	0.0	20.0	20.0	0	0.00	5.0	5.0
39600	Power Operated Equipment	S4	15	5.8	5	57.96	6.4	S4	15	5	6.3	8.9	8.0	8.0	5	44.63	6.3	6.3
39700	Communication Equipment	S3	12	5.0	0	58.06	8.4	SQ	12	0	8.3	7.8	4.6	4.6	0	62.08	8.2	8.2
39800	Miscellaneous Equipment	R2	17	7.1	0	58.19	5.9	SQ	17	0	5.9	15.0	3.8	3.8	0	77.38	6.0	6.0

**PEOPLES GAS SYSTEM
2016 Depreciation Rate Review
Change in Annual Accruals**

Account Number	Account Title	Current Rates - Effective 2011 - 2015				Company Proposed - Effective 1/1/2016					
		Total Plant Cost 12/31/2015 (\$)	Post Transfer Accumulated Reserve 12/31/2015 (\$)	Depreciation Rate (%)	Depreciation Expense (\$)	Whole Life			Remaining Life		
						Depreciation Rate (%)	Depreciation Expense (\$)	Change in Depreciation Expense (\$)	Depreciation Rate (%)	Depreciation Expense (\$)	Change in Depreciation Expense (\$)
Distribution Plant											
37402	Land Rights	2,836,412	592,695	1.3	36,873	1.3	36,873	-	1.3	36,873	-
37500	Structures & Improvements	19,415,983	7,684,556	2.5	485,400	2.5	485,400	-	2.5	485,400	-
37600	Mains Steel	385,317,174	183,944,998	4.2	16,183,321	2.8	10,788,881	(5,394,440)	2.6	10,018,247	(6,165,074)
37602	Mains Plastic	401,310,012	155,889,590	3.1	12,440,610	3.1	12,440,610	-	3.0	12,039,300	(401,310)
37800	Meas & Reg Station Eq Gen	12,924,984	2,773,069	3.4	439,449	3.4	439,449	-	3.3	426,524	(12,925)
37900	Meas & Reg Station Eq City	34,586,108	6,466,837	3.4	1,175,928	3.4	1,175,928	-	3.3	1,141,342	(34,586)
38000	Services Steel	46,376,347	57,964,560	6.6	3,060,839	6.3	2,921,710	(139,129)	5.3	2,457,946	(602,893)
38002	Services Plastic	247,505,036	152,238,194	5.0	12,375,252	4.8	11,880,242	(495,010)	4.5	11,137,727	(1,237,525)
38100	Meters	63,032,755	19,646,963	5.9	3,718,933	5.9	3,718,933	-	5.9	3,718,933	-
38200	Meter Installations	49,175,177	25,507,475	4.5	2,212,883	4.4	2,163,708	(49,175)	4.5	2,212,883	-
38300	House Regulators	14,633,325	5,932,047	3.6	526,800	3.6	526,800	-	3.6	526,800	-
38400	House Regulator Installs	19,915,060	10,020,798	4.5	896,178	4.4	876,263	(19,915)	4.4	876,263	(19,915)
38500	Meas & Reg Station Eq Ind	9,089,094	5,420,679	3.1	281,762	3.1	281,762	-	3.1	281,762	-
38600	Other Property Cust Premise	-	-	6.7	-	6.7	-	-	6.7	-	-
38700	Other Equipment	5,889,159	2,132,612	6.3	371,017	6.3	371,017	-	6.3	371,017	-
Total Distribution Plant		1,312,006,627	636,215,072	4.1	54,205,245	3.7	48,107,576	(6,097,669)	3.5	45,731,017	(8,474,228)

**PEOPLES GAS SYSTEM
2016 Depreciation Rate Review
Change in Annual Accruals**

Account Number	Account Title	Current Rates - Effective 2011 - 2015				Company Proposed - Effective 1/1/2016					
		Total Plant Cost 12/31/2015 (\$)	Post Transfer Accumulated Reserve 12/31/2015 (\$)	Depreciation Rate (%)	Depreciation Expense (\$)	Whole Life			Remaining Life		
						Depreciation Rate (%)	Depreciation Expense (\$)	Change in Depreciation Expense (\$)	Depreciation Rate (%)	Depreciation Expense (\$)	Change in Depreciation Expense (\$)
Transportation Equipment											
39201	Vehicles up to 1/2 Tons	8,035,686	3,127,353	11.2	899,997	11.3	908,033	8,036	11.4	916,068	16,071
39202	Vehicles from 1/2 - 1 Tons	6,569,197	3,098,777	12.7	834,288	12.9	847,426	13,138	13.0	853,996	19,708
39204	Trailers & Other	1,153,494	208,703	4.0	46,140	4.0	46,140	-	4.0	46,140	-
39205	Vehicles over 1 Ton	1,769,839	657,801	7.4	130,968	7.5	132,738	1,770	7.5	132,738	1,770
General Plant											
30100	Organization Costs	12,620	-	0.0	-	0.0	-	-	0.0	-	-
30200	Franchise & Consents	-	-	4.0	-	4.0	-	-	4.0	-	-
30300	Misc Intangible Plant	815,325	668,002	4.0	32,613	4.0	32,613	-	4.0	32,613	-
30301	Custom Intangible Plant	25,717,580	8,738,083	6.7	1,723,078	6.7	1,723,078	-	6.7	1,723,078	-
39000	Structures & Improvements	149,951	20,841	2.5	3,749	2.5	3,749	-	2.5	3,749	-
39100	Office Furniture	1,470,244	896,947	6.7	98,506	6.7	98,506	-	6.7	98,506	-
39101	Computer Equipment	5,293,685	4,119,598	12.5	661,711	12.5	661,711	-	12.3	651,123	(10,588)
39102	Office Equipment	922,076	400,399	6.7	61,779	6.7	61,779	-	6.7	61,779	-
39300	Stores Equipment	1,283	180	4.0	51	4.0	51	-	3.9	50	(1)
39400	Tools, Shop & Garage Equip	6,105,880	1,577,372	6.6	402,988	6.7	409,094	6,106	6.7	409,094	6,106
39401	CNG Station Equipment	-	-	0.0	-	5.0	-	-	5.0	-	-
39500	Laboratory Equipment	-	-	5.0	-	5.0	-	-	5.0	-	-
39600	Power Operated Equipment	2,775,668	1,238,693	6.4	177,643	6.3	174,867	(2,776)	6.3	174,867	(2,776)
39700	Communication Equipment	4,841,709	3,005,855	8.4	406,704	8.3	401,862	(4,842)	8.2	397,020	(9,684)
39800	Miscellaneous Equipment	468,234	362,299	5.9	27,626	5.9	27,626	-	6.0	28,094	468
Total General Plant		66,102,470	28,120,903	8.3	5,507,841	8.4	5,529,273	21,432	8.4	5,528,915	21,074
Total Distribution & General Plant		1,378,109,097	664,335,975	4.3	59,713,086	3.9	53,636,849	(6,076,237)	3.7	51,259,932	(8,453,154)

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**PEOPLES GAS SYSTEM
2016 DEPRECIATION STUDY
FILED: JUNE 28, 2016
REVISED: OCTOBER 14, 2016
2ND REVISED: OCTOBER 25, 2016**

**PEOPLES GAS SYSTEM
2016 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical**

<u>Account Number</u>	<u>Account Title</u>	<u>Total Plant Cost 12/31/2015</u>	<u>Post Transfer Accumulated Reserve 12/31/2015</u>	<u>Reserve Ratio</u>	<u>Theoretical Reserve Amount</u>	<u>Theoretical Reserve Ratio</u>	<u>Actual Minus Theoretical</u>	<u>Actual over Theoretical</u>
		(\$)	(\$)	(%)	(\$)	(%)	(\$)	(%)
Distribution Plant								
ASR								
37402	Land Rights	2,836,412	592,695	20.90	592,695	20.90	-	100
37500	Structures & Improvements	19,415,983	7,684,556	39.58	7,684,556	39.58	-	100
37600	Mains Steel	385,317,174	183,944,998	47.74	162,590,665	42.20	21,354,333	113
37602	Mains Plastic	401,310,012	155,889,590	38.85	139,187,134	34.68	16,702,456	112
37800	Meas & Reg Station Eq Gen	12,924,984	2,773,069	21.46	2,773,069	21.46	-	100
37900	Meas & Reg Station Eq City	34,586,108	6,466,837	18.70	6,466,837	18.70	-	100
38000	Services Steel	46,376,347	57,964,560	124.99	51,754,071	111.60	6,210,489	112
38002	Services Plastic	247,505,036	152,238,194	61.51	135,926,959	54.92	16,311,235	112
38100	Meters	63,032,755	19,646,963	31.17	19,646,963	31.17	-	100
38200	Meter Installations	49,175,177	25,507,475	51.87	25,507,475	51.87	-	100
38300	House Regulators	14,633,325	5,932,047	40.54	5,932,047	40.54	-	100
38400	House Regulator Installs	19,915,060	10,020,798	50.32	10,020,798	50.32	-	100
38500	Meas & Reg Station Eq Ind	9,089,094	5,420,679	59.64	5,420,679	59.64	-	100
38600	Other Property Cust Premise	-	-	0.00	-	0.00	-	0
38700	Other Equipment	5,889,159	2,132,612	36.21	2,132,612	36.21	-	100
Total Distribution Plant		1,312,006,627	636,215,072	48.49	575,636,560	43.87	60,578,513	111

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PEOPLES GAS SYSTEM
 2016 DEPRECIATION STUDY
 FILED: JUNE 28, 2016
 REVISED: OCTOBER 14, 2016
 2ND REVISED: OCTOBER 25, 2016

**PEOPLES GAS SYSTEM
2016 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical**

Account Number	Account Title	Total Plant Cost 12/31/2015 (\$)	Post Transfer Accumulated Reserve 12/31/2015 (\$)	Reserve Ratio (%)	Theoretical Reserve Amount (\$)	Theoretical Reserve Ratio (\$)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>Transportation Equipment</u>								
39201	Vehicles up to 1/2 Tons	8,035,686	3,127,353	38.92	3,127,353	38.92	-	100
39202	Vehicles from 1/2 - 1 Tons	6,569,197	3,098,777	47.17	3,098,777	47.17	-	100
39204	Trailers & Other	1,153,494	208,703	18.09	208,703	18.09	-	100
39205	Vehicles over 1 Ton	1,769,839	657,801	37.17	657,801	37.17	-	100
<u>General Plant</u>								
30100	Organization Costs	12,620	-	0.00	-	0.00	-	0
30200	Franchise & Consents	-	-	0.00	-	0.00	-	0
30300	Misc Intangible Plant	815,325	668,002	81.93	668,002	81.93	-	100
30301	Custom Intangible Plant	25,717,580	8,738,083	33.98	8,738,083	33.98	-	100
39000	Structures & Improvements	149,951	20,841	13.90	20,841	13.90	-	100
39100	Office Furniture	1,470,244	896,947	61.01	896,947	61.01	-	100
39101	Computer Equipment	5,293,685	4,119,598	77.82	4,119,598	77.82	-	100
39102	Office Equipment	922,076	400,399	43.42	400,399	43.42	-	100
39300	Stores Equipment	1,283	180	14.03	180	14.03	-	100
39400	Tools, Shop & Garage Equip	6,105,880	1,577,372	25.83	1,577,372	25.83	-	100
39401	CNC Station Equipment	-	-	0.00	-	0.00	-	0
39500	Laboratory Equipment	-	-	0.00	-	0.00	-	0
39600	Power Operated Equipment	2,775,668	1,238,693	44.63	1,238,693	44.63	-	100
39700	Communication Equipment	4,841,709	3,005,855	62.08	3,005,855	62.08	-	100
39800	Miscellaneous Equipment	468,234	362,299	77.38	362,299	77.38	-	100
Total General Plant		66,102,470	28,120,903	42.54	28,120,903	42.54	-	100
Total Distribution & General Plant		1,378,109,097	664,335,975	48.21	603,757,463	43.81	60,578,513	110

**PEOPLES GAS SYSTEM
2016 Depreciation Rate Review
Summary of Reserve Transfers**

<u>Account Number</u>	<u>Account Title</u>	<u>Before Reserve Transfers 12/31/2015</u>	<u>Proposed Reserve Transfers</u>	<u>After Reserve Transfers 42,369</u>
		(\$)	(\$)	(\$)
	<u>Distribution Plant</u>			
		ASR		
37402	Land Rights	654,666	(61,971)	592,695
37500	Structures & Improvements	7,928,741	(244,185)	7,684,556
37600	Mains Steel	218,020,297	(34,075,299)	183,944,998
37602	Mains Plastic	137,184,318	18,705,272	155,889,590
37800	Meas & Reg Station Eq Gen	3,080,334	(307,265)	2,773,069
37900	Meas & Reg Station Eq City	7,637,719	(1,170,882)	6,466,837
38000	Services Steel	51,484,453	6,480,107	57,964,560
38002	Services Plastic	134,479,130	17,759,064	152,238,194
38100	Meters	21,875,201	(2,228,238)	19,646,963
38200	Meter Installations	25,829,866	(322,391)	25,507,475
38300	House Regulators	6,517,882	(585,835)	5,932,047
38400	House Regulator Installs	9,903,729	117,069	10,020,798
38500	Meas & Reg Station Eq Ind	5,427,013	(6,334)	5,420,679
38600	Other Property Cust Premise	-	-	-
38700	Other Equipment	2,188,642	(56,030)	2,132,612
	Total Distribution Plant	632,211,992	4,003,081	636,215,072

**PEOPLES GAS SYSTEM
2016 Depreciation Rate Review
Summary of Reserve Transfers**

<u>Account Number</u>	<u>Account Title</u>	<u>Before Reserve Transfers 12/31/2015</u>	<u>Proposed Reserve Transfers</u>	<u>After Reserve Transfers 42,369</u>
		(\$)	(\$)	(\$)
<u>Transportation Equipment</u>				
39201	Vehicles up to 1/2 Tons	3,196,303	(68,950)	3,127,353
39202	Vehicles from 1/2 - 1 Tons	3,899,377	(800,600)	3,098,777
39204	Trailers & Other	211,220	(2,517)	208,703
39205	Vehicles over 1 Ton	669,848	(12,047)	657,801
<u>General Plant</u>				
30100	Organization Costs	3,116	(3,116)	-
30200	Franchise & Consents	0	(0)	-
30300	Misc Intangible Plant	757,491	(89,489)	668,002
30301	Custom Intangible Plant	12,337,858	(3,599,775)	8,738,083
39000	Structures & Improvements	21,023	(182)	20,841
39100	Office Furniture	682,484	214,463	896,947
39101	Computer Equipment	4,204,474	(84,876)	4,119,598
39102	Office Equipment	289,367	111,032	400,399
39300	Stores Equipment	(4,568)	4,748	180
39400	Tools, Shop & Garage Equip	1,175,475	401,897	1,577,372
39401	CNC Station Equipment	-	-	-
39500	Laboratory Equipment	(14,417)	14,417	-
39600	Power Operated Equipment	1,310,249	(71,556)	1,238,693
39700	Communication Equipment	3,064,545	(58,690)	3,005,855
39800	Miscellaneous Equipment	320,139	42,160	362,299
Total General Plant		32,123,984	(4,003,081)	28,120,903
Total Distribution & General Plant		664,335,975	0	664,335,975

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ACCOUNT NO. 37600. Mains Steel

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/15

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -40.

I YEAR	II AGE AT 12/31/15	III ORIGINAL COST AT 12/31/15	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2015	0.50	6668021.	0.009851	65685.	6602336.
2014	1.50	17346600.	0.029498	511685.	16834915.
2013	2.50	36459850.	0.049104	1790307.	34669543.
2012	3.50	15207289.	0.068651	1044000.	14163289.
2011	4.50	13122313.	0.088125	1156405.	11965908.
2010	5.50	28496989.	0.107537	3064490.	25432499.
2009	6.50	25385637.	0.126864	3220532.	22165105.
2008	7.50	5150015.	0.146110	752470.	4397545.
2007	8.50	3643115.	0.165262	602068.	3041047.
2006	9.50	6066988.	0.184316	1118241.	4948747.
2005	10.50	3620456.	0.203268	735924.	2884532.
2004	11.50	3649801.	0.222109	810654.	2839147.
2003	12.50	6722219.	0.240828	1618900.	5103319.
2002	13.50	7496866.	0.259417	1944813.	5552053.
2001	14.50	18296363.	0.277882	5084229.	13212134.
2000	15.50	17330203.	0.296201	5133227.	12196976.
1999	16.50	29122741.	0.314368	9155266.	19967475.
1998	17.50	13076391.	0.332392	4346481.	8729910.
1997	18.50	5370323.	0.350245	1880930.	3489393.
1996	19.50	3546532.	0.367945	1304930.	2241602.
1995	20.50	7480831.	0.385469	2883627.	4597204.
1994	21.50	3535358.	0.402813	1424087.	2111271.
1993	22.50	4159082.	0.419981	1746737.	2412345.
1992	23.50	3295834.	0.436961	1440151.	1855683.
1991	24.50	13981345.	0.453751	6344051.	7637294.
1990	25.50	3746580.	0.470346	1762187.	1984393.
1989	26.50	3376494.	0.486739	1643471.	1733023.
1988	27.50	5573469.	0.502932	2803078.	2770391.
1987	28.50	3262606.	0.518916	1693019.	1569587.
1986	29.50	8079785.	0.534687	4320159.	3759626.
1985	30.50	2269624.	0.550243	1248844.	1020780.
1984	31.50	3018347.	0.565574	1707100.	1311247.
1983	32.50	2633048.	0.580676	1528948.	1104100.
1982	33.50	2471746.	0.595537	1472015.	999731.
1981	34.50	4304203.	0.610159	2626246.	1677957.
1980	35.50	2643173.	0.624527	1650733.	992440.
1979	36.50	3298881.	0.638636	2106785.	1192096.
1978	37.50	3279738.	0.652471	2139934.	1139804.
1977	38.50	1588096.	0.666025	1057711.	530385.
1976	39.50	1811773.	0.679290	1230719.	581054.
1975	40.50	2438703.	0.692245	1688180.	750523.

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DETERMINATION OF ORIGINAL COST VALUES AT 12/31/15

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -40.

I YEAR	II AGE AT 12/31/15	III ORIGINAL COST AT 12/31/15	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1974	41.50	3304470.	0.704888	2329282.	975188.
1973	42.50	3011007.	0.717207	2159514.	851493.
1972	43.50	1962441.	0.729185	1430982.	531459.
1971	44.50	1912444.	0.740812	1416761.	495683.
1970	45.50	1689746.	0.752083	1270830.	418916.
1969	46.50	1719894.	0.762990	1312262.	407632.
1968	47.50	3557823.	0.773521	2752051.	805772.
1967	48.50	1729454.	0.783673	1355326.	374128.
1966	49.50	897930.	0.793446	712459.	185471.
1965	50.50	1088172.	0.802835	873623.	214549.
1964	51.50	1020173.	0.811844	828222.	191951.
1963	52.50	770057.	0.820474	631811.	138246.
1962	53.50	648565.	0.828736	537489.	111076.
1961	54.50	641400.	0.836639	536620.	104780.
1960	55.50	2604002.	0.844188	2198267.	405735.
1959	56.50	2247318.	0.851404	1913376.	333942.
1958	57.50	1705593.	0.858304	1463917.	241676.
1957	58.50	348676.	0.864907	301572.	47104.
1956	59.50	256224.	0.871236	223231.	32993.
1955	60.50	106394.	0.877312	93341.	13053.
1954	61.50	138688.	0.883169	122485.	16203.
1953	62.50	152429.	0.888841	135485.	16944.
1952	63.50	124438.	0.894345	111290.	13148.
1951	64.50	90969.	0.899724	81847.	9122.
1950	65.50	83542.	0.905002	75606.	7936.
1949	66.50	22840.	0.910213	20789.	2051.
1948	67.50	88952.	0.915384	81425.	7527.
1947	68.50	270273.	0.920524	248793.	21480.
1946	69.50	152131.	0.925654	140821.	11310.
1945	70.50	23802.	0.930779	22154.	1648.
1944	71.50	9533.	0.935904	8922.	611.
1943	72.50	32977.	0.941026	31032.	1945.
1942	73.50	50709.	0.946138	47978.	2731.
1941	74.50	77140.	0.951195	73375.	3765.
1940	75.50	197268.	0.956217	188631.	8637.
1939	76.50	29338.	0.961193	28199.	1139.
1938	77.50	22029.	0.966048	21281.	748.
1937	78.50	59149.	0.970913	57429.	1720.
1936	79.50	35747.	0.975703	34878.	869.
1935	80.50	1109.	0.980484	1087.	22.
1934	81.50	156144.	0.986081	153971.	2173.

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DETERMINATION OF ORIGINAL COST VALUES AT 12/31/15

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -40.

I YEAR	II AGE AT 12/31/15	III ORIGINAL COST AT 12/31/15	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1933	82.50	831.	0.995501	827.	4.
1932	83.50	1272.	1.000000	1272.	0.
1931	84.50	2753.	1.000000	2753.	0.
1930	85.50	8685.	1.000000	8685.	0.
1929	86.50	4399.	1.000000	4399.	0.
1928	87.50	8405.	1.000000	8405.	0.
1927	88.50	99780.	1.000000	99780.	0.
1926	89.50	117700.	1.000000	117700.	0.
1925	90.50	4931.	1.000000	4931.	0.
SUBTOTAL :			0.301404	116136189.	269180985.
NET SALVAGE: -40.0%				46454476.	-46454476.
TOTAL :		385317174.	0.421966	162590665.	222726509.

WEIGHTED AGE: 16.8 YEARS
REMAINING LIFE: 34.9 YEARS

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ACCOUNT NO. 37600. Mains Steel

DETERMINATION OF DEPRECIATION RATE FOR 2016 BASED ON PLANT AT 12/31/15

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -40.

I YEAR	II AGE INTERVAL	III ORIGINAL COST 12/31/15	IV ANNUAL DEPRECIATION RATE	V ORIGINAL COST ANNUAL DEPRECIATION
2015	0.50 - 1.50	6668021.	0.020000	133360.
2014	1.50 - 2.50	17346600.	0.020000	346932.
2013	2.50 - 3.50	36459850.	0.020000	729197.
2012	3.50 - 4.50	15207289.	0.020000	304146.
2011	4.50 - 5.50	13122313.	0.020000	262446.
2010	5.50 - 6.50	28496989.	0.020000	569940.
2009	6.50 - 7.50	25385637.	0.020000	507713.
2008	7.50 - 8.50	5150015.	0.020000	103000.
2007	8.50 - 9.50	3643115.	0.020000	72862.
2006	9.50 - 10.50	6066988.	0.020000	121340.
2005	10.50 - 11.50	3620456.	0.020000	72409.
2004	11.50 - 12.50	3649801.	0.020000	72996.
2003	12.50 - 13.50	6722219.	0.020000	134444.
2002	13.50 - 14.50	7496866.	0.020000	149937.
2001	14.50 - 15.50	18296363.	0.020000	365927.
2000	15.50 - 16.50	17330203.	0.020000	346604.
1999	16.50 - 17.50	29122741.	0.020000	582455.
1998	17.50 - 18.50	13076391.	0.020000	261528.
1997	18.50 - 19.50	5370323.	0.020000	107406.
1996	19.50 - 20.50	3546532.	0.020000	70931.
1995	20.50 - 21.50	7480831.	0.020000	149617.
1994	21.50 - 22.50	3535358.	0.020000	70707.
1993	22.50 - 23.50	4159082.	0.020000	83182.
1992	23.50 - 24.50	3295834.	0.020000	65917.
1991	24.50 - 25.50	13981345.	0.020000	279627.
1990	25.50 - 26.50	3746580.	0.020000	74932.
1989	26.50 - 27.50	3376494.	0.020000	67530.
1988	27.50 - 28.50	5573469.	0.020000	111469.
1987	28.50 - 29.50	3262606.	0.020000	65252.
1986	29.50 - 30.50	8079785.	0.020000	161596.
1985	30.50 - 31.50	2269624.	0.020000	45392.
1984	31.50 - 32.50	3018347.	0.020000	60367.
1983	32.50 - 33.50	2633048.	0.020000	52661.
1982	33.50 - 34.50	2471746.	0.020000	49435.
1981	34.50 - 35.50	4304203.	0.020000	86084.
1980	35.50 - 36.50	2643173.	0.020000	52863.
1979	36.50 - 37.50	3298881.	0.020000	65978.
1978	37.50 - 38.50	3279738.	0.020000	65595.
1977	38.50 - 39.50	1588096.	0.020000	31762.
1976	39.50 - 40.50	1811773.	0.020000	36235.
1975	40.50 - 41.50	2438703.	0.020000	48774.

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ACCOUNT NO. 37600. Mains Steel

DETERMINATION OF DEPRECIATION RATE FOR 2016 BASED ON PLANT AT 12/31/15

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -40.

I YEAR	II AGE INTERVAL	III ORIGINAL COST 12/31/15	IV ANNUAL DEPRECIATION RATE	V ORIGINAL COST ANNUAL DEPRECIATION
1974	41.50 - 42.50	3304470.	0.020000	66089.
1973	42.50 - 43.50	3011007.	0.020000	60220.
1972	43.50 - 44.50	1962441.	0.020000	39249.
1971	44.50 - 45.50	1912444.	0.020000	38249.
1970	45.50 - 46.50	1689746.	0.020000	33795.
1969	46.50 - 47.50	1719894.	0.020000	34398.
1968	47.50 - 48.50	3557823.	0.020000	71156.
1967	48.50 - 49.50	1729454.	0.020000	34589.
1966	49.50 - 50.50	897930.	0.020000	17959.
1965	50.50 - 51.50	1088172.	0.020000	21763.
1964	51.50 - 52.50	1020173.	0.020000	20403.
1963	52.50 - 53.50	770057.	0.020000	15401.
1962	53.50 - 54.50	648565.	0.020000	12971.
1961	54.50 - 55.50	641400.	0.020000	12828.
1960	55.50 - 56.50	2604002.	0.020000	52080.
1959	56.50 - 57.50	2247318.	0.020000	44946.
1958	57.50 - 58.50	1705593.	0.020000	34112.
1957	58.50 - 59.50	348676.	0.020000	6974.
1956	59.50 - 60.50	256224.	0.020000	5124.
1955	60.50 - 61.50	106394.	0.020000	2128.
1954	61.50 - 62.50	138688.	0.020000	2774.
1953	62.50 - 63.50	152429.	0.020000	3049.
1952	63.50 - 64.50	124438.	0.020000	2489.
1951	64.50 - 65.50	90969.	0.020000	1819.
1950	65.50 - 66.50	83542.	0.020000	1671.
1949	66.50 - 67.50	22840.	0.020000	457.
1948	67.50 - 68.50	88952.	0.020000	1779.
1947	68.50 - 69.50	270273.	0.020000	5405.
1946	69.50 - 70.50	152131.	0.020000	3043.
1945	70.50 - 71.50	23802.	0.020000	476.
1944	71.50 - 72.50	9533.	0.020000	191.
1943	72.50 - 73.50	32977.	0.020000	660.
1942	73.50 - 74.50	50709.	0.020000	1014.
1941	74.50 - 75.50	77140.	0.020000	1543.
1940	75.50 - 76.50	197268.	0.020000	3945.
1939	76.50 - 77.50	29338.	0.020000	587.
1938	77.50 - 78.50	22029.	0.020000	441.
1937	78.50 - 79.50	59149.	0.020000	1183.
1936	79.50 - 80.50	35747.	0.020000	715.
1935	80.50 - 81.50	1109.	0.020000	22.
1934	81.50 - 82.50	156144.	0.020000	3123.

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ACCOUNT NO. 37600. Mains Steel

DETERMINATION OF DEPRECIATION RATE FOR 2016 BASED ON PLANT AT 12/31/15

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -40.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/15	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1933	82.50 - 83.50	831.	0.020000	17.
1932	83.50 - 84.50	1272.	0.020000	25.
1931	84.50 - 85.50	2753.	0.020000	55.
1930	85.50 - 86.50	8685.	0.020000	174.
1929	86.50 - 87.50	4399.	0.020000	88.
1928	87.50 - 88.50	8405.	0.020000	168.
1927	88.50 - 89.50	99780.	0.020000	1996.
1926	89.50 - 90.50	117700.	0.020000	2354.
1925	90.50 - 91.50	4931.	0.020000	99.
SUBTOTAL :		385317174.	0.020000	7706344.
NET SALVAGE: -40.0 %				3082537.
TOTAL :		385317174.	0.028000	10788881.

MONTHLY RATE: 0.002333

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ACCOUNT NO. 37600. Mains Steel

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/15

LIFE: 50.0 YRS CURVE: IOWA R3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/15	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2015	0.50	6668021.	49.5	330116813.
2014	1.50	17346600.	48.5	841745741.
2013	2.50	36459850.	47.5	1733477127.
2012	3.50	15207289.	46.6	708164462.
2011	4.50	13122313.	45.6	598295413.
2010	5.50	28496989.	44.6	1271624958.
2009	6.50	25385637.	43.7	1108255224.
2008	7.50	5150015.	42.7	219877255.
2007	8.50	3643115.	41.7	152052345.
2006	9.50	6066988.	40.8	247437357.
2005	10.50	3620456.	39.8	144226611.
2004	11.50	3649801.	38.9	141957363.
2003	12.50	6722219.	38.0	255165955.
2002	13.50	7496866.	37.0	277602624.
2001	14.50	18296363.	36.1	660606687.
2000	15.50	17330203.	35.2	609848791.
1999	16.50	29122741.	34.3	998373727.
1998	17.50	13076391.	33.4	436495473.
1997	18.50	5370323.	32.5	174469642.
1996	19.50	3546532.	31.6	112080088.
1995	20.50	7480831.	30.7	229860212.
1994	21.50	3535358.	29.9	105563548.
1993	22.50	4159082.	29.0	120617249.
1992	23.50	3295834.	28.2	92784136.
1991	24.50	13981345.	27.3	381864682.
1990	25.50	3746580.	26.5	99219644.
1989	26.50	3376494.	25.7	86651139.
1988	27.50	5573469.	24.9	138519546.
1987	28.50	3262606.	24.1	78479327.
1986	29.50	8079785.	23.3	187981309.
1985	30.50	2269624.	22.5	51039013.
1984	31.50	3018347.	21.7	65562345.
1983	32.50	2633048.	21.0	55204982.
1982	33.50	2471746.	20.2	49986549.
1981	34.50	4304203.	19.5	83897833.
1980	35.50	2643173.	18.8	49621980.
1979	36.50	3298881.	18.1	59604783.
1978	37.50	3279738.	17.4	56990187.
1977	38.50	1588096.	16.7	26519240.
1976	39.50	1811773.	16.0	29052713.
1975	40.50	2438703.	15.4	37526159.

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PGS - 2016 CASE

ACCOUNT NO. 37600. Mains Steel

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/15

LIFE: 50.0 YRS CURVE: IOWA R3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/15	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1974	41.50	3304470.	14.8	48759424.
1973	42.50	3011007.	14.1	42574655.
1972	43.50	1962441.	13.5	26572934.
1971	44.50	1912444.	13.0	24784140.
1970	45.50	1689746.	12.4	20945812.
1969	46.50	1719894.	11.9	20381595.
1968	47.50	3557823.	11.3	40288624.
1967	48.50	1729454.	10.8	18706413.
1966	49.50	897930.	10.3	9273541.
1965	50.50	1088172.	9.9	10727451.
1964	51.50	1020173.	9.4	9597570.
1963	52.50	770057.	9.0	6912282.
1962	53.50	648565.	8.6	5553799.
1961	54.50	641400.	8.2	5239002.
1960	55.50	2604002.	7.8	20286734.
1959	56.50	2247318.	7.4	16697098.
1958	57.50	1705593.	7.1	12083795.
1957	58.50	348676.	6.8	2355184.
1956	59.50	256224.	6.4	1649626.
1955	60.50	106394.	6.1	652662.
1954	61.50	138688.	5.8	810155.
1953	62.50	152429.	5.6	847192.
1952	63.50	124438.	5.3	657376.
1951	64.50	90969.	5.0	456101.
1950	65.50	83542.	4.7	396816.
1949	66.50	22840.	4.5	102536.
1948	67.50	88952.	4.2	376336.
1947	68.50	270273.	4.0	1074015.
1946	69.50	152131.	3.7	565513.
1945	70.50	23802.	3.5	82380.
1944	71.50	9533.	3.2	30551.
1943	72.50	32977.	2.9	97239.
1942	73.50	50709.	2.7	136564.
1941	74.50	77140.	2.4	188242.
1940	75.50	197268.	2.2	431852.
1939	76.50	29338.	1.9	56926.
1938	77.50	22029.	1.7	37396.
1937	78.50	59149.	1.5	86023.
1936	79.50	35747.	1.2	43427.
1935	80.50	1109.	1.0	1082.
1934	81.50	156144.	0.7	108665.

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ACCOUNT NO. 37600. Mains Steel

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/15

LIFE: 50.0 YRS CURVE: IOWA R3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/15	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1933	82.50	831.	0.2	187.
1932	83.50	1272.	0.0	0.
1931	84.50	2753.	0.0	0.
1930	85.50	8685.	0.0	0.
1929	86.50	4399.	0.0	0.
1928	87.50	8405.	0.0	0.
1927	88.50	99780.	0.0	0.
1926	89.50	117700.	0.0	0.
1925	90.50	4931.	0.0	0.
TOTAL:		385317174.	34.9	13459049152.

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ACCOUNT NO. 37600. Mains Steel

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 50.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0100	99.98500	0.01500	49.99625	0.020000	0.99992	0.98492	0.009851
1.50	0.0300	99.94900	0.03600	99.96700	0.020000	1.99934	2.94827	0.029498
2.50	0.0500	99.90800	0.04100	99.92850	0.020000	1.99857	4.90584	0.049104
3.50	0.0700	99.86000	0.04800	99.88400	0.020000	1.99768	6.85552	0.068651
4.50	0.0900	99.80300	0.05700	99.83150	0.020000	1.99663	8.79515	0.088125
5.50	0.1100	99.73800	0.06500	99.77050	0.020000	1.99541	10.72556	0.107537
6.50	0.1300	99.66200	0.07600	99.70000	0.020000	1.99400	12.64356	0.126864
7.50	0.1500	99.57500	0.08700	99.61850	0.020000	1.99237	14.54893	0.146110
8.50	0.1700	99.47500	0.10000	99.52500	0.020000	1.99050	16.43943	0.165262
9.50	0.1900	99.36100	0.11400	99.41800	0.020000	1.98836	18.31379	0.184316
10.50	0.2100	99.23200	0.12900	99.29650	0.020000	1.98593	20.17072	0.203268
11.50	0.2300	99.08600	0.14600	99.15900	0.020000	1.98318	22.00789	0.222109
12.50	0.2500	98.92100	0.16500	99.00350	0.020000	1.98007	23.82297	0.240828
13.50	0.2700	98.73500	0.18600	98.82800	0.020000	1.97656	25.61352	0.259417
14.50	0.2900	98.52800	0.20700	98.63150	0.020000	1.97263	27.37915	0.277882
15.50	0.3100	98.29600	0.23200	98.41200	0.020000	1.96824	29.11539	0.296201
16.50	0.3300	98.03700	0.25900	98.16650	0.020000	1.96333	30.81972	0.314368
17.50	0.3500	97.75100	0.28600	97.89400	0.020000	1.95788	32.49160	0.332392
18.50	0.3700	97.43300	0.31800	97.59200	0.020000	1.95184	34.12545	0.350245
19.50	0.3900	97.08400	0.34900	97.25850	0.020000	1.94517	35.72161	0.367945
20.50	0.4100	96.69900	0.38500	96.89150	0.020000	1.93783	37.27444	0.385469
21.50	0.4300	96.27600	0.42300	96.48750	0.020000	1.92975	38.78119	0.402813
22.50	0.4500	95.81400	0.46200	96.04500	0.020000	1.92090	40.24010	0.419981
23.50	0.4700	95.30900	0.50500	95.56150	0.020000	1.91123	41.64633	0.436961
24.50	0.4900	94.75900	0.55000	95.03400	0.020000	1.90068	42.99700	0.453751
25.50	0.5100	94.16100	0.59800	94.46000	0.020000	1.88920	44.28820	0.470346
26.50	0.5300	93.51200	0.64900	93.83650	0.020000	1.87673	45.51593	0.486739
27.50	0.5500	92.81000	0.70200	93.16100	0.020000	1.86322	46.67715	0.502932
28.50	0.5700	92.05100	0.75900	92.43050	0.020000	1.84861	47.76676	0.518916
29.50	0.5900	91.23200	0.81900	91.64150	0.020000	1.83283	48.78060	0.534687
30.50	0.6100	90.35000	0.88200	90.79100	0.020000	1.81582	49.71442	0.550243
31.50	0.6300	89.40100	0.94900	89.87550	0.020000	1.79751	50.56293	0.565574
32.50	0.6500	88.38100	1.02000	88.89100	0.020000	1.77782	51.32074	0.580676
33.50	0.6700	87.28500	1.09600	87.83300	0.020000	1.75666	51.98141	0.595537
34.50	0.6900	86.11100	1.17400	86.69800	0.020000	1.73396	52.54136	0.610159
35.50	0.7100	84.85300	1.25800	85.48200	0.020000	1.70964	52.99300	0.624527
36.50	0.7300	83.50700	1.34600	84.18000	0.020000	1.68360	53.33061	0.638636
37.50	0.7500	82.06700	1.44000	82.78700	0.020000	1.65574	53.54635	0.652471
38.50	0.7700	80.52900	1.53800	81.29800	0.020000	1.62596	53.63430	0.666025

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PGS - 2016 CASE

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DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 50.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	0.7900	78.88900	1.64000	79.70900	0.020000	1.59418	53.58849	0.679290
40.50	0.8100	77.14000	1.74900	78.01450	0.020000	1.56029	53.39977	0.692245
41.50	0.8300	75.28000	1.86000	76.21000	0.020000	1.52420	53.06397	0.704888
42.50	0.8500	73.30500	1.97500	74.29250	0.020000	1.48585	52.57482	0.717207
43.50	0.8700	71.21100	2.09400	72.25800	0.020000	1.44516	51.92598	0.729185
44.50	0.8900	68.99600	2.21500	70.10350	0.020000	1.40207	51.11306	0.740812
45.50	0.9100	66.66100	2.33500	67.82850	0.020000	1.35657	50.13463	0.752083
46.50	0.9300	64.20700	2.45400	65.43400	0.020000	1.30868	48.98930	0.762990
47.50	0.9500	61.63600	2.57100	62.92150	0.020000	1.25843	47.67674	0.773521
48.50	0.9700	58.95400	2.68200	60.29500	0.020000	1.20590	46.20064	0.783673
49.50	0.9900	56.17000	2.78400	57.56200	0.020000	1.15124	44.56787	0.793446
50.50	1.0100	53.29300	2.87700	54.73150	0.020000	1.09463	42.78551	0.802835
51.50	1.0300	50.33700	2.95600	51.81500	0.020000	1.03630	40.86580	0.811844
52.50	1.0500	47.31700	3.02000	48.82700	0.020000	0.97654	38.82234	0.820474
53.50	1.0700	44.25300	3.06400	45.78500	0.020000	0.91570	36.67404	0.828736
54.50	1.0900	41.16500	3.08800	42.70900	0.020000	0.85418	34.44023	0.836639
55.50	1.1100	38.07400	3.09100	39.61950	0.020000	0.79239	32.14161	0.844188
56.50	1.1300	35.00500	3.06900	36.53950	0.020000	0.73079	29.80340	0.851404
57.50	1.1500	31.98200	3.02300	33.49350	0.020000	0.66987	27.45027	0.858304
58.50	1.1700	29.02900	2.95300	30.50550	0.020000	0.61011	25.10738	0.864907
59.50	1.1900	26.16900	2.86000	27.59900	0.020000	0.55198	22.79937	0.871236
60.50	1.2100	23.42300	2.74600	24.79600	0.020000	0.49592	20.54928	0.877312
61.50	1.2300	20.81100	2.61200	22.11700	0.020000	0.44234	18.37962	0.883169
62.50	1.2500	18.35000	2.46100	19.58050	0.020000	0.39161	16.31023	0.888841
63.50	1.2700	16.05000	2.30000	17.20000	0.020000	0.34400	14.35423	0.894345
64.50	1.2900	13.92200	2.12800	14.98600	0.020000	0.29972	12.52595	0.899724
65.50	1.3100	11.97000	1.95200	12.94600	0.020000	0.25892	10.83288	0.905002
66.50	1.3300	10.19600	1.77400	11.08300	0.020000	0.22166	9.28054	0.910213
67.50	1.3500	8.59800	1.59800	9.39700	0.020000	0.18794	7.87047	0.915384
68.50	1.3700	7.17000	1.42800	7.88400	0.020000	0.15768	6.60015	0.920524
69.50	1.3900	5.90600	1.26400	6.53800	0.020000	0.13076	5.46691	0.925654
70.50	1.4100	4.79700	1.10900	5.35150	0.020000	0.10703	4.46495	0.930779
71.50	1.4300	3.83400	0.96300	4.31550	0.020000	0.08631	3.58825	0.935904
72.50	1.4500	3.00700	0.82700	3.42050	0.020000	0.06841	2.82966	0.941026
73.50	1.4700	2.30600	0.70100	2.65650	0.020000	0.05313	2.18180	0.946138
74.50	1.4900	1.72000	0.58600	2.01300	0.020000	0.04026	1.63606	0.951195
75.50	1.5100	1.24100	0.47900	1.48050	0.020000	0.02961	1.18667	0.956217
76.50	1.5300	0.85900	0.38200	1.05000	0.020000	0.02100	0.82567	0.961193
77.50	1.5500	0.56300	0.29600	0.71100	0.020000	0.01422	0.54389	0.966048
78.50	1.5700	0.34500	0.21800	0.45400	0.020000	0.00908	0.33497	0.970913

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DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 50.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
79.50	1.5900	0.19200	0.15300	0.26850	0.020000	0.00537	0.18734	0.975703
80.50	1.6100	0.09300	0.09900	0.14250	0.020000	0.00285	0.09119	0.980484
81.50	1.6300	0.03700	0.05600	0.06500	0.020000	0.00130	0.03649	0.986081
82.50	1.6500	0.01000	0.02700	0.02350	0.020000	0.00047	0.00996	0.995501
83.50	1.6700	0.00100	0.00900	0.00550	0.020000	0.00011	0.00107	1.000000
84.50	1.6900	0.00000	0.00100	0.00050	0.020000	0.00001	0.00000	1.000000
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		4999.99997	100.00000					

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PGS - 2016 CASE

ACCOUNT NO. 37600 Mains Steel

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		2015	2014	2013	2012	2011	2010	2009	2008
2015	6668021.	0.	0.	0.	0.	0.	0.	0.	0.
2014	17346600.	0.	0.	0.	0.	0.	0.	0.	0.
2013	36459850.	0.	0.	0.	0.	0.	0.	0.	0.
2012	15207289.	0.	0.	24092.	0.	0.	0.	0.	0.
2011	13122313.	0.	0.	295.	0.	0.	0.	0.	0.
2010	28496989.	0.	878155.	0.	0.	0.	0.	0.	0.
2009	25385637.	0.	358484.	0.	0.	0.	0.	0.	0.
2008	5150015.	0.	0.	0.	0.	0.	21217.	23252.	0.
2007	3643115.	1615.	78.	0.	0.	0.	63248.	74320.	0.
2006	6066988.	0.	0.	0.	0.	62.	0.	0.	0.
2005	3620456.	0.	5016.	14371.	0.	0.	0.	598.	0.
2004	3649801.	0.	2447.	171643.	0.	0.	5825.	6220.	0.
2003	6722219.	3019.	1467.	0.	0.	1934.	7963.	0.	0.
2002	7496866.	7323.	1982.	430359.	0.	0.	1204.	40404.	0.
2001	18296363.	1210.	26645.	100528.	4001.	0.	12389.	0.	0.
2000	17330203.	58163.	56887.	0.	0.	323962.	1181.	0.	0.
1999	29122741.	0.	349800.	165357.	7208.	20662.	291.	0.	92470.
1998	13076391.	854182.	294.	26372.	50991.	355719.	12965.	23744.	305578.
1997	5370323.	0.	16693.	133593.	0.	9448.	871325.	6069.	41864.
1996	3546532.	18164.	168893.	0.	0.	13611.	0.	11431.	0.
1995	7480831.	27030.	113210.	1427.	0.	10999.	19148.	330.	0.
1994	3535358.	0.	24294.	44407.	0.	0.	0.	16402.	9271.
1993	4159082.	2818.	125969.	0.	40470.	805268.	0.	4329.	0.
1992	3295834.	1283.	0.	0.	2038.	0.	0.	1494.	0.
1991	13981345.	2292.	12962.	34210.	0.	20386.	104644.	567.	0.
1990	3746580.	0.	6592.	248939.	0.	612.	28207.	0.	7021.
1989	3376494.	42296.	29960.	5021.	0.	269.	198.	13416.	0.
1988	5573469.	47550.	41938.	909.	0.	0.	96803.	0.	87836.
1987	3262606.	191817.	571.	1293.	59317.	23072.	24350.	841.	0.
1986	8079785.	1767.	78502.	9704.	21687.	10194.	8223.	22091.	0.
1985	2269624.	617.	0.	0.	41740.	17338.	115813.	4803.	0.
1984	3018347.	8811.	0.	93.	0.	21349.	0.	4482.	0.
1983	2633048.	0.	0.	0.	0.	0.	0.	2511.	0.
1982	2471746.	0.	3.	92.	14982.	657.	3734.	5759.	0.
1981	4304203.	22995.	5721.	0.	7999.	2805.	33.	0.	25060.
1980	2643173.	27859.	5549.	4574.	0.	68577.	0.	0.	0.
1979	3298881.	1685.	4232.	26704.	0.	0.	0.	0.	5352.
1978	3279738.	6820.	23482.	0.	0.	18334.	0.	0.	13120.
1977	1588096.	0.	0.	8985.	0.	331.	10979.	2478.	0.
1976	1811773.	30477.	0.	0.	30298.	1995.	0.	0.	3094.
						8549.	3015.	0.	0.

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DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		2015	2014	2013	2012	2011	2010	2009	2008
1975	2438703.	223.	126.	0.	1718.	3763.	5968.	9822.	0.
1974	3304470.	30518.	0.	0.	2650.	16925.	18811.	5862.	2329.
1973	3011007.	2279.	27927.	15095.	15921.	6630.	10462.	6293.	4679.
1972	1962441.	65090.	131084.	61751.	2859.	3114.	2957.	11144.	12431.
1971	1912444.	57977.	264567.	49335.	6599.	26244.	9827.	10096.	30788.
1970	1689746.	3326.	13485.	33557.	34439.	33741.	1290.	0.	8257.
1969	1719894.	18817.	3185.	10393.	0.	14756.	6580.	0.	9679.
1968	3557823.	237562.	31043.	152632.	9117.	38203.	17068.	54600.	9318.
1967	1729454.	7972.	4093.	559.	19403.	7009.	5194.	36847.	563.
1966	897930.	5601.	75.	8584.	1898.	333.	1961.	0.	21161.
1965	1088172.	17920.	9024.	2770.	10001.	9263.	679.	13408.	5228.
1964	1020173.	21279.	672.	2109.	10317.	2572.	207.	656.	5028.
1963	770057.	24357.	16024.	3019.	0.	1227.	3972.	14807.	2906.
1962	648565.	15613.	3639.	16854.	8750.	3949.	883.	1474.	6456.
1961	641400.	32880.	3122.	7478.	87.	8863.	196.	884.	1569.
1960	2604002.	48132.	25757.	40735.	6854.	5805.	80713.	20274.	13494.
1959	2247318.	137534.	77075.	57833.	53574.	99106.	27571.	59198.	8335.
1958	1705593.	42760.	52327.	62109.	38318.	61276.	22408.	22574.	2697.
1957	348676.	0.	178.	473.	1957.	0.	0.	0.	19.
1956	256224.	9168.	0.	17659.	0.	184.	0.	0.	0.
1955	106394.	0.	0.	61.	0.	560.	0.	0.	0.
1954	138688.	0.	0.	0.	0.	474.	501.	0.	0.
1953	152429.	0.	189.	660.	0.	22.	0.	0.	0.
1952	124438.	0.	0.	615.	1372.	178.	0.	0.	0.
1951	90969.	0.	0.	0.	730.	12.	10.	593.	0.
1950	83542.	0.	0.	0.	0.	0.	0.	0.	164.
1949	22840.	1191.	0.	0.	2357.	0.	0.	6.	12.
1948	88952.	60.	710.	5040.	5261.	0.	0.	0.	0.
1947	270273.	91.	186.	2865.	7035.	149.	0.	699.	2611.
1946	152131.	4814.	46.	4908.	2443.	145.	570.	401.	69.
1945	23802.	127.	248.	1595.	1084.	1788.	124.	356.	1769.
1944	9533.	3753.	0.	0.	0.	0.	44.	0.	33.
1943	32977.	920.	1840.	0.	219.	0.	0.	0.	0.
1942	50709.	3829.	269.	149.	0.	0.	0.	547.	0.
1941	77140.	1372.	102.	6660.	0.	0.	0.	0.	0.
1940	197268.	19463.	12.	2418.	0.	1432.	0.	0.	0.
1939	29338.	0.	131.	1778.	117.	805.	711.	110.	87.
1938	22029.	417.	306.	926.	0.	648.	292.	501.	192.
1937	59149.	0.	684.	0.	0.	0.	0.	0.	0.
1936	35747.	10263.	61.	13.	13507.	0.	599.	0.	0.
							348.	852.	

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INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		2015	2014	2013	2012	2011	2010	2009	2008
1935	1109.	4.	0.	487.	691.	2.	13.	0.	188.
1934	156144.	36449.	5483.	7290.	2647.	8473.	2052.	6.	0.
1933	831.	0.	0.	0.	0.	0.	0.	0.	0.
1932	1272.	0.	0.	0.	1153.	0.	0.	0.	0.
1931	2753.	0.	71.	0.	7657.	0.	0.	0.	0.
1930	8685.	0.	0.	0.	4699.	0.	0.	0.	0.
1929	4399.	0.	0.	0.	3296.	0.	0.	0.	0.
1928	8405.	0.	0.	0.	15593.	0.	0.	0.	0.
1927	99780.	847.	0.	0.	20001.	0.	0.	393.	0.
1926	117700.	32251.	84.	12739.	25284.	194.	0.	5082.	4406.
1925	4931.	16869.	0.	3038.	0.	66.	0.	25190.	40041.
1924	0.	0.	0.	0.	0.	0.	0.	0.	1037.
1923	0.	0.	0.	0.	0.	0.	0.	0.	0.
1922	0.	0.	0.	0.	0.	0.	0.	0.	0.
1921	0.	0.	0.	0.	0.	0.	0.	0.	0.
1920	0.	0.	0.	0.	0.	0.	0.	0.	0.
1919	0.	0.	0.	0.	0.	0.	0.	0.	0.
1918	0.	0.	0.	0.	0.	0.	0.	0.	0.
1917	0.	0.	0.	0.	0.	0.	0.	0.	0.
1916	0.	0.	0.	0.	0.	0.	0.	0.	0.
1915	0.	0.	0.	0.	0.	0.	0.	0.	0.
1914	0.	0.	0.	0.	0.	0.	0.	0.	0.
1913	0.	0.	0.	0.	0.	0.	0.	0.	0.
1912	0.	0.	0.	0.	0.	0.	0.	0.	0.
1911	0.	0.	0.	0.	0.	0.	0.	0.	0.
1910	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL	385317174.	2271521.	3013651.	2047155.	620339.	2094044.	1634374.	567756.	787064.

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INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		2007	2006	2005	2004	2003	2002	2001	2000
2015	6668021.	0.	0.	0.	0.	0.	0.	0.	0.
2014	17346600.	0.	0.	0.	0.	0.	0.	0.	0.
2013	36459850.	0.	0.	0.	0.	0.	0.	0.	0.
2012	15207289.	0.	0.	0.	0.	0.	0.	0.	0.
2011	13122313.	0.	0.	0.	0.	0.	0.	0.	0.
2010	28496989.	0.	0.	0.	0.	0.	0.	0.	0.
2009	25385637.	0.	0.	0.	0.	0.	0.	0.	0.
2008	5150015.	0.	0.	0.	0.	0.	0.	0.	0.
2007	3643115.	0.	0.	0.	0.	0.	0.	0.	0.
2006	6066988.	0.	0.	0.	0.	0.	0.	0.	0.
2005	3620456.	12932.	1121.	0.	0.	0.	0.	0.	0.
2004	3649801.	8736.	0.	0.	0.	0.	0.	0.	0.
2003	6722219.	2420.	0.	16844.	0.	0.	0.	0.	0.
2002	7496866.	0.	0.	112587.	0.	0.	0.	0.	0.
2001	18296363.	0.	13720.	36589.	1909.	49471.	0.	0.	0.
2000	17330203.	164189.	0.	240463.	10776.	0.	0.	0.	0.
1999	29122741.	73567.	248341.	94055.	180586.	3470.	22059.	229446.	0.
1998	13076391.	166480.	0.	505013.	21505.	38345.	71959.	1178.	0.
1997	5370323.	0.	0.	5878.	5949.	58233.	38923.	0.	0.
1996	3546532.	0.	807.	7541.	15467.	14085.	1546.	1615.	1278.
1995	7480831.	687.	0.	0.	23251.	0.	29093.	0.	4457.
1994	3535358.	88078.	0.	45689.	463.	102295.	0.	43100.	83.
1993	4159082.	15169.	0.	5177.	31831.	237304.	207.	0.	0.
1992	3295834.	5847.	0.	32759.	9021.	54026.	12640.	0.	0.
1991	13981345.	59503.	452.	20201.	5398.	123179.	42945.	0.	0.
1990	3746580.	0.	4946.	0.	36581.	105119.	22455.	62217.	0.
1989	3376494.	0.	0.	22767.	6998.	82475.	34864.	0.	589.
1988	5573469.	3749.	0.	3751.	0.	40126.	15330.	1947.	3010.
1987	3262606.	72351.	492.	26578.	55837.	1716.	52810.	24361.	0.
1986	8079785.	6569.	0.	11541.	117.	144305.	42843.	1712.	3442.
1985	2269624.	51437.	0.	106.	33274.	68901.	20078.	0.	15270.
1984	3018347.	0.	1661.	0.	27984.	25365.	0.	0.	46655.
1983	2633048.	13097.	434.	14785.	2672.	5953.	0.	0.	0.
1982	2471746.	85726.	0.	15859.	11307.	26480.	8719.	4460.	2383.
1981	4304203.	0.	0.	0.	10028.	57420.	39945.	1372.	2690.
1980	2643173.	1151.	1747.	0.	0.	0.	23205.	12133.	14047.
1979	3298881.	0.	0.	14227.	0.	0.	13531.	2318.	6520.
1978	3279738.	0.	1270.	4408.	32874.	0.	0.	21841.	85.
1977	1588096.	0.	252.	6846.	2315.	0.	2690.	936.	2296.
1976	1811773.	37328.	0.	0.	17109.	21275.	3717.	0.	0.

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		2007	2006	2005	2004	2003	2002	2001	2000
1975	2438703.	7298.	271.	1801.	8064.	1660.	2472.	4685.	0.
1974	3304470.	19288.	691.	15552.	8132.	22013.	4984.	4938.	134.
1973	3011007.	4204.	0.	28352.	3059.	13808.	15803.	5283.	27935.
1972	1962441.	472.	6114.	473.	13084.	7690.	0.	7960.	673.
1971	1912444.	10703.	2175.	61330.	33455.	116325.	5715.	170.	4070.
1970	1689746.	3994.	217.	0.	9430.	3792.	4602.	1561.	12496.
1969	1719894.	2021.	0.	11365.	6509.	13244.	44667.	1548.	1112.
1968	3557823.	27910.	2087.	7094.	50618.	54907.	3982.	6391.	30232.
1967	1729454.	2441.	1219.	1696.	2929.	29161.	4709.	1115.	12340.
1966	897930.	4513.	0.	23200.	0.	28812.	4294.	6494.	6992.
1965	1088172.	11620.	5784.	3724.	11683.	3025.	12855.	19345.	13066.
1964	1020173.	24361.	1628.	0.	20288.	28893.	5292.	139.	12.
1963	770057.	7458.	0.	13388.	609.	20826.	1762.	7821.	4780.
1962	648565.	1417.	0.	396.	0.	3586.	191.	13461.	1294.
1961	641400.	4185.	754.	0.	1189.	3017.	7913.	15176.	377.
1960	2604002.	22076.	14891.	9441.	21963.	48672.	14177.	19988.	9811.
1959	2247318.	65350.	70328.	1037747.	35496.	123114.	41686.	30013.	47845.
1958	1705593.	4774.	16020.	21933.	9525.	14147.	17894.	1541.	38092.
1957	348676.	0.	0.	97.	540.	851.	5755.	2348.	1170.
1956	256224.	0.	0.	0.	58.	16.	1041.	0.	444.
1955	106394.	0.	0.	0.	0.	0.	111.	172.	0.
1954	138688.	0.	0.	0.	0.	0.	84.	0.	0.
1953	152429.	0.	0.	0.	0.	13.	0.	706.	0.
1952	124438.	0.	0.	341.	0.	0.	0.	42.	166.
1951	90969.	0.	0.	0.	360.	405.	0.	0.	0.
1950	83542.	0.	367.	0.	9.	0.	478.	0.	0.
1949	22840.	0.	0.	0.	0.	0.	0.	0.	0.
1948	88952.	0.	0.	940.	186.	0.	436.	206.	0.
1947	270273.	0.	0.	2683.	84.	0.	298.	79.	363.
1946	152131.	2.	0.	9.	967.	0.	611.	1594.	537.
1945	23802.	0.	0.	120.	163.	0.	327.	0.	0.
1944	9533.	0.	0.	0.	0.	0.	153.	133.	0.
1943	32977.	0.	0.	0.	0.	41.	0.	0.	0.
1942	50709.	0.	1015.	7.	0.	0.	147.	0.	0.
1941	77140.	0.	0.	0.	0.	1016.	51.	565.	0.
1940	197268.	5773.	245.	6.	382.	246.	52.	44.	196.
1939	29338.	158.	0.	25.	47.	172.	267.	0.	109.
1938	22029.	0.	0.	11.	0.	0.	47.	101.	0.
1937	59149.	0.	0.	48.	0.	35.	0.	365.	133.
1936	35747.	978.	0.	1997.	528.	688.	214.	0.	0.

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		2007	2006	2005	2004	2003	2002	2001	2000
1935	1109.	66.	0.	0.	0.	0.	0.	0.	24.
1934	156144.	235.	0.	447.	2118.	2813.	198.	76.	83.
1933	831.	0.	0.	0.	0.	0.	0.	0.	0.
1932	1272.	0.	0.	0.	0.	0.	0.	0.	0.
1931	2753.	0.	0.	0.	0.	151.	0.	0.	0.
1930	8685.	0.	0.	0.	0.	0.	0.	0.	0.
1929	4399.	38.	0.	0.	198.	0.	0.	0.	0.
1928	8405.	87.	12.	10.	26.	320.	0.	0.	0.
1927	99780.	0.	204.	0.	9039.	0.	4539.	0.	108.
1926	117700.	17387.	0.	2296.	37394.	11271.	49066.	6310.	3603.
1925	4931.	3574.	0.	626.	3845.	643.	1308.	4079.	3671.
1924	0.	0.	0.	0.	0.	0.	0.	0.	0.
1923	0.	0.	0.	0.	0.	0.	0.	0.	0.
1922	0.	0.	0.	0.	0.	0.	0.	0.	0.
1921	0.	0.	0.	0.	0.	0.	0.	0.	0.
1920	0.	0.	0.	0.	0.	0.	0.	0.	0.
1919	0.	0.	0.	0.	0.	0.	0.	0.	0.
1918	0.	0.	0.	0.	0.	0.	0.	0.	0.
1917	0.	0.	0.	0.	0.	0.	0.	0.	0.
1916	0.	0.	0.	0.	0.	0.	0.	0.	0.
1915	0.	0.	0.	0.	0.	0.	0.	0.	0.
1914	0.	0.	0.	0.	0.	0.	0.	0.	0.
1913	0.	0.	0.	0.	0.	0.	0.	0.	0.
1912	0.	0.	0.	0.	0.	0.	0.	0.	0.
1911	0.	0.	0.	0.	0.	0.	0.	0.	0.
1910	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL	385317174.	1121399.	399265.	2490819.	835229.	1814916.	757740.	573085.	324673.

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INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1999	1998	1997	1996	1995	1994	1993	1992
2015	6668021.	0.	0.	0.	0.	0.	0.	0.	0.
2014	17346600.	0.	0.	0.	0.	0.	0.	0.	0.
2013	36459850.	0.	0.	0.	0.	0.	0.	0.	0.
2012	15207289.	0.	0.	0.	0.	0.	0.	0.	0.
2011	13122313.	0.	0.	0.	0.	0.	0.	0.	0.
2010	28496989.	0.	0.	0.	0.	0.	0.	0.	0.
2009	25385637.	0.	0.	0.	0.	0.	0.	0.	0.
2008	5150015.	0.	0.	0.	0.	0.	0.	0.	0.
2007	3643115.	0.	0.	0.	0.	0.	0.	0.	0.
2006	6066988.	0.	0.	0.	0.	0.	0.	0.	0.
2005	3620456.	0.	0.	0.	0.	0.	0.	0.	0.
2004	3649801.	0.	0.	0.	0.	0.	0.	0.	0.
2003	6722219.	0.	0.	0.	0.	0.	0.	0.	0.
2002	7496866.	0.	0.	0.	0.	0.	0.	0.	0.
2001	18296363.	0.	0.	0.	0.	0.	0.	0.	0.
2000	17330203.	0.	0.	0.	0.	0.	0.	0.	0.
1999	29122741.	0.	0.	0.	0.	0.	0.	0.	0.
1998	13076391.	0.	5615.	0.	0.	0.	0.	0.	0.
1997	5370323.	0.	0.	0.	0.	0.	0.	0.	0.
1996	3546532.	1218.	32013.	1617.	517.	0.	0.	0.	0.
1995	7480831.	137963.	15789.	400.	0.	83.	0.	0.	0.
1994	3535358.	0.	0.	246.	41811.	1591.	0.	0.	0.
1993	4159082.	0.	0.	20820.	0.	6094.	2538.	0.	0.
1992	3295834.	0.	1881.	2242.	16583.	0.	6305.	211.	0.
1991	13981345.	0.	32284.	4828.	25469.	36613.	0.	0.	0.
1990	3746580.	0.	26749.	0.	58164.	36277.	1965.	0.	0.
1989	3376494.	0.	0.	2106.	7728.	24911.	0.	0.	0.
1988	5573469.	0.	1663.	4348.	0.	8235.	23799.	5883.	1253.
1987	3262606.	0.	0.	106.	480.	20771.	127.	3230.	31590.
1986	8079785.	792.	103.	13456.	7956.	489945.	51556.	10087.	45493.
1985	2269624.	1331.	296.	3912.	104211.	0.	3849.	5035.	45717.
1984	3018347.	0.	0.	0.	0.	0.	1986.	32929.	12331.
1983	2633048.	0.	0.	0.	101356.	8809.	0.	5666.	21107.
1982	2471746.	16762.	11256.	0.	0.	4252.	10816.	0.	187.
1981	4304203.	5686.	2407.	0.	0.	3427.	0.	30961.	22898.
1980	2643173.	2264.	0.	2475.	13260.	7579.	0.	21811.	2241.
1979	3298881.	0.	0.	52.	0.	0.	4053.	4048.	1199.
1978	3279738.	0.	40.	0.	0.	8669.	0.	0.	22114.
1977	1588096.	0.	0.	0.	0.	1084.	2221.	0.	9995.
1976	1811773.	661.	10637.	0.	0.	19397.	1276.	1599.	4383.

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DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1999	1998	1997	1996	1995	1994	1993	1992
1975	2438703.	0.	12339.	10275.	1549.	2153.	16683.	0.	36103.
1974	3304470.	0.	76.	18947.	65571.	10511.	5575.	1497.	23548.
1973	3011007.	7605.	2163.	4913.	16191.	17669.	201.	0.	13555.
1972	1962441.	6855.	1101.	924.	3042.	8720.	2311.	1240.	8136.
1971	1912444.	2041.	663.	27724.	9703.	8374.	30420.	35710.	40547.
1970	1689746.	15954.	1784.	2445.	20438.	0.	1741.	1350.	11182.
1969	1719894.	2773.	0.	1458.	29048.	19878.	0.	30955.	7623.
1968	3557823.	47878.	16597.	29940.	12116.	35367.	7242.	142.	14892.
1967	1729454.	255.	8024.	4008.	76.	858.	0.	124.	48452.
1966	897930.	9849.	51.	0.	0.	5140.	1146.	4658.	0.
1965	1088172.	4584.	10131.	1343.	10789.	930.	139.	23043.	1863.
1964	1020173.	175.	0.	158.	0.	163.	280.	3424.	40.
1963	770057.	1714.	253.	0.	0.	224.	838.	0.	0.
1962	648565.	2734.	6307.	0.	254.	133.	5237.	12536.	293.
1961	641400.	9626.	3313.	4334.	1220.	5510.	0.	3044.	2419.
1960	2604002.	42863.	30058.	32500.	17596.	11871.	4067.	34022.	67480.
1959	2247318.	43023.	21394.	41348.	68622.	31782.	20027.	11806.	112060.
1958	1705593.	8733.	22561.	24224.	10558.	23311.	9381.	31750.	44406.
1957	348676.	279.	0.	0.	123.	0.	805.	575.	39.
1956	256224.	117.	139.	5156.	133.	2484.	27321.	896.	2368.
1955	106394.	0.	0.	646.	0.	85.	1406.	1485.	6199.
1954	138688.	1232.	0.	518.	0.	239.	2190.	283.	7.
1953	152429.	0.	112.	0.	284.	404.	602.	114.	4709.
1952	124438.	120.	0.	166.	0.	7721.	1913.	0.	331.
1951	90969.	0.	0.	12.	0.	0.	1207.	0.	47.
1950	83542.	0.	0.	21.	0.	0.	0.	0.	84.
1949	22840.	0.	0.	180.	97.	0.	2474.	0.	181.
1948	88952.	0.	0.	0.	280.	90.	11162.	14451.	775.
1947	270273.	4810.	565.	1785.	6740.	161.	4166.	116.	2072.
1946	152131.	182.	0.	1229.	127.	0.	80134.	128.	68.
1945	23802.	287.	600.	0.	0.	125.	860.	0.	0.
1944	9533.	0.	0.	0.	0.	86.	0.	0.	0.
1943	32977.	127.	0.	0.	0.	0.	0.	0.	0.
1942	50709.	131.	1.	0.	0.	79.	0.	0.	0.
1941	77140.	0.	1246.	131.	202.	48.	57.	0.	1721.
1940	197268.	1824.	536.	158.	2714.	499.	92.	5641.	662.
1939	29338.	5.	0.	41.	113.	368.	96.	12550.	1600.
1938	22029.	0.	0.	123.	0.	4236.	1001.	53563.	41191.
1937	59149.	0.	3900.	1646.	5977.	533.	550.	916.	196.
1936	35747.	0.	307.	57.	441.	1344.	1675.	245.	515.

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INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1999	1998	1997	1996	1995	1994	1993	1992
1935	1109.	50.	4.	52.	116.	330.	0.	0.	13873.
1934	156144.	12.	829.	1293.	0.	3422.	41.	1211.	24853.
1933	831.	0.	0.	0.	0.	0.	0.	0.	0.
1932	1272.	0.	0.	0.	0.	0.	0.	24.	2260.
1931	2753.	0.	0.	0.	0.	0.	0.	0.	0.
1930	8685.	0.	0.	0.	0.	0.	0.	0.	543.
1929	4399.	0.	430.	0.	0.	0.	98.	162.	0.
1928	8405.	1325.	0.	0.	0.	0.	6805.	2032.	7293.
1927	99780.	0.	0.	0.	0.	157.	8142.	10733.	6134.
1926	117700.	3419.	142.	6818.	0.	26864.	26566.	36602.	18188.
1925	4931.	394.	0.	5981.	150.	2411.	4291.	9976.	4490.
1924	0.	0.	0.	0.	0.	4043.	10348.	8869.	1030.
1923	0.	0.	0.	0.	0.	0.	0.	0.	0.
1922	0.	0.	0.	0.	0.	0.	0.	0.	0.
1921	0.	0.	0.	0.	0.	0.	0.	0.	0.
1920	0.	0.	0.	0.	0.	0.	0.	0.	0.
1919	0.	0.	0.	0.	0.	0.	0.	0.	0.
1918	0.	0.	0.	0.	0.	0.	0.	0.	0.
1917	0.	0.	0.	0.	0.	0.	0.	0.	0.
1916	0.	0.	0.	0.	0.	0.	0.	0.	0.
1915	0.	0.	0.	0.	0.	0.	0.	0.	0.
1914	0.	0.	0.	0.	0.	0.	0.	0.	2944.
1913	0.	0.	0.	0.	0.	0.	0.	0.	0.
1912	0.	0.	0.	0.	0.	0.	0.	0.	0.
1911	0.	0.	0.	0.	0.	0.	0.	0.	0.
1910	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL	385317174.	387653.	286359.	287162.	661805.	916060.	409781.	477333.	797480.

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INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1991	1990	1989	1988	1987	1986	1985	1984
2015	6668021.	0.	0.	0.	0.	0.	0.	0.	0.
2014	17346600.	0.	0.	0.	0.	0.	0.	0.	0.
2013	36459850.	0.	0.	0.	0.	0.	0.	0.	0.
2012	15207289.	0.	0.	0.	0.	0.	0.	0.	0.
2011	13122313.	0.	0.	0.	0.	0.	0.	0.	0.
2010	28496989.	0.	0.	0.	0.	0.	0.	0.	0.
2009	25385637.	0.	0.	0.	0.	0.	0.	0.	0.
2008	5150015.	0.	0.	0.	0.	0.	0.	0.	0.
2007	3643115.	0.	0.	0.	0.	0.	0.	0.	0.
2006	6066988.	0.	0.	0.	0.	0.	0.	0.	0.
2005	3620456.	0.	0.	0.	0.	0.	0.	0.	0.
2004	3649801.	0.	0.	0.	0.	0.	0.	0.	0.
2003	6722219.	0.	0.	0.	0.	0.	0.	0.	0.
2002	7496866.	0.	0.	0.	0.	0.	0.	0.	0.
2001	18296363.	0.	0.	0.	0.	0.	0.	0.	0.
2000	17330203.	0.	0.	0.	0.	0.	0.	0.	0.
1999	29122741.	0.	0.	0.	0.	0.	0.	0.	0.
1998	13076391.	0.	0.	0.	0.	0.	0.	0.	0.
1997	5370323.	0.	0.	0.	0.	0.	0.	0.	0.
1996	3546532.	0.	0.	0.	0.	0.	0.	0.	0.
1995	7480831.	0.	0.	0.	0.	0.	0.	0.	0.
1994	3535358.	0.	0.	0.	0.	0.	0.	0.	0.
1993	4159082.	0.	0.	0.	0.	0.	0.	0.	0.
1992	3295834.	0.	0.	0.	0.	0.	0.	0.	0.
1991	13981345.	0.	0.	0.	0.	0.	0.	0.	0.
1990	3746580.	6010.	0.	0.	0.	0.	0.	0.	0.
1989	3376494.	811.	9409.	0.	0.	0.	0.	0.	0.
1988	5573469.	263.	0.	0.	0.	0.	0.	0.	0.
1987	3262606.	2139.	354.	25899.	3455.	0.	0.	0.	0.
1986	8079785.	5594.	28169.	2111.	38276.	239.	0.	0.	0.
1985	2269624.	0.	0.	540.	4850.	1926.	4112.	0.	0.
1984	3018347.	14574.	0.	2167.	1145.	0.	626.	2300.	0.
1983	2633048.	1527.	2755.	3831.	7862.	32071.	0.	7341.	0.
1982	2471746.	4219.	0.	0.	44987.	2978.	1352.	4906.	0.
1981	4304203.	396.	0.	6323.	40334.	0.	0.	3270.	1511.
1980	2643173.	9870.	46083.	0.	14611.	0.	11278.	0.	1167.
1979	3298881.	6363.	24477.	0.	0.	0.	5150.	0.	484.
1978	3279738.	14486.	0.	10305.	1875.	0.	21001.	9066.	0.
1977	1588096.	0.	0.	586.	14582.	46735.	0.	15197.	0.
1976	1811773.	12536.	859.	6292.	0.	11345.	5452.	27087.	0.
					0.	976.	5966.	0.	0.

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YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1991	1990	1989	1988	1987	1986	1985	1984
1975	2438703.	11676.	2430.	0.	7709.	19447.	0.	2915.	0.
1974	3304470.	43090.	1245.	35912.	3085.	4384.	4522.	830.	26966.
1973	3011007.	6713.	14296.	7983.	0.	12650.	42669.	2848.	0.
1972	1962441.	15889.	0.	19129.	1386.	36.	16854.	4507.	5000.
1971	1912444.	66316.	25687.	231.	6189.	933.	5655.	4163.	2204.
1970	1689746.	3634.	3871.	0.	0.	2769.	2549.	15812.	2808.
1969	1719894.	18121.	0.	5520.	65.	624.	1268.	1635.	127.
1968	3557823.	95204.	839.	12594.	5953.	7692.	19162.	6713.	5171.
1967	1729454.	713.	0.	0.	3481.	0.	5206.	17051.	2430.
1966	897930.	477.	1234.	0.	0.	787.	1625.	383021.	5423.
1965	1088172.	7308.	0.	2085.	0.	501.	695.	1031.	197.
1964	1020173.	22072.	0.	0.	0.	467.	2509.	6428.	35.
1963	770057.	3472.	0.	420.	2121.	293.	16680.	5155.	1197.
1962	648565.	1146.	228.	207.	1576.	535.	203.	4123.	0.
1961	641400.	1019.	1170.	0.	6842.	3479.	216.	1139.	151.
1960	2604002.	14736.	1000.	2703.	12862.	6849.	4569.	765.	59003.
1959	2247318.	106633.	44587.	44141.	74578.	37074.	267616.	56859.	15172.
1958	1705593.	66853.	19602.	16346.	16746.	42308.	47193.	27302.	11027.
1957	348676.	3625.	1792.	21120.	0.	363.	0.	778.	366.
1956	256224.	4313.	7370.	377.	0.	0.	0.	0.	0.
1955	106394.	4405.	3538.	10262.	6385.	1424.	0.	0.	0.
1954	138688.	6639.	2681.	777.	160.	903.	0.	0.	0.
1953	152429.	14840.	0.	0.	1562.	0.	0.	0.	0.
1952	124438.	3991.	365.	826.	4515.	0.	0.	172.	640.
1951	90969.	1022.	48.	144.	1200.	236.	74.	350.	0.
1950	83542.	4061.	2241.	532.	5898.	2211.	55568.	0.	10107.
1949	22840.	323.	7916.	10910.	18554.	0.	141.	2359.	0.
1948	88952.	4331.	257.	4817.	7583.	180.	7644.	1126.	809.
1947	270273.	2457.	812.	50.	1787.	2250.	0.	437.	227.
1946	152131.	1191.	2023.	1290.	1725.	2649.	89.	0.	945.
1945	23802.	7.	11279.	6964.	4643.	29565.	8073.	162.	1291.
1944	9533.	10079.	0.	195.	2341.	0.	0.	32.	176.
1943	32977.	98.	0.	44.	258.	0.	4717.	1305.	0.
1942	50709.	7398.	366.	0.	34.	473.	436.	0.	90.
1941	77140.	639.	0.	186.	48.	217.	0.	414.	0.
1940	197268.	600.	384.	3132.	2081.	55619.	128622.	102405.	11430.
1939	29338.	48665.	6911.	69200.	11.	272.	90.	339.	172.
1938	22029.	604585.	8620.	77575.	349585.	14130.	11454.	2102.	614.
1937	59149.	10062.	208.	145.	2395.	0.	212.	0.	1691.
1936	35747.	0.	4778.	0.	123.	2.	995.	28.	1666.

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YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1991	1990	1989	1988	1987	1986	1985	1984
1935	1109.	0.	500.	0.	87934.	35900.	87.	105.	0.
1934	156144.	39478.	107284.	2875.	19318.	148540.	0.	0.	6615.
1933	831.	0.	0.	0.	0.	0.	0.	0.	0.
1932	1272.	0.	55.	0.	0.	646.	0.	520.	269.
1931	2753.	0.	0.	0.	121.	161.	191.	94.	827.
1930	8685.	58.	627.	0.	0.	3698.	737.	1835.	26018.
1929	4399.	1993.	64.	0.	39.	716.	0.	1271.	0.
1928	8405.	1538.	510.	2350.	8359.	699.	0.	587.	662.
1927	99780.	0.	2473.	436.	1576.	15279.	9939.	460.	183.
1926	117700.	288.	7052.	10710.	10786.	16673.	17336.	2120.	3404.
1925	4931.	3317.	4976.	6868.	4442.	51349.	5563.	806.	6375.
1924	0.	0.	3482.	3600.	214.	3430.	0.	453.	958.
1923	0.	0.	0.	0.	0.	5018.	776.	441.	252.
1922	0.	0.	0.	0.	0.	0.	0.	0.	0.
1921	0.	0.	0.	846.	26411.	0.	0.	412.	0.
1920	0.	0.	0.	0.	0.	0.	0.	653.	0.
1919	0.	0.	0.	0.	0.	1035.	0.	0.	0.
1918	0.	0.	0.	0.	0.	0.	0.	0.	0.
1917	0.	0.	0.	0.	0.	0.	0.	0.	0.
1916	0.	0.	0.	0.	0.	0.	0.	0.	0.
1915	0.	0.	0.	0.	0.	4024.	0.	0.	0.
1914	0.	0.	0.	0.	0.	0.	1497.	1361.	0.
1913	0.	0.	0.	0.	0.	10977.	179.	7112.	1395.
1912	0.	0.	0.	0.	0.	644.	0.	0.	0.
1911	0.	0.	0.	0.	0.	0.	0.	644.	827.
1910	0.	0.	0.	0.	0.	0.	3416.	0.	0.
TOTAL	385317174.	1343863.	416907.	441556.	884658.	646381.	751964.	743357.	226563.

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YEAR INST	SURVIVORS	RETIREMENT YEARS
		1983
2015	6668021.	0.
2014	17346600.	0.
2013	36459850.	0.
2012	15207289.	0.
2011	13122313.	0.
2010	28496989.	0.
2009	25385637.	0.
2008	5150015.	0.
2007	3643115.	0.
2006	6066988.	0.
2005	3620456.	0.
2004	3649801.	0.
2003	6722219.	0.
2002	7496866.	0.
2001	18296363.	0.
2000	17330203.	0.
1999	29122741.	0.
1998	13076391.	0.
1997	5370323.	0.
1996	3546532.	0.
1995	7480831.	0.
1994	3535358.	0.
1993	4159082.	0.
1992	3295834.	0.
1991	13981345.	0.
1990	3746580.	0.
1989	3376494.	0.
1988	5573469.	0.
1987	3262606.	0.
1986	8079785.	0.
1985	2269624.	0.
1984	3018347.	0.
1983	2633048.	0.
1982	2471746.	0.
1981	4304203.	3379.
1980	2643173.	1568.
1979	3298881.	6517.
1978	3279738.	0.
1977	1588096.	0.
1976	1811773.	0.

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YEAR INST	SURVIVORS	RETIREMENT YEARS
		1983
1975	2438703.	17.
1974	3304470.	0.
1973	3011007.	2898.
1972	1962441.	431.
1971	1912444.	0.
1970	1689746.	0.
1969	1719894.	891.
1968	3557823.	0.
1967	1729454.	177.
1966	897930.	0.
1965	1088172.	8683.
1964	1020173.	981.
1963	770057.	0.
1962	648565.	260.
1961	641400.	21159.
1960	2604002.	19353.
1959	2247318.	59502.
1958	1705593.	1358.
1957	348676.	0.
1956	256224.	0.
1955	106394.	607.
1954	138688.	567.
1953	152429.	0.
1952	124438.	0.
1951	90969.	0.
1950	83542.	115.
1949	22840.	0.
1948	88952.	0.
1947	270273.	487.
1946	152131.	0.
1945	23802.	0.
1944	9533.	0.
1943	32977.	0.
1942	50709.	0.
1941	77140.	0.
1940	197268.	18833.
1939	29338.	0.
1938	22029.	36.
1937	59149.	253.
1936	35747.	878.

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ACCOUNT NO. 37600 Mains Steel

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS
		1983
1935	1109.	1970.
1934	156144.	0.
1933	831.	0.
1932	1272.	0.
1931	2753.	123.
1930	8685.	10311.
1929	4399.	40.
1928	8405.	2228.
1927	99780.	125.
1926	117700.	4153.
1925	4931.	1899.
1924	0.	184.
1923	0.	379.
1922	0.	374.
1921	0.	126.
1920	0.	246.
1919	0.	0.
1918	0.	0.
1917	0.	0.
1916	0.	77.
1915	0.	614.
1914	0.	3193.
1913	0.	0.
1912	0.	322.
1911	0.	0.
1910	0.	0.
TOTAL	385317174.	175314.

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0.0	345836157.	39573.	0.00011443	0.99988557	1.00000000
0.5	341883842.	190295.	0.00055661	0.99944339	0.99988557
1.5	328962431.	500215.	0.00152058	0.99847942	0.99932903
2.5	294853941.	207621.	0.00070415	0.99929585	0.99780947
3.5	282917234.	1274815.	0.00450596	0.99549404	0.99710686
4.5	272036540.	1047905.	0.00385207	0.99614793	0.99261393
5.5	244197219.	444476.	0.00182015	0.99817985	0.98879031
6.5	220364931.	1185302.	0.00537881	0.99462119	0.98699056
7.5	216639484.	369259.	0.00170449	0.99829551	0.98168172
8.5	216330166.	1394131.	0.00644446	0.99355554	0.98000846
9.5	212220138.	776238.	0.00365770	0.99634230	0.97369283
10.5	210208342.	896273.	0.00426374	0.99573626	0.97013136
11.5	208530648.	1603141.	0.00768780	0.99231220	0.96599497
12.5	202145558.	540347.	0.00267306	0.99732694	0.95856860
13.5	196092101.	593395.	0.00302610	0.99697390	0.95600629
14.5	181810432.	667013.	0.00366873	0.99633127	0.95311331
15.5	165770775.	375465.	0.00226496	0.99773504	0.94961660
16.5	137697828.	2073822.	0.01506067	0.98493933	0.94746575
17.5	123858504.	502946.	0.00406065	0.99593935	0.93319628
18.5	119165593.	901369.	0.00756400	0.99243600	0.92940690
19.5	115643072.	282921.	0.00244650	0.99755350	0.92237686
20.5	108641620.	401325.	0.00369403	0.99630597	0.92012026
21.5	105498668.	447326.	0.00424011	0.99575989	0.91672132
22.5	104261342.	595500.	0.00571161	0.99428839	0.91283432
23.5	105645355.	405909.	0.00384219	0.99615781	0.90762056
24.5	93815748.	242849.	0.00258857	0.99741143	0.90413332
25.5	90218248.	406169.	0.00450207	0.99549793	0.90179290
26.5	86771053.	538206.	0.00620260	0.99379740	0.89773296
27.5	80803118.	458886.	0.00567906	0.99432094	0.89216469
28.5	77237569.	268074.	0.00347077	0.99652923	0.88709803
29.5	69067168.	201750.	0.00292107	0.99707893	0.88401911
30.5	66743837.	245719.	0.00368152	0.99631848	0.88143683
31.5	63576411.	458033.	0.00720445	0.99279555	0.87819180
32.5	60650582.	374160.	0.00616911	0.99383089	0.87186491
33.5	57874199.	280971.	0.00485486	0.99514514	0.86648628
34.5	53447631.	251378.	0.00470326	0.99529674	0.86227962
35.5	50866578.	346282.	0.00680765	0.99319235	0.85822409
36.5	47484097.	289210.	0.00609067	0.99390933	0.85238160
37.5	44008460.	204502.	0.00464688	0.99535312	0.84719003
38.5	42242343.	299731.	0.00709551	0.99290449	0.84325324

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39.5	40173932.	220356.	0.00548505	0.99451495	0.83726992
40.5	37580006.	356629.	0.00948986	0.99051014	0.83267746
41.5	34012154.	455684.	0.01339768	0.98660232	0.82477546
42.5	31108513.	575508.	0.01850002	0.98149998	0.81372539
43.5	28744772.	318439.	0.01107815	0.98892185	0.79867145
44.5	27706541.	386646.	0.01395504	0.98604496	0.78982365
45.5	25719846.	1292950.	0.05027052	0.94972948	0.77880162
46.5	22785252.	459960.	0.02018674	0.97981326	0.73965086
47.5	18910974.	218951.	0.01157799	0.98842201	0.72471972
48.5	17542854.	86815.	0.00494874	0.99505126	0.71632893
49.5	16558940.	611405.	0.03692296	0.96307704	0.71278400
50.5	14865562.	201384.	0.01354702	0.98645298	0.68646591
51.5	13656154.	264042.	0.01933502	0.98066498	0.67716635
52.5	12679266.	1036674.	0.08176136	0.91823864	0.66407332
53.5	11006771.	270327.	0.02456006	0.97543994	0.60977779
54.5	10154278.	254180.	0.02503181	0.97496819	0.59480160
55.5	7495739.	308572.	0.04116632	0.95883368	0.57991264
56.5	5511780.	132084.	0.02396395	0.97603605	0.55603977
57.5	3831078.	38070.	0.00993715	0.99006285	0.54271486
58.5	3480943.	39369.	0.01130987	0.98869013	0.53732182
59.5	3192216.	54191.	0.01697598	0.98302402	0.53124479
60.5	3032005.	37390.	0.01233177	0.98766823	0.52222638
61.5	2883722.	69781.	0.02419824	0.97580176	0.51578641
62.5	2662411.	28412.	0.01067153	0.98932847	0.50330528
63.5	2510596.	35903.	0.01430059	0.98569941	0.49793424
64.5	2383724.	30214.	0.01267513	0.98732487	0.49081349
65.5	2269968.	52671.	0.02320341	0.97679659	0.48459237
66.5	2198558.	88508.	0.04025730	0.95974270	0.47334817
67.5	2027514.	42975.	0.02119591	0.97880409	0.45429246
68.5	1737122.	54040.	0.03110893	0.96889107	0.44466332
69.5	1531595.	20404.	0.01332206	0.98667794	0.43083032
70.5	1489182.	33555.	0.02253250	0.97746750	0.42509077
71.5	1449510.	16695.	0.01151769	0.98848231	0.41551241
72.5	1409329.	22984.	0.01630847	0.98369153	0.41072667
73.5	1335636.	16284.	0.01219194	0.98780806	0.40402835
74.5	1242212.	40003.	0.03220304	0.96779696	0.39910245
75.5	1004941.	69038.	0.06869856	0.93130144	0.38625014
76.5	906565.	34850.	0.03844181	0.96155819	0.35971531
77.5	849686.	41282.	0.04858501	0.95141499	0.34588721
78.5	749255.	23985.	0.03201180	0.96798820	0.32908227

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79.5	689523.	7266.	0.01053772	0.98946228	0.31854776
80.5	681148.	66292.	0.09732393	0.90267607	0.31519099
81.5	458712.	53396.	0.11640419	0.88359581	0.28451537
82.5	404485.	29594.	0.07316464	0.92683536	0.25139658
83.5	373619.	15593.	0.04173503	0.95826497	0.23300324
84.5	355273.	20195.	0.05684361	0.94315639	0.22327885
85.5	326393.	25350.	0.07766711	0.92233289	0.21058687
86.5	296644.	12739.	0.04294373	0.95705627	0.19423120
87.5	275500.	3969.	0.01440653	0.98559347	0.18589019
88.5	171751.	32251.	0.18777765	0.81222235	0.18321215
89.5	21800.	16869.	0.77380734	0.22619266	0.14880900
90.5	1.	0.	0.00000000	1.00000000	0.03365950
91.5	1.	0.	0.00000000	1.00000000	0.03365950
92.5	1.	0.	0.00000000	1.00000000	0.03365950
93.5	1.	0.	0.00000000	1.00000000	0.03365950
94.5	1.	0.	0.00000000	1.00000000	0.03365950
95.5	1.	0.	0.00000000	1.00000000	0.03365950
96.5	1.	0.	0.00000000	1.00000000	0.03365950
97.5	1.	0.	0.00000000	1.00000000	0.03365950
98.5	1.	0.	0.00000000	1.00000000	0.03365950
99.5	1.	0.	0.00000000	1.00000000	0.03365950
100.5	1.	0.	0.00000000	1.00000000	0.03365950
101.5	1.	0.	0.00000000	1.00000000	0.03365950
102.5	1.	0.	0.00000000	1.00000000	0.03365950
103.5	1.	0.	0.00000000	1.00000000	0.03365950
104.5	1.	0.	0.00000000	1.00000000	0.03365950
TOTAL		31207226.			62.06482165