

GEORGIA POWER
Book Depreciation Accrual Rate
Study
At December 31, 2017



**GEORGIA POWER COMPANY
DEPRECIATION RATE STUDY
EXECUTIVE SUMMARY**

Georgia Power Company (“Georgia Power” or “Company”) utilized Alliance Consulting Group to conduct a study of the Company’s electric utility plant depreciable assets as of December 31, 2017. This study was conducted using the standard industry depreciation study approach. The net salvage analysis in this study paralleled the approach previously used by Georgia Power in Docket No. 36989.

For Steam Production accounts, the lives of generating units were shorter based on the 2019 Integrated Resource Plan (“IRP”). For Nuclear, Other Production and Hydro, most terminal retirement dates remained the same. Interim retirement curves and interim net salvage changed for some accounts from the Company’s prior study. The terminal demolition costs were impacted by an updated dismantlement study for all production facilities. Additional investment in the Company’s generating units, shortening the lives of units, and updated dismantlement costs resulted in increased depreciation rates for all production functions.

Our analysis found that the lives of many accounts in Transmission, Distribution, and General exhibited longer lives than reflected in current depreciation rates. There are seventeen accounts with increasing lives, nine with decreasing lives and three with no change in life. There are shifts in net salvage: transmission and distribution accounts increasing their negative net salvage and general accounts, in 392 and 396, decrease their negative net salvage.

This study, which is based on plant balances at 12-31-2017, recommends an overall increase of \$134.9 million in annual depreciation expense for all accounts. This consists of an increase of approximately \$137.3 million in annual depreciation expense for production facilities compared to the depreciation rates currently in effect and a decrease of approximately \$2.5 million in Transmission, Distribution, and General annual depreciation expense compared to the depreciation rates currently in effect. Appendix B demonstrates the changes in depreciation expense for the various accounts.

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PURPOSE

The purpose of this study is to develop depreciation rates for the depreciable property of Georgia Power Company (“Georgia Power” or “Company”). Accounts that are amortized and non-depreciable were excluded from the scope of this study.

STUDY RESULTS

Recommended depreciation rates for all Georgia Power depreciable property are shown in Appendix A. These rates translate into an annual depreciation accrual (total company) for Production of \$485.5 million and for Transmission, Distribution, and General Property plant of \$414.4 million. These accruals are based on Georgia Power's depreciable investment as of December 31, 2017, as shown in Appendix B. The annual depreciation expense calculated by the same method using the existing approved Georgia Power depreciation rates was \$348.2 million for Production and \$416.8 million for Transmission, Distribution, and General Property plant. Overall, depreciation expense is proposed to increase by \$134.9 million per year. Appendix B shows the effect of the change in lives and curves on depreciation accrual by account. The proposed lives and curves on which these calculations are based are shown in Appendix C. Appendix D addresses the development of net salvage parameters for all plant accounts. Appendix E shows the development of composite net salvage for each generating unit and plant account.

GENERAL DISCUSSION

Definition

The term "depreciation" as used in this study is considered in the accounting sense; that is, a system of accounting that distributes the cost of assets, less net salvage (if any), over the estimated useful life of the assets in a systematic and rational manner. It is a process of allocation, not valuation. This expense is systematically allocated to accounting periods over the life of the properties. The amount allocated to any one accounting period does not necessarily represent the loss or decrease in value that will occur during that particular period. Georgia Power accrues depreciation on the basis of the original cost of all depreciable property included in each functional property group. At retirement, the full cost of depreciable property, less the net salvage value, is charged to the depreciation reserve.

Basis of Depreciation Estimates

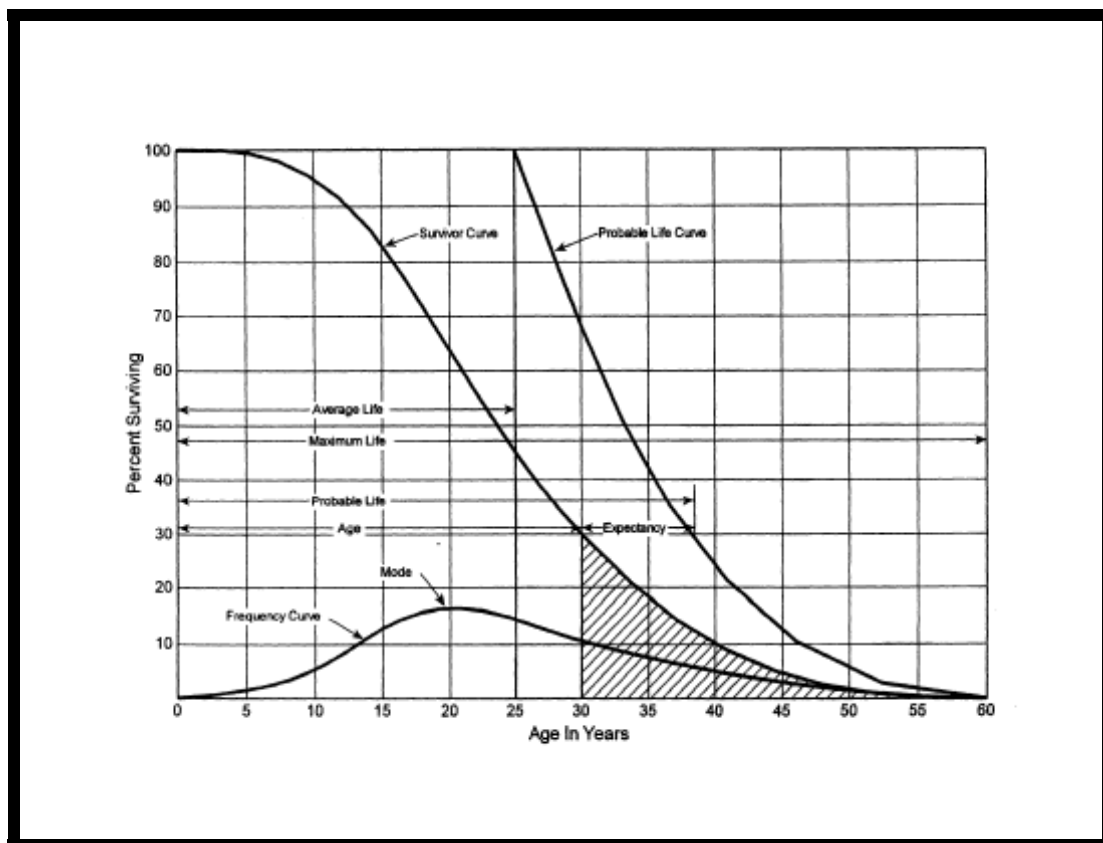
Annual and accrued depreciation rates were calculated in this study by the straight-line, broad group, remaining-life depreciation system. In this system, the annual depreciation expense for each group is computed by dividing the original cost of the asset group, less allocated depreciation reserve, less estimated net salvage, by its respective average remaining life. The resulting annual accrual amounts of all depreciable property within a function were accumulated and the total was divided by the original cost of all functional depreciable property to determine the depreciation rate. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group and were computed in a direct weighting by multiplying each vintage or account balance times its remaining life and dividing by the plant investment in service as of December 31, 2017. The computations of the annual functional depreciation rates and the weighted remaining life calculations are shown in Appendix A.

A variety of life estimation approaches were incorporated into analyses of Company data. Both Simulated Plant Record ("SPR") analysis and Actuarial Analysis are commonly used mortality analysis techniques for electric utility property. Historically, Georgia Power

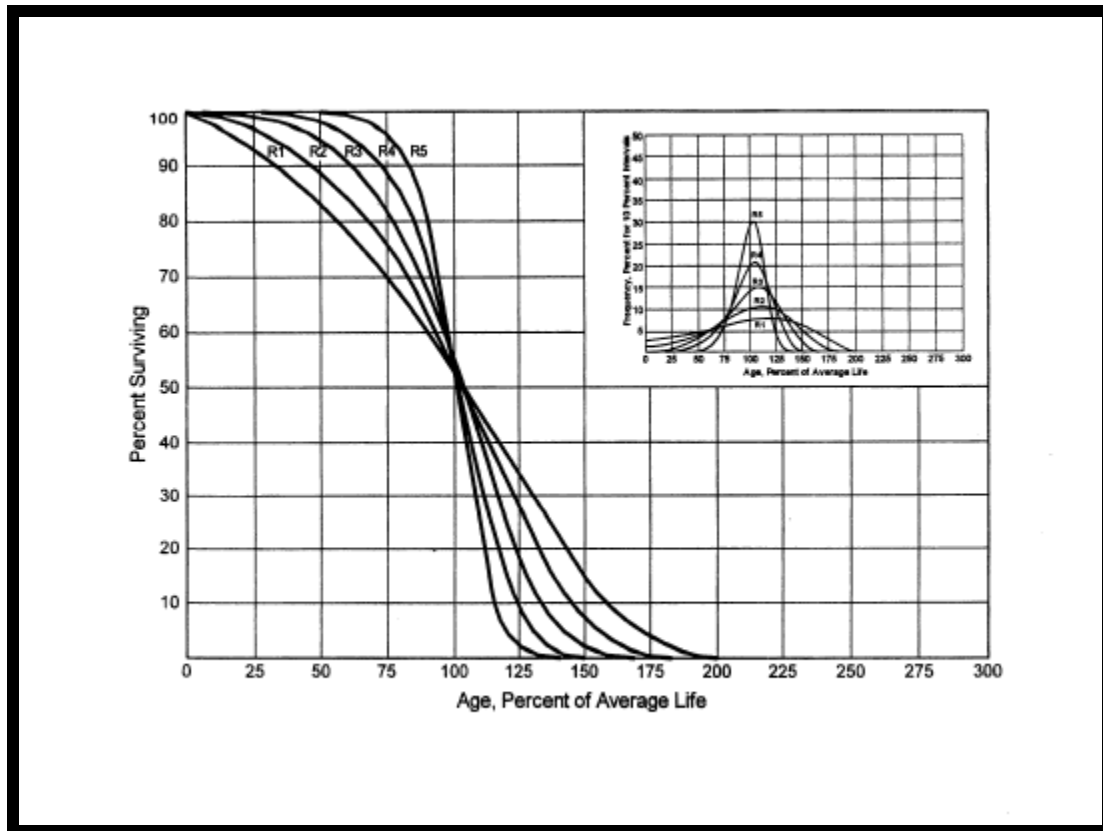
has used SPR analysis to evaluate lives of most asset groups. Where vintaged information is available, actuarial analysis was performed. Transmission, Distribution structures and improvements, Distribution substations, and General Property accounts were analyzed in this study using actuarial analysis. Certain Transmission accounts (354-356) and Mass Distribution accounts (Accounts 364–373) were analyzed using SPR analysis. For the accounts using actuarial analysis (*i.e.*, Accounts 310-346, 350-353, 357-362, and 389-398), experience bands varied depending on the amount of data. Georgia Power has maintained a long history for its property. In analyzing actuarial accounts, some accounts had history going as far back as 1932, whereas others such as 320-325 have history beginning with the first nuclear unit in service. Judgment was used on all accounts. Each approach used in this study is more fully described in a later section.

Survivor Curves

To fully understand depreciation projections in a regulated utility setting, there must be a basic understanding of survivor curves. Individual assets within a group do not normally have identical lives or investment amounts. The average life of a group can be determined by comparing actual experience against various survivor curves. A survivor curve represents the percentage of property remaining in service at various age intervals. The most widely used set of representative survivor curves is the Iowa Survivor Curves (“Iowa Curves”). The Iowa Curves are the result of an extensive investigation of life characteristics of physical property made at Iowa State College Engineering Experiment Station in the first half of the twentieth century. Through common usage, revalidation, and regulatory acceptance, these curves have become a descriptive standard for the life characteristics of industrial property. An example of an Iowa Curve is shown below.



There are four families in the Iowa Curves which are distinguished by the relation of the age at the retirement mode (largest annual retirement frequency) and the average life. The four families are designated as "R"—Right, "S"—Symmetric, "L"—Left, and "O"—Origin Modal. First, for patterns with the mode age greater than the average life, an "R" designation (*i.e.*, Right modal) is used. The family of "R" moded curves is shown below.



Second, an "S" designation (*i.e.*, Symmetric modal) is used for the family whose mode age is symmetric about the average life. Third, an "L" designation (*i.e.*, Left modal) is used for the family whose mode age is less than the average life. Fourth, a special case of left modal dispersion is the "O" or origin modal curve family. Within each curve family, numerical designations are used to describe the relative magnitude of the retirement frequencies at the mode. A "6" indicates that the retirements are not greatly dispersed from the mode (*i.e.*, high mode frequency) while a "1" indicates a large dispersion about the mode (*i.e.*, low mode frequency). For example, a curve with an average life of 30 years and an "L3" dispersion is a moderately dispersed, left modal curve that can be designated as a 30 L3 Curve. An SQ, or square, survivor curve occurs where no dispersion is present (*i.e.*, units of common age retire simultaneously).

For Production interim retirement curves, Transmission, Distribution, and General Property accounts, a survivor curve pattern was selected based on analysis of historical data, as well as other factors, such as general changes relevant to the Company's operations. The blending of judgment concerning current conditions and future trends, along with the matching of historical data, permits the depreciation analyst to make an informed selection of an account's average life and retirement dispersion pattern. Iowa Curves were used to depict the estimated survivor curves for each account.

Life Span Procedure

The life span procedure was used for production facilities for which most components are expected to have a retirement date concurrent with the planned retirement date of the generating unit. The terminal retirement date refers to the year that each unit is expected to cease operations. The estimated terminal retirement dates for the various generating units were provided by the Company based on determinations made by Company management, financial, and engineering staff.

Interim Retirement Curves

Interim retirement curves were used to model the retirement of individual assets within primary plant accounts for each steam and other production generating unit prior to the terminal retirement of the facility. The life span procedure assumes all assets are depreciated (straight-line) for the same number of periods and retire at the same time (the terminal retirement date). Adding interim retirement curves to the procedure reflects the fact that some of the assets at a power plant will not survive to the end of the life of the facility and should be depreciated (straight-line) more quickly and retired earlier than the terminal life of the facility. The goal of interim retirement curves is to project how many of the assets that are currently in service will retire each year in the future using historical analysis and judgment. These curves were chosen based primarily on an analysis of the historical retirement pattern of the Steam and Other Production assets and consultation with Company personnel. Interim retirements for each plant account were modeled using Iowa Curves as discussed above. By applying interim retirements, recognition is given to the obvious fact that generating units will have retirements of depreciable property before

the end of their lives.

Although interim retirements have been recognized in the study, interim additions (*i.e.*, future additions) have been excluded from the study. The estimated amount of future additions might or might not occur. However, there is no uncertainty as to whether the full level of interim retirements will happen. The assets that are being modeled for retirement are already in rate base. Steam, Nuclear, Hydro, and Other Production depreciation rates using interim retirements are known and measurable in the same way that setting depreciation rates for Transmission or Distribution property using Iowa Curves is known and measurable. There is no depreciable asset that is expected to live forever: all assets at a power plant will retire at some point. Interim retirements simply model when those retirements will occur in the same way that is done for transmission or distribution assets. The depreciation rates adopted in Docket No. 36989 incorporated an interim retirement component for all functions of Production Plant.

Actuarial Analysis

Actuarial analysis (retirement rate method) was used in evaluating historical asset retirement experience where vintage data were available and sufficient retirement activity was present. In actuarial analysis, interval exposures (total property subject to retirement at the beginning of the age interval, regardless of vintage) and age interval retirements are calculated. The complement of the ratio of interval retirements to interval exposures establishes a survivor ratio. The survivor ratio is the fraction of property surviving to the end of the selected age interval, given that it has survived to the beginning of that age interval. Survivor ratios for all of the available age intervals were chained by successive multiplications to establish a series of survivor factors, collectively known as an observed life table. The observed life table shows the experienced mortality characteristic of the account and may be compared to standard mortality curves such as the Iowa Curves. Many accounts were analyzed using this method. Placement bands were used to illustrate the composite history over a specific era, and experience bands were used to focus on retirement history for all vintages during a set period. Matching data in observed life tables for each experience and placement band to an Iowa Curve requires visual examination. As stated in Depreciation Systems by Wolf and Fitch, “the analyst must decide which points or

sections of the curve should be given the most weight. Points at the end of the curve are often based on fewer exposures and may be given less weight than those points based on larger samples” (page 46). Some analysts choose to use mathematical fitting as a tool to narrow the population of curves using a least squares technique. Use of the least squares approach does not imply statistical validity, however, because the underlying data does not meet criteria for independence between vintages and the same average price for property units through time. Thus, Depreciation Systems cautions, “... the results of mathematical fitting should be checked visually and the final determination of best fit made by the analyst” (page 48). This study uses the visual matching approach to match Iowa Curves, since mathematical fitting produces theoretically possible curve matches. Visual examination and experienced judgment allow the depreciation professional to make the final determination as to the best curve type. Detailed information for each account is shown later in this study and in workpapers.

Simulated Plant Record Procedure

The Simulated Plant Record (SPR) - Balances approach is one of the commonly accepted approaches to analyze mortality characteristics of utility property. SPR was applied to Transmission Accounts 354-356 and Distribution Accounts 364-373 due to the unavailability of vintaged transactional data. In this method, an Iowa Curve and average service life are selected as a starting point of the analysis and its survivor factors are applied to the actual annual additions to give a sequence of annual balance totals. These simulated balances are compared with the actual balances by using both graphical and statistical analysis. Through multiple comparisons, the mortality characteristics (as defined by an average life and Iowa Curve) that are the best match to the property in the account can be found.

The Conformance Index (“CI”) is one measure used to evaluate various SPR analyses. CIs are also used to evaluate the “goodness of fit” between the actual data and the Iowa Curve being referenced. The sum of squares difference (“SSD”) is a summation of the difference between the calculated balances and the actual balances for the band or study year being analyzed. This difference is squared and then summed to arrive at the SSD.

$$SSD = \sum_i^n (Calculated\ Balance_i - Observed\ Balance_i)^2$$

Where n is the number of years in the test band.

This calculation can then be used to develop other calculations, which the analyst feels might give a better indication for the “goodness of fit” for the representative curve under consideration. The residual measure (“RM”) is the square root of the average squared differences as developed above. The RM is calculated as follows:

$$RM = \sqrt{\frac{SSD}{n}}$$

The CI is developed from the residual measure and the average observed plant balances for the band or study year being analyzed. The calculation of conformance index is shown below:

$$CI = \frac{\sum_i^n Balances_i / n}{RM}$$

The retirement experience index (“REI”) gives an indication of the maturity of the account and is the percent of the property retired from the oldest vintage in the band at the end of the study year. Retirement indices range from zero percent to 100 percent and an REI of 100 percent indicates that a complete curve was used. An REI of less than 100 percent indicates that the survivor curve was truncated at that point. The originator of the SPR method, Alex Bauhan, suggests ranges of value for the CI and REI. The relationship for CI proposed by Bauhan is shown below¹:

CI	Value
Over 75	Excellent
50 to 75	Good
25 to 50	Fair
Under 25	Poor

The relationship for REI proposed by Bauhan² is shown below:

¹ National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices* 96 (1996).

² National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices* 97 (1996).

REI	Value
Over 75	Excellent
50 to 75	Good
33 to 50	Fair
17 to 33	Poor
Under 17	Valueless

Despite the fact there has not been empirical research to validate Bauhan's conclusions, depreciation analysts have used these measures in analyzing SPR results for nearly 60 years, since the SPR method was developed. Each of these statistics provides the analyst with a different perspective of the comparison between a band of simulated or calculated balances and the observed or actual balances in the account being studied. Although one statistic is not necessarily superior to the others, the conformance index is the one many analysts use in depreciation studies. The depreciation analyst should carefully weigh the data from REIs to ensure that a mature curve is being used to estimate life.

Statistics are useful in analyzing mortality characteristics of accounts as well as determining a range of service lives to be analyzed using the detailed graphical method. However, these statistics boil all the information down to one, or at most, a few numbers for comparison. Visual matching through comparison between actual and calculated balances expands the analysis by permitting the analyst to view many points of data at a time. The goodness of fit should be visually compared to plots of other Iowa Curve dispersions and average lives for the selection of the appropriate curve and life. Detailed information for each account is shown later in this study and in workpapers.

Judgment

Any depreciation study requires informed judgment by the analyst conducting the study. A knowledge of the property being studied, company policies and procedures, general trends in technology and industry practice, and a sound understanding of depreciation theory are needed to apply this informed judgment. In this depreciation study, judgment was used in areas such as survivor curve modeling and selection, depreciation method selection, SPR method analysis, and actuarial analysis.

Where there are multiple factors, activities, actions, property characteristics, statistical inconsistencies, property mix in accounts, or a multitude of other considerations

that affect the analysis (potentially in various directions), judgment is used to take all of these considerations and synthesize them into a general direction or understanding of the characteristics of the property. Individually, no one consideration in these cases may have a substantial impact on the analysis, but overall, the collective effect of these considerations may shed light on the use and characteristics of assets. Judgment may also be defined as deduction, inference, wisdom, common sense, or the ability to make sensible decisions. There is no single correct result from statistical analysis; hence, there is no answer absent judgment.

Theoretical Depreciation Reserve

The book accumulated provision for depreciation within each function was allocated among Production, Transmission, Distribution, and General Property Plant accounts through the use of the theoretical depreciation reserve model. This study used a reserve model that relied on a prospective concept relating future retirement and accrual patterns for property, given current life and salvage estimates.

The theoretical reserve of a property group is developed from the estimated remaining life of the group, the total life of the group, and estimated net salvage. The theoretical reserve represents the portion of the group cost that would have been accrued if current forecasts were used throughout the life of the group for future depreciation accruals. The computation involves multiplying the vintage balances within the group by the theoretical reserve ratio for each vintage. The straight-line remaining-life theoretical reserve ratio ("RR") at any given age is calculated as:

$$RR = 1 - \frac{(\text{Average Remaining Life})}{(\text{Average Service Life})} * (1 - \text{Net Salvage Ratio})$$

DETAILED DISCUSSION

Depreciation Study Process

This depreciation study encompassed four distinct phases. The first phase involved data collection and field interviews. The second phase was where the initial data analysis occurred. The third phase was where the information and analysis was evaluated. The fourth phase involved the calculation of depreciation rates and documenting the corresponding recommendations.

During Phase I historical data was compiled from continuing property records and general ledger systems. Data was validated for accuracy by extracting and comparing to multiple financial system sources: Projects System (Construction ledger), Fixed Asset System (continuing property ledger), General Ledger, and interfaces from other operating systems. Audit of this data was validated against historical data from prior periods, historical general ledger sources, and field personnel discussions. This data was reviewed extensively so that it could be put in the proper format for a depreciation study. Further discussion on data review and adjustment is found in the Salvage Consideration section of this study. Also, as part of the Phase I data collection process, numerous discussions were conducted with engineers and field operations personnel to obtain information that would be helpful in formulating life and salvage recommendations in this study. One of the most important elements in performing a proper depreciation study is the understanding of how a company utilizes assets and the environment of those assets. Understanding industry and geographical norms for mortality characteristics are important factors in selecting life and salvage recommendations; however, care must be used not to apply them rigorously to any company since no two companies would have the same exact forces of retirement acting upon their assets. Interviews with engineering and operations personnel are important ways to allow the analyst to obtain information that is helpful when evaluating the output from the life and net salvage programs in relation to a company's actual asset utilization and environment. Information that was gleaned in these discussions with Company personnel for this study is found both in the Detailed Discussion portions of the Life Analysis and Salvage Analysis sections and in workpapers. In addition, Alliance personnel possess a significant understanding of the types of electric utility property, the forces of

retirement due to years of day-to-day exposures, and operations of electric utility property.

Phase 2 is where the SPR and actuarial analysis are performed. Phase 2 and Phase 3 (to be discussed in the next paragraph) overlap to a significant degree. The detailed property records information is used in Phase 2 to develop observed life tables for life analysis and SPR graphs and statistics. It is possible that an analyst would cycle back to this phase based on the evaluation process performed in Phase 3. Net salvage analysis consists of compiling historical salvage and removal data by functional group and account to determine values and trends in gross salvage and removal cost. This information is then carried forward into Phase 3 for the evaluation process.

Phase 3 is the evaluation process, which synthesizes analysis, interviews, and operational characteristics into a final selection of asset lives and net salvage parameters. The historical analysis from Phase 2 is further enhanced by the incorporation of recent or future changes in the characteristics or operations of assets that were revealed in Phase 1.

The preliminary results are then reviewed by the depreciation analyst and discussed with accounting and operations personnel. Phases 2 and 3 allow a depreciation analyst to validate the asset characteristics as seen in the accounting transactions with actual company operational experience.

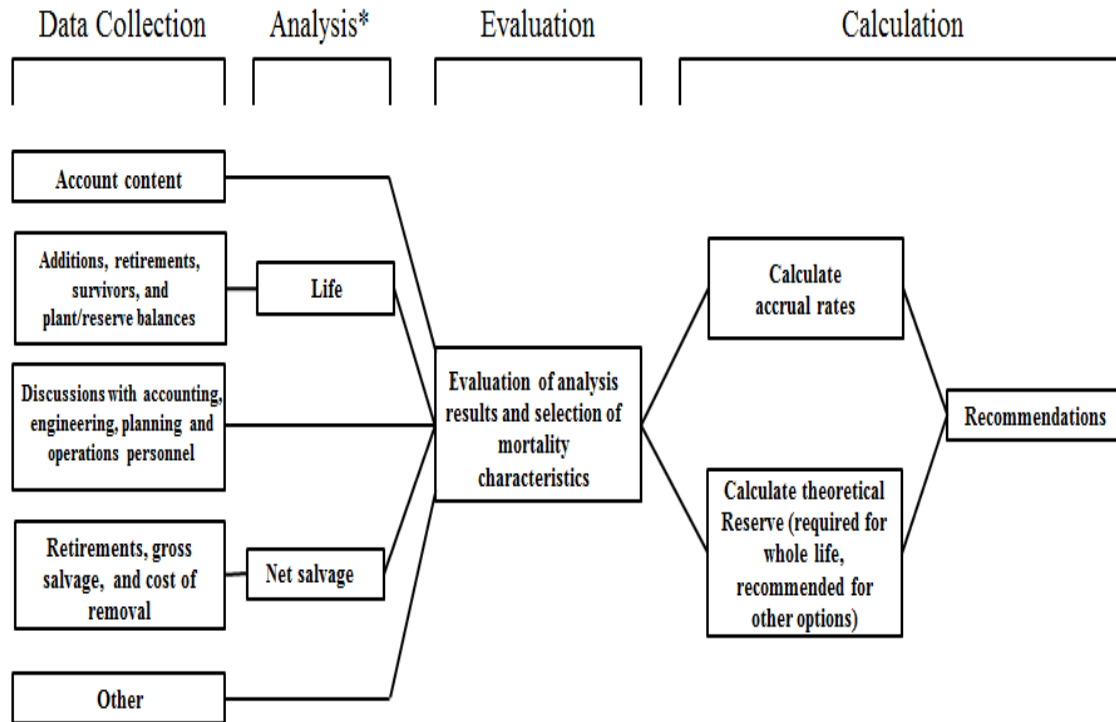
Finally, Phase 4 involves calculating accrual rates, making recommendations and documenting the conclusions in a final report. The calculation of accrual rates for this study is found in Appendix A. Recommendations for the various accounts are contained within the Detailed Discussion of this report. The depreciation study flow diagram shown as Figure 1³ documents the steps used in conducting this study. Depreciation Systems⁴ documents the same basic processes in performing a depreciation study, namely statistical analysis, evaluation of statistical analysis, discussions with management, forecast assumptions, and document recommendations.

³ American Gas Association and Edison Electric Institute, *Introduction to Depreciation for Public Utilities and Other Industries* (2013).

⁴ W. C. Fitch and F. K. Wolf, *Depreciation Systems* 289 (Iowa State Press 1994).

Georgia Power Depreciation Study Process

Book Depreciation Study Flow Diagram



Source: Introduction to Depreciation for Public Utilities and Other Industries, AGA EEI, 2013.

*Although not specifically noted, the mathematical analysis may need some level of input from other sources (for example, to determine analysis bands for life and adjustments to data used in all analysis).

Production Depreciation Calculation Process

Annual depreciation expense amounts for the Steam Production and Other Production accounts were calculated by the straight line, remaining life procedure. In a whole life representation, the annual accrual rate is computed by the following equation,

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

In the case of steam production facilities with a terminal life and interim retirement curve, each vintage within the group has a unique average service life and remaining life determined by computing the area under the truncated Iowa Curve coupled with the group's terminal life. Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of the group. For Production assets, the remaining life for each account is derived from the remaining life of the generating unit. With the straight line, remaining life, average life group system, composite remaining lives were calculated by computing a direct weighted average of each remaining life by vintage within the group. Within each group, for each plant account and generating unit, the difference between the surviving investment, adjusted for estimated future net salvage, and the allocated book depreciation reserve, was divided by the composite remaining life to yield the annual depreciation expense as noted in this equation.

$$\text{Annual Depreciation Expense} = \frac{\text{Original Cost} - \text{Book Reserve} - (\text{Original Cost} * \text{Net Salvage \%})}{\text{Remaining Life}}$$

Within a group, the sum of the group annual depreciation expense amounts, as a percentage of the depreciable original cost investment summed, gives the annual depreciation rate as shown below:

$$\text{Annual Depreciation Rate} = \frac{\sum \text{Annual Depreciation Expense}}{\sum \text{Original Cost}}$$

These calculations are shown in Appendix A. The calculations of the theoretical depreciation reserve values and the corresponding remaining life calculations are shown in the workpapers. Book depreciation reserves are maintained on a plant account and generating unit level basis. Computations for production assets mirror those shown above.

Transmission, Distribution and General Calculation Process

Annual depreciation expense amounts for all Transmission, Distribution, and General Property Accounts were calculated by the straight line, average life group, remaining life procedure.

In a whole life representation, the annual accrual rate is computed by the following equation,

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

Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of the group. With the straight line, remaining life, average life group system using Iowa Curves, composite remaining lives were calculated according to standard broad group expectancy techniques, noted in the formula below:

$$\text{Composite Remaining Life} = \frac{(\sum \text{Original Cost} - \text{Theoretical Reserve})}{\sum \text{Whole Life Annual Accrual}}$$

For each plant account, the difference between the surviving investment, adjusted for estimated future net salvage, and the allocated book depreciation reserve, was divided by the composite remaining life to yield the annual depreciation expense as noted in this equation.

$$\text{Annual Depreciation Expense} = \frac{\text{Original Cost} - \text{Book Reserve} - (\text{Original Cost} * \text{Net Salvage \%})}{\text{Composite Remaining Life}}$$

Within a group, the sum of the group annual depreciation expense amounts, as a percentage of the depreciable original cost investment summed, gives the annual depreciation rate as shown below:

$$\text{Annual Depreciation Rate} = \frac{\sum \text{Annual Depreciation Expense}}{\sum \text{Original Cost}}$$

These calculations are shown in Appendix A. The calculations of the theoretical depreciation reserve values and the corresponding remaining life calculations are shown in the workpapers for this study. In Production, book depreciation reserves are maintained on a generating unit level basis. In Transmission and Distribution functions, book depreciation reserves are maintained on a functional level basis. In General plant, book depreciation reserves are maintained on a plant account level basis.

LIFE ANALYSIS

Terminal Retirement Date

The terminal retirement date refers to the year in which a generating unit is projected to be retired from service. The retirement can be for a number of reasons, such as the physical end of the generating unit, but will generally be driven by economic retirement of the unit. Georgia Power personnel provided their estimated retirement dates for each generating unit. These dates are based on the current plans and investment in the generating units. As new investment is committed to these units or decisions made that units are not economically viable, these retirement dates may change. These retirement dates are the best estimate of the current lives remaining in the generating assets.

Interim Retirement Curve

Historical data used to develop interim retirement curves represent an aggregate of many property units in a group. Some of those assets may be long lived, and others may have a short life. The average of those is represented by an interim retirement curve for the group. A group can be a plant account or a functional group. The interim retirement curve is “truncated” (*i.e.*, cut off) at the age the unit will retire. In other words, if one finds through the analysis that 10 percent of the property in an account will be retired and replaced prior to the end of the life of the unit, the interim retirement curve will model those retirements across the rest of the life of the unit. If a pump is only going to last 10 years but the unit is projected to last 20 years, the shorter life of the pump should affect the depreciation expense charged over the next 10 years. When analyzing a large pool of assets like power plant accounts, shorter lived items can be accurately modeled together statistically. Thus, given that interim retirements will occur, this statistical analysis enables one to measure the interim retirement curves applicable to property groups.

Georgia Power has vintaged retirement history for its generating assets from about 1970 forward. Since the goal of the life analysis was to model retirement activity for non-terminal events, units which were retired were excluded from life analysis. A further discussion of the selection of interim retirement curves for the electric production accounts

311-346 follows in the Detailed Discussion section.

Interim Retirement Curve Life Analysis

Historical data for all units was combined by account in accounts 311-346 to analyze historic activity and develop proposed interim retirement curves. This combined experience across various generating units was used as a representation of Georgia Power's retirement history for all production functions to model future retirement activity. Proposed interim retirement lives and dispersion curves to reflect the recognition that some assets at each plant will retire prior to the end of the life of the unit were analyzed at an account level for all generating assets within each account.

Production

Georgia Power owns a network of generating plants and hydroelectric dams spread across the state, providing low-cost, reliable electricity to customers. Georgia Power has four functional groups within production: Steam Production, Nuclear Production, Hydro Production, and Other Production.

Steam Production, FERC Accounts 310-316

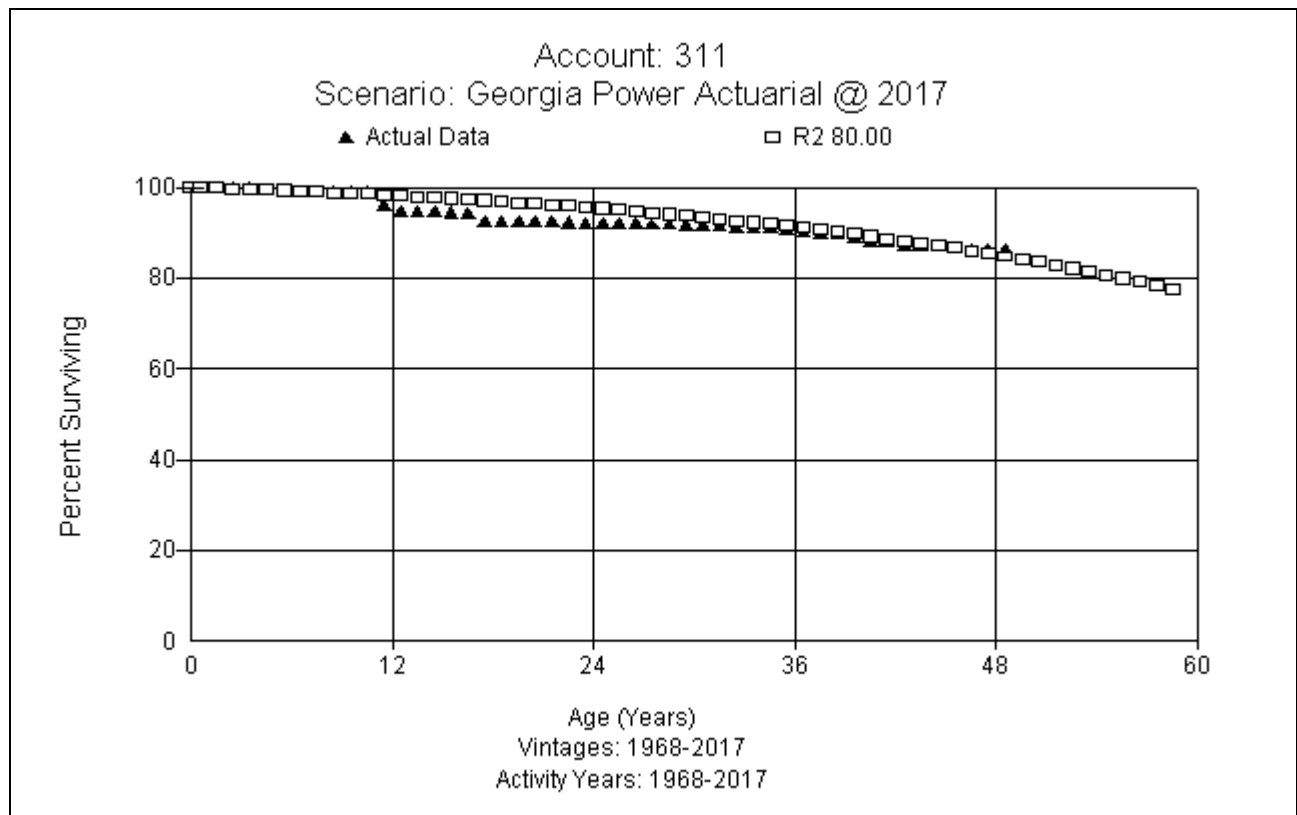
The Company uses coal, oil, and gas to generate power. Many fossil units are impacted by additional environmental spending (additions and replacements) of items such as bag replacement and catalyst replacements on a five year cycle. Plants Hammond and McIntosh Steam were removed from the scope of this depreciation study and will be handled separately due to their impending retirement.

FERC Account 310.0 Easements (80 SQ)

This account consists of easements around the power plants. The current balance in this account is \$127 thousand. The approved life is 55 SQ. This study recommends moving to an 80 SQ dispersion curve for interim retirements. No graph is shown for this account.

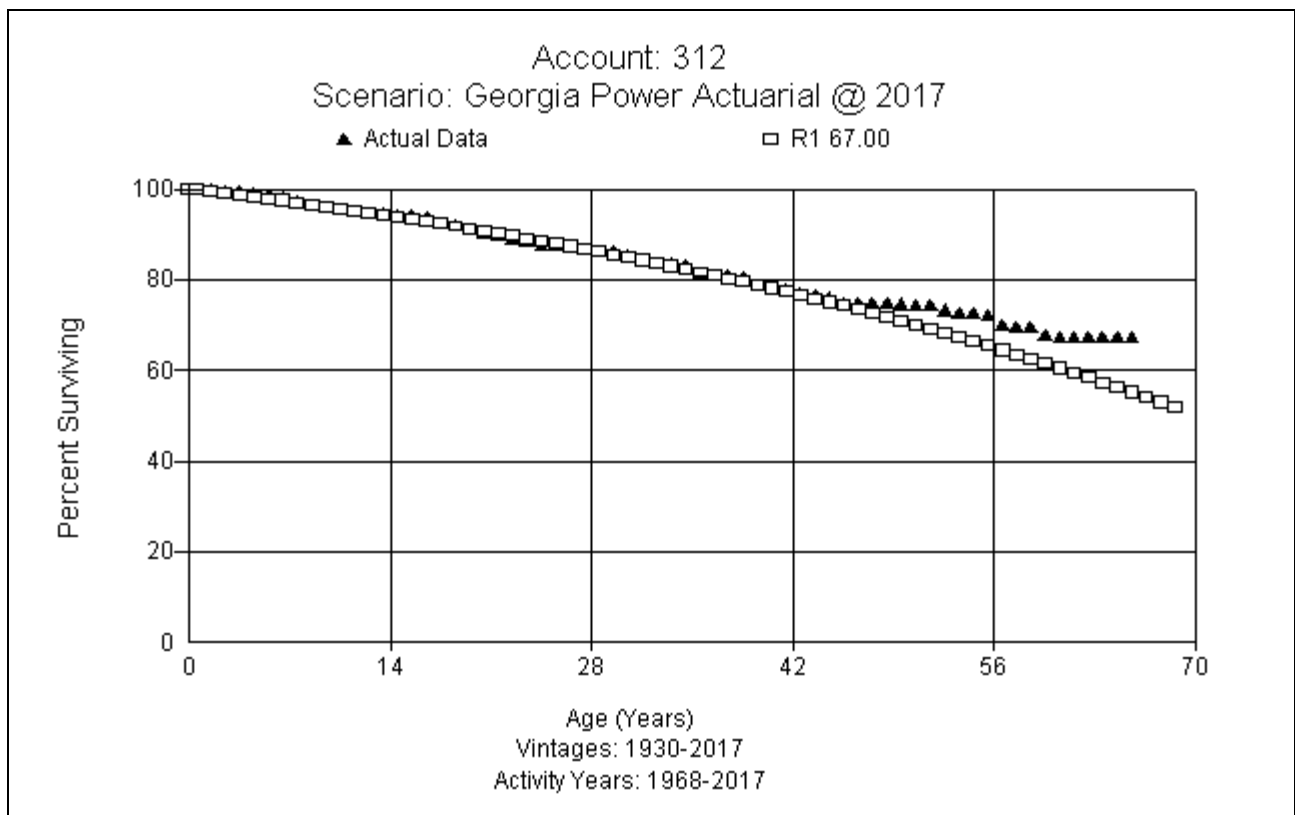
FERC Account 311.0 Structures and Improvements (80 R2)

This account consists of buildings, structures, fences, lighting systems, and other related assets at each power plant. The current balance in this account is \$441 million. The approved life for this account is 75 R4. This study recommends moving to an 80 R2 dispersion curve for interim retirements. A graph of the observed data versus proposed interim retirement curve is shown below.



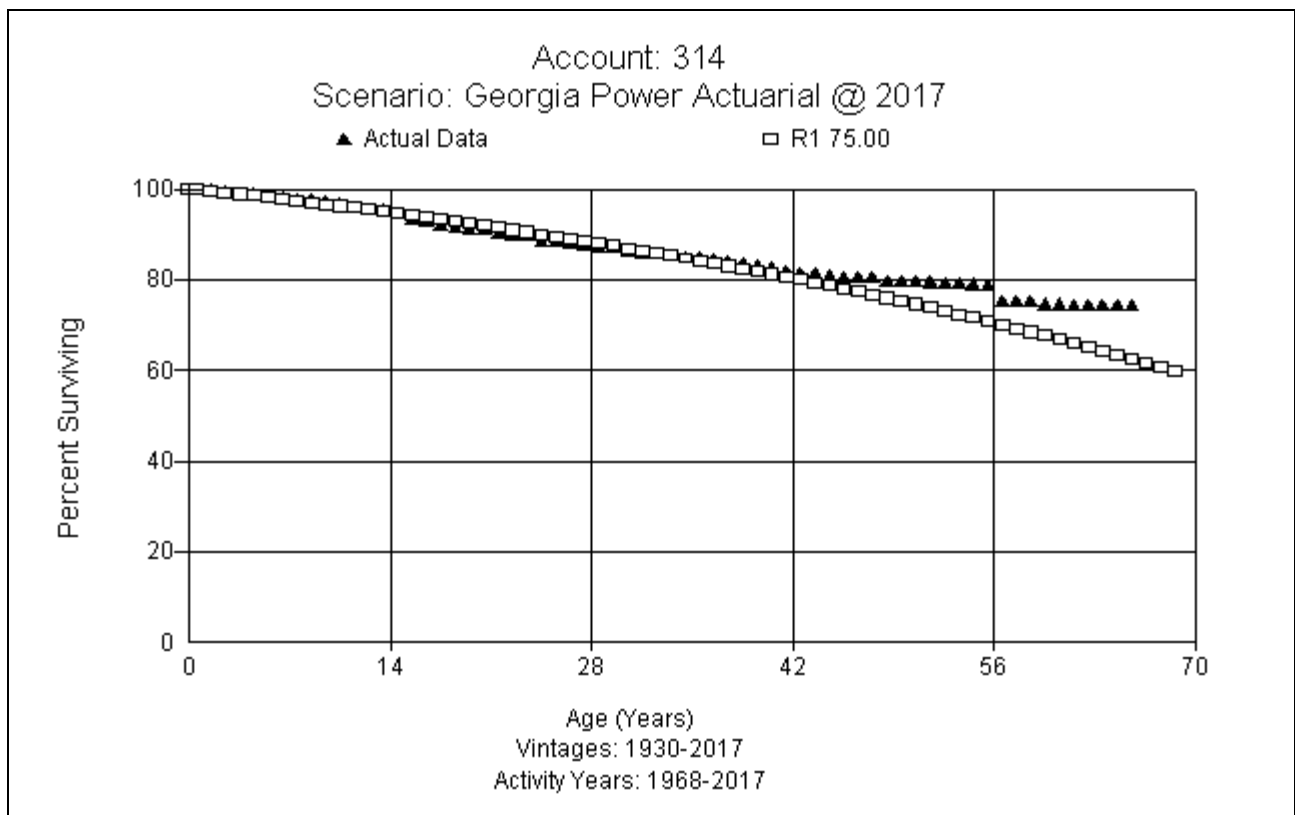
FERC Account 312.0 Boiler Plant Equipment (67 R1)

This account consists of boiler plant equipment, bag houses, preheaters and other related equipment. The current balance in this account is \$5.1 billion. The approved life is 70 R1.5 for this account. This study recommends a 67 R1 dispersion curve for interim retirements. A graph of the observed data versus proposed interim retirement curve is shown below.



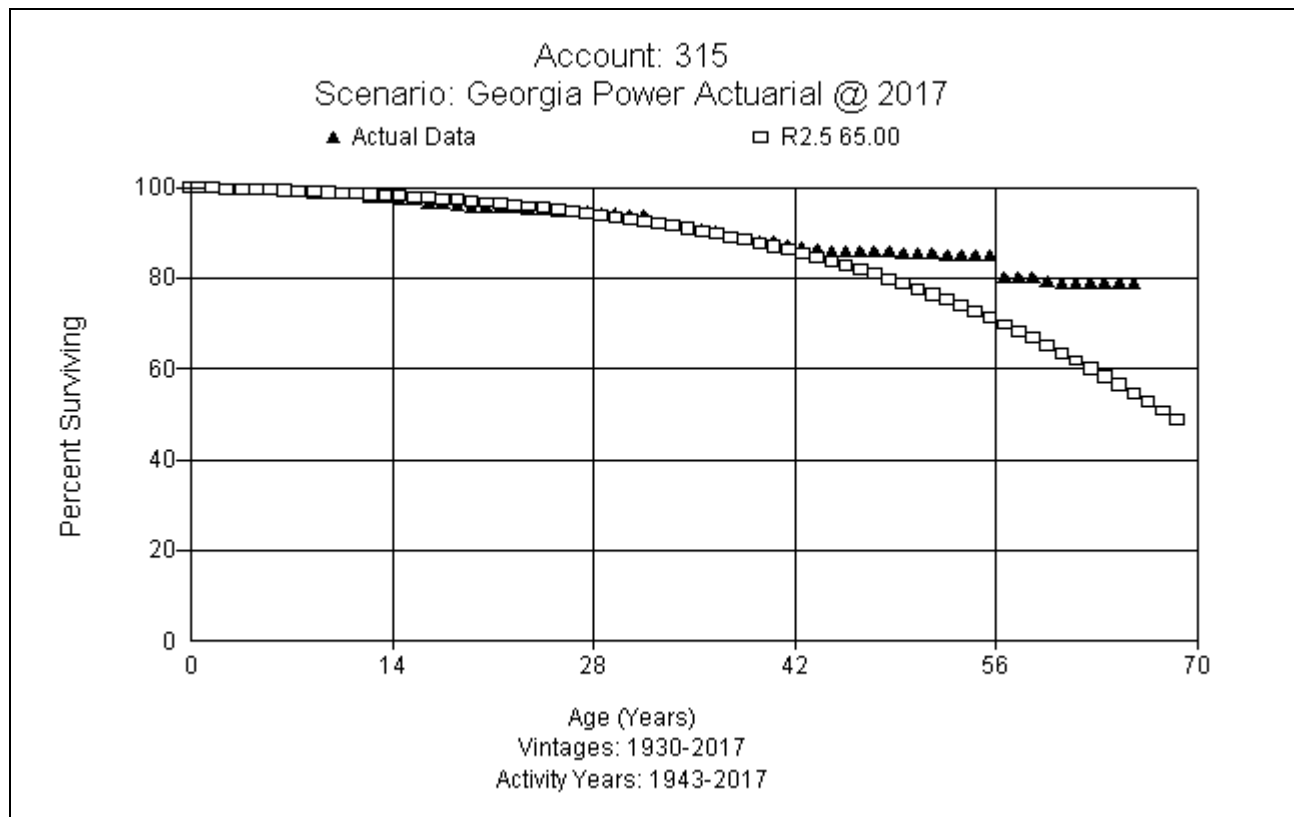
FERC Account 314.0 Turbogenerator Equipment (75 R1)

This account consists of turbogenerator equipment, stationary blades, turbine control systems, and other related assets at each power plant. The current balance in this account is \$542.8 million. The approved life is 70 R2 for this account. This study recommends a 75 R1 dispersion curve. A graph of the observed data versus simulated balances is shown below.



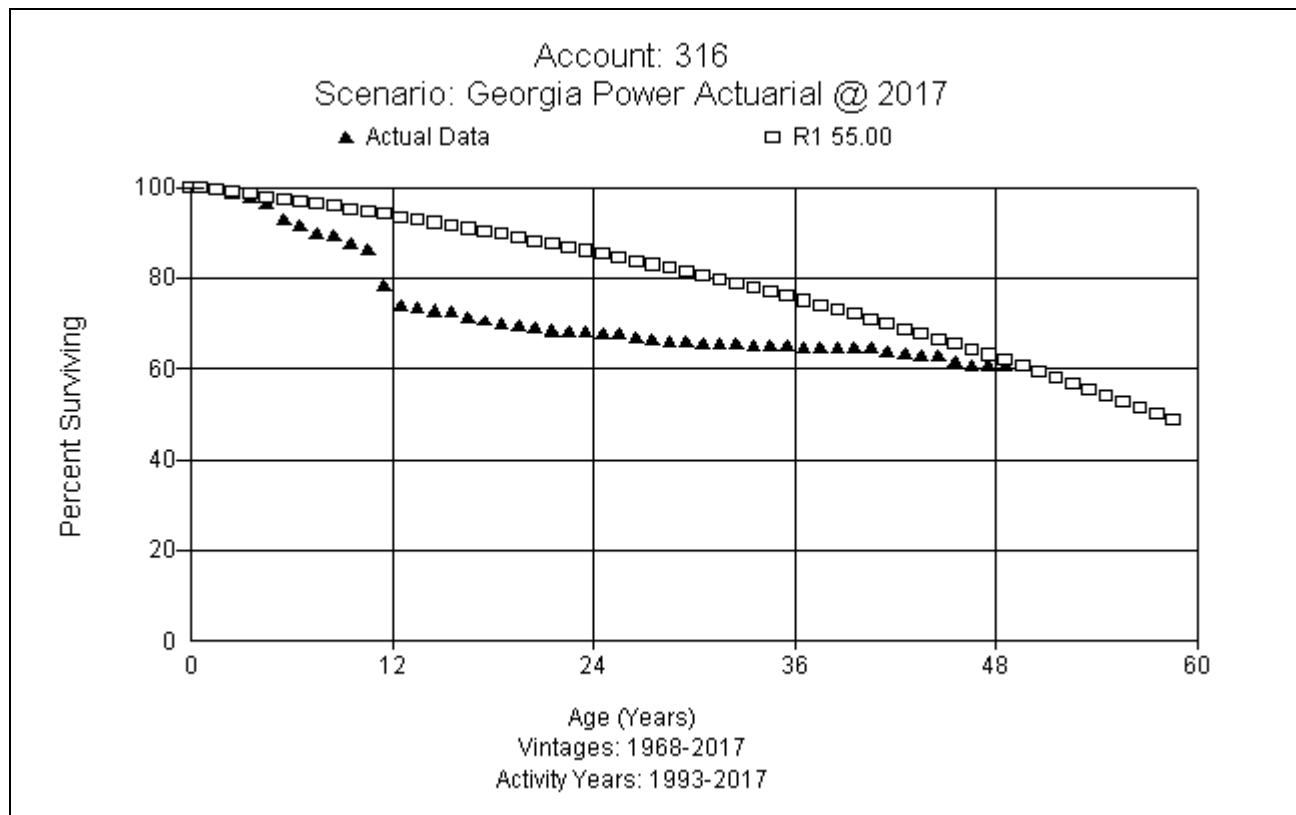
FERC Account 315.0 Accessory Electric Equipment (65 R2.5)

This account consists of power transformer, regulators and related assets at each power plant. The current balance in this account is \$206.9 million. The approved life for this account is 75 R3. This study recommends a 65 R2.5 dispersion curve. A graph of the observed data versus proposed interim retirement curve is shown below.



FERC Accounts 316.0 Miscellaneous Power Plant Equipment (55 R1)

This account consists of tanks, pumps, work equipment, and other related assets at each power plant. The current balance in this account is \$49.5 million. The approved life is 55 R1 for this account. This study recommends retaining the 55 R1 dispersion curve. A graph of the observed data versus proposed interim retirement curve is shown below.



Nuclear Production, FERC Accounts 321-325

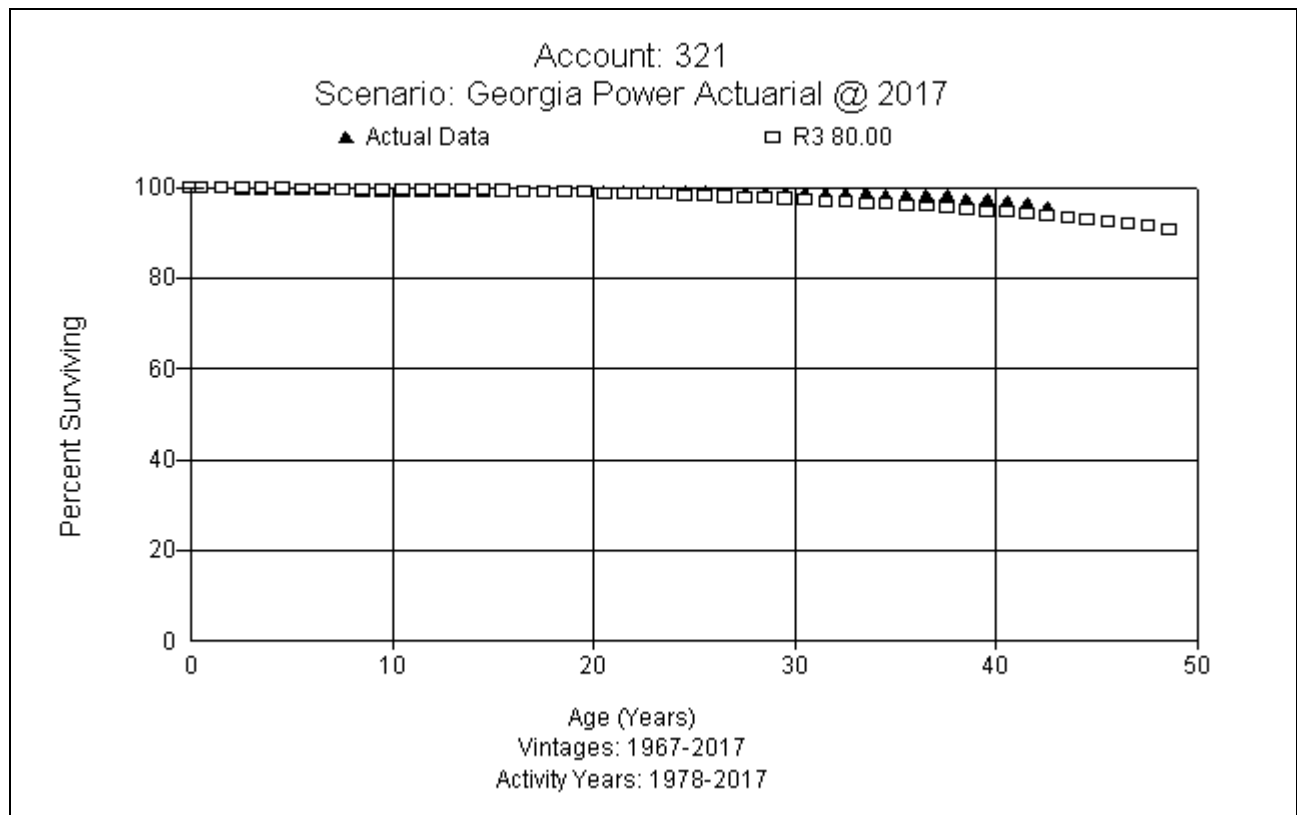
Georgia Power owns two nuclear facilities, Hatch and Vogtle. Plant Hatch is jointly owned by Georgia Power (50.1%), Oglethorpe Power Corporation (30%), the Municipal Electric Authority of Georgia (17.7%), and Dalton Utilities (2.2%). Plant Vogtle is jointly owned by Georgia Power (45.7%), Oglethorpe Power Corporation (30%), the Municipal Electric Authority of Georgia (22.7%), and Dalton Utilities (1.6%). Plant values given in this study are for Georgia Power's ownership amount only.

FERC Account 320.0 Easements (80 SQ)

This account consists of easements at each power plant. All assets are assumed to retire at each plant's retirement date so no interim retirement curve was used for this account. This account has a balance of \$59 thousand. The approved life for this account is 59 SQ. This study recommends moving to the life to an 80 SQ.

FERC Account 321.0 Structures and Improvements (80 R3)

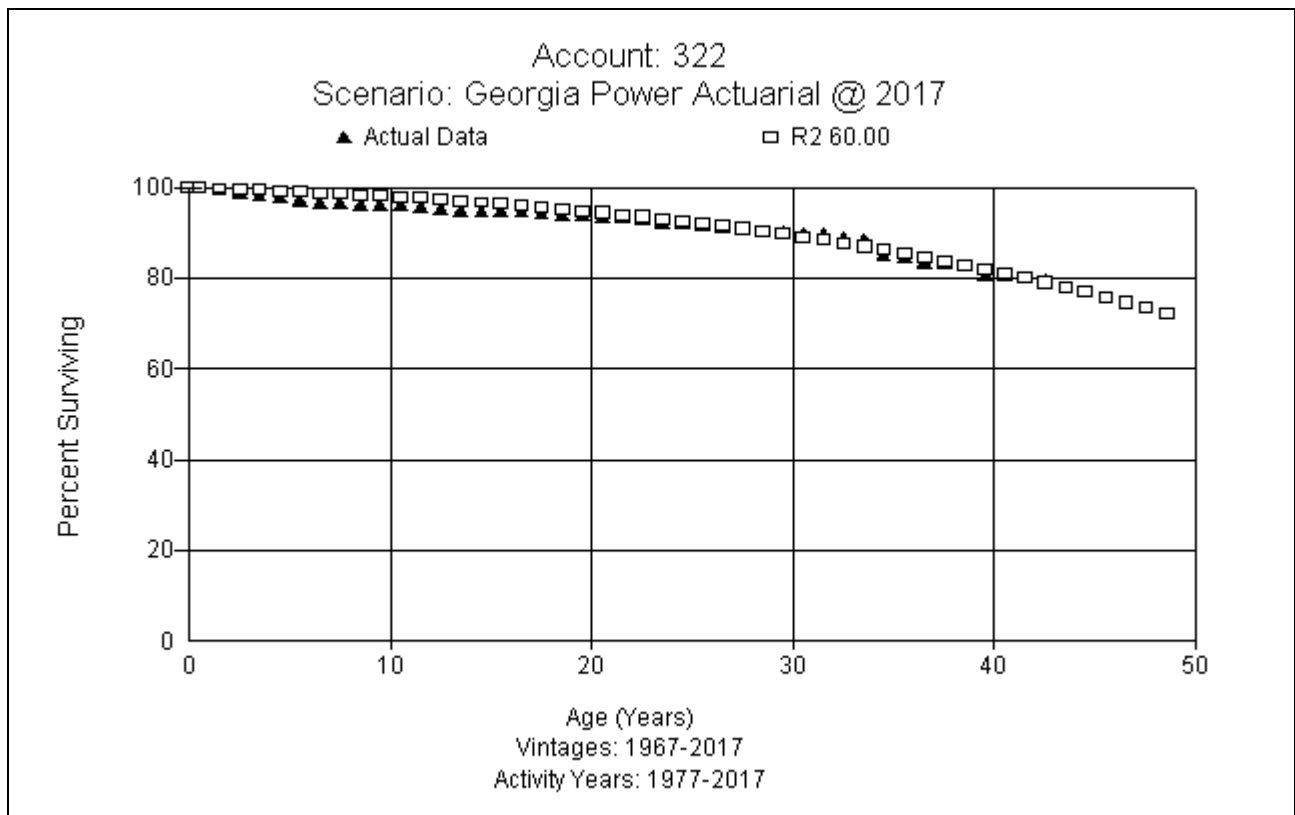
This account consists of buildings, structures, fences, lighting systems, and other related assets. The account balance is \$1.4 billion. The current approved life is 80 with a dispersion curve of R3. This study recommends retaining the 80 year life and R3 curve for interim retirements, which is shown below.



FERC Account 322.0 Reactor Plant Equipment (60 R2)

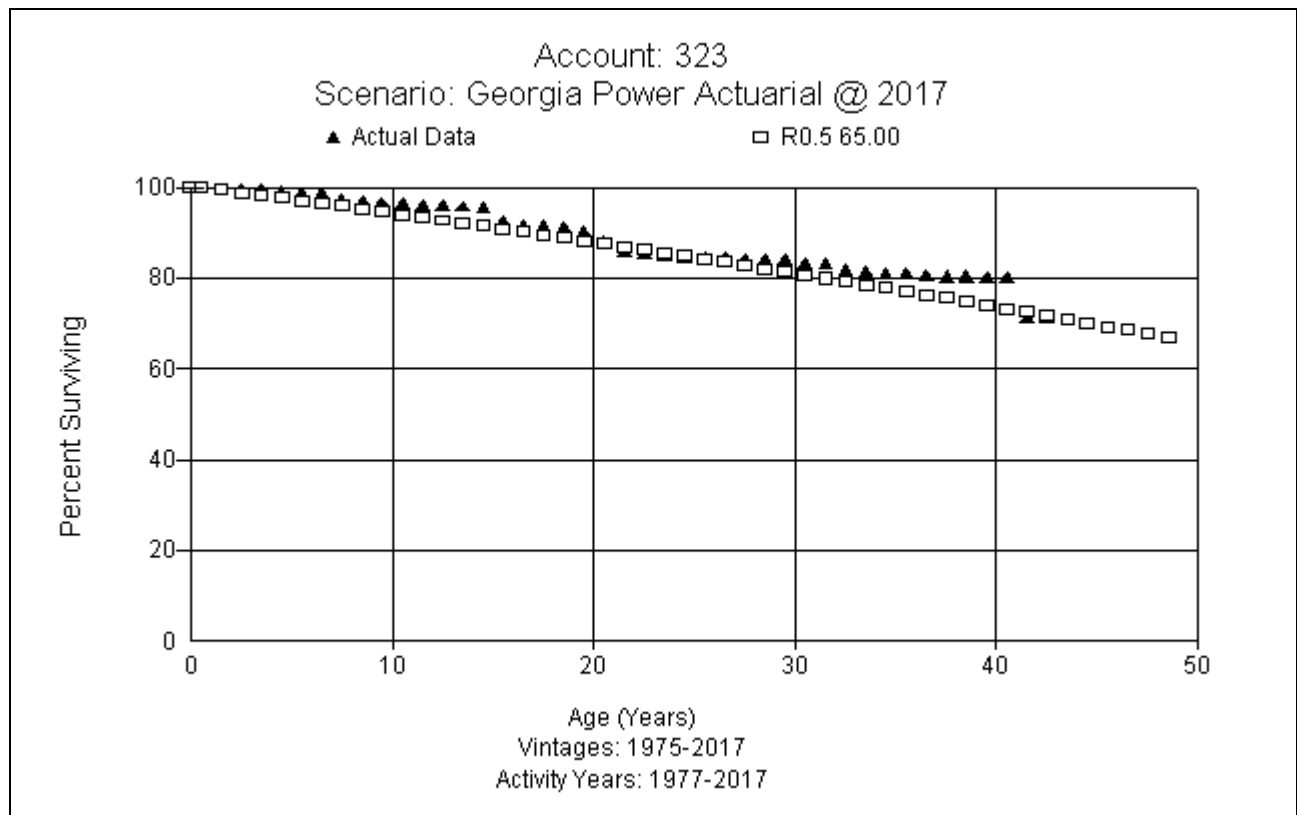
This account consists of reactor plant equipment and other related assets. The account balance is \$2 billion. The current approved life is 60 with a dispersion curve of R2.

This study recommends retention of the 60 R2 dispersion curve for interim retirements, which is shown below.



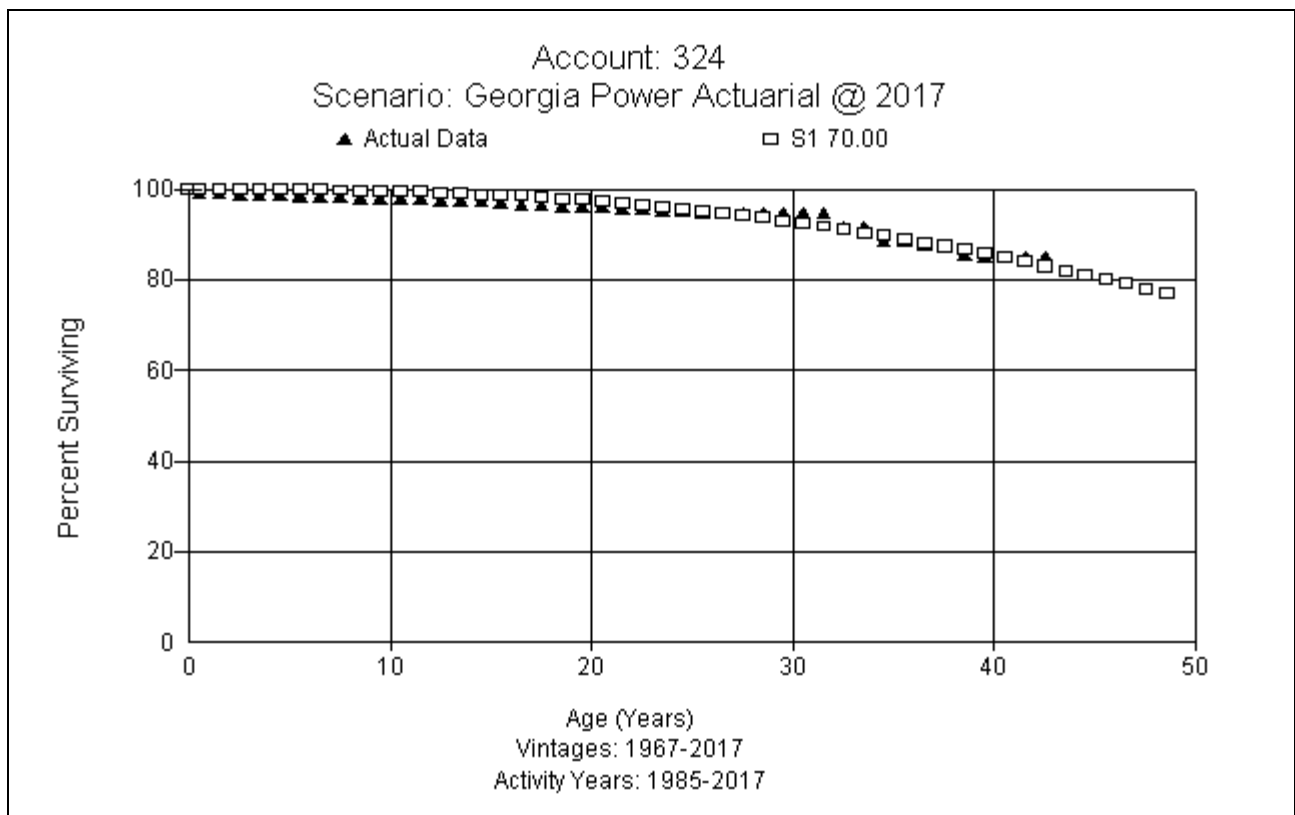
FERC Account 323.0 Turbogenerator Units (65 R0.5)

This account consists of turbines and generator equipment. The account balance is \$622.8 million. The current approved life is 60 with a dispersion curve of S1. This study recommends moving to a 65 R0.5 dispersion curve for interim retirements, which is shown below.



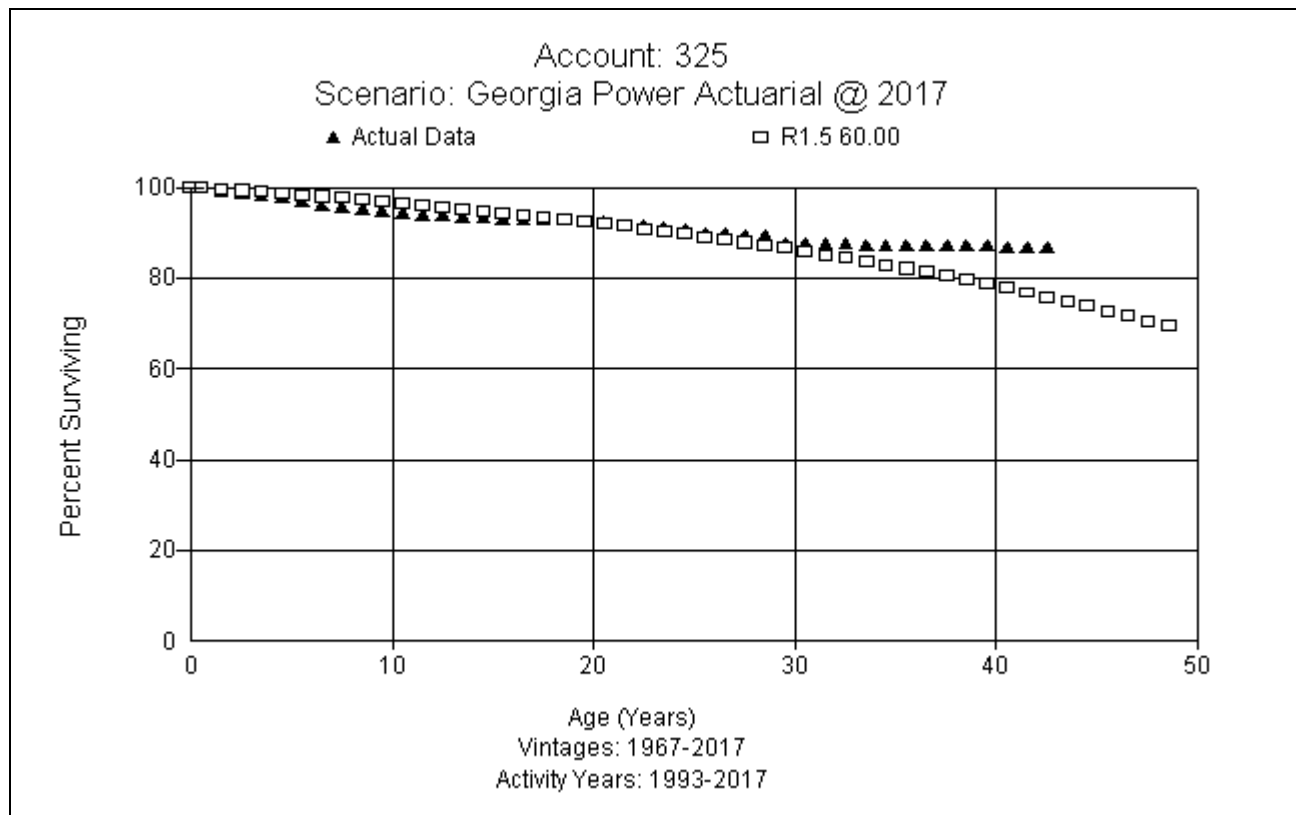
FERC Account 324.0 Accessory Electric Equipment (70 S1)

This account consists of accessory equipment. The account balance is \$449.2 million. The current approved life is 70 with a dispersion curve of R3. This study recommends retaining the 70 year life and moving to an S1 dispersion curve for interim retirements, which is shown below.



FERC Account 325.0 Miscellaneous Power Plant Equipment (60 R1.5)

This account consists of miscellaneous power equipment. The account balance is \$174.3 million. The current approved life is 55 with a dispersion curve of S0.5. This study recommends moving to a 60 year life with an R1.5 dispersion curve for interim retirements, which is shown below.



Hydro Production, FERC Accounts 330-336

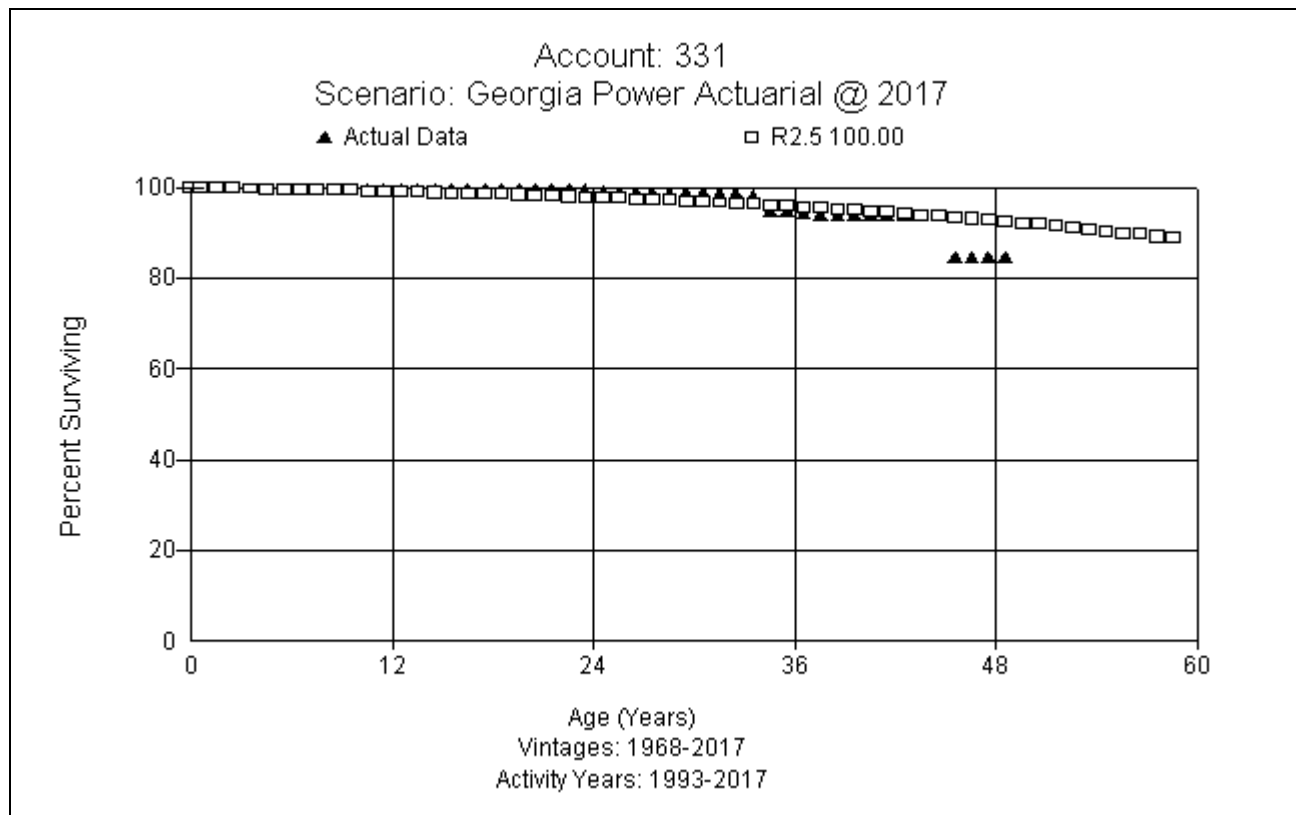
Hydroelectric power was once the principal source of power in the United States. These facilities played a significant role in spurring Georgia's industrial development and continue to produce power today. Due to their imminent retirement, Plants Estatoah, Langdale, and Riverview were not included in this depreciation study.

FERC Account 330.0 Easements (100 SQ)

This account consists of rights and easements at each hydro power plant. All assets are projected to retire with the termination of each hydro plant. The current balance in this account is \$4.5 million. The currently approved life is 85 SQ. This study recommends moving to a 100 year life and retention of the SQ dispersion pattern.

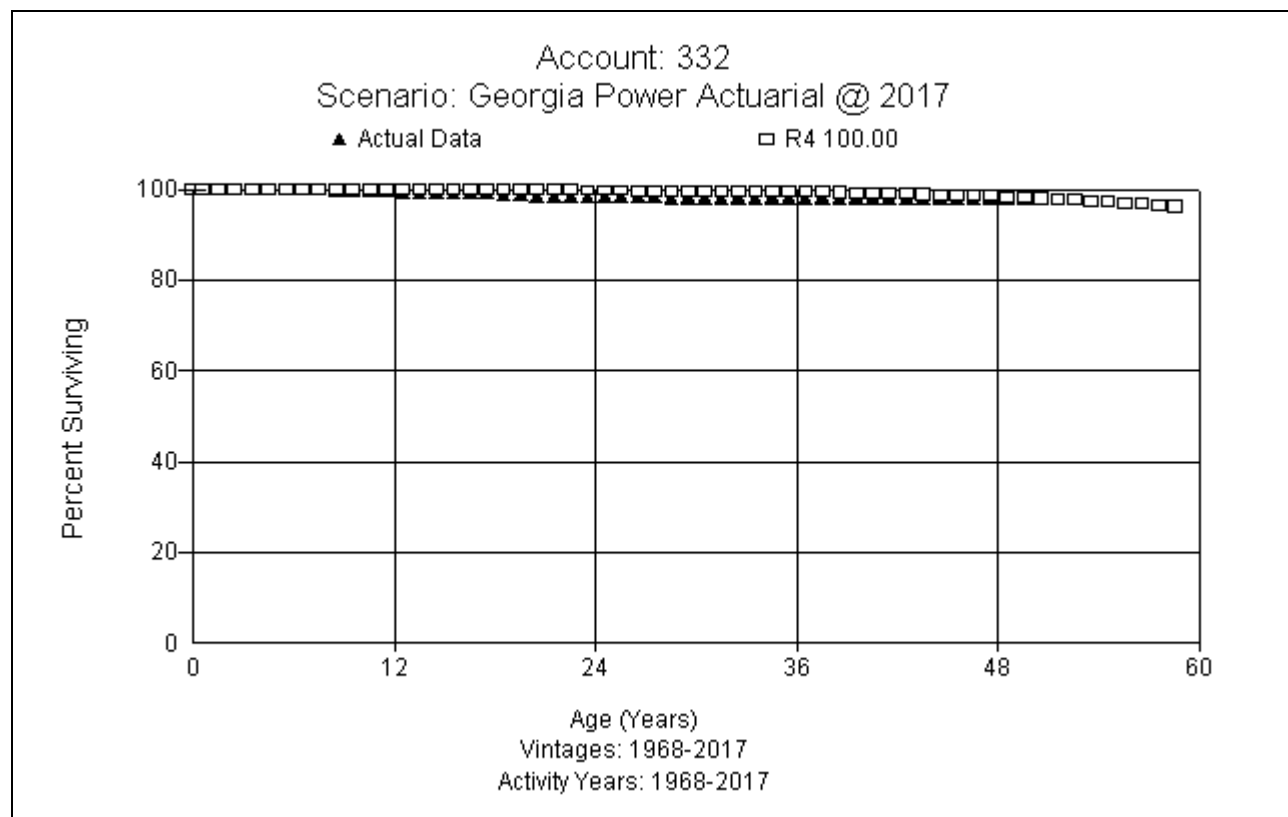
FERC Account 331.0 Structures and Improvements (100 R2.5)

This account consists of buildings, structures, fences, lighting systems, and other related assets at each plant. The balance in this account is \$121.8 million. The approved interim retirement curve for this account is 100 R4. The current depreciation study recommends a 100 R2.5 dispersion curve which is shown below.



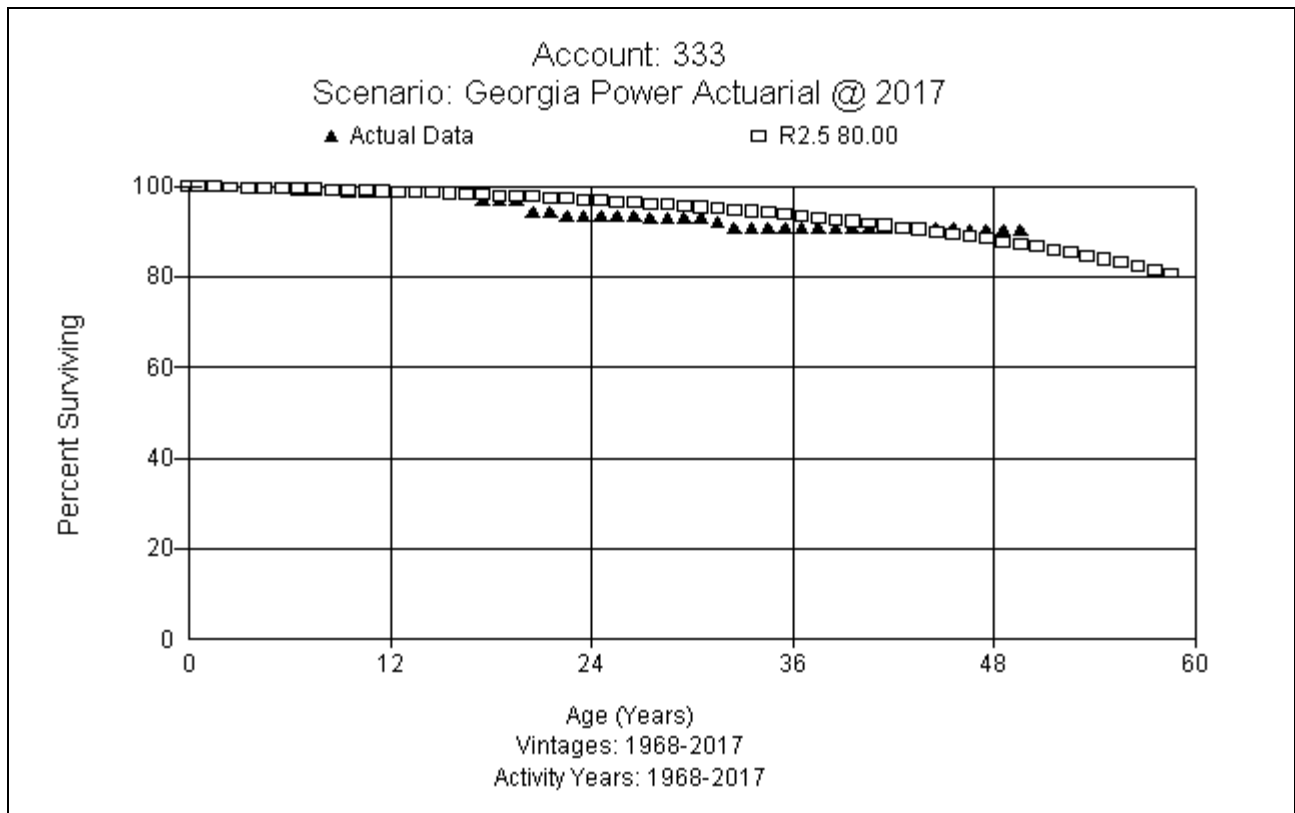
FERC Account 332.0 Reservoirs, Dams, and Waterways (100 R4)

This account consists of reservoirs, dams, waterways, and other related assets at each power plant. The account balance is \$304.4 million. The approved interim retirement curve for this account is 110 S4. The current depreciation study recommends moving to 100 year life, while moving to an R4 dispersion curve which is shown below.



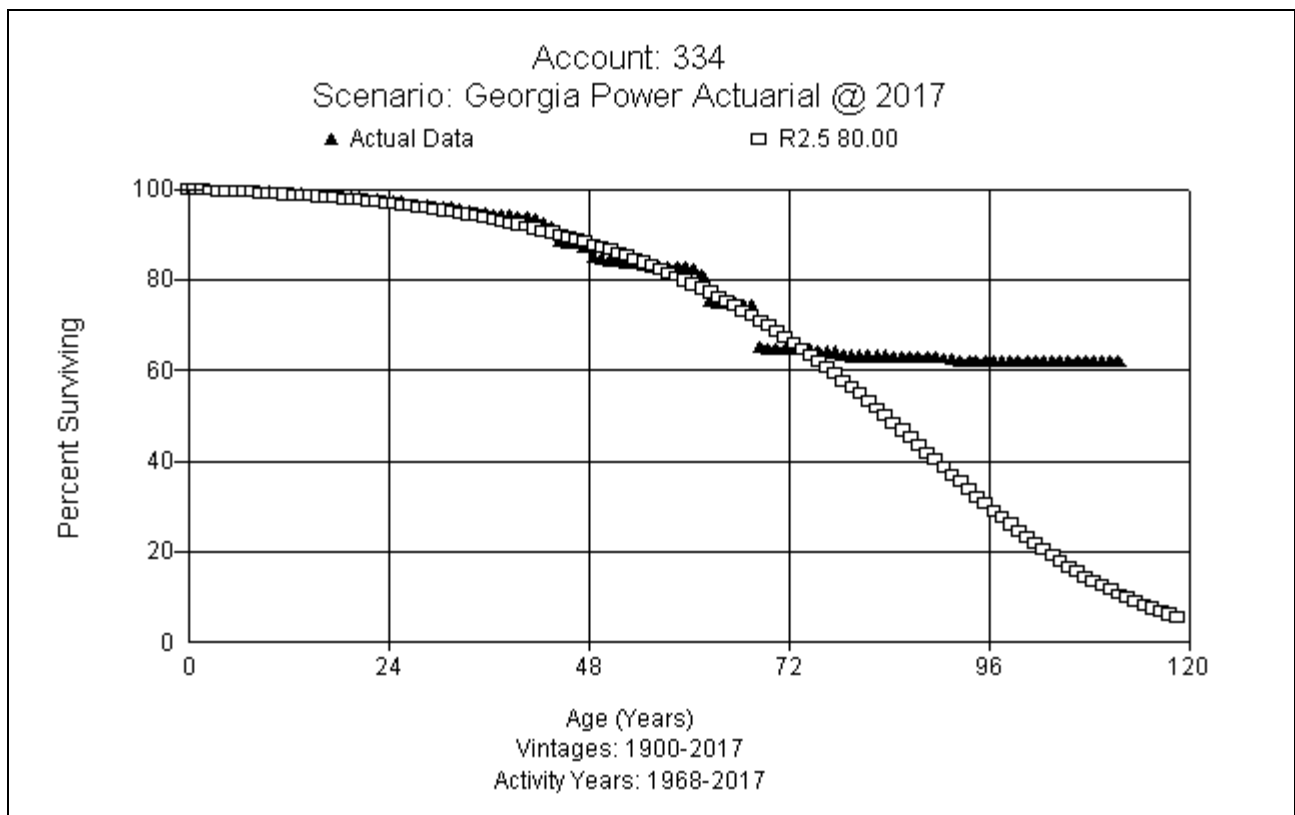
FERC Account 333.0 Water Wheels, Turbines, and Generators (80 R2.5)

This account consists of water wheels, turbines, and other related assets at each power plant. The account balance is \$218.7 million. The approved interim retirement curve for this account is 80 R4. The current depreciation study recommends an 80 year life while moving to an R2.5 dispersion curve which is shown below.



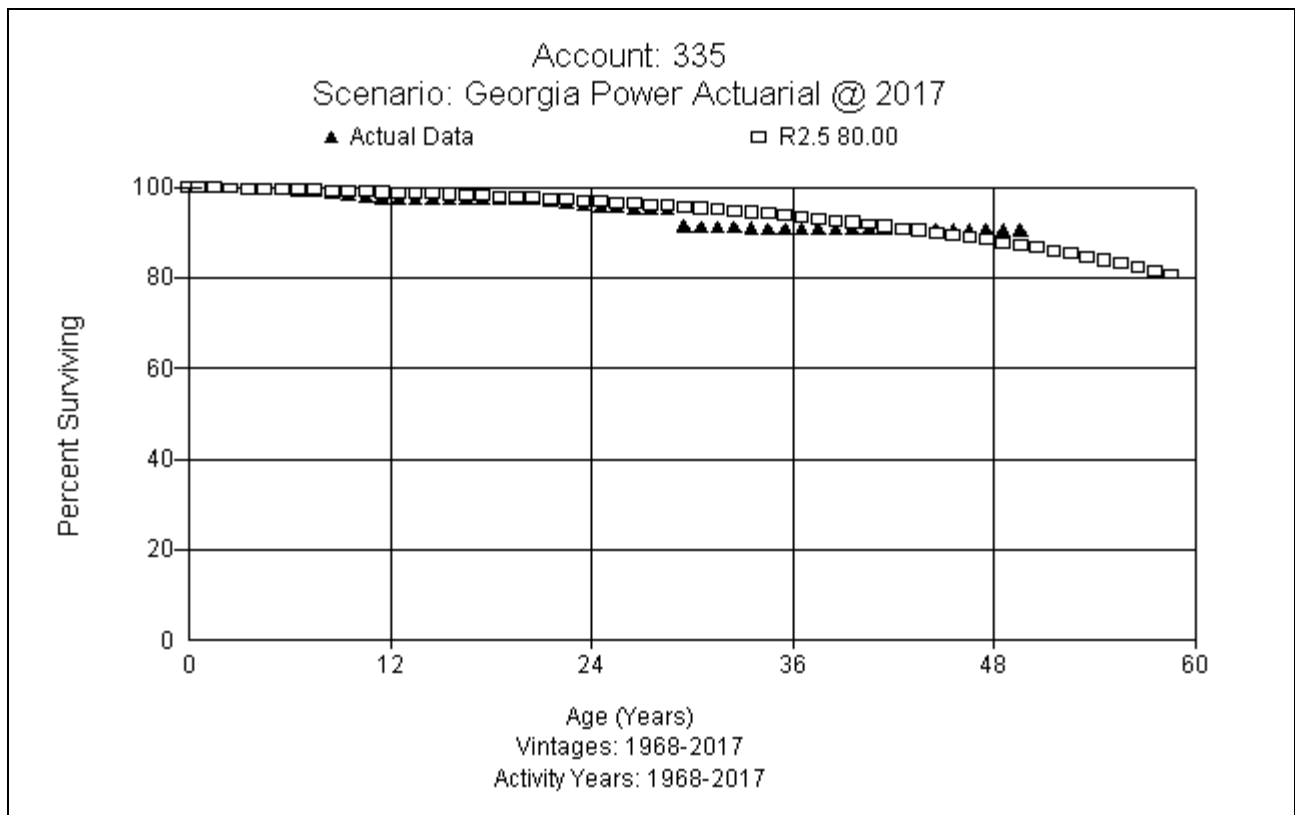
FERC Account 334.0 Accessory Electric Equipment (80 R2.5)

This account consists of generator controls, bus equipment, and other related assets at each power plant. The account balance is \$40.7 million. The approved interim retirement curve for this account is 75 S2. Placement and experience bands show a steeper dispersion with a slightly longer life. The current depreciation study recommends a 80 R2.5 dispersion curve.



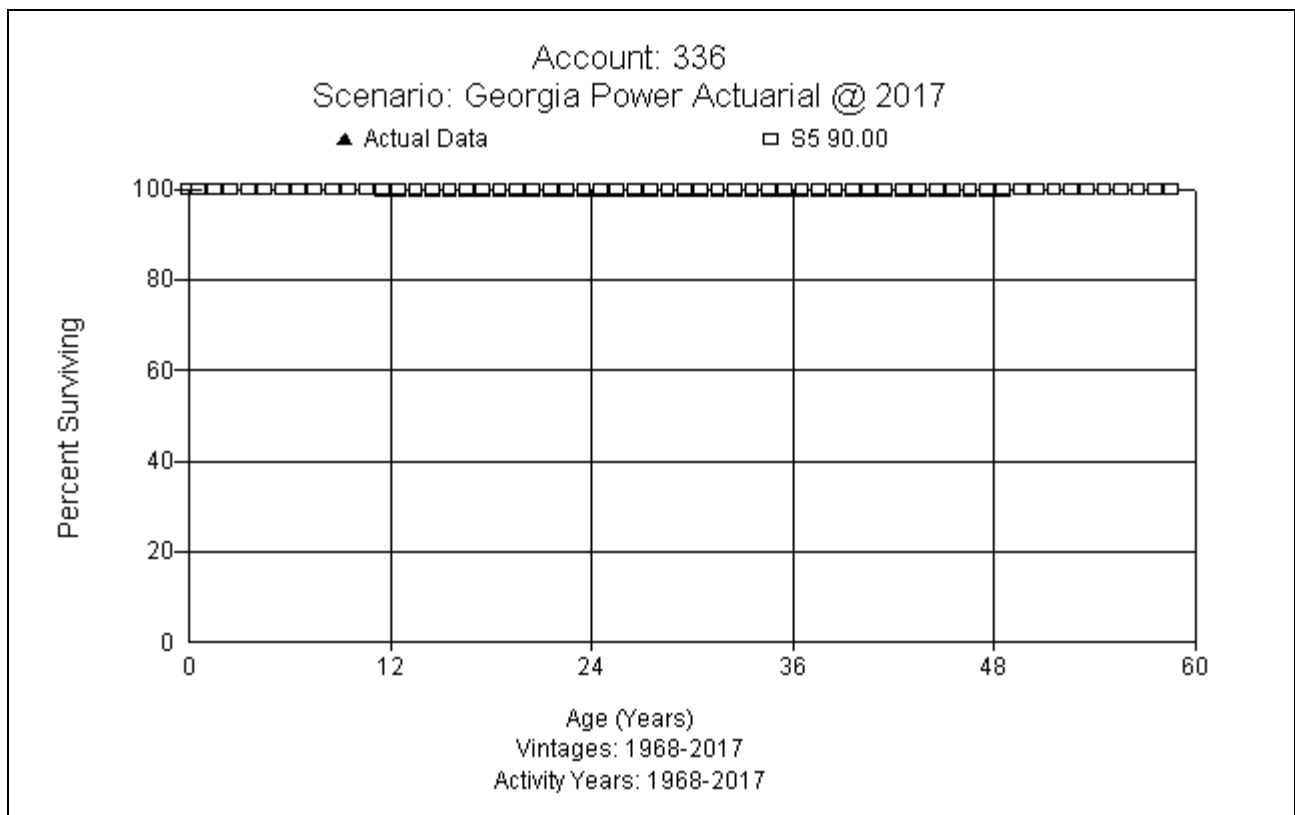
FERC Account 335.0 Miscellaneous Power Plant Equipment (80 R2.5)

This account consists of storage tanks, boats, test equipment and other related assets at each power plant. The account balance is \$23.4 million. The approved interim retirement curve for this account is 75 S2. Placement and experience bands show a slightly longer life than currently approved. A 80 R2.5 dispersion curve is recommended for this account.



FERC Account 336.0 Roads, Railroads, and Bridges (90 S5)

This account consists of roads, bridges, and other related assets at each power plant. The account balance is \$5.6 million. The approved interim retirement curve for this account is 90 S5. This study recommends retaining the 90 S5 interim retirement curve for this account.



Other Production, FERC Accounts 340-346

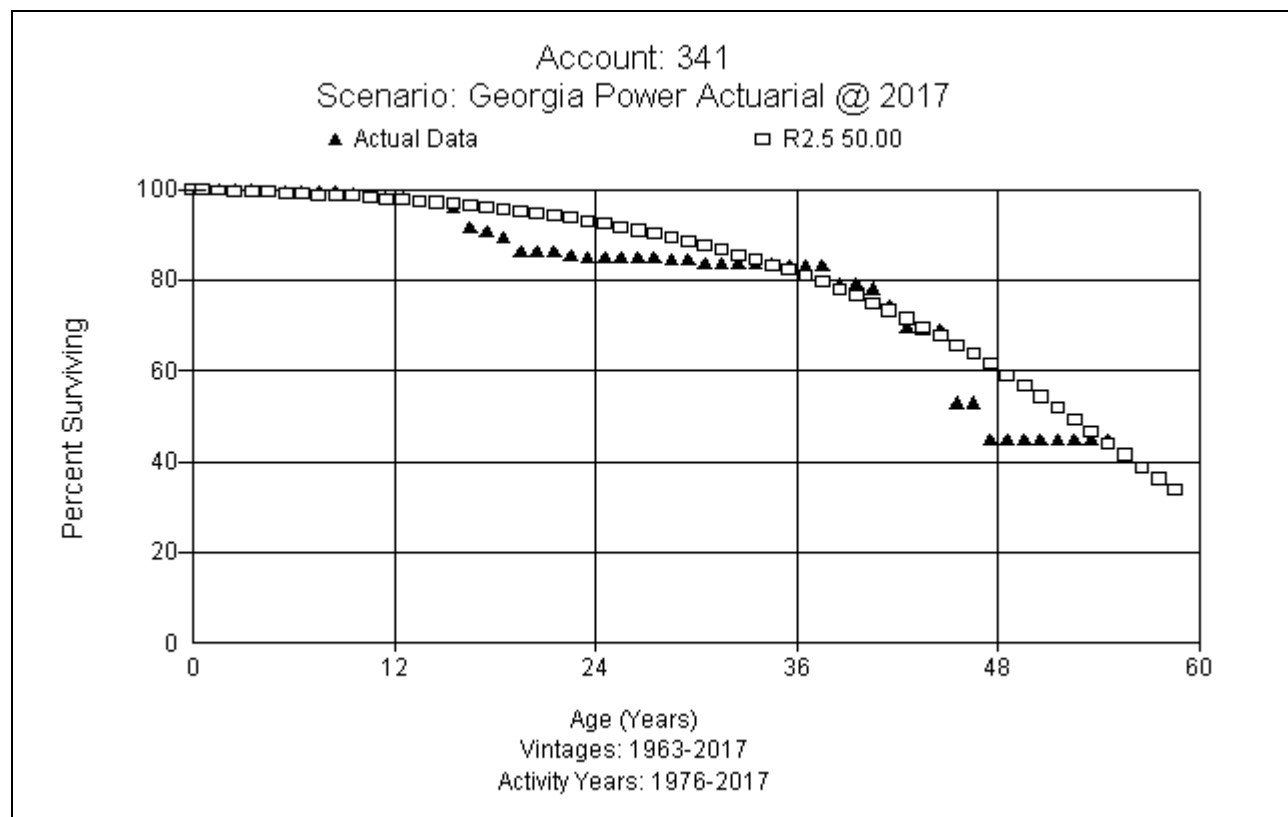
Georgia Power has a large number of generating units which are combustion turbines or combined cycle power plants. Historical data for all units was combined by account in accounts 340-346 to analyze historic activity and develop proposed interim retirement curves. Company personnel state that there are long term service agreements (“LTSA”) at all combined cycle combustion turbines. LTSA accounting will retire and recapitalize replacement parts. This combined experience across various generating units was used as a representation of Company retirement history for Other Production to model future retirement activity.

FERC Account 340.0 Easements (50 SQ)

This account consists of easements around other production. The account balance is \$0. The approved interim retirement curve for this account is 40 SQ. This study recommends moving to a 50 SQ interim retirement curve for this account.

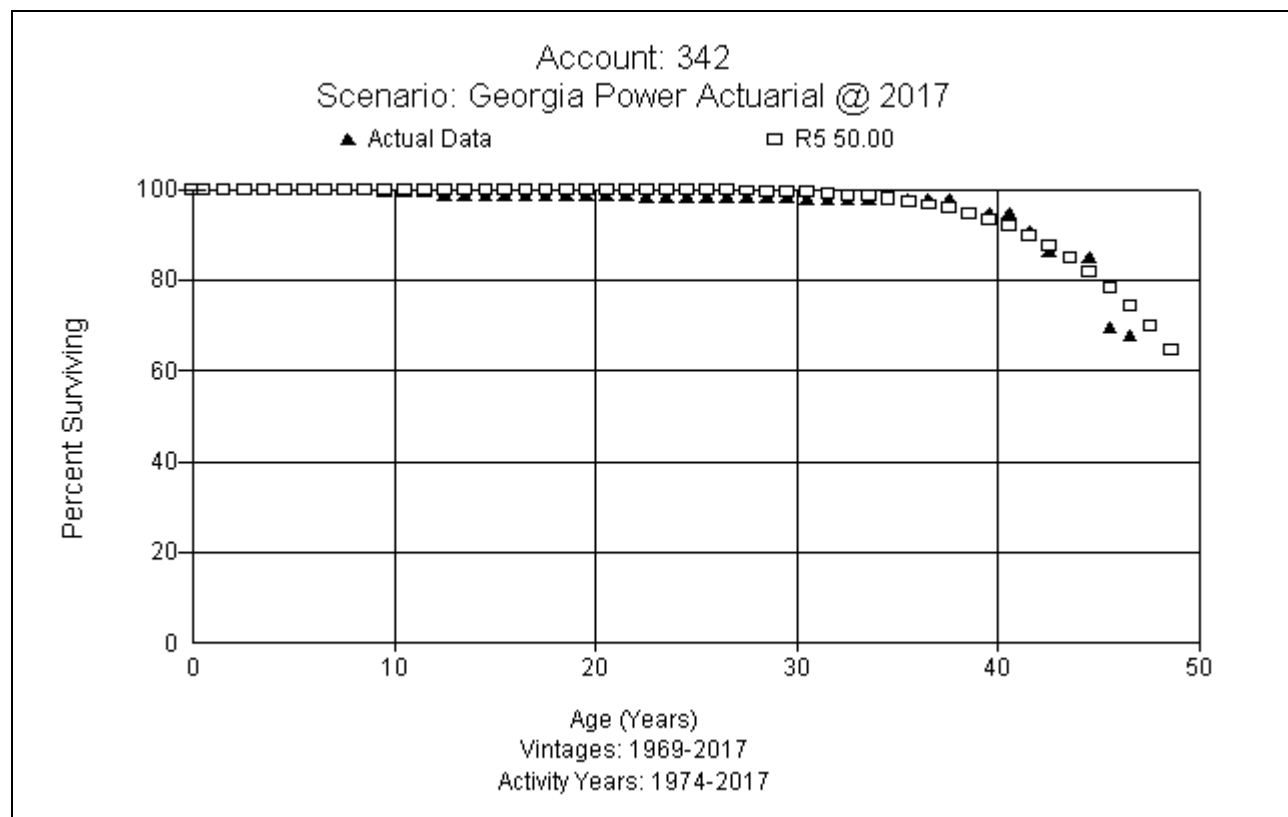
FERC Account 341.0 Structures and Improvements (50 R2.5)

This account consists of buildings, structures, fences, lighting systems, and other related assets at each power plant. The current balance in this account is \$115.8 million. The currently approved dispersion curve is 50 R5. This study recommends retention of the 50 year life while changing to the R2.5 dispersion curve. A graph of the observed life data vs the proposed interim retirement curve is shown below.



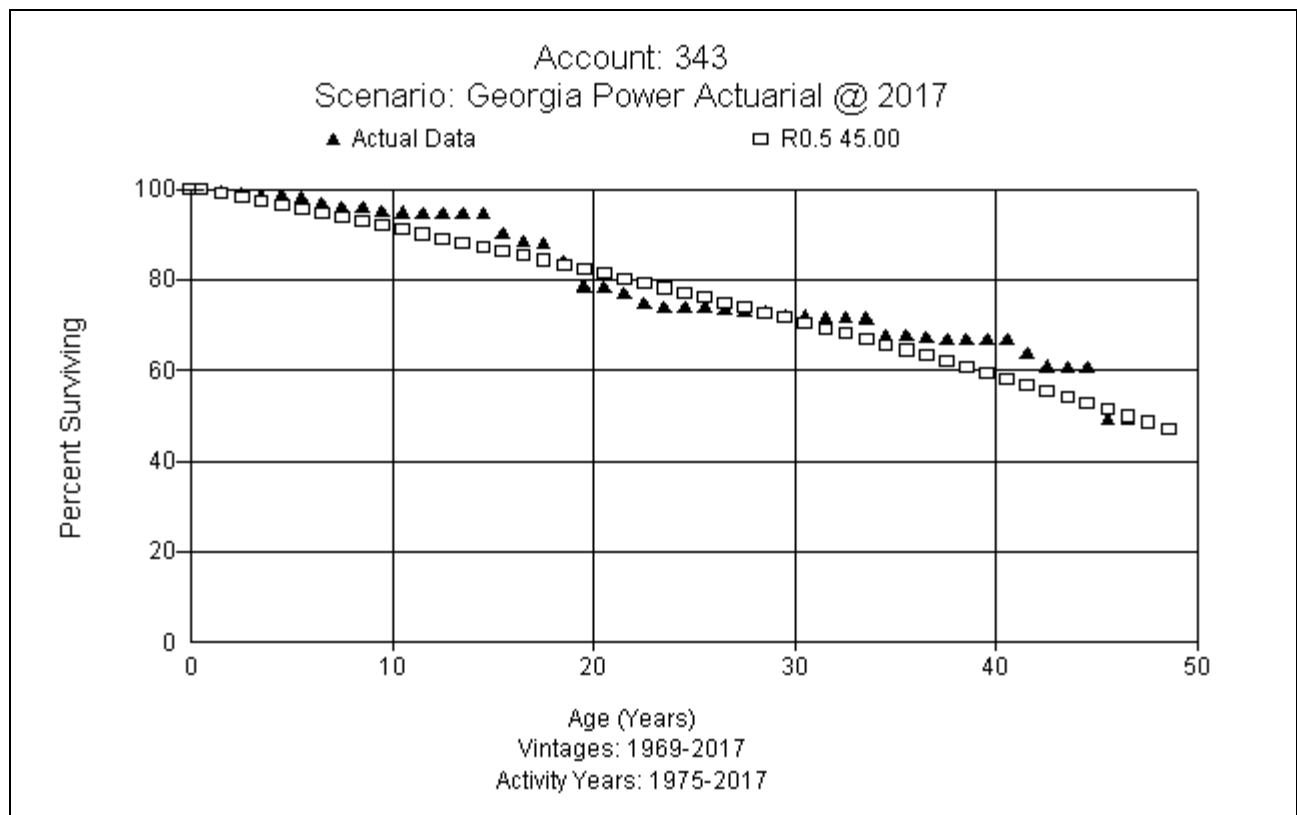
FERC Account 342.0 Fuel Holders and Accessory Equipment (50 R5)

This account consists of pumps, storage tanks, natural gas/fuel oil piping and other related assets at each power plant. The current balance in this account is \$77.7 million. The currently approved dispersion curve is 50 R5. This study recommends retention of the 50 R5 dispersion curve. A graph of the observed life data vs the proposed interim retirement curve is shown below.



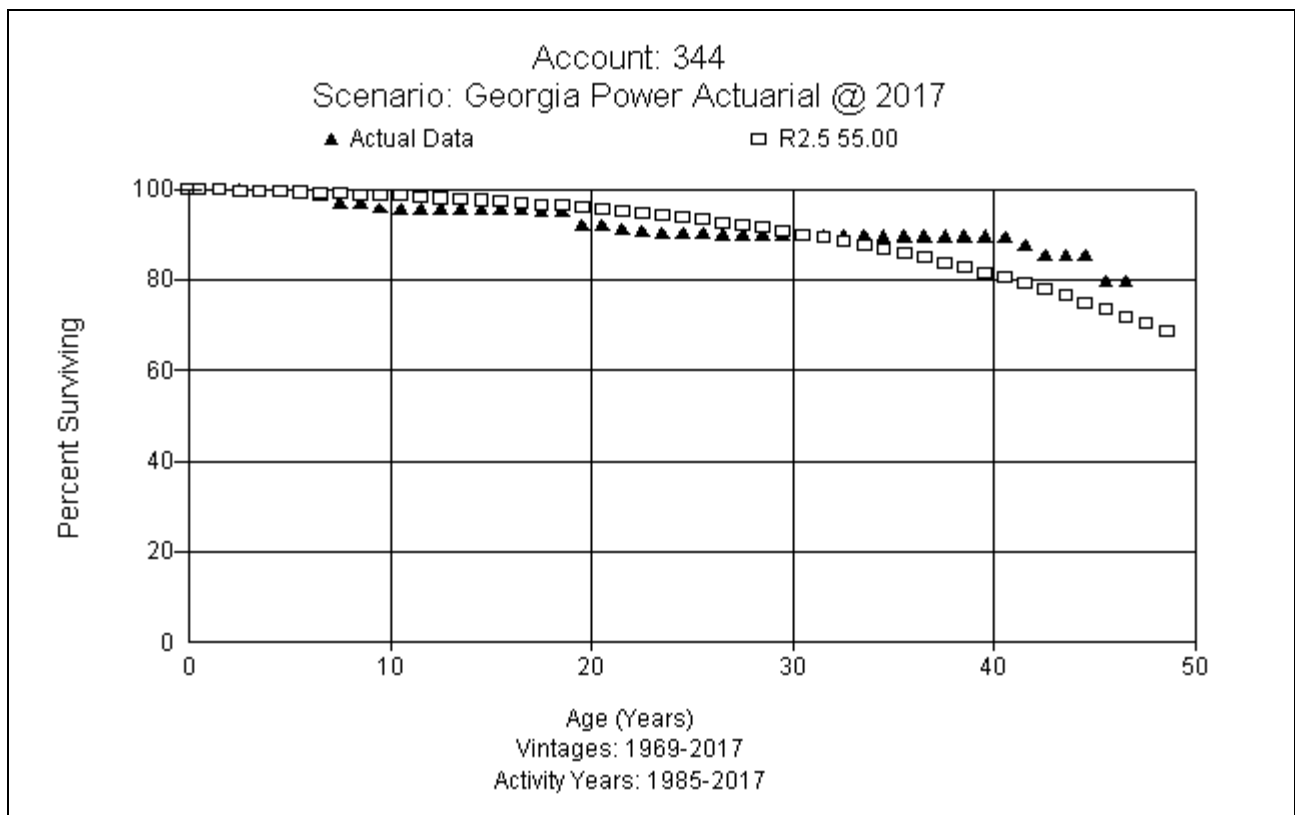
FERC Account 343.0 Prime Movers (45 R0.5)

This account consists of foundations, chimneys, demineralizers, fire protection systems and other related assets at each power plant. The current balance in this account is \$1.6 billion. The currently approve dispersion curve for this account is 45 R2. This study recommends a 45 R0.5 dispersion curve. A graph of the observed life data vs the proposed interim retirement curve is shown below.



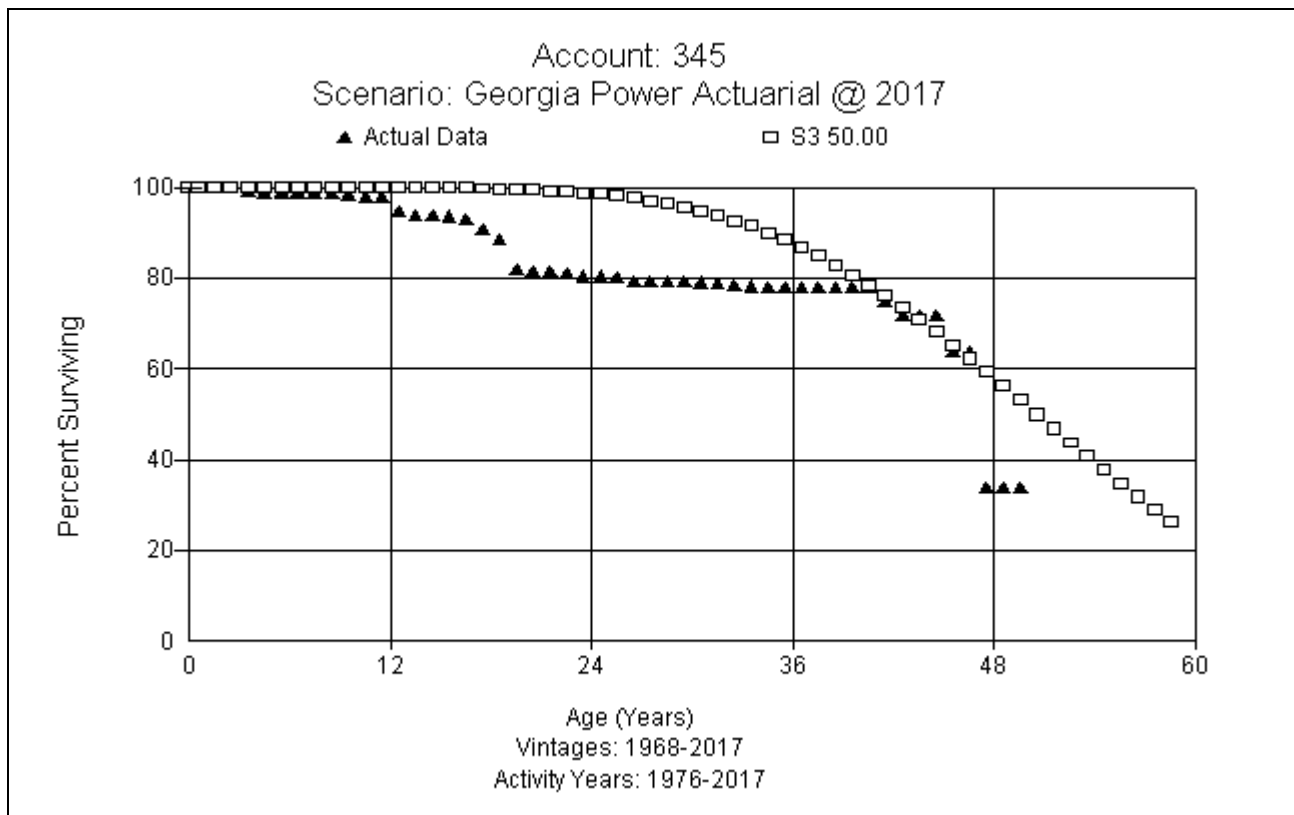
FERC Account 344.0 Generators (55 R2.5)

This account consists of generators and other related assets at each power plant. The current balance in this account is \$871.1 million. The currently approved dispersion curve is 50 R5. This study recommends moving to a 55 year life with a R2.5 dispersion curve. A graph of the observed life data vs the proposed interim retirement curve is shown below.



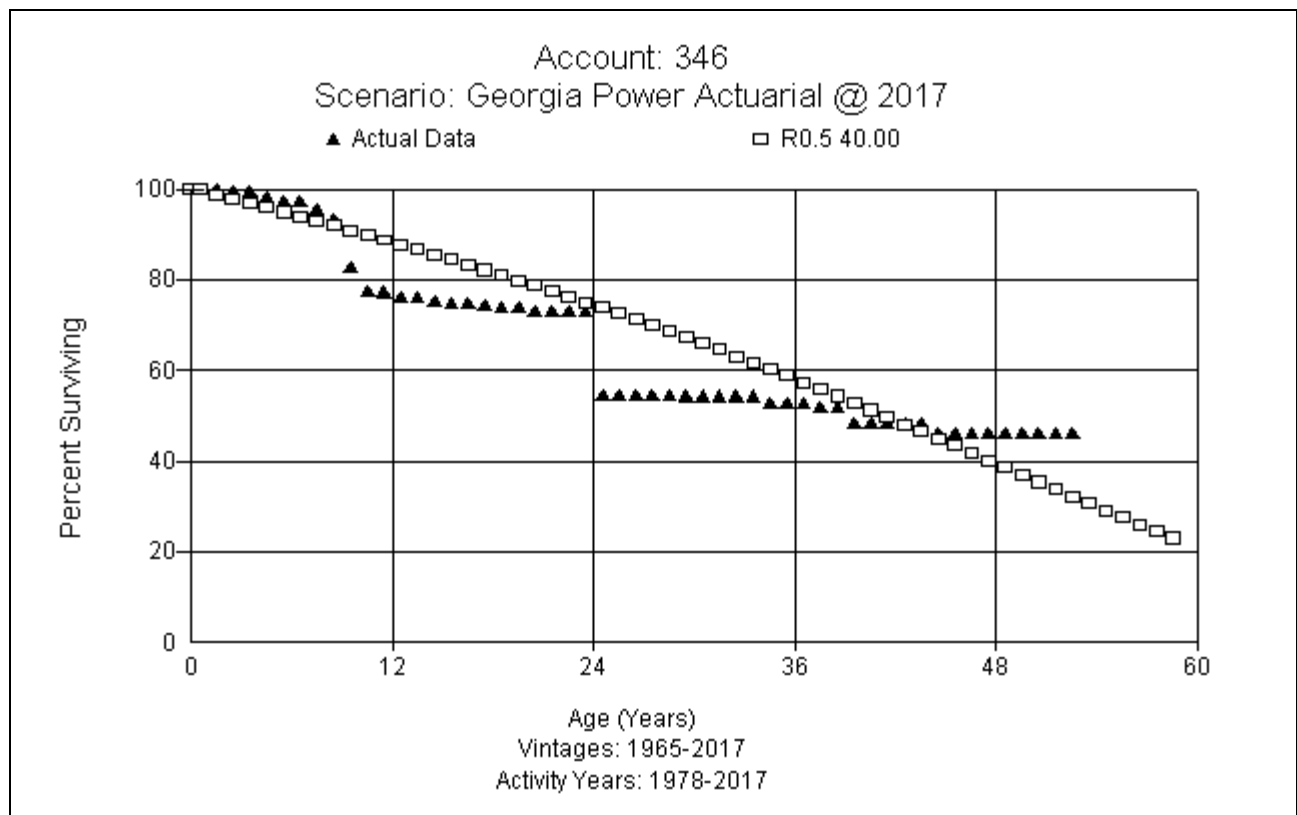
FERC Account 345.0 Accessory Electric Equipment (50 S3)

This account consists of power transformer, regulators and related assets at each power plant. The current balance in this account is \$119.1 million. The currently approved dispersion curve for this account is 50 S3. This study recommends retention of the 50 S3 dispersion curve. A graph of the observed life data vs the proposed interim retirement curve is shown below.



FERC Accounts 346.0 Miscellaneous Power Plant Equipment (40 R0.5)

This account consists of work equipment, test equipment, pumps, fire protection systems, and other related assets at each power plant. The current balance in this account is \$18.9 million. The currently approved dispersion curve for this account is 40 R2.5. This study recommends retaining the 40 year life but changing to an R0.5 dispersion curve. A graph of the observed life data vs the proposed interim retirement curve is shown below.



Transmission Accounts, FERC Accounts 350-359

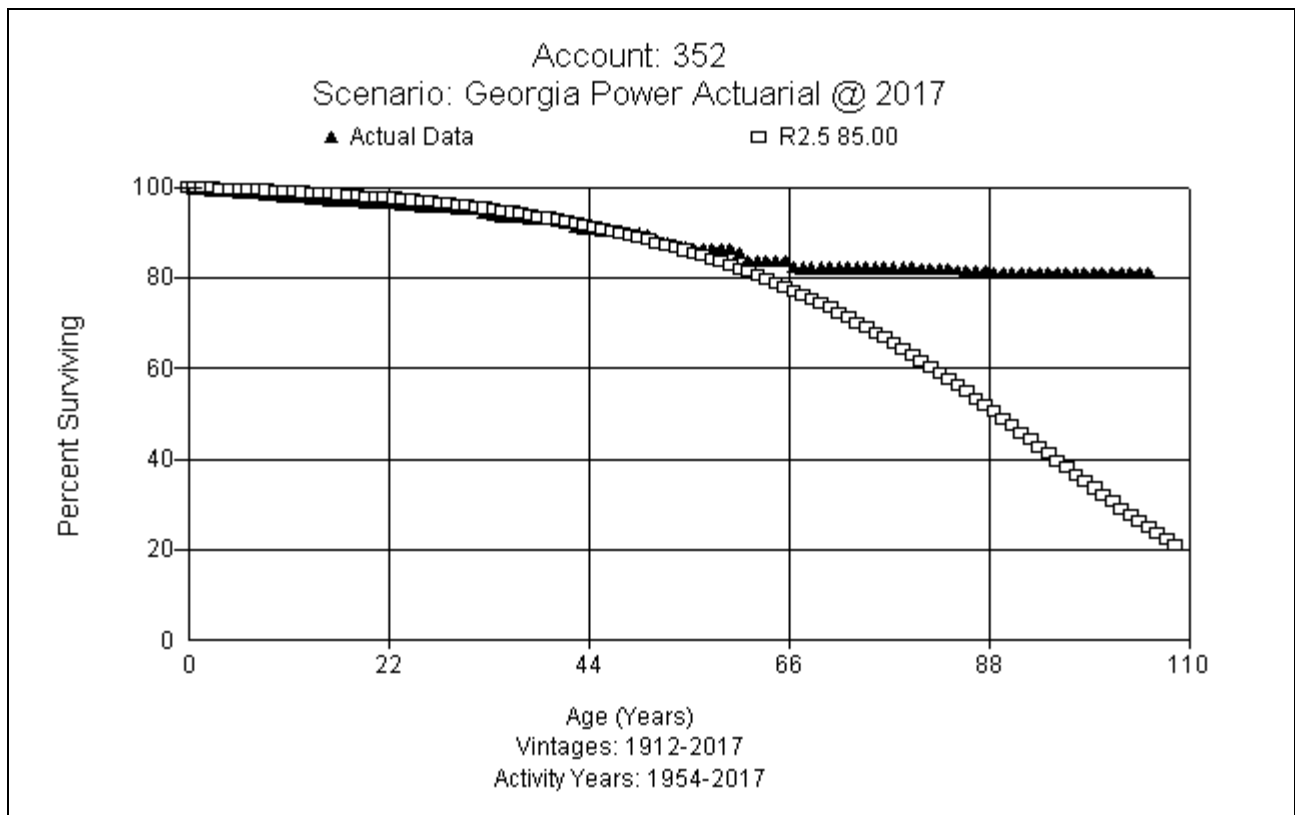
Georgia Power operates its transmission facilities which operate at voltages 46kV to 500kV. These facilities include easements, substations, overhead transmission lines, towers and conductors, underground conductor and conduit, and roads and trails. Each is discussed below.

FERC Account 350.0 Transmission Easements (85 SQ)

This account consists of land rights and easements associated with Transmission lines or Transmission substations. The account balance for this account at December 31, 2017 is \$228.4 million. The currently approved dispersion curve for this account is 70 SQ. Since the longest life in this functional group is 85 years, this study recommends moving to an 85 year life and retaining the SQ dispersion for this account.

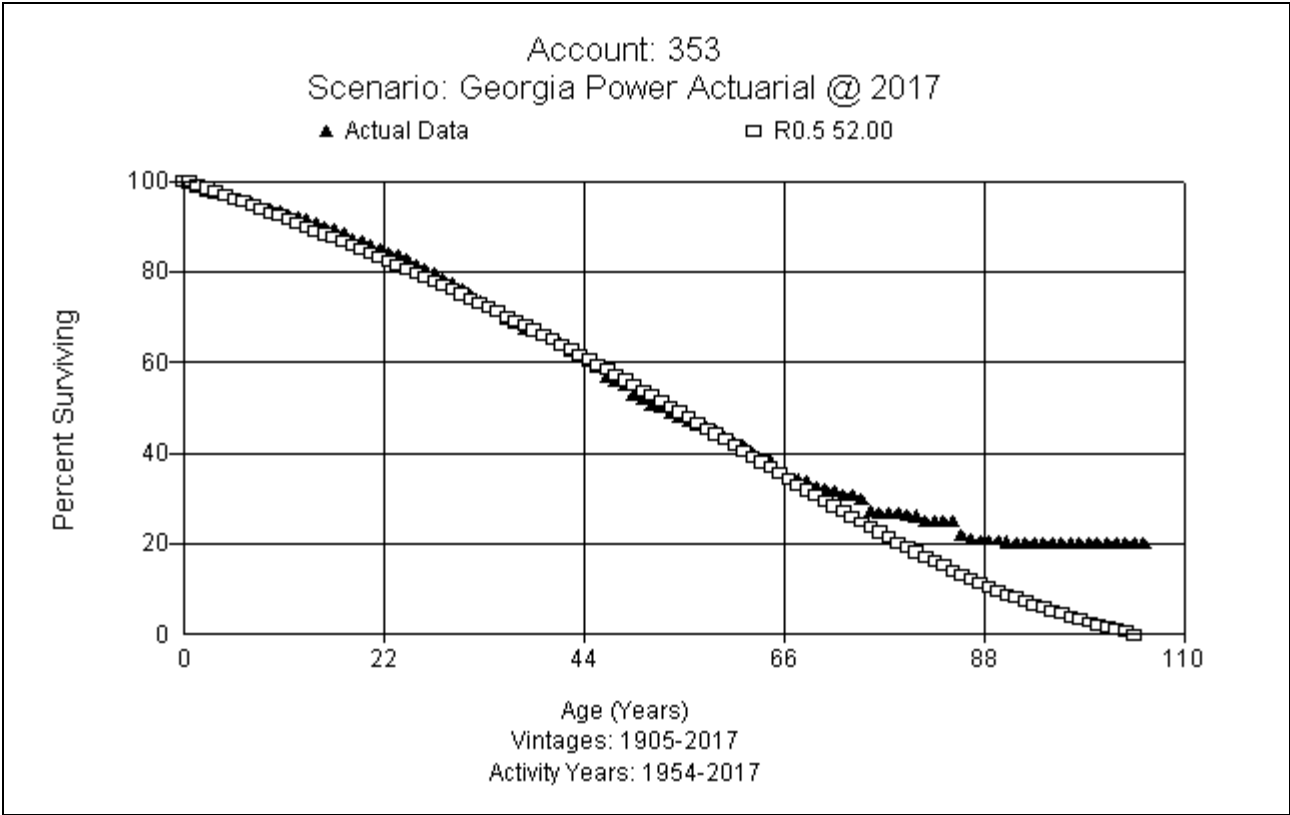
FERC Account 352.0 Transmission Substation Structures and Improvements (85 R2.5)

This account includes buildings, fencing, and other structures found in a transmission substation. The account balance for this account at December 31, 2017 is \$167.1 million. The currently approved dispersion curve for this account is 79 R1.5. Actuarial life analysis shows a slightly longer life than currently used. This study recommends moving to an 85 year life and R2.5 dispersion for this account. A graph of the actual data versus the proposed curve is shown below.



FERC Account 353.0 Transmission Substation Equipment (52 R0.5)

This account contains a wide variety of transmission substation equipment, from circuit breakers to switchgear and transformers. The account balance for this account at December 31, 2017 is \$2.2 billion. The currently approved dispersion curve for this account is 57 R0.5. Company personnel compare assets in this account with distribution Account 362, Distribution Substation equipment. Company experts offer the analogy that assets in this transmission function are interstate highways and distribution assets are rural roads. There are several assets that have a reduced life compared to the past (such as relays and controls – 40 years for electromechanical to 20 years for Solid state). Transmission substations are designed to not have faults, whereas materials for distribution usage are less robust than transmission material. There has been an effort to replace oil circuit breakers (“OCBs”) with SF6 breakers (the Company is not buying OCBs any longer). Company personnel expect a little shorter life for SF6 breakers. Transformer life is generally less than it was in the past as new equipment is operated with closer tolerances. Based on input from Company personnel and results from actuarial analysis, this study recommends moving to a 52 year life while retaining the R0.5 dispersion for this account. A graph of the actual data versus the proposed curve is shown below.

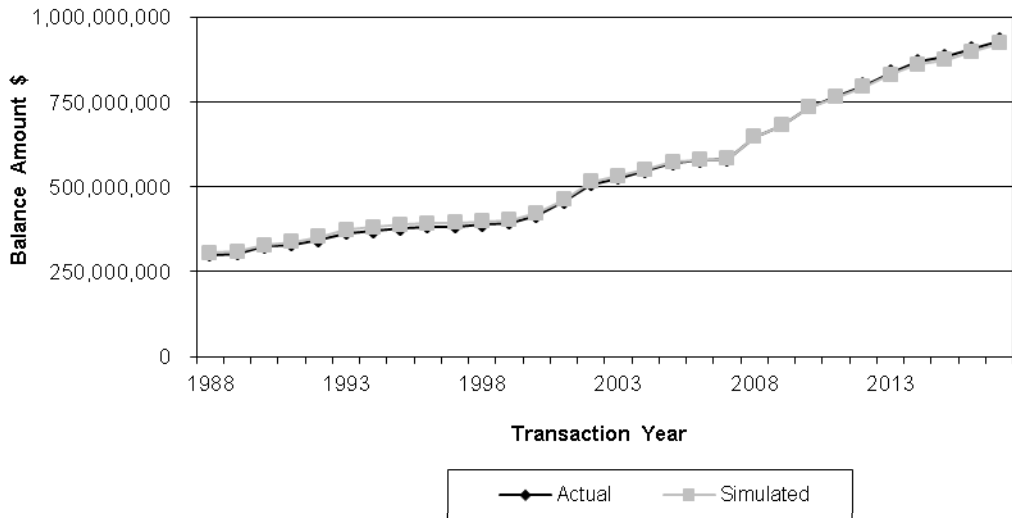


FERC Account 354.0 Transmission Towers and Fixtures (65 R2)

This account consists of transmission towers, which are used to transmit electricity at a voltage of 46kV and above. The account balance for this account at December 31, 2017 is \$930.7 million. The currently approved dispersion curve for this account is 71.5 R4.

The system is getting older, and after 50 years the lines need to start being replaced. A number of current projects are reliability projects (e.g., replacing shield wire). Coastal portions of Georgia Power's service area are subject to more forces of retirement such as inclement weather and the humid climate. Capital spending in the coastal area has been greater than planned. Assets that are frequently replaced include corona rings and insulator strings. It is necessary to use helicopters for some projects. Company personnel report seeing foundation erosion and the need to replace some guy wires and anchors. Towers themselves are holding up well, except for the coastal areas, which are experiencing shorter lives due primarily to salt water and hurricanes. Some towers have better quality steel than others. Company personnel report that at a certain point, the deterioration starts accelerating. Much of the steel built in mid 1960s and 1970s will require replacement. Some towers may possibly last for 75 years, but many towers will need to be replaced much sooner. Based on life analysis results and input from Company personnel, this study recommends a life of 65 years and R2 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.

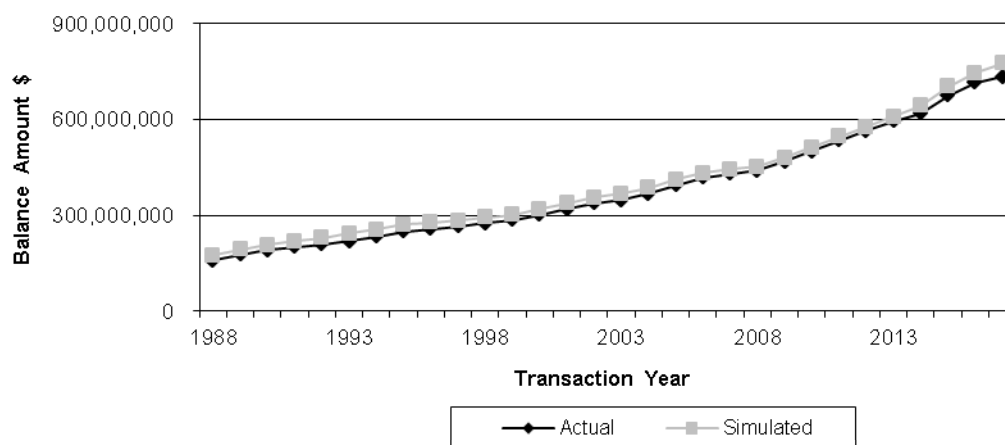
Georgia Power Account 354
Actual vs Simulated Balance 65 R2



FERC Account 355.0 Transmission Poles and Fixtures (50 R0.5)

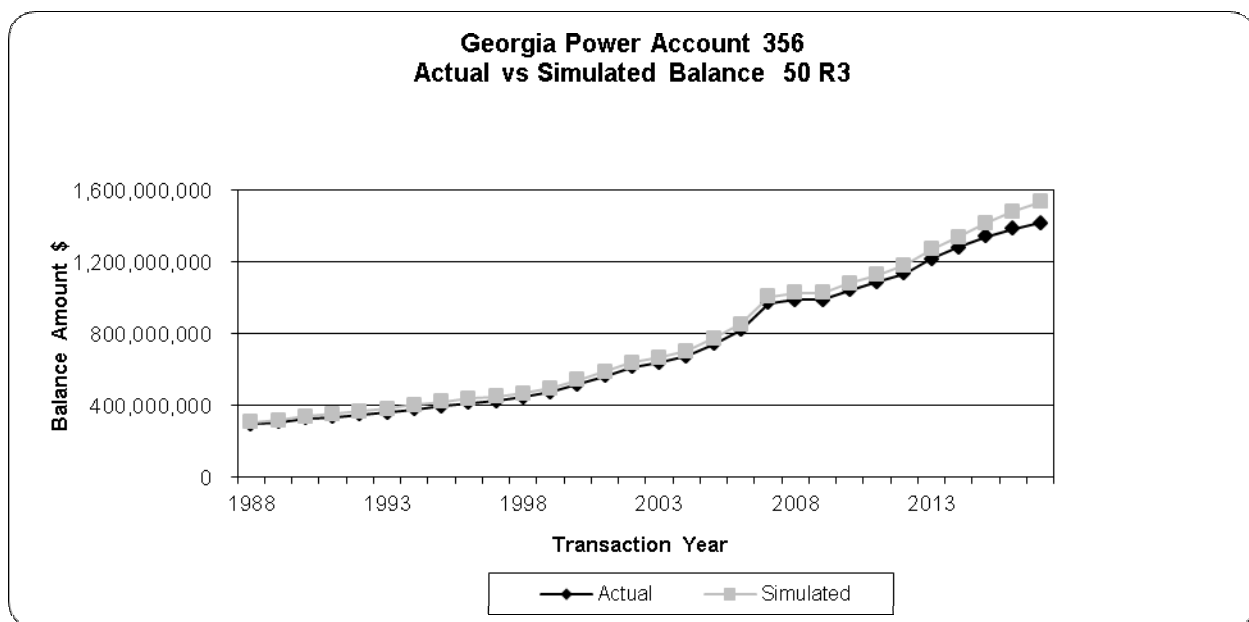
This account consists of transmission poles and fixtures, which are used to transmit electricity at a voltage of 46 kV and above. The account balance for this account at December 31, 2017 is \$733.5 million. The currently approved dispersion curve for this account is 49.5 R1. Georgia Power has transmission poles that are wood, steel, concrete, and composite. Most poles are wood, and most of system is 46kV. Issues that might reduce the life of a pole can be birds, woodpeckers, weathering at top of poles, knots and twisting, all of which can cause cracking. Typically, for 115kV and above, the Company will use concrete poles (since 1990s). Wood pole quality has declined (old growth trees versus newer – fast growth trees is an issue). The Company started to use more lightweight steel in the late 1990s, but they still lean toward concrete when in a remote location, as these require less maintenance. Company experts report that wood may last up to 50 years, and steel may last 60 years or longer. Concrete has few failure modes (wet or corrosive areas reduce the life) and will last even longer. Hardware (insulators, etc.) will fail first. The Company historically used wood crossarms but has shifted to fiberglass or steel (which will last longer than wood, but not necessarily as long as the poles). Based on life analysis and input from Company personnel, this study recommends a life of 50 years and R0.5 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.

Georgia Power Account 355
Actual vs Simulated Balance 50 R0.5



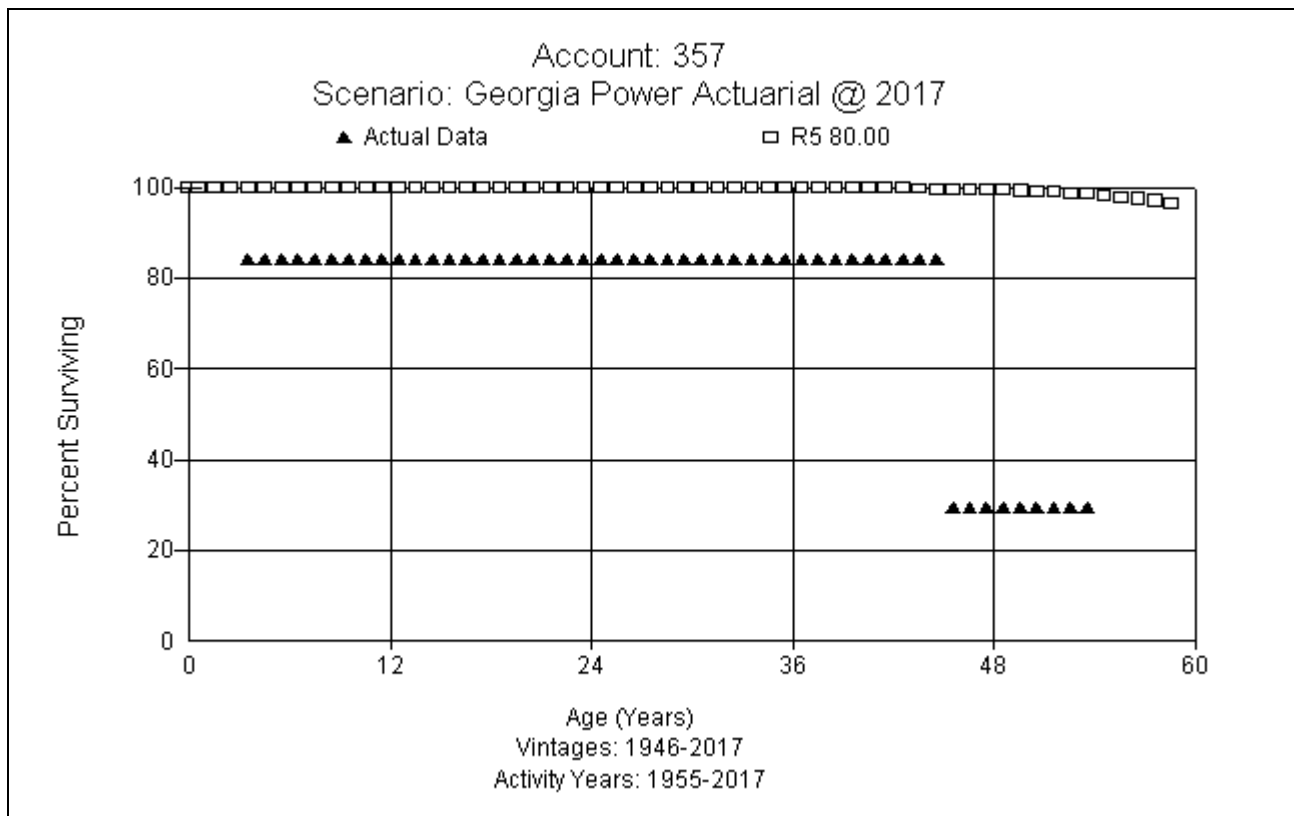
FERC Account 356.0 Transmission Overhead Conductor (50 R3)

This account consists of transmission overhead conductors, which are used to transmit electricity at voltages of 46kV and above. The account balance for this account at December 31, 2017 is \$1.4 billion. The currently approved dispersion curve for this account is 47 R2. The Company is experiencing shield wire issues and has been replacing shield wire for a number of years. Some conductor is starting to anneal. Company personnel report they are seeing a longer life out of conductor than originally thought. 46kV conductor is beginning to be replaced but will last a long time since they are not as heavily loaded as the higher voltage conductor. Company personnel report that they have added a lot of higher voltage conductor over the last 30 years. They have found pockets of insulators (porcelain) that have gone bad and have been/are being replaced (some are around 40 years old). Georgia Power mainly uses porcelain on the system. The replacement of shield wire is likely driving the life seen in the SPR analysis down even though the shield wire is only a small portion of the total conductor account. Based on input from Company personnel and life analysis, this study recommends a life of 50 years and an R3 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.



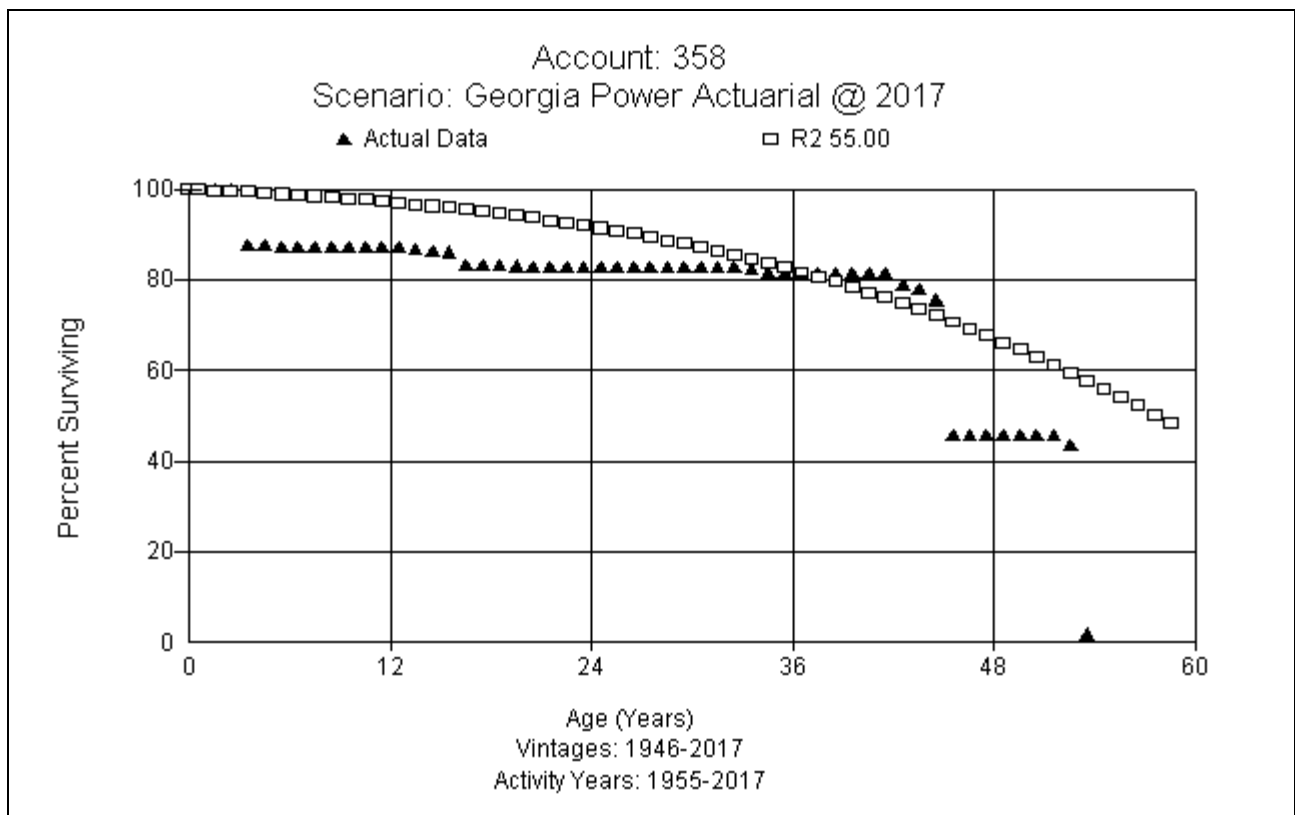
FERC Account 357.0 Transmission Underground Conduit (80 R5)

This account consists of underground conduit used with underground transmission lines. The account balance for this account at December 31, 2017 is \$12.2 million. The currently approved dispersion curve for this account is 80 R5. Company personnel state that they will install a spare when they run conduit. There have been some conduit problems, but not many, and the systems are quite old. Older systems are oil-filled but some newer are just in conduit. Based on input from Company personnel, this study recommends retention of the 80 R5 dispersion curve. A graph of the actual data versus the proposed curve is shown below.



FERC Account 358.0 Transmission Underground Conductor (55 R2)

This account consists of underground conductor used in underground transmission lines. The account balance for this account at December 31, 2017 is \$25.7 million. The currently approved dispersion curve for this account is 54 R4. This study recommends a life of 55 years and R2 dispersion. A graph of the actual data versus the proposed curve is shown below.



FERC Account 359.0 Transmission Roads and Trails (70 SQ)

This account consists of roads and trails around transmission stations. The account balance for this account at December 31, 2017 is \$3.1 million. The currently approved dispersion curve for this account is 70 SQ. This study recommends retention of the 70 years and SQ dispersion.

Distribution Property, FERC Accounts 360-373

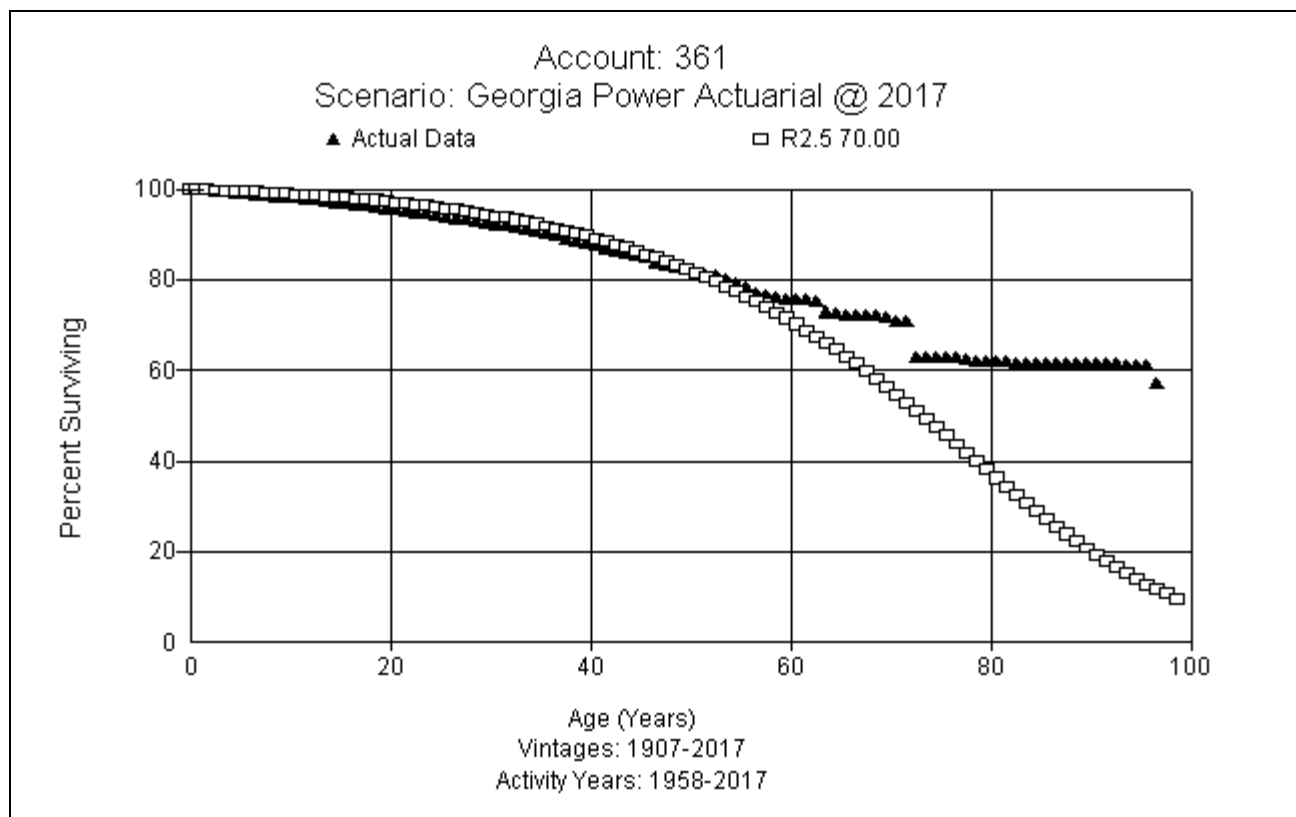
There are significant distribution assets in substation equipment, poles, overhead conductor, services, line transformers, meters, and street lighting. Substations are banks of electrical equipment that convert the transmission line voltage to lower levels which are appropriate for use in local communities. Substations also control the flow of electricity and protect the lines and equipment from damage. Aged data was available to model the substation accounts. For mass distribution accounts, FERC accounts 364 through 373, only unaged data is available. Distribution power lines, which can be installed above ground or underground, carry electricity to customers.

FERC Account 360.0 Distribution Easements (70 SQ)

This account consists of land rights and easements associated with Distribution property or Distribution substations. The plant balance for this account is \$37.8 million. The currently approved dispersion curve for this account is 60 SQ. Based on longer lives for many assets in this function, this study recommends moving to a 70 year life and retaining the SQ dispersion.

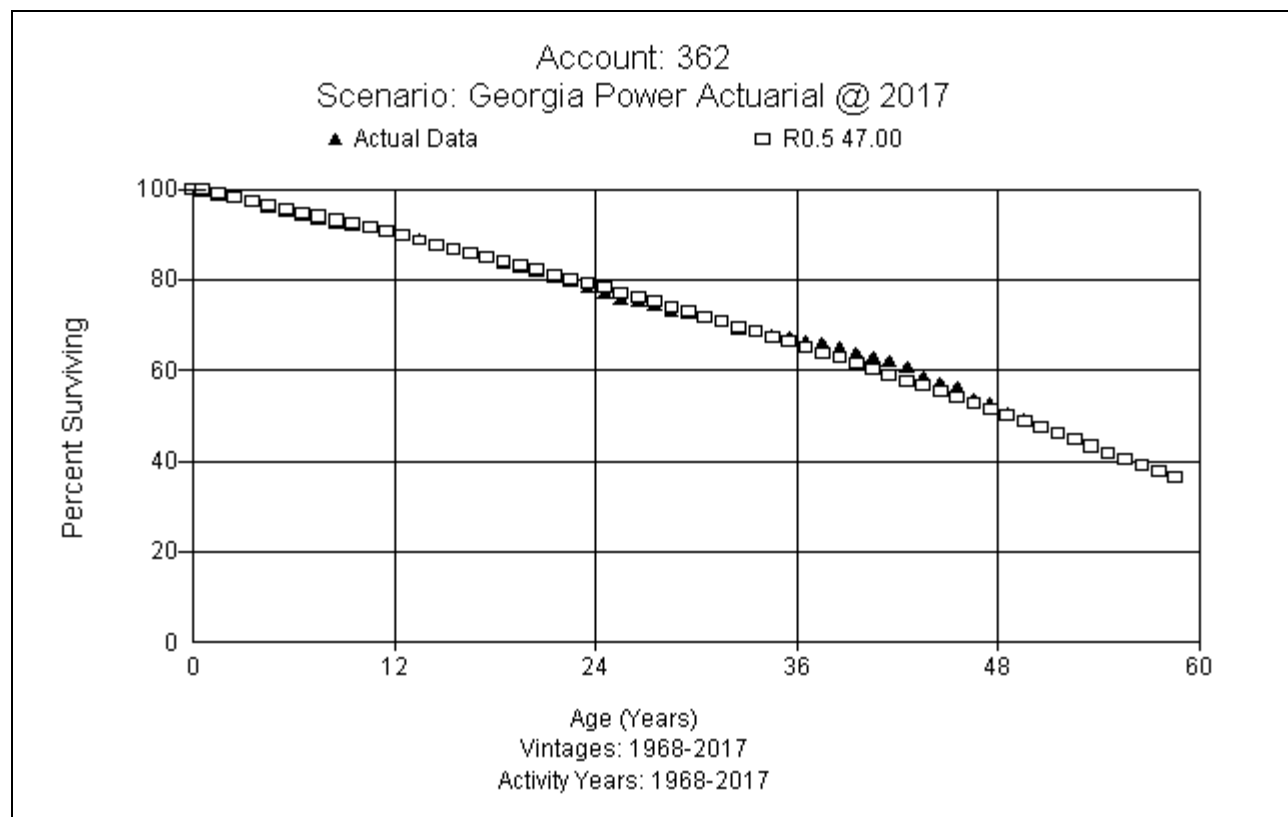
FERC Account 361.0 Distribution Structures and Improvements (70 R2.5)

This grouping contains fencing and other structures at a distribution substation. The plant balance for this account is \$207.3 million. The currently approved dispersion curve for this account is 58 R2.5. Company personnel report that control houses are more robust than those purchased in the past. Based on input from Company personnel and actuarial analysis, this study recommends a 70 year life and R2.5 dispersion. A graph of the actual data versus the proposed curve is shown below.



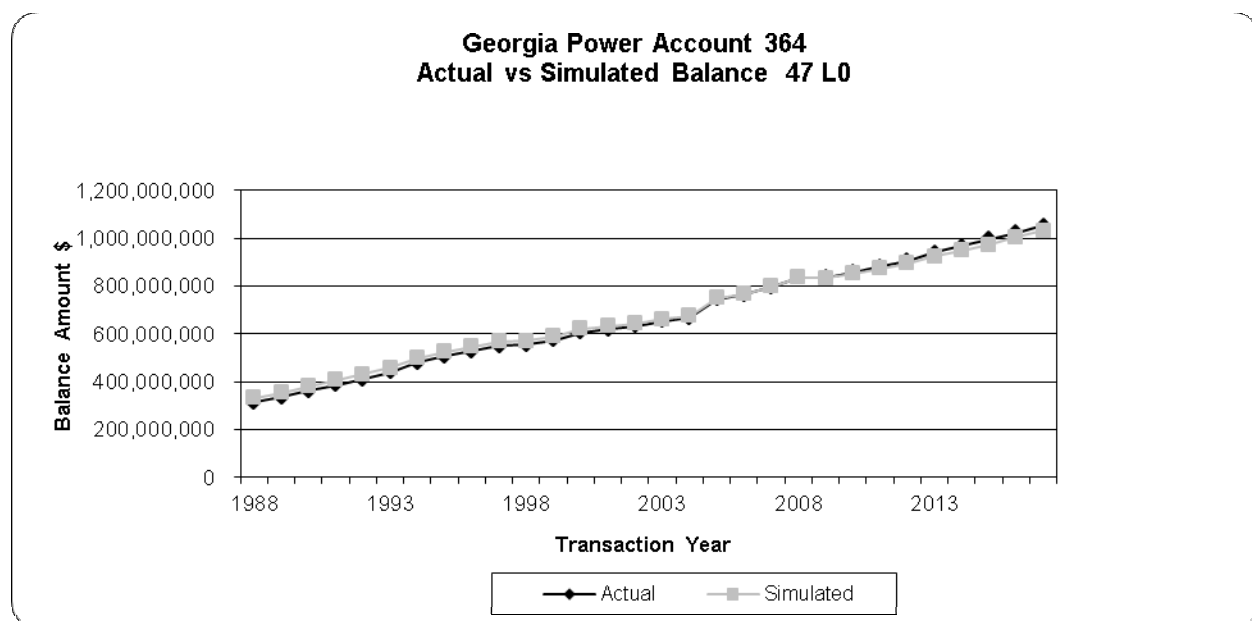
FERC Account 362.0 Distribution Substations (47 R0.5)

This grouping contains a wide variety of distribution substation equipment, from circuit breakers to switchgear and transformers. The plant balance for this account is \$1.4 billion. The currently approved dispersion curve for this account is 39 R1. The Company has moved to fully solid state in substations, moving from electromechanical for the last 20 years. They have started installing dissolved gas analyzers on larger transformers. Distribution stations have more faults and have more “stops and starts”, more swings in load, etc. Company personnel report that the company has a robust maintenance program which allows the life to be supported. Based on life analysis and input from Company personnel, this study recommends moving to a 47 R0.5. A graph of the actual data versus the proposed curve is shown below.



FERC Account 364.0 Distribution Poles, Towers, and Fixtures (47 L0)

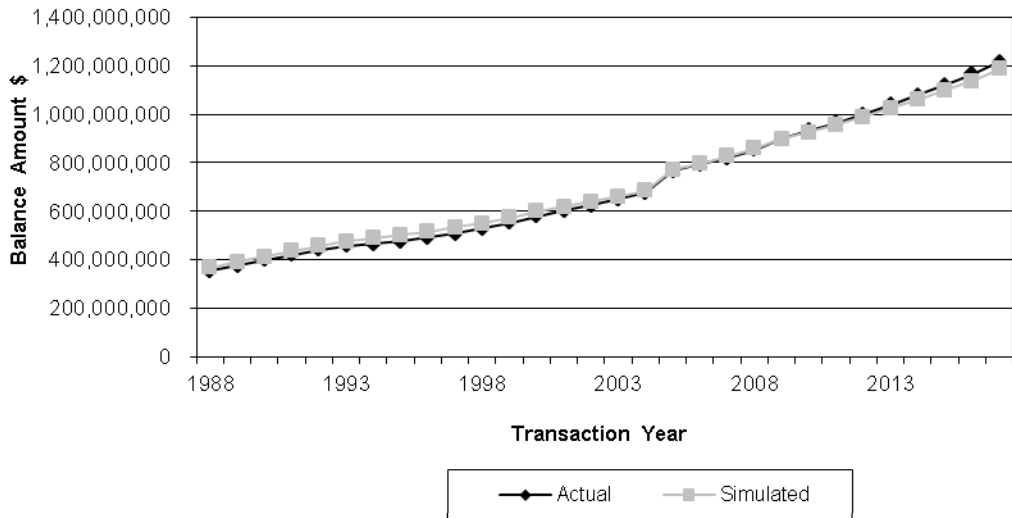
This account contains poles and towers of various material types: wood, concrete, and steel. The plant balance for this account is \$1.1 billion. The currently approved dispersion curve for this account is 45.5 R1. The Company used CCA for over 30 years. Before that time, creosote was used. Company personnel expect a longer life for CCA treated poles than for creosote treated poles and estimate the split between the two treatments is 50/50. Many relocations have occurred on the system in recent years. In 2009, the Company began to reconductor and replace poles at a significantly higher level. That activity is beginning to slow down, and the Company is more consistent with inspections. The Company is examining crossarms and hardware when inspecting poles. With the copper replacement program (starting 3 years ago), there are some replacements of poles. There is a little concrete on the distribution system although not much (maybe 10%). Overhead to underground conversions are starting to happen but not in great numbers yet. Based on input from Company personnel and SPR analysis, this study recommends moving to a 47 year life and L0 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below



FERC Account 365.0 Distribution Overhead Conductors & Devices (40 L0)

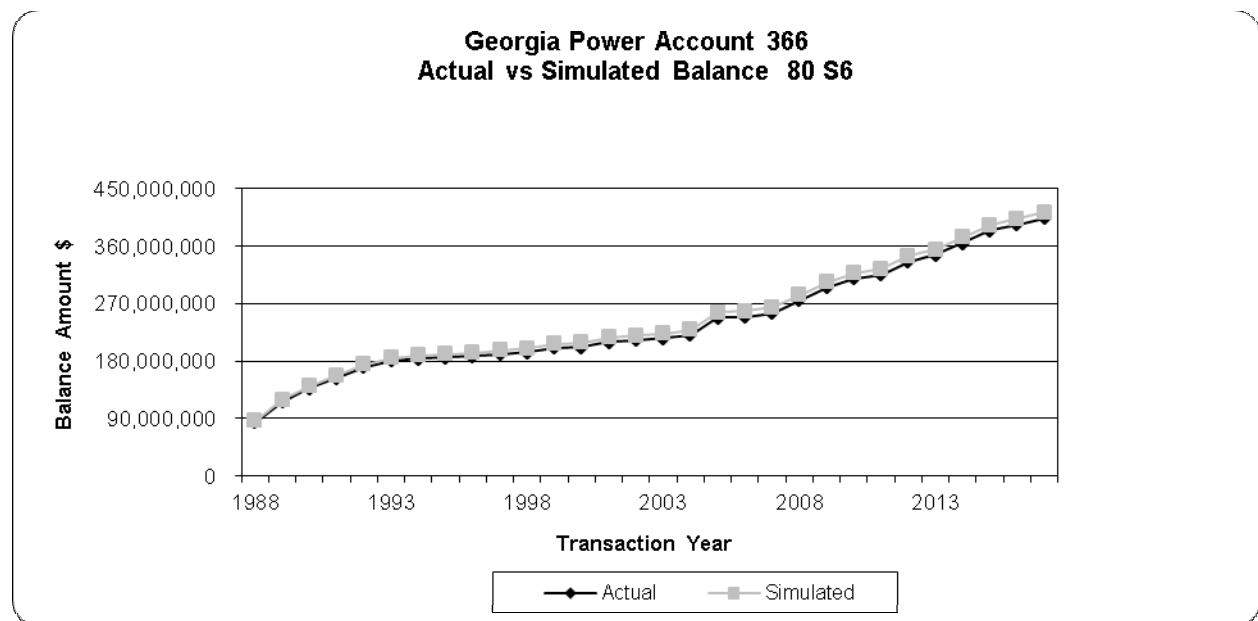
This account consists of overhead conductor of various thickness, as well as various switches and reclosers. The plant balance for this account is \$1.2 billion. The currently approved dispersion curve for this account is 34 R1. The Company has reconductored a significant amount of conductor in the last several years. Company personnel expect that aluminum conductor would not last as long as poles. Copper may last longer, but only approximately 10% or less of the Company's current assets are made of copper. There is a current program to replace all copper conductor. Overhead to underground conversions are starting to happen. Underground wire will last 40 years or more. Georgia Power moved to polymer arrestors and dead ends in the 1990s, which have a shorter life of 20 years. Georgia Power is moving away from oil reclosers to solid dielectric, which have a shorter life. Controlled switches may only have a 10 year life while the switch itself will last much longer. The Company has been adding automated devices for the last 15 years, and there are about 1500 devices on the system. There are several capacitors on the system. Their life expectancy is 30 to 40 years but their controls will only have an 8-10 year life. Based on input from Company personnel and SPR analysis, this study recommends moving to a 40 year life and L0 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.

**Georgia Power Account 365
Actual vs Simulated Balance 40 L0**



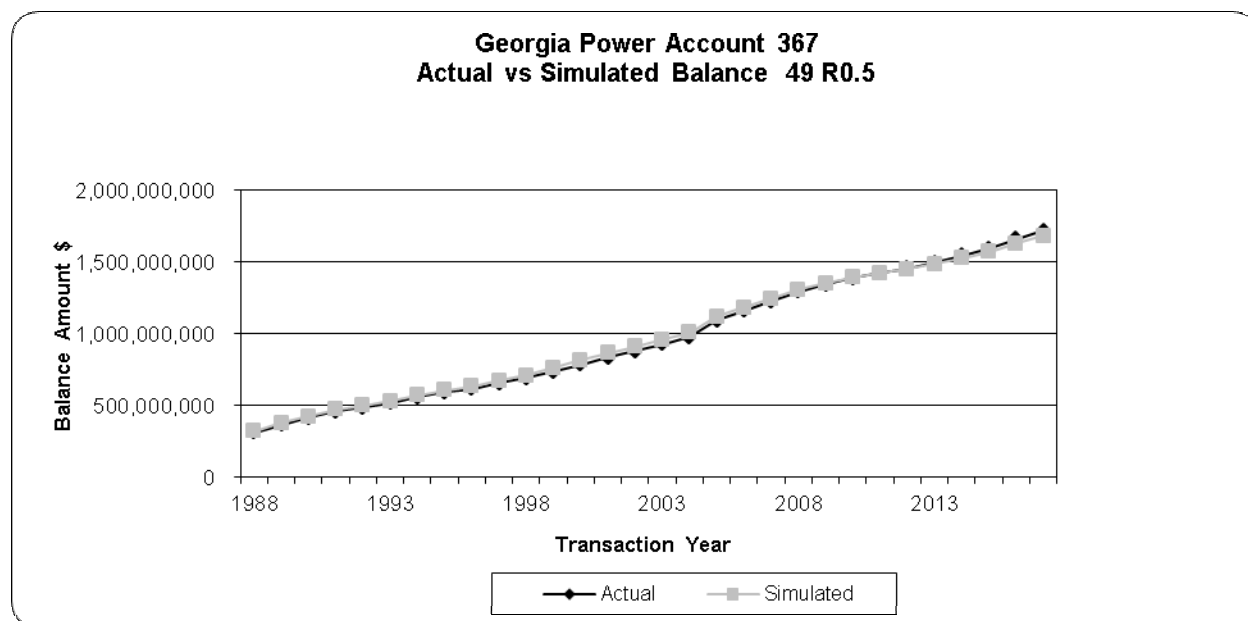
FERC Account 366.0 Distribution Underground Conduit (80 S6)

This account consists of distribution conduit, duct banks, vaults, manholes, and ventilating system equipment. The plant balance for this account is \$404.4 million. The currently approved dispersion curve for this account is 55 R4. Network assets are in conduit, but this is a very small percent of total underground assets. Based on life analysis and input from Company personnel, this study recommends moving to an 80 year life and S6 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below



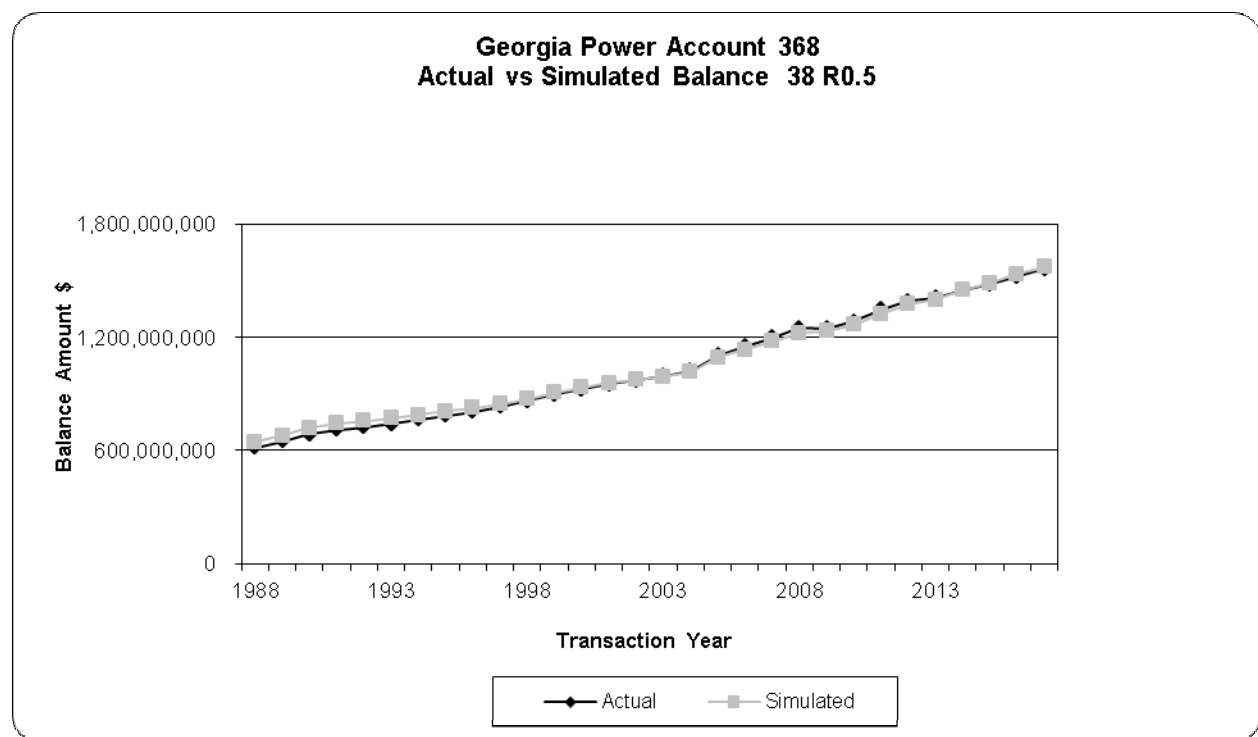
FERC Account 367.0 Distribution Underground Conductor (49 R0.5)

This account consists of distribution conductor, switches, and switchgear. The plant balance for this account is \$1.7 billion. The currently approved dispersion curve for this account is 49.5 R2. There are three different eras in conductor material: unjacketed concentric neutral (nearly all of these have been replaced) which started around 1965; jacketed, non-strand filled (1978-1986 vintages); and jacketed, strand-filled (XLP). Company personnel believe the XLP conductor will have a longer life than the others. There is very little conductor in conduit (except for duct lines, which line a couple of downtown areas). Most of the cable is TRXLP (Triple Cross-linked Polyethylene). The Company began conducting Very Low Frequency testing on distribution UG conductor a couple years ago. This may eventually have the effect of extending the life somewhat; as it lets Company employees find the bad splices and terminate before full failure. Based on input from Company personnel and life analysis, this study recommends a 49 year life and R0.5 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below



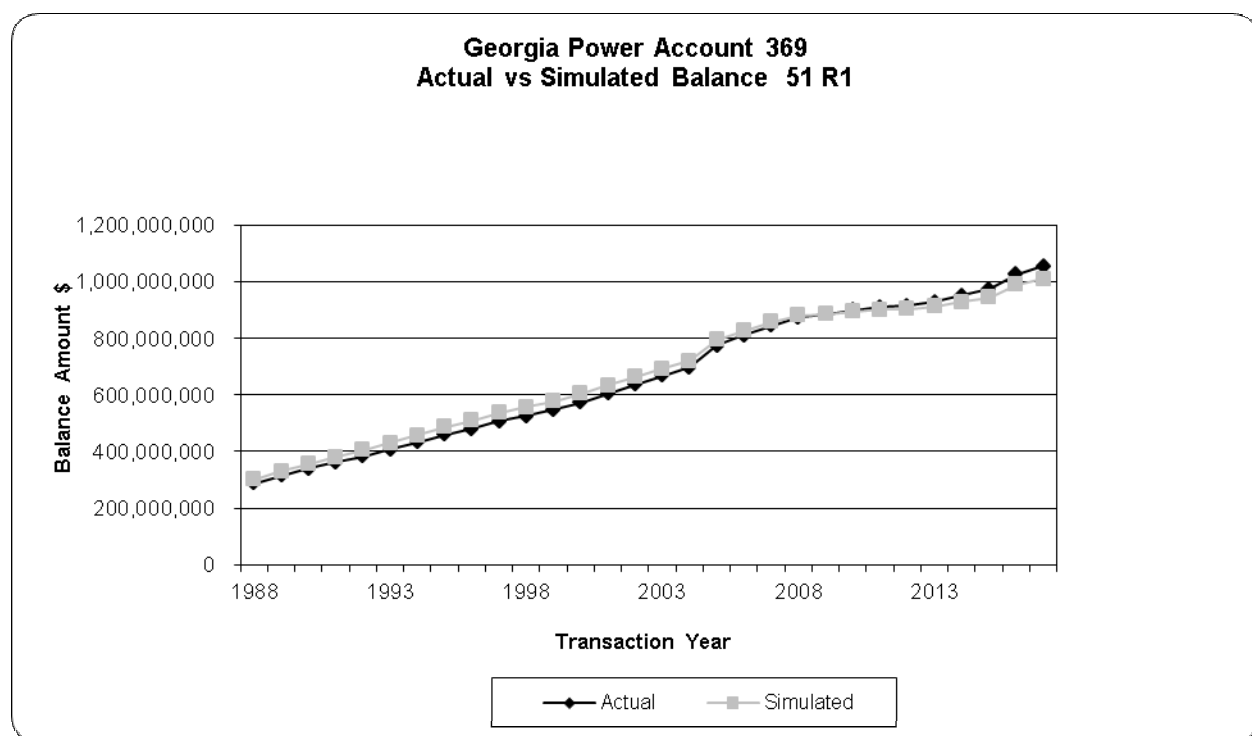
FERC Account 368.0 Distribution Line Transformer (38 R0.5)

This account consists of line transformers, regulators, and capacitors. The plant balance for this account is \$1.6 billion. The currently approved dispersion curve for this account is 44.5 R1. The Company sends transformers to its repair shop and will refurbish the asset if it is less than 25 years of age. The manufacturers have tighter margins than in the past and less material and space. Company personnel note that pad mounts will rust. In coastal environments, the Company has begun to use stainless steel. 100kVA transformers may be refurbished at 30 years, but a 5kVA transformer might be cut off at 25 years. Based on input from company personnel and life analysis, this study recommends moving to a 38 year life and R0.5 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.



FERC Account 369.0 Distribution Services (51 R1)

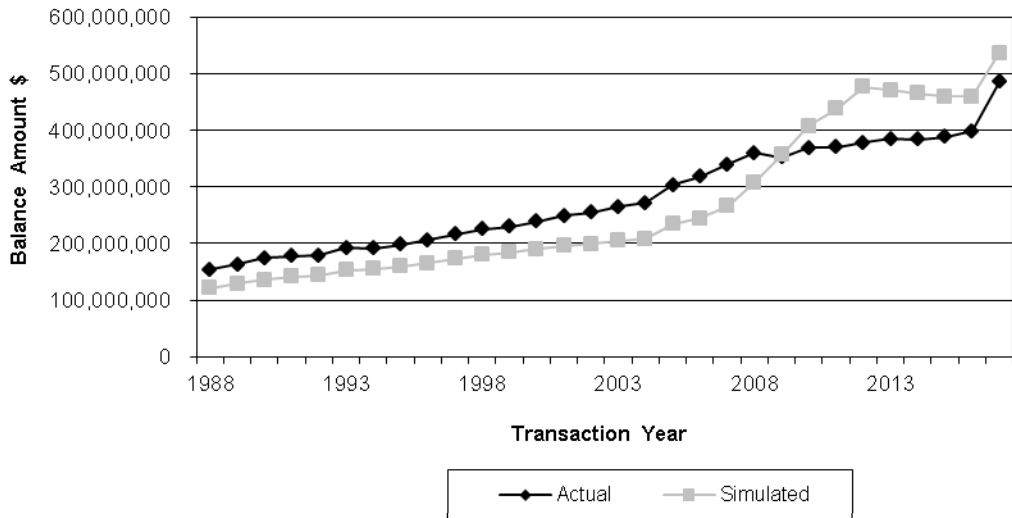
This account includes all distribution services, both overhead and underground. The plant balance for this account is \$1.1 billion. The currently approved dispersion curve for this account is 52.5 R1.5. The system is approaching a 50/50 ratio between overhead/underground services. Overhead was more prevalent in the past. New overhead triplex may last longer than new underground (not so for older open-wire overhead services). Older generation underground services mostly fail at ages less than 40 years old. Water in underground cable will destroy the cable, and nicks and splices are problems. Overhead services can fail based mostly on tree contact. Early underground services were not expected to last for as long as overhead services. Newer underground services are expected to last almost as long as overhead services. This study recommends moving to a 51 year life and R1 dispersion based on input from Company personnel and life analysis results. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.



FERC Account 370.0 Distribution Meters (18 R0.5)

This account includes all distribution meters. The plant balance for this account is \$485.5 million. The currently approved dispersion curve for this account is 28 S0. The Company is not seeing a lot of failures, but technology is moving so quickly that it is forcing the company to continually upgrade meters. Georgia Power began using electronic meters in 1992. These meters did not fail but were replaced for functionality improvements. In 2006, the Company started using AMI (Smart Meters) and moved to the current type of meter (Census) in 2008. Current meters are essentially computers with a communication device. The failure rates are within the industry standard – not a lot of failures now, but the meters are still in the early part of their expected life. There were more failures when AMI was first installed, but that has since decreased. Those installed in 2008-2009 are being remediated (replaced) because of their lack of functionality. Since 2012, RCDC (Remote Connect/Disconnect) meters have been replacing earlier AMI meters. The communications function of meters is the weakest link. Theoretically, the life of meters according to the manufacturer is up to 20 years. There are only a few electromechanical meters still in the field (around 500 in total). An 18 year life (as seen in the longer SPR runs) is reasonable. Based on input from Company personnel and SPR analysis, this study recommends moving to an 18 year life and R0.5 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.

Georgia Power Account 370
Actual vs Simulated Balance 18 R0.5

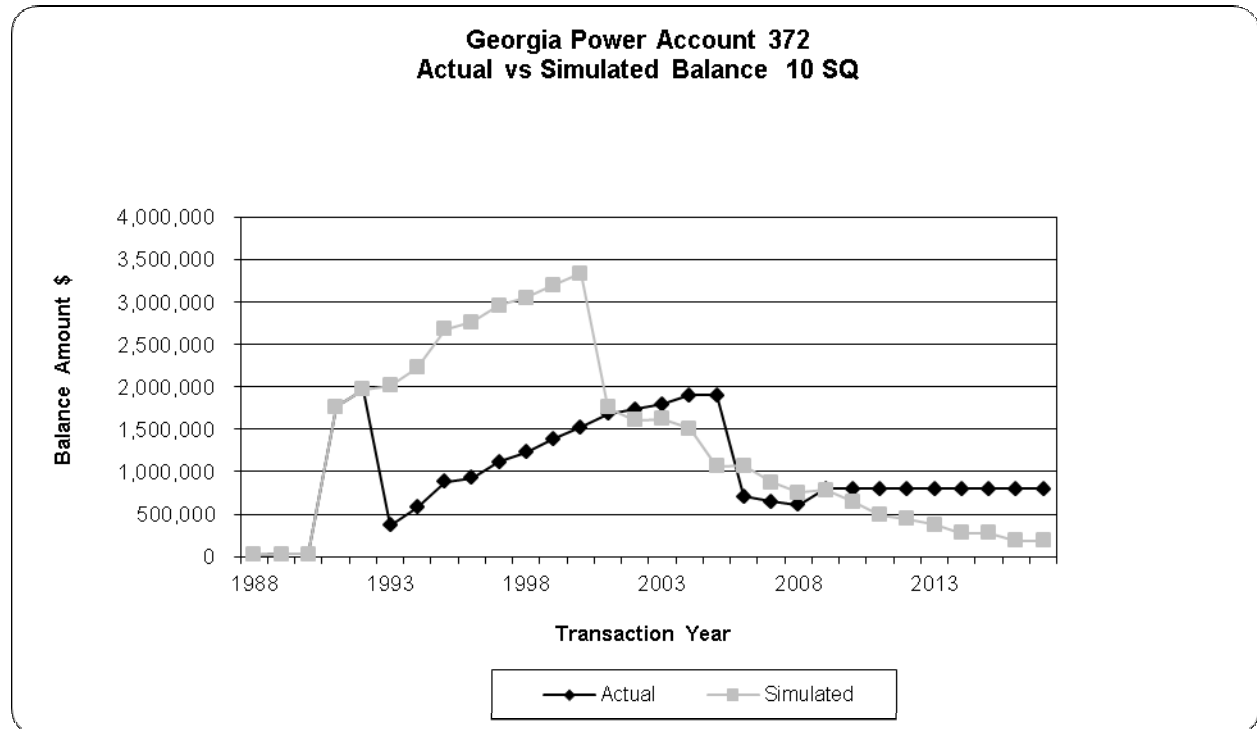


FERC Account 371.0 Installations on Customers' Premises (10 SQ)

This account includes vehicle charging stations. The account balance for this account at December 31, 2017 is \$2.1 million. This is a new account with plant added in transaction year 2017. There is no approved curve and life for this account and the Company has been depreciating these assets at the distribution plant composite rate. Since these are new assets, it is not possible to perform any historical analysis. Information from Company subject matter experts is used in this study to determine the proposed service life. Currently these assets are public chargers, and approximately \$1.6 million is invested in fast chargers and \$460 thousand in slow chargers. Absent technology change from the chargers before replacement, information from the manufacturer suggests a 10 year life. Based on input from Company personnel, this study recommends a 10 year life with a SQ dispersion. No graph is shown.

FERC Account 372.0 Leased Customer Premises (10 SQ)

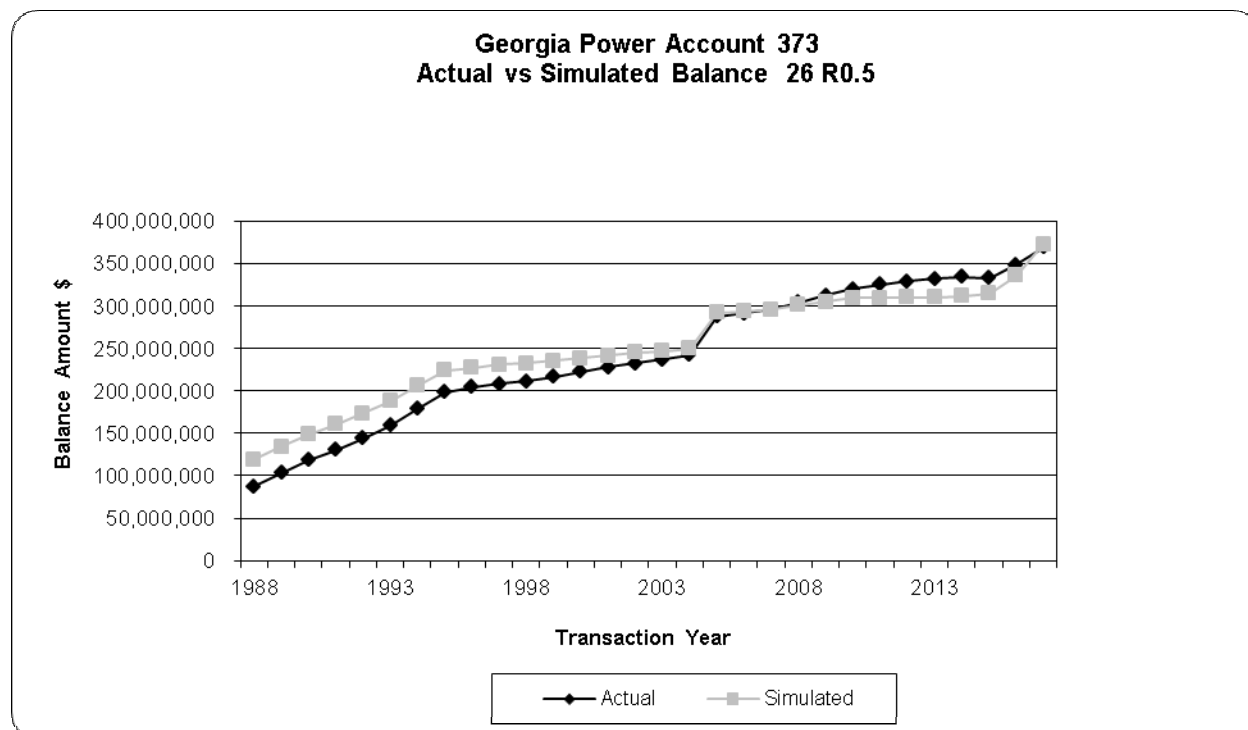
This account consists of leased equipment on customer premises. The plant balance for this account is \$798 thousand. The currently approved dispersion curve for this account is 22 SQ. Most of the assets in this account are a light with cable. There may also be a decorative pole or relay. There have been no additions in this account since 2009. This study recommends moving to a 10 year life and SQ dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below



FERC Account 373.0 Distribution Street Lighting (26 R0.5)

This account includes all Distribution streetlights, conductor, conduit, luminaire, and standards. The plant balance for this account is \$369 million. The currently approved dispersion curve for this account is 24 R1.5. Company personnel report that there are very few mercury vapor lights in the field and that these will be replaced when they go out. Since 2014, LED lights have been installed. The Company has a 5-7 year program, which is currently in year 4, which will convert materially all governmental regulated lights to LED.

There is no current program for non-governmental regulated street lights. In the LED project, Georgia Power will only replace the heads and arms. To date, they will replace the head when the LED goes out. The initial estimate was 15 years for the LED head. Now they believe the heads will last longer than that. Based on information from Company personnel and SPR analysis, this study recommends moving to a 26 year life and R0.5 dispersion. A graph of the actual balances versus the simulated balances using the proposed curve is shown below.



General Property, FERC Accounts 389-397

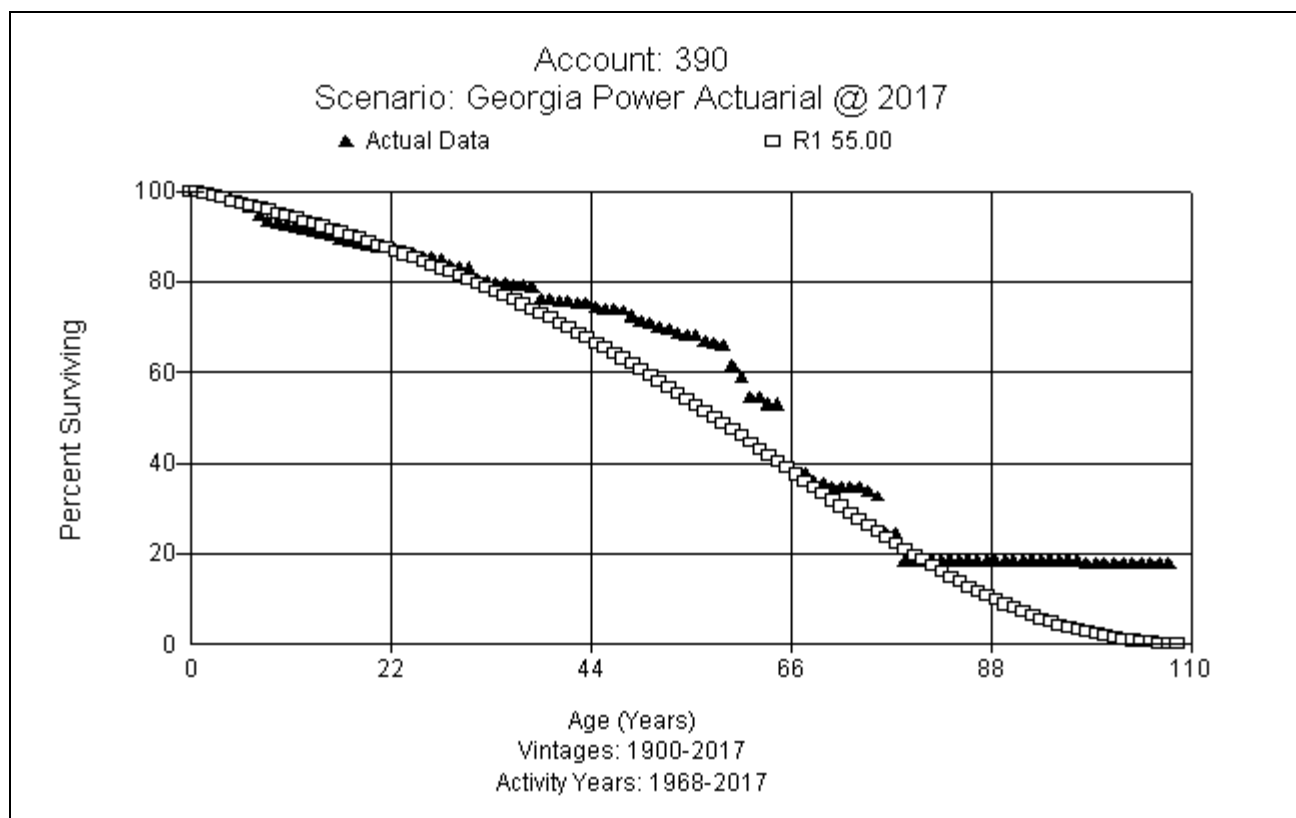
General plant includes such as buildings, transportation equipment, power operated equipment, and communication equipment. All accounts were analyzed using actuarial models.

FERC Account 389.0 General Plant Easements (60 SQ)

This account consists of land rights and easements associated with general property or general structures and improvements. The plant balance for this account is \$148 thousand. The currently approved dispersion curve for this account is 50 SQ. Since the life of Account 390, Structures and Improvements, is moving out 10 years, this study recommends moving the life of this account to 60 years with a SQ dispersion.

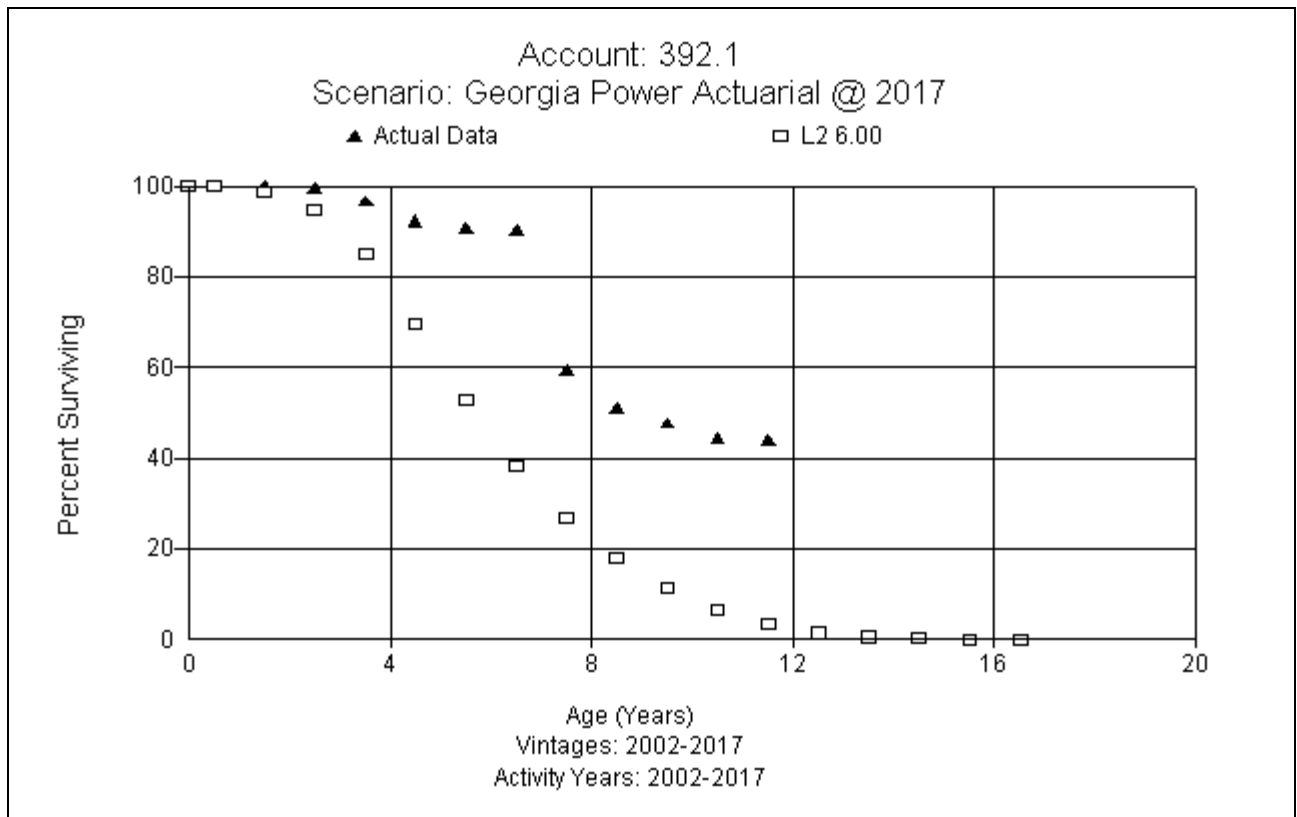
FERC Account 390.0 General Structures and Improvements (55 R1)

This account consists of general structures and improvements for buildings, including roofing, plumbing, and air conditioning systems. The plant balance for this account is \$514.9 million. The currently approved dispersion curve for this account is 45 S0.5. Forest Park contains the repair shop, offices, metering, engineering, and inventory. There are approximately 5 Transmission Maintenance Centers (TMCs) across the system. Operating Headquarters (i.e., Distribution Headquarters) have their own buildings with truck bays, inventory, and fleet maintenance shop. This study recommends moving to a 55 year life and R1 dispersion. A graph of the actual data versus the proposed curve is shown below.



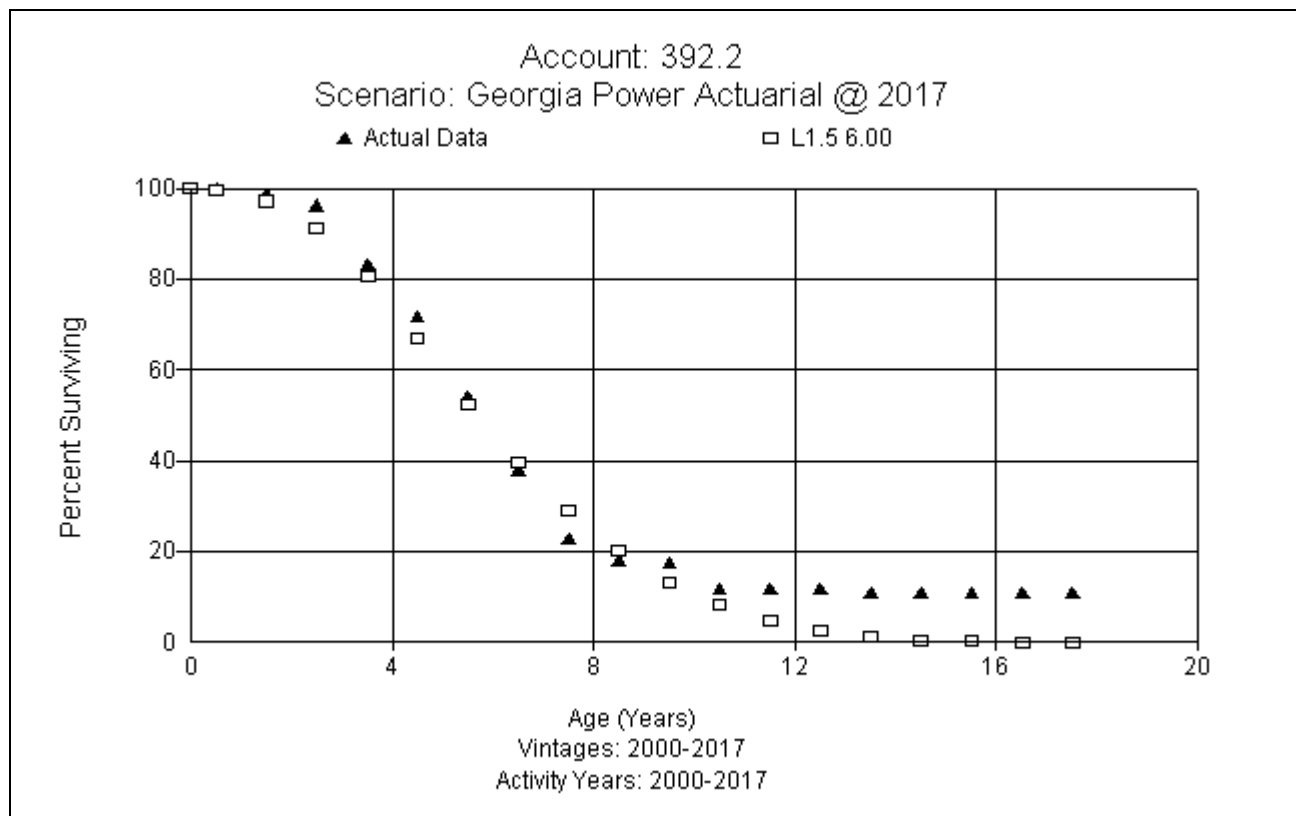
FERC Account 392.1 Automobiles (6 L2)

This account consists of automobiles. The plant balance for this account is \$10.3 million. The currently approved dispersion curve for this account is 5 L2. Company personnel report that there are few cars in this account. The Company has moved to more SUV's in this account in recent years. Company personnel report that the Company guideline for retiring autos is 6 years. Based on actuarial analysis and information gathered from Company personnel, this study recommends moving to a 6 year life and L2 dispersion. A graph of the actual data vs the proposed curve is shown below.



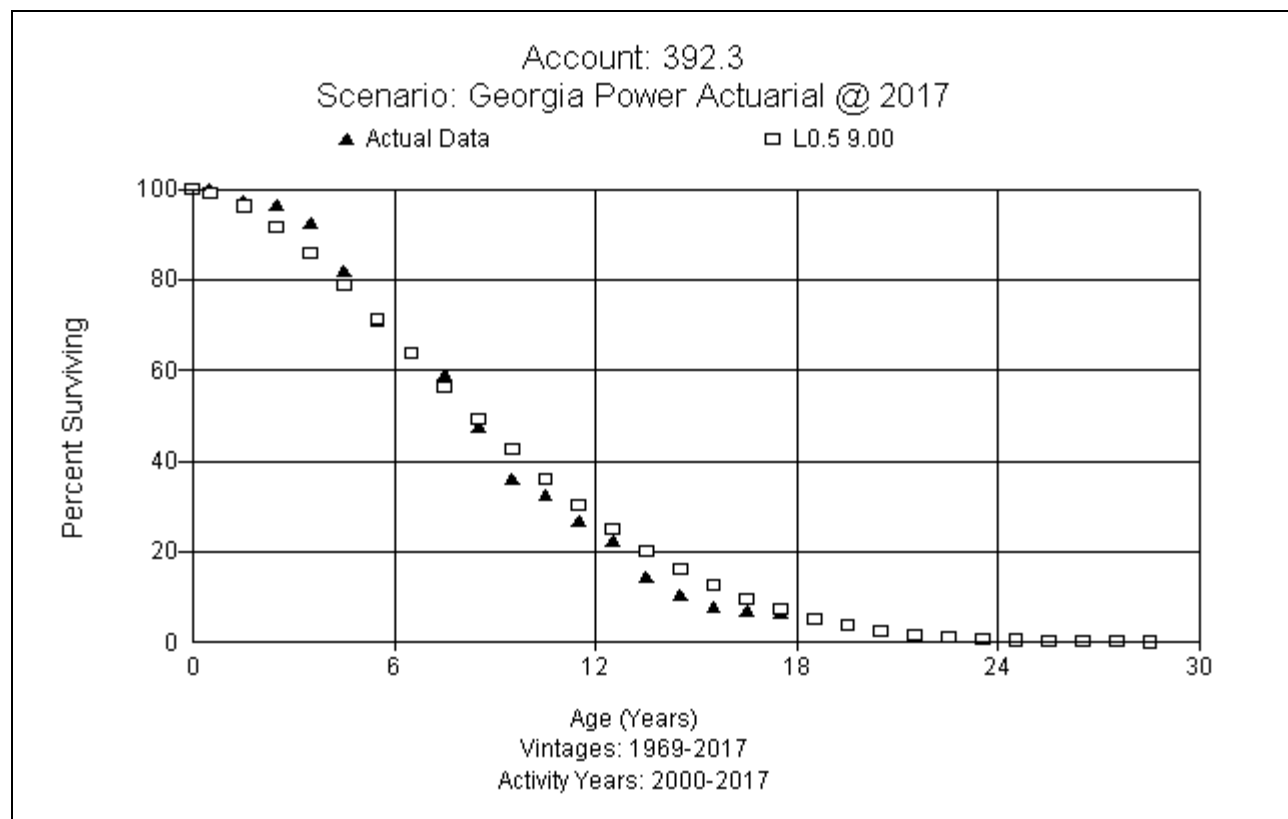
FERC Account 392.2 Light Trucks (6 L1.5)

This account consists of light trucks. The plant balance for this account is \$59.8 million. The currently approved dispersion curve for this account is 6 L2. Company personnel state that the guideline life for this account changed from 4 to 6 years in approximately 2010. At times, light trucks are retired earlier than 6 years based on mileage. Based on actuarial analysis and information gathered from Company personnel, this study recommends retaining a 6 year life and moving to an L1.5 dispersion. A graph of the actual data versus the proposed curve is shown below.



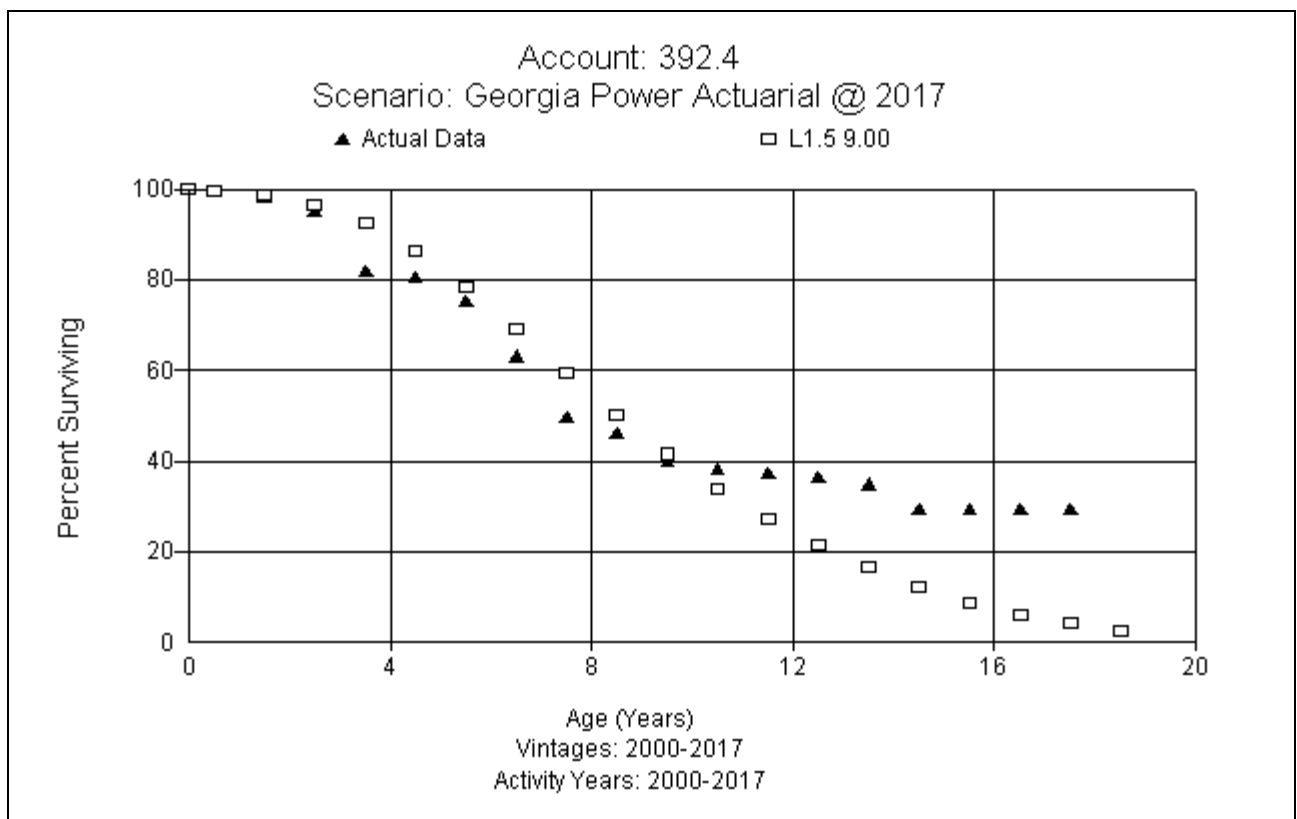
FERC Account 392.3 Heavy Trucks (9 L0.5)

This account consists of heavy trucks. The plant balance for this account is \$231.3 million. The currently approved dispersion curve for this account is 8 L3. Company personnel report that the largest categories of heavy trucks are bucket trucks (Aerial Devices 41' and above) and digger derricks/cranes are the two largest categories of heavy truck. Company personnel report that trouble trucks are now being used in double shifts, and thus those have more miles per year than other types of heavy trucks. Company personnel report that most heavy trucks are retired at 10 years (a small group at 12 years) but trouble trucks are retired much earlier (between 6 and 7 years). Based on actuarial analysis and information gathered from Company personnel, this study recommends moving to a 9 year life with L0.5 dispersion. A graph of the actual data versus the proposed curve is shown below.



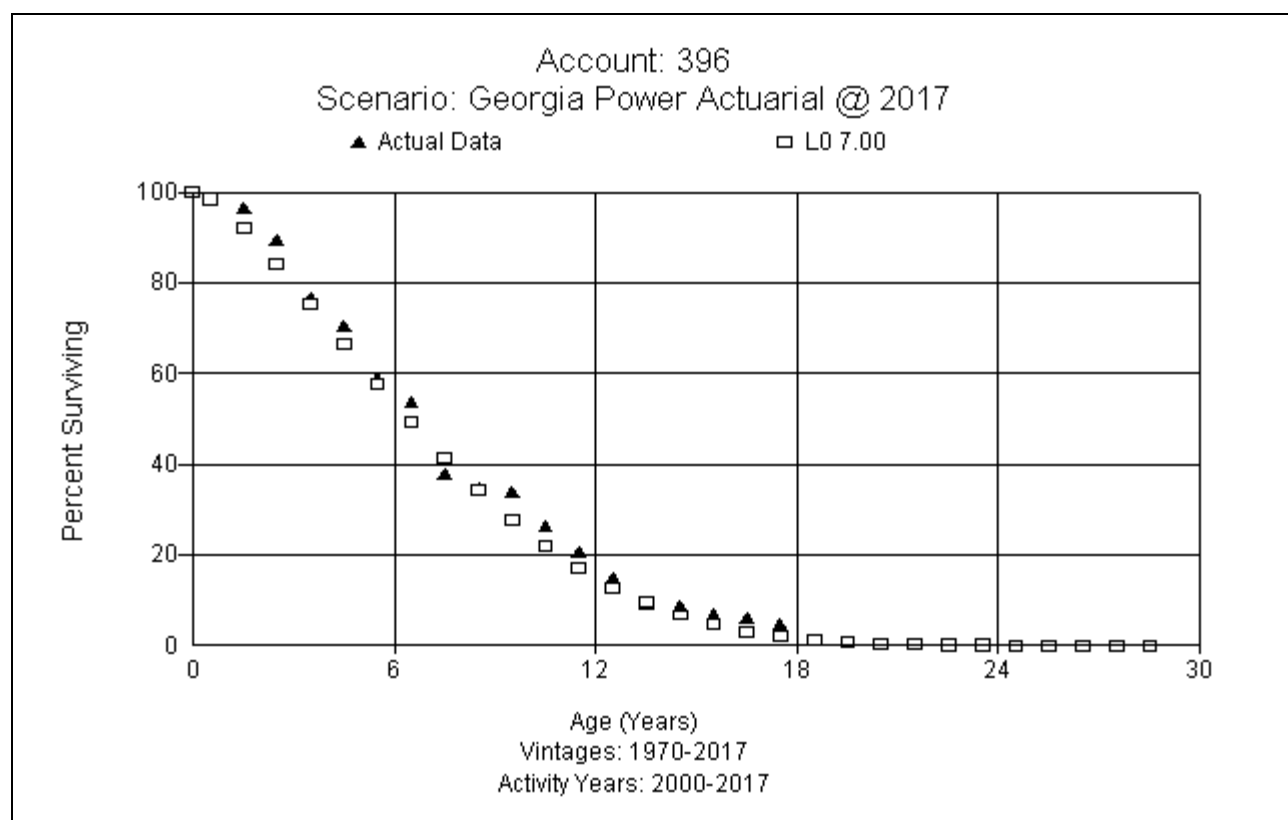
FERC Account 392.4 Other (Trailers, misc.) (9 L1.5)

This account consists of other transportation equipment such as trailers and misc. The plant balance for this account is \$20.2 million. The currently approved dispersion curve for this account is 11 L1.5. This study recommends moving to a 9 year life and L1.5 dispersion. A graph of the actual data versus the proposed curve is shown below.



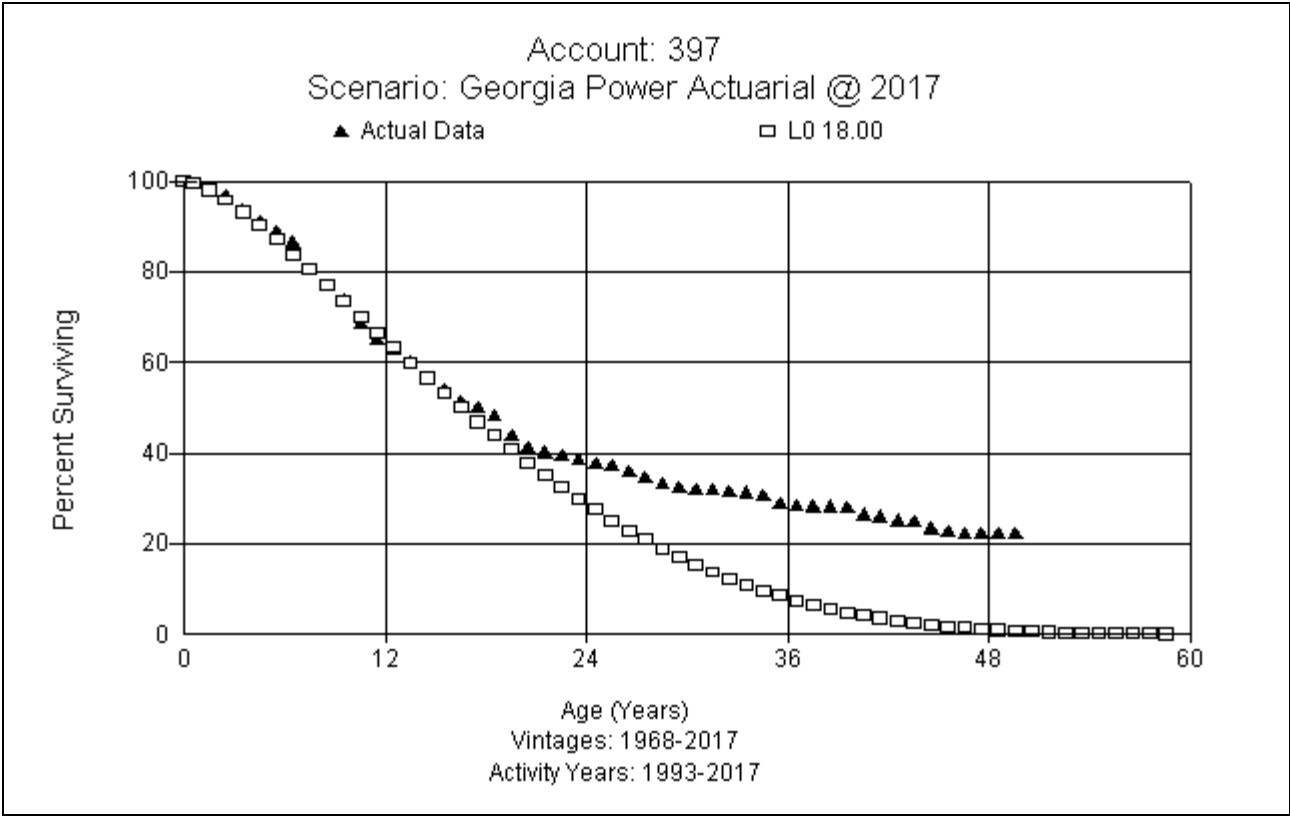
FERC Account 396.0 Power Operated Equipment (7 L0)

This account consists of power-operated equipment such as bulldozers, forklifts, pile drivers, and tractors. The plant balance for this account is \$23.3 million. The currently approved dispersion curve for this account is 10 S1.5. Company personnel report that recently trenchers have been replaced with mini-excavator. Company personnel estimate the life of Polaris models are 5 to 6 years. Based on information from Company personnel and actuarial analysis, this study recommends moving to a 7 year life and L0 dispersion. A graph of the actual data versus the proposed curve is shown below.



FERC Account 397.0 Communication Equipment (18 L0)

This account consists of miscellaneous communication equipment used in general utility service. The plant balance for this account is \$299.6 million. The currently approved dispersion curve for this account is 17 L1. Company personnel expect that the life of technology driven assets will get shorter over time. Capacity and obsolescence are forces that trigger replacements/retirements of technology assets. Currently, most fiber is 90% overhead versus 10% underground, and is located mostly on transmission lines. Georgia Power is moving fiber underground over the next 10 years. At the end of the project, the Company estimated 10% of the fiber will be overhead and 90% will be underground. Underground cable will be 144 strand (versus mostly 36 strand on OPGW). The fiber being replaced will be 35-40 years old at retirement. Microwave assets will have some long-life assets and some shorter-life assets. Company personnel estimate that microwave radios would last around 12 years – the rest of the microwave equipment will last much longer (e.g., towers would have a 40 year life). Company personnel state that excluding long-lived assets (such as fiber, microwave, towers, antenna, etc.), 50% of the remaining investment, will have a life of 12 years (Network equipment, etc.), and the other 50% will have a life of 8 years (SCADA equipment). Based on input from Company personnel and life analysis results, this study recommends moving to an 18 year life with a L0 dispersion. A graph of the actual data versus the proposed curve is shown below.



SALVAGE ANALYSIS

When a capital asset is retired, physically removed from service, and finally disposed of, terminal retirement is said to have occurred. The residual value of a terminal retirement is called gross salvage. Net salvage is the difference between the gross salvage (what the asset was sold for) and the removal cost (cost to remove and dispose of the asset).

Gross salvage and cost of removal related to retirements are recorded to the general ledger in the accumulated provision for depreciation at the time retirements occur within the system.

Net salvage data by plant account for Transmission, Distribution, and General Property plant is shown in Appendix D. Removal cost percentages are calculated by dividing the current cost of removal by the original installed cost of the asset. Some plant assets can experience significant negative removal cost percentages due to the timing of the addition versus the retirement. For example, a Transmission asset in FERC Account 355 with a current installed cost of \$500 (2017) would have had an installed cost of \$56.36⁵ in 1967. A removal cost of \$50 for the asset calculated (incorrectly) on current installed cost would only have a negative 10 percent removal cost (\$50/\$500). However, a correct removal cost calculation would show a negative 89 percent removal cost for that asset (\$50/\$56.36). Inflation from the time of installation of the asset until the time of its removal must be taken into account in the calculation of the removal cost percentage because the depreciation rate, which includes the removal cost percentage, will be applied to the original installed cost of assets.

⁵ Using the Handy-Whitman Bulletin No. 188, E-2, line 36, $\$56.36 = \$500 \times 62/550$.

Net Salvage – Steam, Production, Hydro, and Other Production Property

The concept behind the net salvage cost component of depreciation rates for power plants is different from that of Transmission or Distribution assets. Power plants are discrete units that will need to be dismantled after the end of their useful lives. Because of this, instead of statistically analyzing the historical cost for salvaging and removing assets with rolling and shrinking bands, engineering studies are conducted to determine the cost to dismantle the individual units or plants.

The current net salvage rates, established in Docket No. 36989, incorporate dismantling costs for Georgia Power facilities from a 2011 Dismantling Study performed internally by Southern Company Services. This depreciation study updates the projected dismantling costs with results from the Production Plant Dismantling Cost Study for Georgia Power that was completed in 2018 by Southern Company Services. The dismantling Cost results are stated in current 2018 dollars. The proposed net salvage rates in total are more negative than the net salvage percent used in the approved depreciation rates established in Docket No. 36989. The removal cost was divided by the depreciable investment at that plant unit and FERC Account to create a net salvage percentage for that particular plant unit and FERC Account. The demolition cost for each plant was combined with the interim removal cost based on each interim survivor curve for Accounts 311-346 to model total Steam Production, Nuclear, Hydro, and Other Production removal cost is allocated in detail based on Gross investment in each power plant and shown in Appendix A. The interim net salvage history for each plant account is shown in Appendix D. The Composite net salvage for each power plant and plant account, using interim removal cost and dismantling cost is shown in Appendix E.

Steam Production Interim Net Salvage, FERC Accounts 310-316

All interim retirement data is available only on a functional level. As shown in Appendix D for Steam Production, the 10-year, 20-year, 30-year and overall net salvage percentages are: negative 19.65, negative 24.02, negative 23.88, and negative 22.80 percent respectively. With the exception of Account 310.0 (where a 0 percent net salvage

is recommended), the Steam Production interim net salvage rate used to set depreciation rates in this study is adjusted from a negative 15 percent to a negative 20 percent.

Nuclear Production Interim Net Salvage, FERC Accounts 321-325

All interim retirement data is available only on a functional level. As shown in Appendix D for Nuclear Production, the 10-year, 20-year, and 30-year net salvage percentages are: negative 27.73, negative 27.39 and negative 24.88 percent respectively. With the exception of Account 320.0 Easements (where a 0 percent net salvage is recommended), the Nuclear Production interim net salvage rate used to set depreciation rates in this study has been adjusted from a negative 15 percent to a negative 25 percent.

Hydro Production Interim Net Salvage, FERC Accounts 330-336

All interim retirement data is available only on a functional level. As shown in Appendix D for Hydro Production, the 10-year, 20-year, and 30-year net salvage percentages are: negative 54.20, negative 53.23, and negative 49.96 percent respectively. With the exception of Account 330.0 Easements (where a 0 percent net salvage is recommended), the Hydro Production interim net salvage rate used to set depreciation rates in this study has been adjusted from 0 percent to a negative 20 percent.

Other Production Interim Net Salvage, FERC Accounts 340-346

All interim retirement data is available only on a functional level. As shown in Appendix D for Other Production, the 10-year, 20-year, and 30-year net salvage percentages are: 3.48, 2.99, and 2.65 percent respectively. However, the 2016 and 2017 years contain abnormally large amounts of gross salvage which are not projected to recur in the future. When using 2015 as the end-point for examining net salvage, the 10-year, 20-year, and 30-year net salvage percentages are: negative 3.42, negative 3.41, and negative 3.58 percent respectively. Based on judgment and data through 2015, an adjustment from a 0 percent interim net salvage rate to a negative 2 percent interim net salvage rate is recommended for Accounts 341-346. Account 340 will remain at 0 percent net salvage.

Net Salvage - Transmission Property, FERC Accounts 350-359

Increasing levels of removal cost are experienced in nearly all accounts in this function. Moving averages, which smooth out yearly fluctuations between retirements and net salvage, are used to examine data over the 1981 to 2017 period (or newer depending on the account) and determine net salvage estimates for each account. Detailed analysis and results by account are shown in Appendix D and individual account/functional results are discussed below.

Company personnel report that environmental cost and access costs are increasing. Cost of disposing and removing poles have gone up. Environmental rules require more paperwork/documentation if leaving poles with customers or Company would have to dispose of properly. The Company cannot cut off poles in many places (like marshes) and leave stub. In some areas it is necessary to use mats to get to a site. Metro Atlanta will have a lot of additional costs due to narrow ROW, higher permitting costs, congestion, etc. The Company is safety conscious and expenditures may increase to remove assets. The Company will also have to mitigate any activity in wetlands at extra cost.

All retirement data is available only on a functional level. As shown in Appendix D for Transmission, the 10-year, 20-year, and 30-year net salvage percentages are: negative 84.46, negative 71.89, and negative 62.44 percent respectively. With the exception of Account 350.0 Transmission Easements (where a 0 percent net salvage is recommended), the Transmission net salvage rate used to set depreciation rates in this study has been adjusted from a negative 18 percent to a negative 25 percent.

Net Salvage – Distribution Property, FERC Accounts 360-373

Increasing levels of removal cost are experienced in most accounts in this function. The salvage received for retired assets has decreased over that time while the removal cost of assets has increased dramatically. Detailed analysis and results by account are shown in Appendix D and individual account/functional results are discussed below.

The Company uses the JETS estimating system, a time and labor (compatible unit type system). Labor cost is estimated annually. Annually the Company runs an estimate to determine how close the estimates are to the actual expenditures. Data review shows the removal cost entries are very accurate. All retirement data is available only on a functional level. As shown in Appendix D for Distribution, the 10-year, 20-year, and 30-year net salvage percentages are: negative 23.35, negative 22.45 and negative 21.70 percent respectively. For accounts 361-370 and 373, the Distribution net salvage rate used to set depreciation rates in this study has been adjusted from a negative 14 percent to a negative 20 percent.

Three accounts use a different net salvage percentage: Account 371 Vehicle Charging Stations, 372 Leased Customer Premises, and 360 Distribution Easements. Account 371 is a new account with plant added in transaction year 2017. There is no approved net salvage percentage for this account. Company experts report that when four sites were moved it cost around \$25 thousand to move including installation at a new site, only a small amount was removal cost. Company experts state that the chargers would have to be removed at retirement. From current information, Company experts believe that removal cost and residual value will basically net each other. Based on input from Company personnel, this study recommends 0 percent net salvage for Account 371. Account 372 is being phased out, and Company experts recommend 0 percent net salvage for those assets instead of a composite distribution net salvage. Account 360.0 Distribution Easements currently uses 0 percent net salvage. All easement accounts in each function are recommended to have 0 percent net salvage, which is recommended for this account.

Net Salvage – General Property, FERC Accounts 389-397

Account 389 and 390, both have a zero percent net salvage value. Other accounts, 392 and 396 have positive fifteen percent net salvage value. Detailed analysis and results by account are shown in Appendix D.

As shown in Appendix D for accounts 392/396 combined, the 10-year, 20-year, and 30-year net salvage percentages are: positive 16.64, 18.24, and 18.28 percent respectively. Company personnel report that with fleet assets in accounts 392 and 396, salvage values vary depending on the type of asset. Company personnel report that sales fees are netted with the sales proceeds prior to recording to the depreciation reserve. In the next few years, some equipment will be cycled sooner than otherwise expected. Fleet personnel state that 2016 and 2017 were “catch-up” years and are somewhat of an anomaly. Reviewing data in years prior to 2015 show that the net salvage ranges are close to 20 percent. Fleet personnel indicate that previous years are more representative of future expectations. Based on historic data and expectations from company experts, 20 percent salvage is recommended for the 392 and 396 accounts. For accounts 389 and 390, this study recommends retention of zero percent net salvage.

APPENDIX A
Computation of Depreciation Accrual Rates

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Account	Description	Plant In Service 12/31/2017	Theoretical Reserve	Allocated Depreciation 12/31/2017	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Depreciation Amount	Accrual Rate
STEAM PRODUCTION										
1030	Bowen Common									
311	Structures and Improvements	148,321,959	38,286,794	29,338,968	-3.49%	(5,175,341)	124,158,332	17.16	7,236,733	4.879%
312	Boiler Plant Equipment	311,019,326	97,785,262	74,932,331	-4.57%	(14,222,391)	250,309,386	16.61	15,073,168	4.846%
314	Turbogenerator Units	9,598,846	5,157,096	3,951,855	-3.94%	(378,222)	6,025,213	16.61	362,656	3.778%
315	Accessory Electric Equipment	32,126,215	20,442,231	15,664,774	-5.29%	(1,698,331)	18,159,772	16.31	1,113,426	3.466%
316	Misc. Power Plant Equipment	14,860,287	6,704,729	5,137,798	-5.73%	(851,026)	10,573,515	15.81	668,591	4.499%
	Subtotal	515,926,633	168,376,111	129,025,727		(22,325,311)	409,226,218		24,454,573	4.740%
1031	Bowen Unit 1									
311	Structures and Improvements	14,638,772	9,962,417	7,684,612	-1.63%	(238,005)	7,192,164	12.00	599,561	4.096%
312	Boiler Plant Equipment	534,244,035	214,326,526	165,322,960	-1.50%	(7,998,597)	376,919,672	12.07	31,232,656	5.846%
314	Turbogenerator Units	64,066,295	34,135,848	26,331,036	-1.52%	(976,218)	38,711,477	12.03	3,217,872	5.023%
315	Accessory Electric Equipment	10,693,317	6,886,700	5,312,127	-2.11%	(225,446)	5,606,636	11.80	475,041	4.442%
316	Misc. Power Plant Equipment	448,252	59,190	45,657	-1.56%	(7,002)	409,597	12.08	33,919	7.567%
	Subtotal	624,090,669	265,370,680	204,696,391		(9,445,269)	428,839,547		35,559,049	5.698%
1032	Bowen Unit 2									
311	Structures and Improvements	9,682,284	6,752,074	4,487,242	-1.63%	(158,092)	5,353,134	11.99	446,457	4.611%
312	Boiler Plant Equipment	583,431,616	239,700,080	159,298,064	-1.46%	(8,542,851)	432,676,402	12.08	35,817,485	6.139%
314	Turbogenerator Units	53,775,883	23,018,668	15,297,572	-1.47%	(790,591)	39,268,903	12.04	3,261,051	6.064%
315	Accessory Electric Equipment	12,007,977	6,134,003	4,076,489	-1.63%	(195,450)	8,126,937	11.99	677,764	5.644%
316	Misc. Power Plant Equipment	503,565	47,933	31,855	-1.52%	(7,676)	479,386	12.07	39,701	7.884%
	Subtotal	659,401,325	275,652,758	183,191,223		(9,694,660)	485,904,762		40,242,458	6.103%
1033	Bowen Unit 3									
311	Structures and Improvements	25,289,021	12,727,344	11,314,686	-1.64%	(413,624)	14,387,959	15.82	909,574	3.597%
312	Boiler Plant Equipment	1,053,259,039	330,304,007	293,642,261	-1.81%	(19,013,562)	778,630,341	15.76	49,390,668	4.689%
314	Turbogenerator Units	65,799,768	32,383,443	28,789,077	-1.99%	(1,309,181)	38,319,872	15.60	2,457,096	3.734%
315	Accessory Electric Equipment	28,531,148	13,377,905	11,893,038	-1.48%	(423,211)	17,061,322	15.75	1,083,550	3.798%
316	Misc. Power Plant Equipment	483,878	50,676	45,052	-1.98%	(9,557)	448,383	15.72	28,516	5.893%
	Subtotal	1,173,362,855	388,843,376	345,684,114		(21,169,136)	848,847,877		53,869,404	4.591%
1034	Bowen Unit 4									
311	Structures and Improvements	21,185,722	11,961,586	9,815,764	-2.04%	(432,580)	11,802,539	16.61	710,615	3.354%
312	Boiler Plant Equipment	725,297,433	213,584,100	175,268,650	-2.00%	(14,521,646)	564,550,429	16.65	33,905,941	4.675%
314	Turbogenerator Units	64,073,249	31,354,463	25,729,698	-2.19%	(1,406,373)	39,749,924	16.46	2,414,654	3.769%
315	Accessory Electric Equipment	13,984,872	7,047,932	5,783,584	-2.61%	(365,651)	8,566,940	16.34	524,321	3.749%
316	Misc. Power Plant Equipment	1,486,825	204,217	167,582	-2.05%	(30,435)	1,349,679	16.61	81,251	5.465%
	Subtotal	826,028,102	264,152,297	216,765,276		(16,756,685)	626,019,511		37,636,782	4.556%
	Total Plant Bowen	3,798,809,584	1,362,395,223	1,079,362,731		(79,391,061)	2,798,837,914		191,762,267	5.048%
1090	Scherer Common									
311	Structures and Improvements	42,156,179	21,852,974	34,296,601	-6.21%	(2,618,274)	10,477,851	26.99	388,188	0.921%
312	Boiler Plant Equipment	93,852,437	27,190,520	42,673,478	-6.43%	(6,036,410)	57,215,369	26.66	2,146,157	2.287%
314	Turbogenerator Units	4,620,061	2,540,674	3,987,397	-6.87%	(317,302)	949,965	26.06	36,452	0.789%
315	Accessory Electric Equipment	1,957,215	937,934	1,472,017	-7.94%	(155,340)	640,539	25.88	24,746	1.264%
316	Misc. Power Plant Equipment	11,971,448	5,776,206	9,065,321	-9.08%	(1,087,320)	3,993,447	23.83	167,560	1.400%
	Subtotal	154,557,340	58,298,309	91,494,814		(10,214,645)	73,277,172		2,763,103	1.788%

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Account	Description	Plant In Service 12/31/2017	Theoretical Reserve	Allocated Depreciation 12/31/2017	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Depreciation Amount	Accrual Rate
1091	Scherer Unit 1									
311	Structures and Improvements	6,754,483	3,599,022	3,678,558	-2.63%	(177,697)	3,253,622	22.85	142,382	2.108%
312	Boiler Plant Equipment	92,296,531	26,029,927	26,605,167	-2.83%	(2,610,749)	68,302,113	22.65	3,015,251	3.267%
314	Turbogenerator Units	9,343,484	4,031,580	4,120,674	-2.90%	(271,029)	5,493,839	22.49	244,297	2.615%
315	Accessory Electric Equipment	5,402,215	1,774,628	1,813,846	-2.58%	(139,341)	3,727,711	22.98	162,243	3.003%
316	Misc. Power Plant Equipment	537,561	204,615	209,137	-4.39%	(23,623)	352,047	21.32	16,513	3.072%
	Subtotal	114,334,275	35,639,772	36,427,381		(3,222,440)	81,129,333		3,580,686	3.132%
1093	Scherer Unit 2									
311	Structures and Improvements	6,817,757	3,469,681	3,799,035	-3.02%	(205,700)	3,224,422	27.17	118,661	1.740%
312	Boiler Plant Equipment	78,481,281	21,625,565	23,678,338	-3.11%	(2,439,161)	57,242,104	24.33	2,352,926	2.998%
314	Turbogenerator Units	11,205,504	4,850,381	5,310,796	-3.17%	(355,737)	6,250,445	24.16	258,723	2.309%
315	Accessory Electric Equipment	5,136,759	2,139,605	2,342,704	-3.61%	(185,550)	2,979,605	24.22	122,998	2.394%
316	Misc. Power Plant Equipment	591,330	269,803	295,414	-5.13%	(30,334)	326,251	22.48	14,513	2.454%
	Subtotal	102,232,631	32,355,035	35,426,287		(3,216,482)	70,022,826		2,867,821	2.805%
1095	Scherer Unit 3									
311	Structures and Improvements	77,133,997	34,785,083	38,450,104	-5.32%	(4,104,897)	42,788,790	27.45	1,558,755	2.021%
312	Boiler Plant Equipment	777,800,675	226,702,809	250,588,634	-3.64%	(28,298,577)	555,510,619	26.69	20,812,139	2.676%
314	Turbogenerator Units	129,634,659	49,646,567	54,877,421	-3.05%	(3,947,659)	78,704,898	26.71	2,946,224	2.273%
315	Accessory Electric Equipment	46,936,913	16,376,925	18,102,428	-3.48%	(1,632,950)	30,467,435	27.20	1,120,255	2.387%
316	Misc. Power Plant Equipment	4,079,570	1,836,603	2,030,111	-6.04%	(246,458)	2,295,918	24.34	94,337	2.312%
	Subtotal	1,035,585,815	329,347,987	364,048,697		(38,230,541)	709,767,659		26,531,709	2.562%
	Total Plant Scherer	1,406,710,061	455,641,103	527,397,179		(54,884,109)	934,196,991		35,743,319	2.541%
1100	Wansley Common									
311	Structures and Improvements	5,981,092	2,516,107	1,960,998	-5.04%	(301,336)	4,321,430	12.24	353,139	5.904%
312	Boiler Plant Equipment	83,731,688	25,391,399	19,789,501	-5.40%	(4,522,803)	68,464,990	12.13	5,645,972	6.743%
314	Turbogenerator Units	2,734,858	1,988,861	1,550,074	-5.71%	(156,116)	1,340,899	11.96	112,122	4.100%
315	Accessory Electric Equipment	4,613,697	1,930,096	1,504,275	-5.01%	(231,195)	3,340,618	12.26	272,492	5.906%
316	Misc. Power Plant Equipment	6,448,618	2,001,720	1,560,097	-5.76%	(371,403)	5,259,925	11.99	438,543	6.801%
	Subtotal	103,509,953	33,828,182	26,364,945		(5,582,854)	82,727,862		6,822,267	6.591%
1101	Wansley Unit 1									
311	Structures and Improvements	42,235,379	32,431,715	26,308,338	-1.44%	(609,654)	16,536,694	11.99	1,379,561	3.266%
312	Boiler Plant Equipment	317,429,996	154,596,988	125,407,795	-1.38%	(4,386,383)	196,408,585	12.01	16,358,721	5.153%
314	Turbogenerator Units	32,758,553	22,029,186	17,869,893	-2.06%	(675,348)	15,564,008	11.92	1,305,447	3.985%
315	Accessory Electric Equipment	18,549,304	11,166,466	9,058,145	-1.57%	(291,456)	9,782,614	11.94	819,194	4.416%
316	Misc. Power Plant Equipment	1,679,807	1,094,880	888,157	-2.49%	(41,890)	833,540	11.41	73,061	4.349%
	Subtotal	412,653,039	221,319,234	179,532,328		(6,004,730)	239,125,441		19,935,984	4.831%
1102	Wansley Unit 2									
311	Structures and Improvements	14,990,448	11,402,825	7,947,857	-1.37%	(205,565)	7,248,156	12.02	603,047	4.023%
312	Boiler Plant Equipment	271,217,964	119,523,855	83,309,042	-1.30%	(3,532,671)	191,441,593	12.05	15,887,509	5.858%
314	Turbogenerator Units	32,587,176	18,758,675	13,074,940	-1.92%	(625,759)	20,137,994	11.98	1,681,459	5.160%
315	Accessory Electric Equipment	14,133,975	7,477,141	5,211,625	-1.38%	(194,554)	9,116,904	12.02	758,440	5.366%
316	Misc. Power Plant Equipment	688,445	389,634	271,578	-2.18%	(15,007)	431,873	11.61	37,202	5.404%
	Subtotal	333,618,007	157,552,132	109,815,041		(4,573,554)	228,376,520		18,967,657	5.685%
	Total Plant Wansley	849,781,000	412,699,548	315,712,314		(16,161,138)	550,229,823		45,725,908	5.381%
1119	Yates Common 6-7									

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Account	Description	Plant In Service 12/31/2017	Theoretical Reserve	Allocated Depreciation 12/31/2017	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Deprecation Amount	Accrual Rate
311	Structures and Improvements	9,180,422	5,634,176	5,187,847	-11.08%	(1,017,592)	5,010,167	15.84	316,214	3.444%
312	Boiler Plant Equipment	47,300,435	24,995,698	23,015,584	-11.73%	(5,548,870)	29,833,721	15.46	1,929,328	4.079%
314	Turbogenerator Units	1,277,472	762,542	702,135	-11.48%	(146,614)	721,952	15.61	46,255	3.621%
315	Accessory Electric Equipment	2,855,229	971,610	894,640	-10.48%	(299,302)	2,259,891	16.19	139,607	4.890%
316	Misc. Power Plant Equipment	5,717,749	3,028,909	2,788,965	-12.47%	(713,036)	3,641,820	15.01	242,675	4.244%
	Subtotal	66,331,307	35,392,936	32,589,171		(7,725,414)	41,467,551		2,674,079	4.031%
1116	Yates Unit 6									
311	Structures and Improvements	6,182,594	4,484,323	4,579,765	-1.69%	(104,706)	1,707,535	15.51	110,119	1.781%
312	Boiler Plant Equipment	86,535,869	40,264,219	41,121,189	-1.68%	(1,456,135)	46,870,814	15.44	3,035,021	3.507%
314	Turbogenerator Units	29,142,562	16,467,114	16,817,594	-1.53%	(445,527)	12,770,495	15.52	823,007	2.824%
315	Accessory Electric Equipment	4,146,027	2,543,646	2,597,784	-2.72%	(112,631)	1,660,874	15.14	109,718	2.646%
316	Misc. Power Plant Equipment	7,561	1,874	1,914	-1.52%	(115)	5,762	15.67	368	4.865%
	Subtotal	126,014,613	63,761,176	65,118,246		(2,119,113)	63,015,480		4,078,233	3.236%
1117	Yates Unit 7									
311	Structures and Improvements	10,511,174	7,637,263	7,976,124	-1.72%	(180,293)	2,715,344	15.50	175,166	1.666%
312	Boiler Plant Equipment	81,312,096	38,745,903	40,465,032	-1.73%	(1,406,616)	42,253,680	15.42	2,740,386	3.370%
314	Turbogenerator Units	32,198,843	19,887,282	20,769,667	-1.62%	(520,760)	11,949,936	15.47	772,528	2.399%
315	Accessory Electric Equipment	5,863,057	3,988,463	4,165,428	-3.18%	(186,439)	1,884,068	14.93	126,163	2.152%
316	Misc. Power Plant Equipment	5,256	1,303	1,361	-1.53%	(81)	3,976	15.67	254	4.829%
	Subtotal	129,890,427	70,260,214	73,377,612		(2,294,188)	58,807,004		3,814,496	2.937%
	Total Plant Yates	322,236,348	169,414,326	171,085,029		(12,138,715)	163,290,035		10,566,808	3.279%
310	Easements	126,552	71,406	124,888	0.00%	0	1,664	34.86	48	0.038%
	Total Steam Production	6,377,663,544	2,400,221,606	2,093,682,141	-2.55%	(162,575,023)	4,446,556,426		283,798,350	4.450%
NUCLEAR PRODUCTION										
1217	Hatch Common									
321	Structures and Improvements	80,399,050	38,701,903	40,971,977	-1.76%	(1,416,848)	40,843,921	20.79	1,964,330	2.443%
322	Reactor Plant Equipment	78,055,919	38,265,404	40,509,874	-4.01%	(3,128,667)	40,674,711	19.72	2,062,203	2.642%
323	Turbogenerator Units	248,576	136,509	144,516	-4.12%	(10,237)	114,297	19.26	5,936	2.388%
324	Accessory Electric Equipment	43,557,121	25,538,620	27,036,596	-4.37%	(1,902,795)	18,423,320	19.55	942,187	2.163%
325	Misc. Power Plant Equipment	60,041,185	18,540,412	19,627,906	-3.26%	(1,957,832)	42,371,112	20.03	2,115,598	3.524%
	Subtotal	262,301,852	121,182,848	128,290,869		(8,416,379)	142,427,361		7,090,253	2.443%
1218	Hatch Unit 1									
321	Structures and Improvements	52,191,300	36,440,636	33,801,627	-2.39%	(1,247,579)	19,637,252	16.65	1,179,109	2.259%
322	Reactor Plant Equipment	219,028,384	114,886,327	106,566,327	-3.52%	(7,715,011)	120,177,067	16.08	7,472,946	3.412%
323	Turbogenerator Units	115,858,457	50,558,018	46,896,636	-3.01%	(3,486,284)	72,448,105	16.25	4,458,586	3.848%
324	Accessory Electric Equipment	40,060,769	18,362,520	17,032,717	-2.66%	(1,067,132)	24,095,184	16.44	1,465,653	3.659%
325	Misc. Power Plant Equipment	14,042,891	7,149,106	6,631,372	-3.45%	(484,430)	7,895,949	16.05	491,992	3.503%
	Subtotal	441,181,801	227,396,608	210,928,679		(14,000,436)	244,253,558		15,068,286	3.415%
1219	Hatch Unit 2									
321	Structures and Improvements	60,754,352	37,894,739	37,468,404	-2.77%	(1,680,181)	24,966,128	20.36	1,226,090	2.018%
322	Reactor Plant Equipment	250,219,207	125,511,505	124,099,438	-4.75%	(11,880,371)	138,000,141	19.25	7,168,976	2.865%
323	Turbogenerator Units	94,780,407	39,544,669	39,099,772	-3.86%	(3,662,398)	59,343,033	19.50	3,043,083	3.211%
324	Accessory Electric Equipment	54,647,671	17,437,535	17,241,354	-2.65%	(1,446,715)	38,853,032	20.31	1,912,855	3.500%
325	Misc. Power Plant Equipment	14,049,698	7,359,149	7,276,355	-4.91%	(689,515)	7,462,858	19.02	392,313	2.792%

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Account	Description	Plant In Service 12/31/2017	Theoretical Reserve	Allocated Depreciation 12/31/2017	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Depreciation Amount	Accrual Rate
	Subtotal	474,451,334	227,747,598	225,185,323		(19,359,181)	268,625,192		13,743,317	2.897%
	Total Plant Hatch	1,177,934,987	576,327,053	564,404,871		(41,775,996)	655,306,112		35,901,856	3.048%
1222	Vogtle Common									
321	Structures and Improvements	658,616,965	327,741,871	337,982,401	-3.77%	(24,834,122)	345,468,686	29.18	11,840,900	1.798%
322	Reactor Plant Equipment	52,937,224	15,178,315	15,652,573	-5.54%	(2,932,148)	40,216,799	28.23	1,424,518	2.691%
323	Turbogenerator Units	11,341,194	5,218,202	5,381,249	-6.24%	(707,893)	6,667,839	26.75	249,261	2.198%
324	Accessory Electric Equipment	10,160,464	3,541,553	3,652,212	-5.15%	(522,927)	7,031,180	28.51	246,580	2.427%
325	Misc. Power Plant Equipment	66,916,133	20,728,154	21,375,821	-5.96%	(3,986,019)	49,526,331	27.75	1,784,895	2.667%
	Subtotal	799,971,980	372,408,096	384,044,255		(32,983,109)	448,910,834		15,546,153	1.943%
1220	Vogtle Unit 1									
321	Structures and Improvements	248,849,210	129,881,818	186,647,960	-3.41%	(8,496,469)	70,697,719	27.77	2,545,814	1.023%
322	Reactor Plant Equipment	899,507,041	480,941,485	691,141,748	-7.89%	(70,983,137)	279,348,431	24.82	11,253,538	1.251%
323	Turbogenerator Units	253,934,566	114,104,612	163,975,169	-5.70%	(14,479,142)	104,438,539	25.46	4,101,567	1.615%
324	Accessory Electric Equipment	176,628,214	92,677,658	133,183,352	-6.59%	(11,646,917)	55,091,780	25.59	2,153,052	1.219%
325	Misc. Power Plant Equipment	2,160,826	278,328	399,974	-3.87%	(83,534)	1,844,386	27.36	67,400	3.119%
	Subtotal	1,581,079,858	817,883,901	1,175,348,202		(105,689,200)	511,420,855		20,121,370	1.273%
1211 1223	Vogtle Recreational and Training Facilities									
321	Structures and Improvements	5,505,997	2,937,657	3,361,701	-4.48%	(246,797)	2,391,093	29.05	82,319	1.495%
325	Misc. Power Plant Equipment	7,078,344	3,895,834	4,458,189	-8.80%	(623,199)	3,243,354	25.35	127,933	1.807%
	Subtotal	12,584,341	6,833,491	7,819,890		(869,996)	5,634,447		210,252	1.671%
	Total Plant Vogtle Unit 1 and Common	2,393,636,179	1,197,125,488	1,567,212,346		(139,542,304)	965,966,136		35,877,775	1.499%
1221	Vogtle Unit 2									
321	Structures and Improvements	233,566,987	114,465,464	125,015,848	-3.52%	(8,219,610)	116,770,749	29.65	3,938,686	1.686%
322	Reactor Plant Equipment	525,567,576	258,518,720	282,346,622	-8.06%	(42,377,099)	285,598,052	26.56	10,753,539	2.046%
323	Turbogenerator Units	146,659,129	56,765,225	61,997,327	-5.96%	(8,745,117)	93,406,920	27.13	3,442,838	2.348%
324	Accessory Electric Equipment	124,107,777	58,066,444	63,418,480	-6.60%	(8,189,283)	68,878,579	27.47	2,507,806	2.021%
325	Misc. Power Plant Equipment	10,011,396	4,952,788	5,409,291	-7.81%	(781,554)	5,383,659	26.37	204,165	2.039%
	Subtotal	1,039,912,865	492,768,641	538,187,568		(68,312,663)	570,037,959		20,847,034	2.005%
122A & 122B	Vogtle Units 3 & 4 Common									
321	Structures and Improvements	2,903,965	263,051	28,672	-6.79%	(197,106)	3,072,398	59.46	51,674	1.779%
	Subtotal	2,903,965	263,051	28,672		(197,106)	3,072,398		51,674	1.779%
122F	Vogtle Units 3 & 4 Training Facility									
321	Structures and Improvements	8,406,511	722,530	140,439	-6.70%	(563,284)	8,829,356	59.53	148,309	1.764%
	Subtotal	8,406,511	722,530	140,439		(563,284)	8,829,356		148,309	1.764%
	Total Plant Vogtle Units 3 & 4	11,310,476	985,582	169,111		(760,390)	11,901,754		199,983	1.768%
320	Easements	58,636	28,219	46,398	0.00%	0	12,238	41.50	295	0.503%
	Total Nuclear	4,622,853,142	2,267,234,983	2,670,020,295	-5.46%	(250,391,352)	2,203,224,199		92,826,943	2.008%
	HYDRAULIC PLANT									
1226	Bartlett's Ferry Units 1-4									
331	Structures and Improvements	3,387,170	1,197,090	1,405,970	-4.58%	(155,156)	2,136,356	24.67	86,598	2.557%

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Account	Description	Plant In Service 12/31/2017	Theoretical Reserve	Allocated Depreciation 12/31/2017	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Depreciation Amount	Accrual Rate
332	Reservoirs, Dams, and Waterways	17,947,309	12,148,359	14,268,122	-5.73%	(1,028,986)	4,708,173	26.49	177,702	0.990%
333	Water Turbines and Generators	2,257,805	1,633,817	1,918,901	-8.08%	(182,428)	521,332	20.33	25,648	1.136%
334	Accessory Electric Equipment	2,140,932	521,154	612,090	-4.02%	(86,095)	1,614,938	25.12	64,282	3.003%
335	Misc. Power Plant Equipment	1,013,195	330,465	388,128	-4.30%	(43,561)	668,628	25.13	26,611	2.626%
336	Roads, Trails, and Bridges	172,973	103,192	121,198	-3.70%	(6,394)	58,168	24.72	2,353	1.360%
	Subtotal	26,919,383	15,934,077	18,714,410		(1,502,620)	9,707,594		383,193	1.423%
1252	Bartlett's Ferry Units 5-6									
331	Structures and Improvements	20,422,367	11,642,578	9,610,946	-3.84%	(784,103)	11,595,524	25.53	454,146	2.224%
332	Reservoirs, Dams, and Waterways	22,440,330	12,781,311	10,550,970	-2.96%	(663,463)	12,552,823	26.16	479,821	2.138%
333	Water Turbines and Generators	33,189,489	16,663,051	13,755,346	-4.77%	(1,584,752)	21,018,895	24.95	842,408	2.538%
334	Accessory Electric Equipment	5,989,632	3,396,483	2,803,796	-4.99%	(298,707)	3,484,543	24.82	140,419	2.344%
335	Misc. Power Plant Equipment	4,541,614	2,579,947	2,129,745	-5.01%	(227,556)	2,639,424	24.80	106,429	2.343%
336	Roads, Trails, and Bridges	137,626	77,079	63,629	-2.31%	(3,174)	77,171	26.50	2,912	2.116%
	Subtotal	86,721,058	47,140,449	38,914,432		(3,561,755)	51,368,381		2,026,136	2.336%
1228	Burton									
331	Structures and Improvements	564,249	338,593	297,923	-8.98%	(50,693)	317,019	17.36	18,263	3.237%
332	Reservoirs, Dams, and Waterways	8,804,509	6,200,773	5,455,969	-8.86%	(780,129)	4,128,669	17.49	236,064	2.681%
333	Water Turbines and Generators	2,955,743	956,434	841,552	-7.92%	(234,095)	2,348,286	18.04	130,170	4.404%
334	Accessory Electric Equipment	176,484	104,022	91,528	-9.39%	(16,567)	101,523	16.37	6,200	3.513%
335	Misc. Power Plant Equipment	197,100	58,939	51,860	-8.46%	(16,683)	161,923	17.48	9,263	4.700%
336	Roads, Trails, and Bridges	30,814	2,478	2,180	-7.21%	(2,221)	30,855	18.50	1,668	5.413%
	Subtotal	12,728,899	7,661,239	6,741,012		(1,100,388)	7,088,275		401,628	3.155%
1230	Central Georgia									
331	Structures and Improvements	188,659	117,181	124,422	-1.54%	(2,915)	67,152	22.61	2,970	1.574%
1233	Flint River									
331	Structures and Improvements	1,787,400	969,539	776,213	-10.59%	(189,230)	1,200,418	20.01	59,978	3.356%
332	Reservoirs, Dams, and Waterways	3,959,678	2,425,154	1,941,578	-9.95%	(393,923)	2,412,024	20.57	117,270	2.962%
333	Water Turbines and Generators	4,793,399	288,076	230,634	-9.33%	(447,327)	5,010,093	21.12	237,198	4.948%
334	Accessory Electric Equipment	688,090	329,974	264,177	-9.95%	(68,499)	492,411	20.88	23,580	3.427%
335	Misc. Power Plant Equipment	774,574	189,091	151,386	-9.53%	(73,799)	696,987	20.99	33,209	4.287%
336	Roads, Trails, and Bridges	154,339	118,045	94,506	-9.65%	(14,895)	74,728	19.33	3,866	2.505%
	Subtotal	12,157,482	4,319,880	3,458,495		(1,187,673)	9,886,660		475,101	3.908%
1234	Goat Rock Units 1-6									
331	Structures and Improvements	2,358,691	1,071,164	1,147,512	-7.42%	(175,086)	1,386,265	16.22	85,490	3.624%
332	Reservoirs, Dams, and Waterways	10,053,070	6,192,348	6,633,711	-8.09%	(813,694)	4,233,053	15.36	275,646	2.742%
333	Water Turbines and Generators	17,440,114	8,285,213	8,875,745	-7.59%	(1,323,953)	9,888,322	16.19	610,777	3.502%
334	Accessory Electric Equipment	1,138,389	507,719	543,907	-7.82%	(88,967)	683,450	15.93	42,910	3.769%
335	Misc. Power Plant Equipment	258,345	78,107	83,674	-7.58%	(19,584)	194,255	16.06	12,095	4.682%
336	Roads, Trails, and Bridges	52,308	35,499	38,029	-8.16%	(4,270)	18,549	16.10	1,152	2.203%
	Subtotal	31,300,918	16,170,050	17,322,579		(2,425,554)	16,403,894		1,028,071	3.284%
1237	Lloyd Shoals									
331	Structures and Improvements	2,687,761	777,935	1,481,213	-8.17%	(219,467)	1,426,015	42.85	33,281	1.238%
332	Reservoirs, Dams, and Waterways	12,764,026	4,407,068	8,391,198	-8.25%	(1,052,547)	5,425,375	41.43	130,954	1.026%
333	Water Turbines and Generators	9,098,943	3,156,532	6,010,138	-8.25%	(750,416)	3,839,221	40.78	94,155	1.035%
334	Accessory Electric Equipment	1,646,084	745,246	1,418,972	-8.37%	(137,808)	364,920	38.48	9,484	0.576%
335	Misc. Power Plant Equipment	529,746	94,243	179,442	-8.19%	(43,402)	393,706	41.85	9,407	1.776%
336	Roads, Trails, and Bridges	48,818	28,373	54,023	-8.02%	(3,916)	(1,289)	40.16	(32)	-0.066%

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Account	Description	Plant In Service 12/31/2017	Theoretical Reserve	Allocated Depreciation 12/31/2017	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Depreciation Amount	Accrual Rate
	Subtotal	26,775,377	9,209,397	17,534,985		(2,207,556)	11,447,948		277,250	1.035%
1238	Morgan Falls									
331	Structures and Improvements	843,655	311,893	401,772	-27.02%	(227,985)	669,868	21.10	31,743	3.763%
332	Reservoirs, Dams, and Waterways	4,136,350	2,415,413	3,111,471	-26.94%	(1,114,384)	2,139,263	21.15	101,136	2.445%
333	Water Turbines and Generators	3,419,005	1,737,513	2,238,218	-27.62%	(944,435)	2,125,222	20.76	102,361	2.994%
334	Accessory Electric Equipment	300,220	203,326	261,919	-28.95%	(86,926)	125,227	19.80	6,325	2.107%
335	Misc. Power Plant Equipment	407,182	208,751	268,908	-27.75%	(113,004)	251,278	20.69	12,142	2.982%
336	Roads, Trails, and Bridges	62,689	22,523	29,013	-26.58%	(16,665)	50,341	19.95	2,523	4.025%
	Subtotal	9,169,102	4,899,417	6,311,301		(2,503,398)	5,361,199		256,231	2.795%
1239	Nacoochee									
331	Structures and Improvements	800,158	334,818	271,554	-13.54%	(108,368)	636,973	17.63	36,137	4.516%
332	Reservoirs, Dams, and Waterways	4,048,004	2,789,878	2,262,724	-13.43%	(543,663)	2,328,943	17.75	131,216	3.241%
333	Water Turbines and Generators	2,352,417	566,180	459,199	-12.91%	(303,590)	2,196,807	18.02	121,915	5.183%
334	Accessory Electric Equipment	132,846	81,471	66,077	-14.47%	(19,223)	85,992	16.17	5,318	4.003%
335	Misc. Power Plant Equipment	141,679	24,699	20,032	-13.18%	(18,672)	140,320	17.55	7,996	5.644%
336	Roads, Trails, and Bridges	34,497	4,118	3,340	-12.56%	(4,334)	35,490	18.11	1,960	5.680%
	Subtotal	7,509,601	3,801,164	3,082,926		(997,850)	5,424,525		304,542	4.055%
1240	North Highlands									
331	Structures and Improvements	2,478,519	1,700,552	1,432,474	-13.04%	(323,082)	1,369,127	15.93	85,968	3.469%
332	Reservoirs, Dams, and Waterways	6,795,453	2,486,928	2,094,884	-11.96%	(812,768)	5,513,337	16.14	341,540	5.026%
333	Water Turbines and Generators	3,467,561	2,982,295	2,512,160	-14.73%	(510,661)	1,466,062	15.06	97,337	2.807%
334	Accessory Electric Equipment	676,690	457,433	385,322	-13.29%	(89,931)	381,299	15.80	24,134	3.567%
335	Misc. Power Plant Equipment	401,705	241,293	203,255	-13.66%	(54,888)	253,338	15.59	16,247	4.045%
336	Roads, Trails, and Bridges	37,614	32,485	27,364	-12.28%	(4,619)	14,869	16.36	909	2.417%
	Subtotal	13,857,542	7,900,986	6,655,459		(1,795,950)	8,998,033		566,135	4.085%
1241	Oliver									
331	Structures and Improvements	2,629,073	1,868,846	1,696,369	-10.94%	(287,622)	1,220,326	15.91	76,706	2.918%
332	Reservoirs, Dams, and Waterways	6,798,099	5,756,532	5,225,258	-11.09%	(753,786)	2,326,627	15.91	146,202	2.151%
333	Water Turbines and Generators	6,995,073	3,431,192	3,114,525	-11.51%	(805,261)	4,685,809	15.57	300,860	4.301%
334	Accessory Electric Equipment	978,199	684,515	621,340	-11.48%	(112,294)	469,153	15.63	30,023	3.069%
335	Misc. Power Plant Equipment	573,582	210,241	190,838	-10.95%	(62,781)	445,525	15.87	28,069	4.894%
336	Roads, Trails, and Bridges	349,257	174,177	158,102	-10.08%	(35,194)	226,348	16.37	13,825	3.958%
	Subtotal	18,323,283	12,125,503	11,006,432		(2,056,938)	9,373,788		595,684	3.251%
1243	Rocky Mountain Common and Units 1-3									
331	Structures and Improvements	39,106,007	28,340,605	30,101,051	-0.52%	(202,997)	9,207,952	8.45	1,090,207	2.788%
332	Reservoirs, Dams, and Waterways	73,728,092	53,630,267	56,961,643	-0.31%	(231,596)	16,998,045	8.49	2,001,414	2.715%
333	Water Turbines and Generators	44,910,943	26,792,094	28,456,351	-0.58%	(260,293)	16,714,885	8.43	1,982,276	4.414%
334	Accessory Electric Equipment	12,844,915	9,069,739	9,633,128	-0.65%	(83,453)	3,295,240	8.42	391,558	3.048%
335	Misc. Power Plant Equipment	4,127,907	2,951,788	3,135,145	-0.65%	(26,937)	1,019,699	8.42	121,176	2.936%
336	Roads, Trails, and Bridges	3,116,744	2,268,541	2,409,457	-0.28%	(8,801)	716,088	8.50	84,246	2.703%
	Subtotal	177,834,607	123,053,033	130,696,777		(814,078)	47,951,909		5,670,876	3.189%
1244	Sinclair Dam									
331	Structures and Improvements	2,294,949	1,418,923	1,195,845	-7.14%	(163,814)	1,262,918	17.67	71,471	3.114%
332	Reservoirs, Dams, and Waterways	9,954,454	7,759,130	6,539,268	-8.06%	(802,650)	4,217,836	17.32	243,502	2.446%
333	Water Turbines and Generators	5,423,415	1,458,811	1,229,462	-6.60%	(357,776)	4,551,728	17.95	253,523	4.675%
334	Accessory Electric Equipment	2,180,571	843,589	710,963	-6.75%	(147,278)	1,616,886	17.92	90,220	4.137%
335	Misc. Power Plant Equipment	455,665	206,306	173,871	-7.00%	(31,874)	313,669	17.81	17,615	3.866%

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Account	Description	Plant In Service 12/31/2017	Theoretical Reserve	Allocated Depreciation 12/31/2017	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Depreciation Amount	Accrual Rate
336	Roads, Trails, and Bridges	41,522	36,082	30,410	-9.83%	(4,080)	15,193	17.01	893	2.151%
	Subtotal	20,350,575	11,722,840	9,879,818		(1,507,471)	11,978,229		677,224	3.328%
1245	Tallulah Falls									
331	Structures and Improvements	3,519,144	1,264,957	1,132,764	-9.03%	(317,944)	2,704,324	17.68	152,999	4.348%
332	Reservoirs, Dams, and Waterways	8,987,516	4,668,171	4,180,329	-9.73%	(874,036)	5,681,223	16.72	339,755	3.780%
333	Water Turbines and Generators	12,210,590	4,654,702	4,168,267	-8.69%	(1,061,557)	9,103,880	17.73	513,540	4.206%
334	Accessory Electric Equipment	1,797,680	987,408	884,220	-9.20%	(165,311)	1,078,771	17.76	60,738	3.379%
335	Misc. Power Plant Equipment	688,541	262,370	234,951	-8.93%	(61,481)	515,071	17.68	29,125	4.230%
336	Roads, Trails, and Bridges	665,082	406,025	363,594	-7.93%	(52,756)	354,243	18.50	19,148	2.879%
	Subtotal	27,868,552	12,243,634	10,964,125		(2,533,085)	19,437,512		1,115,306	4.002%
1246	Terrora									
331	Structures and Improvements	1,454,617	886,422	695,790	-6.99%	(101,633)	860,459	17.51	49,145	3.379%
332	Reservoirs, Dams, and Waterways	14,054,707	7,079,628	5,557,104	-6.75%	(949,115)	9,446,718	17.67	534,718	3.805%
333	Water Turbines and Generators	622,231	469,267	368,348	-8.86%	(55,159)	309,043	13.74	22,494	3.615%
334	Accessory Electric Equipment	440,115	281,224	220,745	-7.35%	(32,335)	251,705	17.10	14,720	3.345%
335	Misc. Power Plant Equipment	212,524	72,659	57,033	-6.83%	(14,514)	170,005	15.78	10,775	5.070%
336	Roads, Trails, and Bridges	64,625	29,374	23,057	-5.93%	(3,830)	45,398	18.02	2,519	3.898%
	Subtotal	16,848,820	8,818,574	6,922,078		(1,156,586)	11,083,328		634,371	3.765%
1247	Tugalo									
331	Structures and Improvements	3,744,085	1,546,582	1,197,971	-9.69%	(362,696)	2,908,810	17.85	162,983	4.353%
332	Reservoirs, Dams, and Waterways	10,965,339	6,627,091	5,133,297	-10.58%	(1,159,838)	6,991,880	17.21	406,348	3.706%
333	Water Turbines and Generators	1,619,629	1,278,145	990,042	-12.10%	(195,938)	825,525	13.42	61,495	3.797%
334	Accessory Electric Equipment	858,300	578,085	447,781	-10.64%	(91,339)	501,859	17.14	29,279	3.411%
335	Misc. Power Plant Equipment	1,609,178	711,187	550,880	-9.85%	(158,491)	1,216,789	16.79	72,452	4.502%
336	Roads, Trails, and Bridges	23,283	11,970	9,272	-8.66%	(2,015)	16,027	18.50	866	3.721%
	Subtotal	18,819,815	10,753,060	8,329,243		(1,970,318)	12,460,890		733,423	3.897%
1248	Wallace Dam (Conv and Pump)									
331	Structures and Improvements	32,406,862	15,461,545	17,538,431	-4.99%	(1,617,577)	16,486,008	38.25	430,974	1.330%
332	Reservoirs, Dams, and Waterways	83,288,911	42,041,663	47,688,947	-4.26%	(3,548,090)	39,148,054	39.51	990,952	1.190%
333	Water Turbines and Generators	66,432,792	33,648,016	38,167,816	-8.29%	(5,509,708)	33,774,684	35.30	956,695	1.440%
334	Accessory Electric Equipment	8,066,040	3,398,797	3,855,343	-7.34%	(592,170)	4,802,867	36.20	132,680	1.645%
335	Misc. Power Plant Equipment	7,298,938	3,570,506	4,050,118	-7.41%	(540,914)	3,789,735	29.26	129,517	1.774%
336	Roads, Trails, and Bridges	573,645	285,705	324,082	-4.19%	(24,028)	273,590	40.64	6,732	1.174%
	Subtotal	198,067,188	98,406,231	111,624,737		(11,832,487)	98,274,938		2,647,550	1.337%
1250	Yonah									
331	Structures and Improvements	1,080,681	717,849	675,255	-15.95%	(172,389)	577,815	16.50	35,011	3.240%
332	Reservoirs, Dams, and Waterways	5,664,123	4,086,897	3,844,396	-15.70%	(889,379)	2,709,106	16.84	160,840	2.840%
333	Water Turbines and Generators	1,543,918	1,026,498	965,590	-15.83%	(244,331)	822,659	15.04	54,715	3.544%
334	Accessory Electric Equipment	623,593	433,958	408,208	-14.98%	(93,387)	308,771	17.48	17,665	2.833%
335	Misc. Power Plant Equipment	215,379	85,519	80,445	-14.73%	(31,724)	166,658	16.77	9,940	4.615%
336	Roads, Trails, and Bridges	43,277	3,673	3,455	-13.17%	(5,701)	45,523	18.50	2,461	5.686%
	Subtotal	9,170,971	6,354,395	5,977,349		(1,436,910)	4,630,532		280,631	3.060%
	Total Hydraulic Excluding Easements	714,611,833	400,631,112	414,260,579		(40,593,533)	340,944,787		18,076,323	2.530%
330	Easements	4,469,226	3,439,953	3,723,194	0.00%	0	746,032	23.03	32,394	0.725%
	Total Hydraulic	719,081,059	404,071,065	417,983,773	-5.65%	(40,593,533)	341,690,819		18,108,716	2.518%

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Account	Description	Plant In Service 12/31/2017	Theoretical Reserve	Allocated Depreciation 12/31/2017	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Depreciation Amount	Accrual Rate
OTHER PRODUCTION										
1328	McDonough CT Units									
341	Structures and Improvements	788,855	622,906	723,713	-0.81%	(6,404)	71,546	4.29	16,664	2.112%
342	Fuel Holders	1,073,497	802,275	932,109	-0.71%	(7,581)	148,968	4.16	35,835	3.338%
343	Prime Movers	4,752,188	4,246,750	4,934,011	-0.82%	(38,826)	(142,996)	4.22	(33,851)	-0.712%
344	Generators	1,004,850	919,044	1,067,775	-0.85%	(8,493)	(54,432)	4.25	(12,806)	-1.274%
345	Accessory Electric Equipment	764,199	694,265	806,619	-0.93%	(7,116)	(35,304)	4.04	(8,739)	-1.144%
346	Misc. Power Plant Equipment	460,728	309,931	360,088	-0.79%	(3,646)	104,286	4.38	23,802	5.166%
	Subtotal	8,844,317	7,595,171	8,824,315		(72,066)	92,068		20,905	0.236%
1336	McIntosh Common									
341	Structures and Improvements	8,518,409	3,992,077	2,909,450	-6.98%	(594,808)	6,203,767	20.34	304,986	3.580%
342	Fuel Holders	9,986,080	5,388,933	3,927,488	-6.91%	(690,220)	6,748,812	21.21	318,213	3.187%
343	Prime Movers	9,160,889	1,371,350	999,448	-6.99%	(640,203)	8,801,644	22.85	385,153	4.204%
344	Generators	394,688	26,792	19,526	-6.68%	(26,346)	401,508	21.99	18,262	4.627%
345	Accessory Electric Equipment	2,202,103	419,630	305,829	-6.64%	(146,139)	2,042,413	22.28	91,681	4.163%
346	Misc. Power Plant Equipment	1,287,210	275,143	200,526	-7.08%	(91,174)	1,177,858	19.26	61,145	4.750%
	Subtotal	31,549,379	11,473,924	8,362,267		(2,188,890)	25,376,002		1,179,440	3.738%
1337	McIntosh CT Unit 1									
341	Structures and Improvements	1,117,667	572,545	463,080	-0.45%	(4,975)	659,562	19.85	33,220	2.972%
343	Prime Movers	13,868,413	5,957,591	4,818,563	-0.46%	(63,232)	9,113,082	18.96	480,696	3.466%
344	Generators	4,072,098	2,007,341	1,623,559	-0.32%	(12,932)	2,461,471	20.54	119,862	2.944%
345	Accessory Electric Equipment	1,788,431	946,871	765,839	-0.53%	(9,476)	1,032,068	19.93	51,779	2.895%
	Subtotal	20,846,608	9,484,348	7,671,041		(90,615)	13,266,183		685,558	3.289%
1338	McIntosh CT Unit 2									
341	Structures and Improvements	1,114,451	572,298	490,836	-0.44%	(4,944)	628,558	19.85	31,665	2.841%
343	Prime Movers	13,403,385	5,805,801	4,979,390	-0.46%	(61,056)	8,485,051	18.93	448,158	3.344%
344	Generators	3,847,489	1,924,444	1,650,515	-0.32%	(12,313)	2,209,287	20.51	107,719	2.800%
345	Accessory Electric Equipment	1,668,867	882,641	757,004	-0.47%	(7,896)	919,759	19.93	46,138	2.765%
	Subtotal	20,034,191	9,185,185	7,877,745		(86,209)	12,242,655		633,680	3.163%
1340	McIntosh CT Unit 3									
341	Structures and Improvements	273,991	144,448	132,411	-0.43%	(1,190)	142,769	19.04	7,500	2.737%
343	Prime Movers	18,585,845	7,496,527	6,871,842	-0.42%	(78,914)	11,792,917	18.31	644,175	3.466%
344	Generators	4,645,634	2,438,921	2,235,686	-0.33%	(15,262)	2,425,210	19.38	125,131	2.694%
345	Accessory Electric Equipment	2,034,995	1,123,164	1,029,571	-0.54%	(10,908)	1,016,333	18.99	53,530	2.630%
	Subtotal	25,540,466	11,203,061	10,269,510		(106,274)	15,377,229		830,336	3.251%
1341	McIntosh CT Unit 4									
341	Structures and Improvements	272,162	143,583	140,976	-0.44%	(1,195)	132,381	19.01	6,964	2.559%
342	Fuel Holders	14,678	2,054	2,017	0.05%	7	12,655	21.50	589	4.010%
343	Prime Movers	18,519,664	8,122,592	7,975,090	-0.44%	(82,121)	10,626,694	18.22	583,221	3.149%
344	Generators	4,642,590	2,413,526	2,369,698	-0.32%	(14,973)	2,287,865	19.62	116,617	2.512%
345	Accessory Electric Equipment	2,054,676	1,134,097	1,113,503	-0.54%	(11,016)	952,190	18.99	50,152	2.441%
346	Misc. Power Plant Equipment	71,804	1,917	1,882	-0.41%	(296)	70,218	19.11	3,675	5.119%
	Subtotal	25,575,574	11,817,770	11,603,166		(109,595)	14,082,003		761,219	2.976%

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Account	Description	Plant In Service 12/31/2017	Theoretical Reserve	Allocated Depreciation 12/31/2017	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Depreciation Amount	Accrual Rate
1282, 1287, & 1288	McIntosh CT Units 5-6									
341	Structures and Improvements	3,939,889	2,100,044	2,011,246	-0.44%	(17,512)	1,946,155	18.99	102,467	2.601%
342	Fuel Holders	7,473,402	3,932,725	3,766,433	-0.28%	(20,784)	3,727,753	21.27	175,225	2.345%
343	Prime Movers	28,245,877	12,726,251	12,188,132	-0.45%	(126,628)	16,184,373	18.20	889,415	3.149%
344	Generators	9,763,415	4,921,931	4,713,812	-0.30%	(29,722)	5,079,325	19.73	257,434	2.637%
345	Accessory Electric Equipment	4,014,270	2,114,195	2,024,798	-0.47%	(18,740)	2,008,211	19.34	103,842	2.587%
346	Misc. Power Plant Equipment	329,633	148,747	142,457	-0.53%	(1,745)	188,920	17.56	10,756	3.263%
	Subtotal	53,766,486	25,943,893	24,846,878		(215,130)	29,134,739		1,539,138	2.863%
1348	McIntosh CT Unit 7									
341	Structures and Improvements	273,057	144,182	118,476	-0.43%	(1,175)	155,756	19.02	8,189	2.999%
342	Fuel Holders	281,928	18,377	15,101	0.05%	150	266,677	21.50	12,404	4.400%
343	Prime Movers	15,025,722	6,800,612	5,588,173	-0.44%	(66,355)	9,503,904	18.17	523,192	3.482%
344	Generators	4,730,041	2,449,564	2,012,847	-0.32%	(14,900)	2,732,094	19.62	139,234	2.944%
345	Accessory Electric Equipment	2,008,598	1,114,354	915,683	-0.54%	(10,764)	1,103,679	18.96	58,224	2.899%
	Subtotal	22,319,346	10,527,090	8,650,280		(93,044)	13,762,110		741,244	3.321%
1349	McIntosh CT Unit 8									
341	Structures and Improvements	276,294	146,296	124,576	-0.43%	(1,191)	152,908	19.02	8,041	2.910%
343	Prime Movers	14,964,139	6,950,698	5,918,782	-0.44%	(66,368)	9,111,726	18.14	502,268	3.356%
344	Generators	4,818,492	2,554,143	2,174,950	-0.32%	(15,492)	2,659,035	19.59	135,759	2.817%
345	Accessory Electric Equipment	2,136,509	1,185,400	1,009,413	-0.54%	(11,445)	1,138,540	18.96	60,065	2.811%
	Subtotal	22,195,434	10,836,537	9,227,720		(94,495)	13,062,209		706,132	3.181%
	Total McIntosh CT	221,827,484.39	100,471,807.93	88,508,607.62		(2,984,252.22)	136,303,128.99		7,076,746.27	3.190%
1330	McManus CT									
341	Structures and Improvements	3,126,591	1,488,825	1,681,250	-2.28%	(71,312)	1,516,653	4.43	342,654	10.959%
342	Fuel Holders	3,027,960	2,833,812	3,200,072	-2.56%	(77,450)	(94,661)	3.98	(23,794)	-0.786%
343	Prime Movers	31,749,222	23,720,818	26,786,643	-2.34%	(742,778)	5,705,357	4.31	1,322,681	4.166%
344	Generators	14,918,894	13,307,402	15,027,333	-2.37%	(353,711)	245,272	4.28	57,262	0.384%
345	Accessory Electric Equipment	6,048,953	5,329,624	6,018,458	-2.42%	(146,651)	177,146	4.15	42,637	0.705%
346	Misc. Power Plant Equipment	771,335	493,868	557,699	-2.34%	(18,022)	231,658	4.35	53,253	6.904%
	Subtotal	59,642,955	47,174,350	53,271,454		(1,409,922)	7,781,424		1,794,694	3.009%
1345	Warner Robins CT Common									
341	Structures and Improvements	1,599,430	757,893	682,872	-8.31%	(132,880)	1,049,437	20.24	51,860	3.242%
342	Fuel Holders	2,772,842	1,483,318	1,336,490	-8.18%	(226,763)	1,663,115	21.56	77,128	2.782%
343	Prime Movers	1,329,690	660,106	594,764	-8.40%	(111,665)	846,590	18.83	44,953	3.381%
344	Generators	24,073	12,227	11,016	-8.20%	(1,974)	15,031	20.82	722	2.999%
345	Accessory Electric Equipment	597,959	298,731	269,161	-8.31%	(49,719)	378,517	20.65	18,328	3.065%
346	Misc. Power Plant Equipment	354,390	47,433	42,737	-8.36%	(29,639)	341,291	19.56	17,447	4.923%
	Subtotal	6,678,382	3,259,708	2,937,041		(552,640)	4,293,981		210,439	3.151%
1346	Warner Robins CT Unit 1									
341	Structures and Improvements	318,753	164,293	172,472	-0.69%	(2,194)	148,475	19.85	7,482	2.347%
343	Prime Movers	14,223,206	6,689,582	7,022,625	-0.71%	(101,232)	7,301,813	18.78	388,850	2.734%
344	Generators	3,671,532	1,871,199	1,964,357	-0.57%	(20,874)	1,728,049	20.48	84,362	2.298%
345	Accessory Electric Equipment	609,466	298,505	313,366	-0.73%	(4,429)	300,528	20.13	14,931	2.450%
	Subtotal	18,822,957	9,023,578	9,472,820		(128,729)	9,478,865		495,625	2.633%

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1347	Warner Robins CT Unit 2									
341	Structures and Improvements	324,061	167,029	175,092	-0.69%	(2,231)	151,200	19.85	7,619	2.351%
343	Prime Movers	14,213,125	6,683,258	7,005,900	-0.71%	(101,166)	7,308,391	18.78	389,184	2.738%
344	Generators	3,671,532	1,871,201	1,961,535	-0.57%	(20,877)	1,730,875	20.48	84,500	2.301%
345	Accessory Electric Equipment	604,823	303,811	318,477	-0.74%	(4,481)	290,826	20.07	14,494	2.396%
	Subtotal	18,813,541	9,025,298	9,461,004		(128,754)	9,481,291		495,797	2.635%
	Total Warner Robins CT	44,314,881	21,308,584	21,870,865		(810,122)	23,254,138		1,201,861	2.712%
1332	Wansley CT									
341	Structures and Improvements	733,635	589,713	643,874	-0.05%	(377)	90,138	6.96	12,953	1.766%
342	Fuel Holders	354,548	289,586	316,182	-0.07%	(248)	38,614	7.02	5,502	1.552%
343	Prime Movers	5,655,305	4,014,764	4,383,491	-0.01%	(568)	1,272,383	6.96	182,813	3.233%
344	Generators	314,631	260,976	284,945	-0.01%	(31)	29,717	7.09	4,194	1.333%
345	Accessory Electric Equipment	247,611	182,693	199,472	-0.08%	(191)	48,329	6.93	6,976	2.817%
346	Misc. Power Plant Equipment	63,689	41,263	45,053	-0.02%	(10)	18,646	6.98	2,671	4.193%
	Subtotal	7,369,420	5,378,996	5,873,017		(1,425)	1,497,828		215,108	2.919%
1333	Wilson CT									
341	Structures and Improvements	1,058,160	917,373	1,127,039	-2.37%	(25,049)	(43,829)	4.29	(10,214)	-0.965%
342	Fuel Holders	2,796,607	2,620,425	3,219,324	-2.55%	(71,432)	(351,285)	4.01	(87,632)	-3.134%
343	Prime Movers	25,183,947	21,212,651	26,060,810	-2.35%	(592,205)	(284,658)	4.29	(66,363)	-0.264%
344	Generators	5,437,012	4,876,783	5,991,373	-2.37%	(128,899)	(425,462)	4.30	(99,002)	-1.821%
345	Accessory Electric Equipment	3,562,926	3,153,361	3,874,063	-2.39%	(85,196)	(225,941)	4.25	(53,159)	-1.492%
346	Misc. Power Plant Equipment	659,967	462,728	568,484	-2.35%	(15,479)	106,962	4.34	24,621	3.731%
	Subtotal	38,698,619	33,243,320	40,841,093		(918,261)	(1,224,213)		(291,749)	-0.754%
1300	McDonough CC Common									
341	Structures and Improvements	41,934,693	6,428,475	5,275,663	-3.11%	(1,303,563)	37,962,594	34.96	1,085,897	2.589%
342	Fuel Holders	9,660,024	1,417,106	1,162,977	-2.89%	(279,134)	8,776,181	39.01	224,997	2.329%
343	Prime Movers	8,966,627	687,742	564,410	-3.29%	(294,841)	8,697,059	31.98	271,946	3.033%
344	Generators	59,568,758	11,856,091	9,729,950	-3.04%	(1,811,238)	51,650,047	36.01	1,434,320	2.408%
345	Accessory Electric Equipment	8,341,040	1,041,967	855,112	-3.07%	(256,382)	7,742,310	37.41	206,937	2.481%
346	Misc. Power Plant Equipment	9,918,630	1,435,751	1,178,279	-3.47%	(344,279)	9,084,630	29.47	308,235	3.108%
	Subtotal	138,389,773	22,867,132	18,766,392		(4,289,439)	123,912,819		3,532,333	2.552%
1301	McDonough CC Unit 4									
341	Structures and Improvements	9,542,254	1,469,061	(1,134,398)	-0.68%	(64,875)	10,741,527	34.99	306,961	3.217%
342	Fuel Holders	12,669,236	1,868,749	(1,443,035)	-0.42%	(53,449)	14,165,719	38.26	370,233	2.922%
343	Prime Movers	361,671,226	42,820,430	(33,065,625)	-0.88%	(3,196,004)	397,932,856	31.09	12,801,365	3.540%
344	Generators	137,939,366	20,583,271	(15,894,252)	-0.53%	(732,281)	154,565,899	35.96	4,298,679	3.116%
345	Accessory Electric Equipment	21,659,999	3,356,890	(2,592,166)	-0.69%	(150,280)	24,402,446	36.33	671,636	3.101%
346	Misc. Power Plant Equipment	435,301	80,447	(62,121)	-1.07%	(4,649)	502,071	28.84	17,408	3.999%
	Subtotal	543,917,382	70,178,849	(54,191,598)		(4,201,538)	602,310,518		18,466,282	3.395%
1302	McDonough CC Unit 5									
341	Structures and Improvements	8,245,626	1,045,070	(899,510)	-0.64%	(52,661)	9,197,798	35.35	260,169	3.155%
342	Fuel Holders	10,985,142	1,346,958	(1,159,351)	-0.35%	(38,502)	12,182,995	38.53	316,196	2.878%
343	Prime Movers	332,903,892	34,237,039	(29,468,429)	-0.88%	(2,930,596)	365,302,917	31.24	11,694,784	3.513%
344	Generators	97,056,945	12,277,484	(10,567,449)	-0.51%	(491,472)	108,115,865	36.19	2,987,639	3.078%
345	Accessory Electric Equipment	18,550,072	2,338,691	(2,012,953)	-0.63%	(116,014)	20,679,039	36.80	561,981	3.030%
346	Misc. Power Plant Equipment	441,390	81,342	(70,012)	-1.07%	(4,735)	516,138	28.85	17,891	4.053%
	Subtotal	468,183,067	51,326,584	(44,177,704)		(3,633,980)	515,994,752		15,838,660	3.383%

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1303	McDonough CC Unit 6									
341	Structures and Improvements	8,901,836	1,167,623	(248,170)	-0.69%	(61,352)	9,211,358	35.93	256,371	2.880%
342	Fuel Holders	9,794,444	1,231,306	(261,705)	-0.43%	(42,066)	10,098,216	39.26	257,238	2.626%
343	Prime Movers	316,535,228	34,876,399	(7,412,731)	-0.91%	(2,893,189)	326,841,149	31.70	10,310,304	3.257%
344	Generators	99,961,867	12,729,338	(2,705,530)	-0.54%	(540,120)	103,207,518	36.90	2,797,251	2.798%
345	Accessory Electric Equipment	20,056,586	2,657,197	(564,768)	-0.70%	(140,752)	20,762,107	37.32	556,298	2.774%
346	Misc. Power Plant Equipment	209,487	21,681	(4,608)	-1.05%	(2,205)	216,300	30.37	7,121	3.399%
	Subtotal	455,459,450	52,683,544	(11,197,513)		(3,679,686)	470,336,648		14,184,583	3.114%
	Total McDonough CC	1,605,949,672	197,056,109	(90,800,423)		(15,804,643)	1,712,554,738		52,021,857	3.239%
1278	McIntosh CC Common									
341	Structures and Improvements	20,449,577	5,551,538	5,254,096	-0.55%	(113,028)	15,308,509	29.00	527,941	2.582%
342	Fuel Holders	(1,782,895)	(559,197)	(529,236)	-0.35%	6,280	(1,259,939)	30.97	(40,689)	2.282%
343	Prime Movers	7,693,029	1,745,155	1,651,653	-0.71%	(54,524)	6,095,900	26.37	231,165	3.005%
344	Generators	362,076	73,114	69,196	-0.31%	(1,120)	294,000	20.87	14,084	3.890%
345	Accessory Electric Equipment	766,647	233,663	221,144	-0.45%	(3,464)	548,967	19.71	27,854	3.633%
346	Misc. Power Plant Equipment	2,874,241	383,477	362,931	-0.78%	(22,387)	2,533,697	26.00	97,465	3.391%
	Subtotal	30,362,675	7,427,750	7,029,784		(188,243)	23,521,134		857,821	2.825%
1279	McIntosh CC Unit 10									
341	Structures and Improvements	1,373,291	219,836	69,635	-0.43%	(5,857)	1,309,513	29.84	43,879	3.195%
342	Fuel Holders	4,256,176	1,137,381	360,276	-0.30%	(12,643)	3,908,543	31.58	123,769	2.908%
343	Prime Movers	188,910,815	40,924,552	12,963,226	-0.71%	(1,332,698)	177,280,286	26.39	6,717,334	3.556%
344	Generators	62,809,843	17,657,814	5,593,274	-0.44%	(276,454)	57,493,023	29.66	1,938,649	3.087%
345	Accessory Electric Equipment	9,637,622	2,875,241	910,759	-0.60%	(58,176)	8,785,039	29.70	295,744	3.069%
346	Misc. Power Plant Equipment	247,249	15,372	4,869	-0.74%	(1,829)	244,208	26.55	9,199	3.721%
	Subtotal	267,234,995	62,830,197	19,902,040		(1,687,657)	249,020,612		9,128,575	3.416%
1280	McIntosh CC Unit 11									
341	Structures and Improvements	1,568,798	236,162	20,083	-0.41%	(6,438)	1,555,153	29.96	51,911	3.309%
342	Fuel Holders	4,315,938	1,187,826	101,013	-0.31%	(13,324)	4,228,249	31.54	134,051	3.106%
343	Prime Movers	192,292,853	41,303,801	3,512,468	-0.70%	(1,354,723)	190,135,108	26.41	7,200,148	3.744%
344	Generators	63,374,636	17,886,866	1,521,096	-0.44%	(279,693)	62,133,233	29.65	2,095,693	3.307%
345	Accessory Electric Equipment	8,436,434	2,367,425	201,325	-0.57%	(48,429)	8,283,538	29.85	277,470	3.289%
346	Misc. Power Plant Equipment	257,591	14,144	1,203	-0.74%	(1,896)	258,284	26.59	9,714	3.771%
	Subtotal	270,246,250	62,996,223	5,357,188		(1,704,502)	266,593,564		9,768,988	3.615%
	Total McIntosh CC	567,843,920	133,254,170	32,289,012		(3,580,402)	539,135,310		19,755,384	3.479%
1334	Dalton Solar									
344	Generators	11,303,496	2,009,014	1,300,191	-0.09%	(10,139)	10,013,443	18.13	552,367	4.887%
345	Accessory Electric Equipment	632,031	148,506	96,110	-0.02%	(129)	536,050	18.45	29,055	4.597%
346	Misc. Power Plant Equipment	517,059	106,688	69,046	-0.39%	(2,041)	450,054	16.56	27,169	5.255%
	Subtotal	12,452,585	2,264,207	1,465,347		(12,309)	10,999,548		608,590	4.887%
1313, 1314, & 1315	Falcon Solar									
344	Generators	4,579,683	242,834	113,550	-0.14%	(6,397)	4,472,531	26.61	168,075	3.670%
345	Accessory Electric Equipment	374,503	28,008	62,606	-0.07%	(269)	312,166	27.29	11,438	3.054%
	Subtotal	4,954,187	270,842	176,156	(0.00)	(6,666)	4,784,697		179,513	3.623%

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344	1306 Fort Benning Solar Generators	65,495,927	2,977,935	4,062,108	-0.25%	(164,472)	61,598,292	31.93	1,929,165	2.945%
344	1304 Fort Gordon Solar Generators	63,899,450	2,905,409	2,279,034	-0.25%	(161,819)	61,782,235	31.93	1,934,926	3.028%
344	1305 Fort Stewart Solar Generators	66,053,664	3,003,358	2,353,920	-0.25%	(167,274)	63,867,018	31.93	2,000,219	3.028%
344	1307 Kings Bay Navy Base Solar Generators	66,921,328	3,042,809	2,027,334	-0.25%	(169,472)	65,063,466	31.93	2,037,689	3.045%
344	1316 Tri-County Solar Generators	1,533,290	94,002	66,508	-0.12%	(1,810)	1,468,592	22.92	64,066	4.178%
345	Accessory Electric Equipment	267,094	16,147	11,424	-0.01%	(29)	255,699	23.44	10,909	4.084%
	Subtotal	1,800,384	110,148	77,932		(1,838)	1,724,291		74,976	4.164%
344	1308 UGA Solar Generators	4,304,743	326,406	234,525	-0.08%	(3,238)	4,073,455	18.19	223,934	5.202%
	Other Production Excl Easements	2,840,373,537	560,383,624	173,354,296	-0.92%	(26,268,182)	2,693,287,423		90,783,818	3.196%
340	Easements	0	0	0	0.00%	0	0	0.00	0	0.000%
	Total Other Production Plant	2,840,373,537	560,383,624	173,354,296	-0.92%	(26,268,182)	2,693,287,423		90,783,818	3.196%
TRANSMISSION PLANT										
352	Structures and Improvements	167,113,610	32,525,883	28,202,425	-25.00%	(41,778,403)	180,689,587	71.76	2,517,798	1.507%
353	Station Equipment	2,181,044,361	431,709,278	374,324,926	-25.00%	(545,261,090)	2,351,980,526	50.73	46,359,065	2.126%
354	Towers and Fixtures	930,707,450	286,219,813	248,174,445	-25.00%	(232,676,862)	915,209,868	54.10	16,916,049	1.818%
355	Poles and Fixtures	733,524,442	159,331,571	138,152,644	-25.00%	(183,381,111)	778,752,908	41.31	18,850,776	2.570%
356	Overhead Conductors and Devices	1,418,742,289	473,637,068	410,679,523	-25.00%	(354,685,572)	1,362,748,339	36.65	37,186,536	2.621%
357	Underground Conduit	12,170,496	2,562,523	2,221,903	-25.00%	(3,042,624)	12,991,217	66.52	195,284	1.605%
358	Underground Conductors	25,708,143	4,665,621	4,045,450	-25.00%	(6,427,036)	28,089,728	47.01	597,467	2.324%
359	Roads and Trails	3,102,964	271,692	235,578	-25.00%	(775,741)	3,643,127	65.10	55,965	1.804%
	Subtotal	5,472,113,756	1,390,923,449	1,206,036,895		(1,368,028,439)	5,634,105,301		122,678,940	2.242%
350	Easements	228,418,419	56,660,384	68,409,028	0.00%	0	160,009,391	63.92	2,503,460	1.096%
	Total Transmission	5,700,532,176	1,447,583,833	1,274,445,923	-24.00%	(1,368,028,439)	5,794,114,692		125,182,400	2.196%
DISTRIBUTION PLANT										

GEORGIA POWER
COMPUTATION OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Account	Description	Plant In Service 12/31/2017	Theoretical Reserve	Allocated Depreciation 12/31/2017	Net Salvage %	Net Salvage Amount	Amount to be Recovered	Remaining Life	Annual Deprecation Amount	Accrual Rate
361	Structures and Improvements	207,308,966	42,543,028	52,203,215	-20.00%	(41,461,793)	196,567,545	58.03	3,387,397	1.634%
362	Station Equipment	1,350,498,726	293,966,659	360,717,262	-20.00%	(270,099,745)	1,259,881,210	38.47	32,745,887	2.425%
364	Poles, Towers, and Fixtures	1,053,963,337	244,676,234	300,234,527	-20.00%	(210,792,667)	964,521,477	37.91	25,444,075	2.414%
365	Overhead Conductors and Devices	1,215,627,867	282,385,709	346,506,640	-20.00%	(243,125,573)	1,112,246,800	32.26	34,481,009	2.836%
366	Underground Conduit	404,414,469	116,803,995	143,326,517	-20.00%	(80,882,894)	341,970,846	60.75	5,629,598	1.392%
367	Underground Conductors	1,719,607,079	400,817,253	491,830,271	-20.00%	(343,921,416)	1,571,698,224	39.48	39,807,666	2.315%
368	Line Transformers	1,561,719,028	492,533,771	604,372,732	-20.00%	(312,343,806)	1,269,690,102	28.01	45,325,047	2.902%
369	Services	1,055,791,538	330,729,478	405,827,762	-20.00%	(211,158,308)	861,122,084	37.69	22,849,457	2.164%
370	Meters	485,484,088	155,747,227	191,112,534	-20.00%	(97,096,818)	391,468,372	13.19	29,683,953	6.114%
371	Installations on Customer Premises	2,085,365.65	104,268	127,944	0.00%	0	1,957,421	9.50	206,044	9.880%
372	Leased Customer Premises	798,128	770,148	798,128	0.00%	0	0	0.35	0	0.000%
373	Street Lighting	369,019,225	132,829,194	162,990,535	-20.00%	(73,803,845)	279,832,534	18.20	15,374,535	4.166%
	Subtotal	9,426,317,816	2,493,906,964	3,060,048,066		(1,884,686,865)	8,250,956,615		254,934,667	2.704%
360	Easements	37,768,881	4,132,605	2,874,113	0.00%	0	34,894,768	62.34	559,744	1.482%
	Total Distribution	9,464,086,697	2,498,039,568	3,062,922,179	-19.91%	(1,884,686,865)	8,285,851,383		255,494,412	2.700%
GENERAL PLANT										
389	Easements	148,057	35,687	107,636	0.00%	0	40,420	45.54	888	0.600%
390	Structures and Improvements	514,869,443	140,770,877	152,827,581	0.00%	0	362,041,862	39.96	9,059,561	1.760%
392.1	Automobiles	10,253,840	4,633,327	8,203,072	20.00%	2,050,768	0	2.61	0	0.000%
392.2	Light Trucks	59,767,345	20,804,764	38,920,136	20.00%	11,953,469	8,893,740	3.39	2,624,078	4.390%
392.3	Heavy Trucks	231,342,864	66,730,479	124,834,840	20.00%	46,268,573	60,239,451	5.75	10,467,405	4.525%
392.4	Other (trailers, misc.)	20,235,775	6,343,423	11,866,845	20.00%	4,047,155	4,321,775	5.47	789,596	3.902%
	Total 392	321,599,824	98,511,993	183,824,893		64,319,965	73,454,966		13,881,080	4.316%
396	Power Operated Equipment	23,294,676	5,970,392	6,146,753	20.00%	4,658,935	12,488,988	4.76	2,625,178	11.269%
397	Communications Equipment	299,576,881	101,270,462	174,525,518	0.00%	0	125,051,363	15.38	8,132,682	2.715%
	Total General	1,159,488,881	346,559,411	517,432,382	5.95%	68,978,900	573,077,599		33,699,388	2.906%
Total Georgia Power Depreciable										
		30,884,079,036	9,924,094,090	10,209,840,988	-11.86%	(3,663,564,494)	24,337,802,542		899,894,027	2.914%

APPENDIX B
Comparison of Approved vs Proposed Accrual Rates

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Acct	Description	Total Plant at 12/31/17	Existing Annual Accrual Rate	Accrual Existing Amount	Proposed Depreciation Accrual Rate	Proposed Depreciation Accrual Amount	Difference
		\$	%	\$	%	\$	\$
STEAM PRODUCTION							
1030	Bowen Common						
311	Structures and Improvements	148,321,959	3.918%	5,810,806	4.879%	7,236,733	1,425,926
312	Boiler Plant Equipment	311,019,326	3.713%	11,548,179	4.846%	15,073,168	3,524,988
314	Turbogenerator Units	9,598,846	3.655%	350,861	3.778%	362,656	11,795
315	Accessory Electric Equipment	32,126,215	3.299%	1,059,737	3.466%	1,113,426	53,689
316	Misc. Power Plant Equipment	14,860,287	3.677%	546,340	4.499%	668,591	122,251
	Subtotal	515,926,633	3.744%	19,315,924	4.740%	24,454,573	5,138,649
1031	Bowen Unit 1						
311	Structures and Improvements	14,638,772	2.676%	391,768	4.096%	599,561	207,793
312	Boiler Plant Equipment	534,244,035	3.752%	20,046,280	5.846%	31,232,656	11,186,376
314	Turbogenerator Units	64,066,295	3.150%	2,017,916	5.023%	3,217,872	1,199,956
315	Accessory Electric Equipment	10,693,317	2.900%	310,132	4.442%	475,041	164,910
316	Misc. Power Plant Equipment	448,252		0	7.567%	33,919	33,919
	Subtotal	624,090,669	3.648%	22,766,096	5.698%	35,559,049	12,792,954
1032	Bowen Unit 2						
311	Structures and Improvements	9,682,284	2.622%	253,845	4.611%	446,457	192,612
312	Boiler Plant Equipment	583,431,616	3.757%	21,921,360	6.139%	35,817,485	13,896,125
314	Turbogenerator Units	53,775,883	2.997%	1,611,440	6.064%	3,261,051	1,649,611
315	Accessory Electric Equipment	12,007,977	2.881%	345,912	5.644%	677,764	331,851
316	Misc. Power Plant Equipment	503,565	3.387%	17,057	7.884%	39,701	22,644
	Subtotal	659,401,325	3.662%	24,149,615	6.103%	40,242,458	16,092,843
1033	Bowen Unit 3						
311	Structures and Improvements	25,289,021	2.219%	561,221	3.597%	909,574	348,353
312	Boiler Plant Equipment	1,053,259,039	3.311%	34,877,641	4.689%	49,390,668	14,513,028
314	Turbogenerator Units	65,799,768	2.355%	1,549,338	3.734%	2,457,096	907,758
315	Accessory Electric Equipment	28,531,148	2.755%	786,148	3.798%	1,083,550	297,402
316	Misc. Power Plant Equipment	483,878	2.624%	12,698	5.893%	28,516	15,818
	Subtotal	1,173,362,855	3.220%	37,787,045	4.591%	53,869,404	16,082,359
1034	Bowen Unit 4						
311	Structures and Improvements	21,185,722	2.128%	450,786	3.354%	710,615	259,829
312	Boiler Plant Equipment	725,297,433	3.097%	22,463,745	4.675%	33,905,941	11,442,196
314	Turbogenerator Units	64,073,249	2.390%	1,531,641	3.769%	2,414,654	883,013
315	Accessory Electric Equipment	13,984,872	2.366%	330,872	3.749%	524,321	193,449
316	Misc. Power Plant Equipment	1,486,825		0	5.465%	81,251	81,251
	Subtotal	826,028,102	3.000%	24,777,044	4.556%	37,636,782	12,859,738

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Acct	Description	Total Plant at 12/31/17	Existing Annual Accrual Rate	Accrual Existing Amount	Proposed Depreciation Accrual Rate	Proposed Depreciation Accrual Amount	Difference
		\$	%	\$	%	\$	\$
	Total Plant Bowen	3,798,809,584	3.390%	128,795,723	5.048%	191,762,267	62,966,543
1090	Scherer Common						
311	Structures and Improvements	42,156,179	1.753%	738,986	0.921%	388,188	(350,799)
312	Boiler Plant Equipment	93,852,437	2.498%	2,343,965	2.287%	2,146,157	(197,808)
314	Turbogenerator Units	4,620,061	1.731%	79,980	0.789%	36,452	(43,528)
315	Accessory Electric Equipment	1,957,215	1.961%	38,388	1.264%	24,746	(13,642)
316	Misc. Power Plant Equipment	11,971,448	1.983%	237,406	1.400%	167,560	(69,846)
	Subtotal	154,557,340	2.225%	3,438,726	1.788%	2,763,103	(675,623)
1091	Scherer Unit 1						
311	Structures and Improvements	6,754,483	1.235%	83,386	2.108%	142,382	58,996
312	Boiler Plant Equipment	92,296,531	1.858%	1,714,498	3.267%	3,015,251	1,300,754
314	Turbogenerator Units	9,343,484	1.325%	123,806	2.615%	244,297	120,492
315	Accessory Electric Equipment	5,402,215	1.367%	73,851	3.003%	162,243	88,392
316	Misc. Power Plant Equipment	537,561	1.474%	7,925	3.072%	16,513	8,587
	Subtotal	114,334,275	1.752%	2,003,466	3.132%	3,580,686	1,577,220
1093	Scherer Unit 2						
311	Structures and Improvements	6,817,757	1.248%	85,102	1.740%	118,661	33,559
312	Boiler Plant Equipment	78,481,281	1.809%	1,419,640	2.998%	2,352,926	933,286
314	Turbogenerator Units	11,205,504	1.286%	144,125	2.309%	258,723	114,598
315	Accessory Electric Equipment	5,136,759	1.302%	66,879	2.394%	122,998	56,119
316	Misc. Power Plant Equipment	591,330	1.467%	8,674	2.454%	14,513	5,839
	Subtotal	102,232,631	1.687%	1,724,420	2.805%	2,867,821	1,143,401
1095	Scherer Unit 3						
311	Structures and Improvements	77,133,997	1.376%	1,061,220	2.021%	1,558,755	497,535
312	Boiler Plant Equipment	777,800,675	2.102%	16,348,692	2.676%	20,812,139	4,463,447
314	Turbogenerator Units	129,634,659	1.462%	1,894,867	2.273%	2,946,224	1,051,356
315	Accessory Electric Equipment	46,936,913	1.464%	687,305	2.387%	1,120,255	432,951
316	Misc. Power Plant Equipment	4,079,570	1.626%	66,352	2.312%	94,337	27,985
	Subtotal	1,035,585,815	1.937%	20,058,435	2.562%	26,531,709	6,473,274
	Total Plant Scherer	1,406,710,061	1.935%	27,225,047	2.541%	35,743,319	8,518,272
1100	Wansley Common						
311	Structures and Improvements	5,981,092	7.594%	454,209	5.904%	353,139	(101,070)
312	Boiler Plant Equipment	83,731,688	8.209%	6,873,656	6.743%	5,645,972	(1,227,684)
314	Turbogenerator Units	2,734,858	7.388%	202,049	4.100%	112,122	(89,928)
315	Accessory Electric Equipment	4,613,697	7.317%	337,593	5.906%	272,492	(65,101)

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Acct	Description	Total Plant at 12/31/17	Existing Annual Accrual Rate	Accrual Existing Amount	Proposed Depreciation Accrual Rate	Proposed Depreciation Accrual Amount	Difference
		\$	%	\$	%	\$	\$
316	Misc. Power Plant Equipment	6,448,618	8.367%	539,542	6.801%	438,543	(100,999)
	Subtotal	103,509,953	8.122%	8,407,050	6.591%	6,822,267	(1,584,783)
1101	Wansley Unit 1						
311	Structures and Improvements	42,235,379	1.915%	808,964	3.266%	1,379,561	570,597
312	Boiler Plant Equipment	317,429,996	2.774%	8,804,394	5.153%	16,358,721	7,554,327
314	Turbogenerator Units	32,758,553	2.088%	684,146	3.985%	1,305,447	621,301
315	Accessory Electric Equipment	18,549,304	2.184%	405,129	4.416%	819,194	414,065
316	Misc. Power Plant Equipment	1,679,807	2.239%	37,615	4.349%	73,061	35,446
	Subtotal	412,653,039	2.603%	10,740,248	4.831%	19,935,984	9,195,736
1102	Wansley Unit 2						
311	Structures and Improvements	14,990,448	2.048%	307,074	4.023%	603,047	295,973
312	Boiler Plant Equipment	271,217,964	2.894%	7,848,905	5.858%	15,887,509	8,038,604
314	Turbogenerator Units	32,587,176	2.173%	708,164	5.160%	1,681,459	973,294
315	Accessory Electric Equipment	14,133,975	2.151%	304,038	5.366%	758,440	454,402
316	Misc. Power Plant Equipment	688,445	2.643%	18,193	5.404%	37,202	19,009
	Subtotal	333,618,007	2.754%	9,186,375	5.685%	18,967,657	9,781,282
	Total Plant Wansley	849,781,000	3.334%	28,333,673	5.381%	45,725,908	17,392,235
1119	Yates Common 6-7						
311	Structures and Improvements	9,180,422	2.059%	189,046	3.444%	316,214	127,168
312	Boiler Plant Equipment	47,300,435	0.976%	461,878	4.079%	1,929,328	1,467,450
314	Turbogenerator Units	1,277,472	3.292%	42,050	3.621%	46,255	4,205
315	Accessory Electric Equipment	2,855,229	3.389%	96,761	4.890%	139,607	42,846
316	Misc. Power Plant Equipment	5,717,749	1.465%	83,784	4.244%	242,675	158,891
	Subtotal	66,331,307	1.317%	873,519	4.031%	2,674,079	1,800,560
1116	Yates Unit 6						
311	Structures and Improvements	6,182,594	1.865%	115,301	1.781%	110,119	(5,181)
312	Boiler Plant Equipment	86,535,869	2.352%	2,035,642	3.507%	3,035,021	999,379
314	Turbogenerator Units	29,142,562	2.179%	635,103	2.824%	823,007	187,905
315	Accessory Electric Equipment	4,146,027	1.978%	82,024	2.646%	109,718	27,693
316	Misc. Power Plant Equipment	7,561		0	4.865%	368	368
	Subtotal	126,014,613	2.276%	2,868,069	3.236%	4,078,233	1,210,163
1117	Yates Unit 7						
311	Structures and Improvements	10,511,174	1.827%	192,065	1.666%	175,166	(16,899)
312	Boiler Plant Equipment	81,312,096	2.315%	1,882,765	3.370%	2,740,386	857,621
314	Turbogenerator Units	32,198,843	2.166%	697,467	2.399%	772,528	75,062

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Acct	Description	Total Plant at 12/31/17	Existing Annual Accrual Rate	Accrual Existing Amount	Proposed Depreciation Accrual Rate	Proposed Depreciation Accrual Amount	Difference
		\$	%	\$	%	\$	\$
315	Accessory Electric Equipment	5,863,057	1.865%	109,331	2.152%	126,163	16,832
316	Misc. Power Plant Equipment	5,256		0	4.829%	254	254
	Subtotal	129,890,427	2.219%	2,881,628	2.937%	3,814,496	932,869
	Total Plant Yates	322,236,348	2.055%	6,623,216	3.279%	10,566,808	3,943,592
	Subtotal Steam Production Excl Easements	6,377,536,992	2.995%	190,977,659	4.450%	283,798,302	92,820,643
310	Easements	126,552	0.481%	609	0.038%	48	(561)
	Total Steam Production	6,377,663,544	2.994%	190,978,268	4.450%	283,798,350	92,820,082
NUCLEAR PLANT							
1217	Hatch Common						
321	Structures and Improvements	80,399,050	2.093%	1,682,799	2.443%	1,964,330	281,531
322	Reactor Plant Equipment	78,055,919	2.400%	1,873,477	2.642%	2,062,203	188,726
323	Turbogenerator Units	248,576	2.519%	6,261	2.388%	5,936	(325)
324	Accessory Electric Equipment	43,557,121	2.149%	935,965	2.163%	942,187	6,222
325	Misc. Power Plant Equipment	60,041,185	2.533%	1,520,685	3.524%	2,115,598	594,912
	Subtotal	262,301,852	2.295%	6,019,187	2.703%	7,090,253	1,071,066
1218	Hatch Unit 1						
321	Structures and Improvements	52,191,300	1.799%	939,175	2.259%	1,179,109	239,934
322	Reactor Plant Equipment	219,028,384	2.276%	4,985,652	3.412%	7,472,946	2,487,294
323	Turbogenerator Units	115,858,457	2.550%	2,954,442	3.848%	4,458,586	1,504,144
324	Accessory Electric Equipment	40,060,769	2.010%	805,257	3.659%	1,465,653	660,395
325	Misc. Power Plant Equipment	14,042,891	2.400%	337,031	3.503%	491,992	154,961
	Subtotal	441,181,801	2.272%	10,021,558	3.415%	15,068,286	5,046,728
1219	Hatch Unit 2						
321	Structures and Improvements	60,754,352	1.604%	974,398	2.018%	1,226,090	251,692
322	Reactor Plant Equipment	250,219,207	1.933%	4,836,812	2.865%	7,168,976	2,332,164
323	Turbogenerator Units	94,780,407	2.030%	1,923,952	3.211%	3,043,083	1,119,131
324	Accessory Electric Equipment	54,647,671	1.747%	954,604	3.500%	1,912,855	958,251
325	Misc. Power Plant Equipment	14,049,698	1.913%	268,777	2.792%	392,313	123,536
	Subtotal	474,451,334	1.888%	8,958,543	2.897%	13,743,317	4,784,774
	Total Plant Hatch	1,177,934,987	2.122%	24,999,289	3.048%	35,901,856	10,902,568

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Acct	Description	Total Plant at 12/31/17 \$	Existing Annual Accrual Rate %	Accrual Existing Amount \$	Proposed Depreciation Accrual Rate %	Proposed Depreciation Accrual Amount \$	Difference \$
1222	Vogtle Common						
321	Structures and Improvements	658,616,965	1.589%	10,468,349	1.798%	11,840,900	1,372,551
322	Reactor Plant Equipment	52,937,224	1.773%	938,636	2.691%	1,424,518	485,882
323	Turbogenerator Units	11,341,194	1.741%	197,429	2.198%	249,261	51,832
324	Accessory Electric Equipment	10,160,464	1.950%	198,132	2.427%	246,580	48,448
325	Misc. Power Plant Equipment	66,916,133	2.071%	1,385,914	2.667%	1,784,895	398,980
	Subtotal	799,971,980	1.649%	13,188,459	1.943%	15,546,153	2,357,694
1220	Vogtle Unit 1						
321	Structures and Improvements	248,849,210	0.910%	2,264,472	1.023%	2,545,814	281,342
322	Reactor Plant Equipment	899,507,041	0.888%	7,991,975	1.251%	11,253,538	3,261,563
323	Turbogenerator Units	253,934,566	0.949%	2,410,568	1.615%	4,101,567	1,690,999
324	Accessory Electric Equipment	176,628,214	0.962%	1,698,612	1.219%	2,153,052	454,440
325	Misc. Power Plant Equipment	2,160,826	1.068%	23,082	3.119%	67,400	44,318
	Subtotal	1,581,079,858	0.910%	14,388,709	1.273%	20,121,370	5,732,662
1211 & 1223	Vogtle Recreational and Training Facilities						
321	Structures and Improvements	5,505,997	1.395%	76,809	1.495%	82,319	5,510
325	Misc. Power Plant Equipment	7,078,344	1.582%	111,979	1.807%	127,933	15,954
	Subtotal	12,584,341	1.500%	188,788	1.671%	210,252	21,464
	Total Plant Vogtle Unit 1 and Common	2,393,636,179	1.160%	27,765,956	1.499%	35,877,775	8,111,819
1221	Vogtle Unit 2						
321	Structures and Improvements	233,566,987	1.549%	3,617,913	1.686%	3,938,686	320,772
322	Reactor Plant Equipment	525,567,576	1.666%	8,756,574	2.046%	10,753,539	1,996,965
323	Turbogenerator Units	146,659,129	1.774%	2,601,452	2.348%	3,442,838	841,386
324	Accessory Electric Equipment	124,107,777	1.613%	2,001,353	2.021%	2,507,806	506,454
325	Misc. Power Plant Equipment	10,011,396	1.726%	172,832	2.039%	204,165	31,333
	Subtotal	1,039,912,865	1.649%	17,150,124	2.005%	20,847,034	3,696,910
122A & 122B	Vogtle Units 3 & 4 Common						
321	Structures and Improvements	2,903,965		0	1.779%	51,674	51,674
	Subtotal	2,903,965	0.000%	0	1.779%	51,674	51,674
122F	Vogtle Units 3 & 4 Training Facility						
321	Structures and Improvements	8,406,511		0	1.764%	148,309	148,309
	Subtotal	8,406,511	0.000%	0	1.764%	148,309	148,309
	Total Plant Vogtle Units 3 & 4	11,310,476	0.000%	0	1.768%	199,983	199,983

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Acct	Description	Total Plant at 12/31/17 \$	Existing Annual Accrual Rate %	Accrual Existing Amount \$	Proposed Depreciation Accrual Rate %	Proposed Depreciation Accrual Amount \$	Difference \$
Subtotal Nuclear Depreciable Excluding Easements		4,622,794,506	1.512%	69,915,368	2.008%	92,826,649	22,911,280
320	Easements	58,636	1.017%	596	0.503%	295	(301)
Total Nuclear		4,622,853,142	1.512%	69,915,965	2.008%	92,826,943	22,910,979
HYDRAULIC PLANT							
1226	Bartlett's Ferry Units 1-4						
331	Structures and Improvements	3,387,170	0.455%	15,402	2.557%	86,598	71,197
332	Reservoirs, Dams, and Waterways	17,947,309	0.664%	119,207	0.990%	177,702	58,494
333	Water Turbines and Generators	2,257,805	0.211%	4,762	1.136%	25,648	20,886
334	Accessory Electric Equipment	2,140,932	1.260%	26,974	3.003%	64,282	37,307
335	Misc. Power Plant Equipment	1,013,195	1.650%	16,723	2.626%	26,611	9,889
336	Roads, Trails, and Bridges	172,973	0.971%	1,680	1.360%	2,353	673
	Subtotal	26,919,383	0.686%	184,747	1.423%	383,193	198,446
1252	Bartlett's Ferry Units 5-6						
331	Structures and Improvements	20,422,367	1.980%	404,304	2.224%	454,146	49,843
332	Reservoirs, Dams, and Waterways	22,440,330	1.973%	442,811	2.138%	479,821	37,010
333	Water Turbines and Generators	33,189,489	2.007%	666,236	2.538%	842,408	176,172
334	Accessory Electric Equipment	5,989,632	2.115%	126,672	2.344%	140,419	13,747
335	Misc. Power Plant Equipment	4,541,614	2.100%	95,386	2.343%	106,429	11,043
336	Roads, Trails, and Bridges	137,626	1.977%	2,722	2.116%	2,912	191
	Subtotal	86,721,058	2.004%	1,738,131	2.336%	2,026,136	288,005
1228	Burton						
331	Structures and Improvements	564,249	2.503%	14,121	3.237%	18,263	4,142
332	Reservoirs, Dams, and Waterways	8,804,509	2.642%	232,657	2.681%	236,064	3,406
333	Water Turbines and Generators	2,955,743	3.972%	117,416	4.404%	130,170	12,754
334	Accessory Electric Equipment	176,484	2.823%	4,982	3.513%	6,200	1,219
335	Misc. Power Plant Equipment	197,100	2.736%	5,393	4.700%	9,263	3,870
336	Roads, Trails, and Bridges	30,814	2.955%	911	5.413%	1,668	757
	Subtotal	12,728,899	2.950%	375,480	3.155%	401,628	26,148
1230	Central Georgia						
331	Structures and Improvements	188,659	0.000%	0	1.574%	2,970	2,970
1233	Flint River						

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Acct	Description	Total Plant at 12/31/17	Existing Annual Accrual Rate	Accrual Existing Amount	Proposed Depreciation Accrual Rate	Proposed Depreciation Accrual Amount	Difference
		\$	%	\$	%	\$	\$
331	Structures and Improvements	1,787,400	1.678%	30,000	3.356%	59,978	29,978
332	Reservoirs, Dams, and Waterways	3,959,678	2.057%	81,431	2.962%	117,270	35,839
333	Water Turbines and Generators	4,793,399	1.299%	62,249	4.948%	237,198	174,948
334	Accessory Electric Equipment	688,090	2.543%	17,499	3.427%	23,580	6,081
335	Misc. Power Plant Equipment	774,574	2.652%	20,542	4.287%	33,209	12,667
336	Roads, Trails, and Bridges	154,339	1.526%	2,355	2.505%	3,866	1,511
	Subtotal	12,157,482	1.761%	214,078	3.908%	475,101	261,023
1234	Goat Rock Units 1-6						
331	Structures and Improvements	2,358,691	3.077%	72,575	3.624%	85,490	12,916
332	Reservoirs, Dams, and Waterways	10,053,070	2.001%	201,206	2.742%	275,646	74,440
333	Water Turbines and Generators	17,440,114	3.318%	578,742	3.502%	610,777	32,035
334	Accessory Electric Equipment	1,138,389	2.796%	31,828	3.769%	42,910	11,081
335	Misc. Power Plant Equipment	258,345	2.663%	6,881	4.682%	12,095	5,215
336	Roads, Trails, and Bridges	52,308	1.729%	904	2.203%	1,152	248
	Subtotal	31,300,918	2.850%	892,136	3.284%	1,028,071	135,934
1237	Lloyd Shoals						
331	Structures and Improvements	2,687,761	5.669%	152,381	1.238%	33,281	(119,100)
332	Reservoirs, Dams, and Waterways	12,764,026	4.971%	634,482	1.026%	130,954	(503,528)
333	Water Turbines and Generators	9,098,943	5.600%	509,555	1.035%	94,155	(415,400)
334	Accessory Electric Equipment	1,646,084	5.042%	83,002	0.576%	9,484	(73,518)
335	Misc. Power Plant Equipment	529,746	4.808%	25,471	1.776%	9,407	(16,063)
336	Roads, Trails, and Bridges	48,818	4.388%	2,142	-0.066%	-32	(2,174)
	Subtotal	26,775,377	5.255%	1,407,034	1.035%	277,250	(1,129,784)
1238	Morgan Falls						
331	Structures and Improvements	843,655	3.107%	26,210	3.763%	31,743	5,533
332	Reservoirs, Dams, and Waterways	4,136,350	1.849%	76,486	2.445%	101,136	24,649
333	Water Turbines and Generators	3,419,005	2.501%	85,516	2.994%	102,361	16,845
334	Accessory Electric Equipment	300,220	1.692%	5,080	2.107%	6,325	1,246
335	Misc. Power Plant Equipment	407,182	2.446%	9,960	2.982%	12,142	2,182
336	Roads, Trails, and Bridges	62,689	0.697%	437	4.025%	2,523	2,087
	Subtotal	9,169,102	2.221%	203,689	2.795%	256,231	52,541
1239	Nacoochee						
331	Structures and Improvements	800,158	2.872%	22,978	4.516%	36,137	13,159
332	Reservoirs, Dams, and Waterways	4,048,004	3.085%	124,876	3.241%	131,216	6,340
333	Water Turbines and Generators	2,352,417	3.613%	84,987	5.183%	121,915	36,928
334	Accessory Electric Equipment	132,846	3.227%	4,287	4.003%	5,318	1,031
335	Misc. Power Plant Equipment	141,679	3.305%	4,682	5.644%	7,996	3,314

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Acct	Description	Total Plant at 12/31/17	Existing Annual Accrual Rate	Accrual Existing Amount	Proposed Depreciation Accrual Rate	Proposed Depreciation Accrual Amount	Difference
		\$	%	\$	%	\$	\$
336	Roads, Trails, and Bridges	34,497	3.735%	1,289	5.680%	1,960	671
	Subtotal	7,509,601	3.237%	243,099	4.055%	304,542	61,442
1240	North Highlands						
331	Structures and Improvements	2,478,519	1.976%	48,979	3.469%	85,968	36,990
332	Reservoirs, Dams, and Waterways	6,795,453	1.948%	132,407	5.026%	341,540	209,133
333	Water Turbines and Generators	3,467,561	2.021%	70,091	2.807%	97,337	27,246
334	Accessory Electric Equipment	676,690	2.839%	19,213	3.567%	24,134	4,921
335	Misc. Power Plant Equipment	401,705	2.395%	9,619	4.045%	16,247	6,628
336	Roads, Trails, and Bridges	37,614	1.966%	739	2.417%	909	170
	Subtotal	13,857,542	2.028%	281,048	4.085%	566,135	285,087
1241	Oliver						
331	Structures and Improvements	2,629,073	1.910%	50,222	2.918%	76,706	26,484
332	Reservoirs, Dams, and Waterways	6,798,099	1.549%	105,278	2.151%	146,202	40,924
333	Water Turbines and Generators	6,995,073	1.665%	116,451	4.301%	300,860	184,409
334	Accessory Electric Equipment	978,199	2.290%	22,401	3.069%	30,023	7,622
335	Misc. Power Plant Equipment	573,582	2.123%	12,178	4.894%	28,069	15,891
336	Roads, Trails, and Bridges	349,257	1.567%	5,474	3.958%	13,825	8,351
	Subtotal	18,323,283	1.703%	312,003	3.251%	595,684	283,681
1243	Rocky Mountain Common and Units 1-3						
331	Structures and Improvements	39,106,007	2.339%	914,548	2.788%	1,090,207	175,659
332	Reservoirs, Dams, and Waterways	73,728,092	2.322%	1,711,662	2.715%	2,001,414	289,752
333	Water Turbines and Generators	44,910,943	2.622%	1,177,521	4.414%	1,982,276	804,754
334	Accessory Electric Equipment	12,844,915	2.322%	298,267	3.048%	391,558	93,291
335	Misc. Power Plant Equipment	4,127,907	2.339%	96,559	2.936%	121,176	24,617
336	Roads, Trails, and Bridges	3,116,744	2.320%	72,312	2.703%	84,246	11,934
	Subtotal	177,834,607	2.402%	4,270,869	3.189%	5,670,876	1,400,008
1244	Sinclair Dam						
331	Structures and Improvements	2,294,949	2.073%	47,582	3.114%	71,471	23,889
332	Reservoirs, Dams, and Waterways	9,954,454	1.729%	172,152	2.446%	243,502	71,350
333	Water Turbines and Generators	5,423,415	1.895%	102,757	4.675%	253,523	150,766
334	Accessory Electric Equipment	2,180,571	3.023%	65,919	4.137%	90,220	24,301
335	Misc. Power Plant Equipment	455,665	2.386%	10,871	3.866%	17,615	6,744
336	Roads, Trails, and Bridges	41,522	1.800%	747	2.151%	893	146
	Subtotal	20,350,575	1.966%	400,028	3.328%	677,224	277,196
1245	Tallulah Falls						
331	Structures and Improvements	3,519,144	2.665%	93,792	4.348%	152,999	59,207

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Acct	Description	Total Plant at 12/31/17	Existing Annual Accrual Rate	Accrual Existing Amount	Proposed Depreciation Accrual Rate	Proposed Depreciation Accrual Amount	Difference
		\$	%	\$	%	\$	\$
332	Reservoirs, Dams, and Waterways	8,987,516	2.664%	239,471	3.780%	339,755	100,284
333	Water Turbines and Generators	12,210,590	3.844%	469,320	4.206%	513,540	44,220
334	Accessory Electric Equipment	1,797,680	3.165%	56,900	3.379%	60,738	3,838
335	Misc. Power Plant Equipment	688,541	3.077%	21,183	4.230%	29,125	7,942
336	Roads, Trails, and Bridges	665,082	2.861%	19,031	2.879%	19,148	118
	Subtotal	27,868,552	3.228%	899,697	4.002%	1,115,306	215,609
1246	Terrora						
331	Structures and Improvements	1,454,617	2.396%	34,846	3.379%	49,145	14,300
332	Reservoirs, Dams, and Waterways	14,054,707	2.336%	328,309	3.805%	534,718	206,409
333	Water Turbines and Generators	622,231	2.714%	16,885	3.615%	22,494	5,609
334	Accessory Electric Equipment	440,115	2.580%	11,357	3.345%	14,720	3,363
335	Misc. Power Plant Equipment	212,524	2.393%	5,086	5.070%	10,775	5,688
336	Roads, Trails, and Bridges	64,625	0.000%	0	3.898%	2,519	2,519
	Subtotal	16,848,820	2.353%	396,483	3.765%	634,371	237,888
1247	Tugalo						
331	Structures and Improvements	3,744,085	2.680%	100,356	4.353%	162,983	62,627
332	Reservoirs, Dams, and Waterways	10,965,339	2.559%	280,626	3.706%	406,348	125,721
333	Water Turbines and Generators	1,619,629	3.436%	55,652	3.797%	61,495	5,843
334	Accessory Electric Equipment	858,300	2.892%	24,824	3.411%	29,279	4,456
335	Misc. Power Plant Equipment	1,609,178	3.145%	50,609	4.502%	72,452	21,843
336	Roads, Trails, and Bridges	23,283	2.849%	663	3.721%	866	203
	Subtotal	18,819,815	2.724%	512,730	3.897%	733,423	220,693
1249	Wallace Dam (Conv and Pump)						
331	Structures and Improvements	32,406,862	2.033%	658,832	1.330%	430,974	(227,858)
332	Reservoirs, Dams, and Waterways	83,288,911	2.003%	1,668,340	1.190%	990,952	(677,387)
333	Water Turbines and Generators	66,432,792	2.045%	1,358,589	1.440%	956,695	(401,893)
334	Accessory Electric Equipment	8,066,040	2.186%	176,295	1.645%	132,680	(43,616)
335	Misc. Power Plant Equipment	7,298,938	2.226%	162,506	1.774%	129,517	(32,989)
336	Roads, Trails, and Bridges	573,645	2.012%	11,542	1.174%	6,732	(4,810)
	Subtotal	198,067,188	2.038%	4,036,104	1.337%	2,647,550	(1,388,554)
1250	Yonah						
331	Structures and Improvements	1,080,681	2.068%	22,354	3.240%	35,011	12,657
332	Reservoirs, Dams, and Waterways	5,664,123	2.254%	127,642	2.840%	160,840	33,198
333	Water Turbines and Generators	1,543,918	2.661%	41,090	3.544%	54,715	13,624
334	Accessory Electric Equipment	623,593	2.807%	17,505	2.833%	17,665	161
335	Misc. Power Plant Equipment	215,379	2.498%	5,380	4.615%	9,940	4,560

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Acct	Description	Total Plant at 12/31/17	Existing Annual Accrual Rate	Accrual Existing Amount	Proposed Depreciation Accrual Rate	Proposed Depreciation Accrual Amount	Difference
		\$	%	\$	%	\$	\$
336	Roads, Trails, and Bridges	43,277	2.344%	1,014	5.686%	2,461	1,446
	Subtotal	9,170,971	2.344%	214,985	3.060%	280,631	65,646
	Hydro Subtotal Excl Easements	714,611,833	2.320%	16,582,342	2.530%	18,076,323	1,493,981
330	Easements	4,469,226	1.225%	54,748	0.725%	32,394	(22,354)
	Total Hydraulic	719,081,059	2.314%	16,637,090	2.518%	18,108,716	1,471,626
OTHER PRODUCTION							
1328	McDonough CT Units						
341	Structures and Improvements	788,855	3.182%	25,104	2.112%	16,664	(8,439)
342	Fuel Holders	1,073,497	1.561%	16,756	3.338%	35,835	19,079
343	Prime Movers	4,752,188	1.510%	71,774	-0.712%	-33,851	(105,625)
344	Generators	1,004,850	1.444%	14,511	-1.274%	-12,806	(27,317)
345	Accessory Electric Equipment	764,199	1.532%	11,711	-1.144%	-8,739	(20,450)
346	Misc. Power Plant Equipment	460,728	12.232%	56,356	5.166%	23,802	(32,554)
	Subtotal	8,844,317	2.219%	196,213	0.236%	20,905	(175,307)
1336	McIntosh Common						
341	Structures and Improvements	8,518,409	2.657%	226,334	3.580%	304,986	78,652
342	Fuel Holders	9,986,080	2.562%	255,843	3.187%	318,213	62,369
343	Prime Movers	9,160,889	3.391%	310,646	4.204%	385,153	74,507
344	Generators	394,688	2.696%	10,641	4.627%	18,262	7,621
345	Accessory Electric Equipment	2,202,103	3.446%	75,884	4.163%	91,681	15,797
346	Misc. Power Plant Equipment	1,287,210	3.116%	40,109	4.750%	61,145	21,036
	Subtotal	31,549,379	2.914%	919,458	3.738%	1,179,440	259,982
1337	McIntosh CT Unit 1						
341	Structures and Improvements	1,117,667	2.982%	33,329	2.972%	33,220	(109)
343	Prime Movers	13,868,413	3.404%	472,081	3.466%	480,696	8,615
344	Generators	4,072,098	2.982%	121,430	2.944%	119,862	(1,568)
345	Accessory Electric Equipment	1,788,431	3.149%	56,318	2.895%	51,779	(4,538)
	Subtotal	20,846,608	3.277%	683,157	3.289%	685,558	2,401
1338	McIntosh CT Unit 2						
341	Structures and Improvements	1,114,451	2.895%	32,263	2.841%	31,665	(598)
343	Prime Movers	13,403,385	3.301%	442,446	3.344%	448,158	5,712
344	Generators	3,847,489	2.894%	111,346	2.800%	107,719	(3,627)
345	Accessory Electric Equipment	1,668,867	3.054%	50,967	2.765%	46,138	(4,829)

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Acct	Description	Total Plant at 12/31/17	Existing Annual Accrual Rate	Accrual Existing Amount	Proposed Depreciation Accrual Rate	Proposed Depreciation Accrual Amount	Difference
		\$	%	\$	%	\$	\$
	Subtotal	20,034,191	3.180%	637,023	3.163%	633,680	(3,342)
1340	McIntosh CT Unit 3						
341	Structures and Improvements	273,991	2.598%	7,118	2.737%	7,500	382
343	Prime Movers	18,585,845	2.869%	533,228	3.466%	644,175	110,947
344	Generators	4,645,634	2.576%	119,672	2.694%	125,131	5,460
345	Accessory Electric Equipment	2,034,995	2.706%	55,067	2.630%	53,530	(1,537)
	Subtotal	25,540,466	2.800%	715,085	3.251%	830,336	115,251
1341	McIntosh CT Unit 4						
341	Structures and Improvements	272,162	2.607%	7,095	2.559%	6,964	(131)
342	Fuel Holders	14,678	2.861%	420	4.010%	589	169
343	Prime Movers	18,519,664	2.947%	545,774	3.149%	583,221	37,447
344	Generators	4,642,590	2.600%	120,707	2.512%	116,617	(4,090)
345	Accessory Electric Equipment	2,054,676	2.733%	56,154	2.441%	50,152	(6,002)
346	Misc. Power Plant Equipment	71,804	2.861%	2,054	5.119%	3,675	1,621
	Subtotal	25,575,574	2.863%	732,206	2.976%	761,219	29,013
1282, 1287, & 1288	McIntosh CT Units 5-6						
341	Structures and Improvements	3,939,889	2.920%	115,045	2.601%	102,467	(12,578)
342	Fuel Holders	7,473,402	2.919%	218,149	2.345%	175,225	(42,924)
343	Prime Movers	28,245,877	2.308%	651,915	3.149%	889,415	237,500
344	Generators	9,763,415	2.932%	286,263	2.637%	257,434	(28,830)
345	Accessory Electric Equipment	4,014,270	2.943%	118,140	2.587%	103,842	(14,298)
346	Misc. Power Plant Equipment	329,633	2.798%	9,223	3.263%	10,756	1,532
	Subtotal	53,766,486	2.601%	1,398,735	2.863%	1,539,138	140,404
1348	McIntosh CT Unit 7						
341	Structures and Improvements	273,057	2.586%	7,061	2.999%	8,189	1,128
342	Fuel Holders	281,928	2.775%	7,824	4.400%	12,404	4,580
343	Prime Movers	15,025,722	2.847%	427,782	3.482%	523,192	95,410
344	Generators	4,730,041	2.573%	121,704	2.944%	139,234	17,530
345	Accessory Electric Equipment	2,008,598	2.696%	54,152	2.899%	58,224	4,072
	Subtotal	22,319,346	2.771%	618,523	3.321%	741,244	122,721
1349	McIntosh CT Unit 8						
341	Structures and Improvements	276,294	2.928%	8,090	2.910%	8,041	(49)
343	Prime Movers	14,964,139	3.280%	490,824	3.356%	502,268	11,444
344	Generators	4,818,492	2.918%	140,604	2.817%	135,759	(4,845)
345	Accessory Electric Equipment	2,136,509	3.078%	65,762	2.811%	60,065	(5,697)
	Subtotal	22,195,434	3.178%	705,279	3.181%	706,132	853

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Acct	Description	Total Plant at 12/31/17	Existing Annual Accrual Rate	Accrual Existing Amount	Proposed Depreciation Accrual Rate	Proposed Depreciation Accrual Amount	Difference
		\$	%	\$	%	\$	\$
	Total McIntosh CT	221,827,484	2.889%	6,409,465	3.190%	7,076,746	667,282
1330	McManus CT						
341	Structures and Improvements	3,126,591	3.096%	96,787	10.959%	342,654	245,867
342	Fuel Holders	3,027,960	2.900%	87,823	-0.786%	-23,794	(111,617)
343	Prime Movers	31,749,222	3.678%	1,167,704	4.166%	1,322,681	154,977
344	Generators	14,918,894	2.842%	423,962	0.384%	57,262	(366,700)
345	Accessory Electric Equipment	6,048,953	3.158%	191,047	0.705%	42,637	(148,410)
346	Misc. Power Plant Equipment	771,335	6.674%	51,475	6.904%	53,253	1,777
	Subtotal	59,642,955	3.385%	2,018,797	3.009%	1,794,694	(224,104)
1345	Warner Robins CT Common						
341	Structures and Improvements	1,599,430	2.681%	42,885	3.242%	51,860	8,975
342	Fuel Holders	2,772,842	2.667%	73,956	2.782%	77,128	3,173
343	Prime Movers	1,329,690	2.966%	39,436	3.381%	44,953	5,517
344	Generators	24,073	2.767%	666	2.999%	722	56
345	Accessory Electric Equipment	597,959	2.878%	17,210	3.065%	18,328	1,119
346	Misc. Power Plant Equipment	354,390	3.239%	11,477	4.923%	17,447	5,970
	Subtotal	6,678,382	2.780%	185,630	3.151%	210,439	24,809
1346	Warner Robins CT Unit 1						
341	Structures and Improvements	318,753	2.546%	8,115	2.347%	7,482	(634)
343	Prime Movers	14,223,206	2.823%	401,492	2.734%	388,850	(12,643)
344	Generators	3,671,532	2.546%	93,478	2.298%	84,362	(9,115)
345	Accessory Electric Equipment	609,466	2.665%	16,242	2.450%	14,931	(1,310)
	Subtotal	18,822,957	2.759%	519,327	2.633%	495,625	(23,702)
1347	Warner Robins CT Unit 2						
341	Structures and Improvements	324,061	2.549%	8,261	2.351%	7,619	(642)
343	Prime Movers	14,213,125	2.827%	401,856	2.738%	389,184	(12,672)
344	Generators	3,671,532	2.549%	93,595	2.301%	84,500	(9,095)
345	Accessory Electric Equipment	604,823	2.668%	16,140	2.396%	14,494	(1,645)
	Subtotal	18,813,541	2.763%	519,852	2.635%	495,797	(24,055)
	Total Warner Robins CT	44,314,881	2.764%	1,224,809	2.712%	1,201,861	(22,948)
1332	Wansley CT						
341	Structures and Improvements	733,635	1.805%	13,241	1.766%	12,953	(288)
342	Fuel Holders	354,548	1.808%	6,409	1.552%	5,502	(907)
343	Prime Movers	5,655,305	1.881%	106,405	3.233%	182,813	76,408

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Acct	Description	Total Plant at 12/31/17	Existing Annual Accrual Rate	Accrual Existing Amount	Proposed Depreciation Accrual Rate	Proposed Depreciation Accrual Amount	Difference
		\$	%	\$	%	\$	\$
344	Generators	314,631	1.799%	5,661	1.333%	4,194	(1,467)
345	Accessory Electric Equipment	247,611	2.121%	5,251	2.817%	6,976	1,724
346	Misc. Power Plant Equipment	63,689	3.326%	2,118	4.193%	2,671	552
	Subtotal	7,369,420	1.887%	139,085	2.919%	215,108	76,023
1333	Wilson CT						
341	Structures and Improvements	1,058,160	4.050%	42,860	-0.965%	-10,214	(53,074)
342	Fuel Holders	2,796,607	3.311%	92,594	-3.134%	-87,632	(180,226)
343	Prime Movers	25,183,947	4.043%	1,018,188	-0.264%	-66,363	(1,084,551)
344	Generators	5,437,012	3.366%	182,999	-1.821%	-99,002	(282,001)
345	Accessory Electric Equipment	3,562,926	3.942%	140,438	-1.492%	-53,159	(193,597)
346	Misc. Power Plant Equipment	659,967	6.797%	44,860	3.731%	24,621	(20,239)
	Subtotal	38,698,619	3.933%	1,521,939	-0.754%	-291,749	(1,813,688)
1300	McDonough CC Common						
341	Structures and Improvements	41,934,693	2.149%	901,067	2.589%	1,085,897	184,830
342	Fuel Holders	9,660,024	2.149%	207,569	2.329%	224,997	17,428
343	Prime Movers	8,966,627	2.149%	192,669	3.033%	271,946	79,277
344	Generators	59,568,758	2.149%	1,279,977	2.408%	1,434,320	154,343
345	Accessory Electric Equipment	8,341,040	2.149%	179,227	2.481%	206,937	27,710
346	Misc. Power Plant Equipment	9,918,630	2.149%	213,125	3.108%	308,235	95,110
	Subtotal	138,389,772	2.149%	2,973,634	3.181%	3,532,333	558,699
1301	McDonough CC Unit 4						
341	Structures and Improvements	9,542,254	2.266%	216,254	3.217%	306,961	90,707
342	Fuel Holders	12,669,236	2.266%	287,120	2.922%	370,233	83,113
343	Prime Movers	361,671,226	2.266%	8,196,464	3.540%	12,801,365	4,604,901
344	Generators	137,939,366	2.266%	3,126,085	3.116%	4,298,679	1,172,593
345	Accessory Electric Equipment	21,659,999	2.266%	490,875	3.101%	671,636	180,761
346	Misc. Power Plant Equipment	435,301	2.266%	9,865	3.999%	17,408	7,543
	Subtotal	543,917,382	2.266%	12,326,663	3.395%	18,466,282	6,139,618
1302	McDonough CC Unit 5						
341	Structures and Improvements	8,245,626	2.221%	183,173	3.155%	260,169	76,996
342	Fuel Holders	10,985,142	2.221%	244,030	2.878%	316,196	72,166
343	Prime Movers	332,903,892	2.221%	7,395,320	3.513%	11,694,784	4,299,464
344	Generators	97,056,945	2.221%	2,156,079	3.078%	2,987,639	831,560
345	Accessory Electric Equipment	18,550,072	2.221%	412,082	3.030%	561,981	149,899
346	Misc. Power Plant Equipment	441,390	2.221%	9,805	4.053%	17,891	8,085
	Subtotal	468,183,067	2.221%	10,400,490	3.383%	15,838,660	5,438,170

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Acct	Description	Total Plant at 12/31/17	Existing Annual Accrual Rate	Accrual Existing Amount	Proposed Depreciation Accrual Rate	Proposed Depreciation Accrual Amount	Difference
		\$	%	\$	%	\$	\$
1303	McDonough CC Unit 6						
341	Structures and Improvements	8,901,836	2.257%	200,881	2.880%	256,371	55,490
342	Fuel Holders	9,794,444	2.257%	221,024	2.626%	257,238	36,215
343	Prime Movers	316,535,228	2.257%	7,143,009	3.257%	10,310,304	3,167,295
344	Generators	99,961,867	2.257%	2,255,763	2.798%	2,797,251	541,487
345	Accessory Electric Equipment	20,056,586	2.257%	452,602	2.774%	556,298	103,697
346	Misc. Power Plant Equipment	209,487	2.257%	4,727	3.399%	7,121	2,394
	Subtotal	455,459,450	2.257%	10,278,007	3.114%	14,184,583	3,906,576
	Total McDonough CC	1,605,949,672	2.240%	35,978,794	3.239%	52,021,857	16,043,063
1278	McIntosh CC Common						
341	Structures and Improvements	20,449,577	2.113%	432,150	2.582%	527,941	95,790
342	Fuel Holders	-1,782,895	2.113%	-37,677	2.282%	-40,689	(3,012)
343	Prime Movers	7,693,029	2.113%	162,573	3.005%	231,165	68,592
344	Generators	362,076	2.113%	7,652	3.890%	14,084	6,433
345	Accessory Electric Equipment	766,647	2.113%	16,201	3.633%	27,854	11,653
346	Misc. Power Plant Equipment	2,874,241	2.113%	60,740	3.391%	97,465	36,726
	Subtotal	30,362,675	2.113%	641,639	2.825%	857,821	216,182
1279	McIntosh CC Unit 10						
341	Structures and Improvements	1,373,291	2.312%	31,750	3.195%	43,879	12,130
342	Fuel Holders	4,256,176	2.312%	98,401	2.908%	123,769	25,368
343	Prime Movers	188,910,815	2.312%	4,367,534	3.556%	6,717,334	2,349,800
344	Generators	62,809,843	2.312%	1,452,136	3.087%	1,938,649	486,513
345	Accessory Electric Equipment	9,637,622	2.312%	222,818	3.069%	295,744	72,927
346	Misc. Power Plant Equipment	247,249	2.312%	5,716	3.721%	9,199	3,483
	Subtotal	267,234,995	2.312%	6,178,354	3.416%	9,128,575	2,950,221
1280	McIntosh CC Unit 11						
341	Structures and Improvements	1,568,798	2.484%	38,975	3.309%	51,911	12,936
342	Fuel Holders	4,315,938	2.484%	107,224	3.106%	134,051	26,827
343	Prime Movers	192,292,853	2.484%	4,777,292	3.744%	7,200,148	2,422,856
344	Generators	63,374,636	2.484%	1,574,469	3.307%	2,095,693	521,224
345	Accessory Electric Equipment	8,436,434	2.484%	209,593	3.289%	277,470	67,877
346	Misc. Power Plant Equipment	257,591	2.484%	6,400	3.771%	9,714	3,315
	Subtotal	270,246,250	2.484%	6,713,954	3.615%	9,768,988	3,055,034
	Total McIntosh CT	567,843,920	2.383%	13,533,947	3.479%	19,755,384	6,221,437
1334	Dalton Solar						

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Acct	Description	Total Plant at 12/31/17	Existing Annual Accrual Rate	Accrual Existing Amount	Proposed Depreciation Accrual Rate	Proposed Depreciation Accrual Amount	Difference
		\$	%	\$	%	\$	\$
344	Generators	11,303,496	3.385%	382,623	4.887%	552,367	169,743
345	Accessory Electric Equipment	632,031	3.385%	21,394	4.597%	29,055	7,660
346	Misc. Power Plant Equipment	517,059	3.385%	17,502	5.255%	27,169	9,667
	Subtotal	12,452,585	3.385%	421,520	4.887%	608,590	187,070
1313, 1314, & 1315 Falcon Solar							
344	Generators	4,579,683	2.166%	99,196	3.670%	168,075	68,879
345	Accessory Electric Equipment	374,503	2.166%	8,112	3.054%	11,438	3,327
	Subtotal	4,954,187	2.166%	107,308	6.724%	179,513	72,206
1306 Fort Benning Solar							
344	Generators	65,495,927	3.385%	2,217,037	2.945%	1,929,165	(287,872)
1304 Fort Gordon Solar							
344	Generators	63,899,450	3.385%	2,162,996	3.028%	1,934,926	(228,070)
1305 Fort Stewart Solar							
344	Generators	66,053,664	3.385%	2,235,917	3.028%	2,000,219	(235,698)
1307 Kings Bay Navy Base Solar							
344	Generators	66,921,328	3.385%	2,265,287	3.045%	2,037,689	(227,597)
1316 Tri-County Solar							
344	Generators	1,533,290	3.385%	51,902	4.178%	64,066	12,165
345	Accessory Electric Equipment	267,094	3.385%	9,041	4.084%	10,909	1,868
	Subtotal	1,800,384		60,943		74,976	14,033
1308 UGA Solar							
344	Generators	4,304,743	3.385%	145,716	5.202%	223,934	78,218
	Subtotal Other Production excl Easements	2,840,373,536	2.487%	70,639,773	3.196%	90,783,818	20,144,046
340	Easements	0	2.486%	0	0.000%	0	0
	Total Other Production	2,840,373,536	2.487%	70,639,773	3.196%	90,783,818	20,144,046
	Total Production	14,559,971,282		348,171,095		485,517,828	137,346,733

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Acct	Description	Total Plant at 12/31/17	Existing Annual Accrual Rate	Accrual Existing Amount	Proposed Depreciation Accrual Rate	Proposed Depreciation Accrual Amount	Difference
		\$	%	\$	%	\$	\$
TRANSMISSION PLANT							
350	Easements	228,418,419	1.380%	3,152,174	1.096%	2,503,460	(648,714)
352	Structures and Improvements	167,113,610	1.447%	2,418,134	1.507%	2,517,798	99,664
353	Station Equipment	2,181,044,361	1.988%	43,359,162	2.126%	46,359,065	2,999,903
354	Towers and Fixtures	930,707,450	1.558%	14,500,422	1.818%	16,916,049	2,415,627
355	Poles and Fixtures	733,524,442	2.245%	16,467,624	2.570%	18,850,776	2,383,152
356	Overhead Conductors and Devices	1,418,742,289	2.325%	32,985,758	2.621%	37,186,536	4,200,778
357	Underground Conduit	12,170,496	1.260%	153,348	1.605%	195,284	41,936
358	Underground Conductors	25,708,143	2.110%	542,442	2.324%	597,467	55,025
359	Roads and Trails	3,102,964	1.479%	45,893	1.804%	55,965	10,072
	Total Transmission	5,700,532,176	1.993%	113,624,957	2.196%	125,182,400	11,557,443

DISTRIBUTION PLANT

360	Easements	37,768,881	1.761%	665,110	1.482%	559,744	(105,366)
361	Structures and Improvements	207,308,966	1.883%	3,903,628	1.634%	3,387,397	(516,231)
362	Station Equipment	1,350,498,726	2.703%	36,503,981	2.425%	32,745,887	(3,758,094)
364	Poles, Towers, and Fixtures	1,053,963,337	2.332%	24,578,425	2.414%	25,444,075	865,650
365	Overhead Conductors and Devices	1,215,627,867	3.055%	37,137,431	2.836%	34,481,009	(2,656,422)
366	Underground Conduit	404,414,469	1.859%	7,518,065	1.392%	5,629,598	(1,888,467)
367	Underground Conductors	1,719,607,079	2.180%	37,487,434	2.315%	39,807,666	2,320,232
368	Line Transformers	1,561,719,028	2.375%	37,090,827	2.902%	45,325,047	8,234,220
369	Services	1,055,791,538	2.044%	21,580,379	2.164%	22,849,457	1,269,078
370	Meters	485,484,088	3.922%	19,040,686	6.114%	29,683,953	10,643,267
371	Installations on Customer Premises	2,085,366	2.534%	52,843	9.880%	206,044	153,201
372	Leased Customer Premises	798,128	4.572%	0	0.000%	0	0
373	Street Lighting	369,019,225	3.938%	14,531,977	4.166%	15,374,535	842,558
	Total Distribution	9,464,086,697	2.537%	240,090,786	2.700%	255,494,412	15,403,625

* Account 372 is fully accrued. If investment is added to that account, the proposed rate is 10.000%.

GENERAL PLANT

389	Easements	148,057	1.940%	2,872	0.600%	888	(1,985)
390	Structures and Improvements	514,869,443	2.113%	10,879,191	1.760%	9,059,561	(1,819,630)

GEORGIA POWER
COMPARISON OF DEPRECIATION ACCRUAL RATES AT DECEMBER 31, 2017

Acct	Description	Total Plant at 12/31/17	Existing Annual Accrual Rate	Accrual Existing Amount	Proposed Depreciation Accrual Rate	Proposed Depreciation Accrual Amount	Difference
		\$	%	\$	%	\$	\$
392.1	Automobiles	10,253,840	19.387%	0	0.000% *	0	0
392.2	Light Trucks	59,767,345	14.945%	8,932,230	4.390%	2,624,078	(6,308,151)
392.3	Heavy Trucks	231,342,864	11.166%	25,831,744	4.525%	10,467,405	(15,364,339)
392.4	Other (trailers, misc.)	20,235,775	8.041%	1,627,159	3.902%	789,596	(837,562)
	Total 392	321,599,824	11.316%	36,391,133	4.316%	13,881,080	(22,510,053)
396	Power Operated Equipment	23,294,676	16.440%	3,829,645	11.269%	2,625,178	(1,204,467)
397	Communications Equipment	299,576,881	4.014%	12,025,016	2.715%	8,132,682	(3,892,334)
	Total General	1,159,488,881	16.440%	63,127,857	2.906%	33,699,388	(29,428,469)
	Total TDG	16,324,107,754	2.554%	416,843,600	2.538%	414,376,200	(2,467,400)
	Total Georgia Power	30,884,079,035	2.477%	765,014,695	2.914%	899,894,027	134,879,332

APPENDIX C
Comparison of Depreciation Parameters

GEORGIA POWER
COMPARISON OF CURRENT AND PROPOSED DEPRECIATION PARAMETERS

Acct	Description	Approved			Proposed			Difference	
		Life	Curve	Net Salvage	Life	Curve	Net Salvage	Life	Net Salvage
311	Structures and Improvements	75.0	R4	-15.00%	80	R2	-20.00%	5	-5.00%
312	Boiler Plant Equipment	70.0	R1.5	-15.00%	67	R1	-20.00%	(3)	-5.00%
314	Turbogenerator Units	70.0	R2	-15.00%	75	R1	-20.00%	5	-5.00%
315	Accessory Electric Equipment	75.0	R3	-15.00%	65	R2.5	-20.00%	(10)	-5.00%
316	Misc. Power Plant Equipment	55.0	R1	-15.00%	55	R1	-20.00%	0	-5.00%
310	Easements	55.0	SQ	0.00%	80	SQ	0.00%	25	0.00%
321	Structures and Improvements	80.0	R3	-15.00%	80	R3	-25.00%	0	-10.00%
322	Reactor Plant Equipment	60.0	R2	-15.00%	60	R2	-25.00%	0	-10.00%
323	Turbogenerator Units	60.0	S1	-15.00%	65	R0.5	-25.00%	5	-10.00%
324	Accessory Electric Equipment	70.0	R3	-15.00%	70	S1	-25.00%	0	-10.00%
325	Misc. Power Plant Equipment	55.0	S0.5	-15.00%	60	R1.5	-25.00%	5	-10.00%
320	Easements	59.0	SQ	0.00%	80	SQ	0.00%	21	0.00%
331	Structures and Improvements	100.0	R4	0.00%	100	R2.5	-20.00%	0	-20.00%
332	Reservoirs, Dams & Waterways	110.0	S4	0.00%	100	R4	-20.00%	(10)	-20.00%
333	Water Turbines & Generators	80.0	R4	0.00%	80	R2.5	-20.00%	0	-20.00%
334	Accessory Electric Equipment	75.0	S2	0.00%	80	R2.5	-20.00%	5	-20.00%
335	Misc. Power Plant Equipment	75.0	S2	0.00%	80	R2.5	-20.00%	5	-20.00%
336	Roads, Trails, and Bridges	90.0	S5	0.00%	90	S5	-20.00%	0	-20.00%
330	Easements	85.0	SQ	0.00%	100	SQ	0.00%	15	0.00%
341	Structures and Improvements	50.0	R5	0.00%	50	R2.5	-2.00%	0	-2.00%
342	Fuel Holders	50.0	R5	0.00%	50	R5	-2.00%	0	-2.00%
343	Prime Movers	45.0	R2	0.00%	45	R0.5	-2.00%	0	-2.00%
344	Generators	50.0	R5	0.00%	55	R2.5	-2.00%	5	-2.00%
345	Accessory Electric Equipment	50.0	S3	0.00%	50	S3	-2.00%	0	-2.00%
346	Misc. Power Plant Equipment	40.0	R2.5	0.00%	40	R0.5	-2.00%	0	-2.00%
340	Easements	40.0	SQ	0.00%	50	SQ	0.00%	10	0.00%
352	Structures and Improvements	79.0	R1.5	-18.0%	85	R2.5	-25.00%	6	-7.00%
353	Station Equipment	57.0	R0.5	-18.0%	52	R0.5	-25.00%	(5)	-7.00%
354	Towers and Fixtures	71.5	R4	-18.0%	65	R2	-25.00%	(7)	-7.00%
355	Poles and Fixtures	49.5	R1	-18.0%	50	R0.5	-25.00%	1	-7.00%
356	Overhead Conductors and Devices	47.0	R2	-18.0%	50	R3	-25.00%	3	-7.00%
357	Underground Conduit	80.0	R5	-18.0%	80	R5	-25.00%	0	-7.00%
358	Underground Conductors	54.0	R4	-18.0%	55	R2	-25.00%	1	-7.00%
359	Roads and Trails	70.0	SQ	-18.0%	70	SQ	-25.00%	0	-7.00%
350	Easements	70.0	SQ	0.0%	85	SQ	0.00%	15	0.00%
361	Structures and Improvements	58.0	R2.5	-14.0%	70	R2.5	-20.00%	12	-6.00%
362	Station Equipment	39.0	R1	-14.0%	47	R0.5	-20.00%	8	-6.00%
364	Poles, Towers, and Fixtures	45.5	R1	-14.0%	47	L0	-20.00%	2	-6.00%
365	Overhead Conductors and Devices	34.0	R1	-14.0%	40	L0	-20.00%	6	-6.00%
366	Underground Conduit	55.0	R4	-14.0%	80	S6	-20.00%	25	-6.00%
367	Underground Conductors	49.5	R2	-14.0%	49	R0.5	-20.00%	(1)	-6.00%
368	Line Transformers	44.5	R1	-14.0%	38	R0.5	-20.00%	(7)	-6.00%
369	Services	52.5	R1.5	-14.0%	51	R1	-20.00%	(2)	-6.00%
370	Meters	28.0	S0	-14.0%	18	R0.5	-20.00%	(10)	-6.00%
371	Installations on Customer Premises	NA	NA	NA	10	SQ	0.00%	NA	NA
372	Leased Customer Premises	22.0	SQ	-14.0%	10	SQ	0.00%	(12)	14.00%
373	Street Lighting	24.0	R1.5	-14.0%	26	R0.5	-20.00%	2	-6.00%
360	Easements	60.0	SQ	0.0%	70	SQ	0.00%	10	0.00%

GEORGIA POWER
COMPARISON OF CURRENT AND PROPOSED DEPRECIATION PARAMETERS

Acct	Description	Approved			Proposed			Difference	
		Life	Curve	Net Salvage	Life	Curve	Net Salvage	Life	Net Salvage
390	Structures and Improvements	45.0	S0.5	0.0%	55	R1	0	10	0.00%
392.1	Automobiles	5.0	L2	15.0%	6	L2	20.00%	1	5.00%
392.2	Light Trucks	6.0	L2	15.0%	6	L1.5	20.00%	0	5.00%
392.3	Heavy Trucks	8.0	L3	15.0%	9	L0.5	20.00%	1	5.00%
392.4	Other (trailers, misc.)	11.0	L1.5	15.0%	9	L1.5	20.00%	(2)	5.00%
396	Power Operated Equipment	10.0	S1.5	15.0%	7	L0	20.00%	(3)	5.00%
397	Communications Equipment	17.0	L1	0.0%	18	L0	0.00%	1	0.00%
389	Easements	50.0	SQ	0.0%	60	SQ		10	0.00%

APPENDIX D
Net Salvage Analysis by Account

GEORGIA POWER
NET SALVAGE HISTORY

Function	Activity Year	Retirement	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %	11-yr Net Salv. %	12-yr Net Salv. %	13-yr Net Salv. %	14-yr Net Salv. %	15-yr Net Salv. %	20-yr Net Salv. %	25-yr Net Salv. %	30-yr Net Salv. %	35-yr Net Salv. %
Steam	1981	10,890,310	94,536	1,473,117	(1,378,581)	-12.7%																		
Steam	1982	5,621,653	61,881	1,108,262	(1,046,381)	-18.6%	-14.7%																	
Steam	1983	12,427,907	32,884	798,741	(765,857)	-6.2%	-10.0%	-11.0%																
Steam	1984	11,601,767	33,450	484,740	(451,290)	-3.9%	-5.1%	-7.6%	-9.0%															
Steam	1985	14,823,793	23,915	917,232	(893,317)	-6.0%	-5.1%	-5.4%	-7.1%	-8.2%														
Steam	1986	4,965,453	25,982	427,772	(401,790)	-8.1%	-6.5%	-5.6%	-5.7%	-7.2%	-8.18%													
Steam	1987	15,386,592	109,788	1,489,326	(1,379,538)	-9.0%	-8.8%	-7.6%	-6.7%	-6.6%	-7.62%	-8.34%												
Steam	1988	7,248,533	395,667	1,349,173	(953,506)	-13.2%	-10.3%	-9.8%	-8.6%	-7.6%	-7.29%	-8.17%	-8.76%											
Steam	1989	6,400,993	537,523	756,190	(218,667)	-3.4%	-8.6%	-8.8%	-8.7%	-7.9%	-7.11%	-6.95%	-7.79%	-8.38%										
Steam	1990	7,728,854	199,773	2,753,419	(2,553,646)	-33.0%	-19.6%	-17.4%	-13.9%	-13.2%	-11.32%	-10.05%	-9.45%	-10.05%	-10.34%									
Steam	1991	1,996,972	150,463	3,936,426	(3,785,963)	-189.6%	-65.2%	-40.7%	-32.1%	-22.9%	-21.25%	-17.40%	-15.16%	-13.81%	-14.12%	-13.96%								
Steam	1992	12,616,125	109,649	1,902,090	(1,792,441)	-14.2%	-38.2%	-36.4%	-29.1%	-25.9%	-20.79%	-19.67%	-16.83%	-15.02%	-13.86%	-14.13%	-13.98%							
Steam	1993	13,038,423	1,562,299	4,343,049	(2,780,750)	-21.3%	-17.8%	-30.2%	-30.8%	-26.6%	-24.65%	-20.90%	-19.99%	-17.53%	-15.88%	-14.76%	-14.95%	-14.75%						
Steam	1994	12,578,488	1,977,882	5,320,502	(3,342,620)	-26.6%	-23.9%	-20.7%	-29.1%	-29.7%	-26.63%	-25.04%	-21.83%	-21.00%	-18.70%	-17.12%	-15.99%	-16.11%	-15.83%					
Steam	1995	7,340,201	740,582	2,672,142	(1,931,560)	-26.3%	-26.5%	-24.4%	-21.6%	-28.7%	-29.27%	-26.59%	-25.18%	-22.22%	-21.43%	-19.24%	-17.70%	-16.58%	-16.67%	-16.37%				
Steam	1996	11,592,907	1,306,437	2,925,246	(1,618,809)	-14.0%	-18.8%	-21.9%	-21.7%	-20.1%	-25.78%	-26.62%	-24.59%	-23.56%	-21.22%	-20.58%	-18.71%	-17.36%	-16.37%	-16.45%				
Steam	1997	17,426,238	416,917	3,715,910	(3,298,993)	-18.9%	-16.9%	-18.8%	-20.8%	-20.9%	-24.22%	-25.03%	-23.50%	-22.74%	-20.87%	-20.33%	-18.74%	-17.55%	-16.65%					
Steam	1998	10,331,261	210,721	5,472,339	(5,261,618)	-50.9%	-30.8%	-25.9%	-25.9%	-26.1%	-25.22%	-23.58%	-27.40%	-27.86%	-26.31%	-25.43%	-23.38%	-22.79%	-21.06%	-19.77%				
Steam	1999	11,278,284	329,584	5,133,328	(4,803,744)	-42.6%	-46.6%	-34.2%	-29.6%	-29.2%	-28.71%	-27.56%	-25.81%	-29.14%	-29.43%	-27.94%	-27.05%	-24.99%	-24.39%	-22.63%				
Steam	2000	6,808,400	1,095,432	3,676,640	(2,581,208)	-37.9%	-40.8%	-44.5%	-34.8%	-30.6%	-30.10%	-29.52%	-28.34%	-26.61%	-29.71%	-29.94%	-28.51%	-27.63%	-25.61%	-25.01%	-20.41%			
Steam	2001	20,028,363	311,373	7,964,901	(7,653,528)	-38.2%	-38.1%	-39.5%	-41.9%	-35.8%	-32.55%	-32.01%	-31.31%	-30.13%	-28.50%	-31.07%	-29.91%	-29.08%	-27.17%	-22.49%				
Steam	2002	5,658,777	561,331	3,663,240	(3,101,909)	-54.8%	-41.9%	-41.0%	-41.4%	-43.3%	-37.33%	-34.07%	-33.44%	-32.60%	-31.34%	-29.66%	-32.10%	-32.15%	-30.88%	-30.04%	-23.46%			
Steam	2003	15,881,760	1,934,040	5,064,853	(3,130,813)	-19.7%	-28.9%	-33.4%	-34.0%	-35.7%	-37.91%	-34.13%	-31.77%	-31.39%	-30.88%	-29.94%	-28.56%	-30.76%	-30.87%	-29.78%	-24.19%			
Steam	2004	7,095,633	274,478	6,171,551	(5,897,073)	-83.1%	-39.3%	-42.4%	-40.7%	-40.3%	-40.70%	-42.07%	-37.80%	-35.20%	-34.63%	-33.62%	-32.65%	-31.12%	-33.18%	-33.17%	-27.30%			
Steam	2005	13,452,683	589,748	8,224,655	(7,634,907)	-56.8%	-65.9%	-45.7%	-47.0%	-44.1%	-43.52%	-43.39%	-44.25%	-40.17%	-37.63%	-36.97%	-36.03%	-34.78%	-33.20%	-35.07%	-30.70%	-25.99%		
Steam	2006	13,907,111	1,066,466	9,620,722	(8,554,256)	-61.5%	-59.2%	-64.1%	-50.1%	-50.6%	-47.32%	-46.54%	-46.07%	-46.55%	-42.60%	-40.11%	-39.39%	-38.34%	-37.01%	-35.40%	-33.18%	-28.38%		
Steam	2007	23,688,572	1,033,616	12,366,986	(11,333,370)	-47.8%	-52.9%	-53.9%	-57.5%	-49.4%	-49.76%	-47.44%	-46.83%	-46.43%	-46.79%	-43.45%	-41.28%	-40.61%	-39.61%	-38.36%	-36.37%	-30.19%		
Steam	2008	27,365,200	1,736,775	20,190,803	(18,454,028)	-67.4%	-58.3%	-59.0%	-58.6%	-60.7%	-54.25%	-54.28%	-51.75%	-51.04%	-50.39%	-50.42%	-47.25%	-45.16%	-44.44%	-43.34%	-40.51%	-34.58%		
Steam	2009	18,155,448	1,432,949	18,033,672	(16,600,723)	-91.4%	-77.0%	-67.0%	-66.1%	-64.8%	-66.05%	-59.90%	-59.67%	-56.71%	-55.87%	-54.95%	-54.71%	-51.45%	-49.30%	-48.50%	-45.01%	-39.10%		
Steam	2010	25,512,071	3,196,407	10,601,974	(7,405,567)	-29.0%	-55.0%	-59.8%	-56.8%	-57.4%	-57.32%	-58.74%	-54.47%	-54.48%	-52.57%	-52.01%	-51.45%	-51.42%	-48.81%	-47.04%	-43.87%	-39.84%	-35.14%	
Steam	2011	92,173,011	2,476,475	9,468,047	(6,991,572)	-7.6%	-12.2%	-22.8%	-30.3%	-32.5%	-34.53%	-35.93%	-37.44%	-36.25%	-36.68%	-36.80%	-36.83%	-37.06%	-37.55%	-36.50%	-33.93%	-32.88%	-30.08%	
Steam	2012	23,873,057	1,680,178	8,409,147	(6,728,969)	-28.2%	-11.8%	-14.9%	-23.6%	-30.0%	-32.03%	-33.86%	-35.15%	-36.54%	-35.51%	-35.92%	-36.08%	-36.13%	-36.37%	-36.84%	-34.23%	-33.50%	-30.12%	
Steam	2013	19,897,253	907,506	8,606,997	(7,699,491)	-36.7%	-33.0%	-15.8%	-17.9%	-25.3%	-30.86%	-32.61%	-34.25%	-35.42%	-36.70%	-35.74%	-36.12%	-36.25%	-36.39%	-36.51%	-34.90%	-34.09%	-31.10%	
Steam	2014	49,087,530	1,991,759	19,335,797	(17,344,038)	-36.3%	-36.3%	-34.2%	-21.0%	-21.9%	-27.65%	-31.72%	-33.09%	-34.43%	-35.41%	-36.49%	-35.68%	-36.00%	-36.13%	-36.16%	-35.20%	-34.64%	-32.11%	
Steam	2015	284,565,648	3,251,414	16,603,786	(13,352,372)	-4.7%	-9.2%	-10.9%	-12.0%	-11.1%	-12.02%	-14.83%	-17.49%	-18.77%	-19.80%	-20.64%	-21.38%	-21.33%	-21.64%	-22.16%	-22.85%	-23.22%	-22.69%	-21.74%
Steam	2016	67,327,310	1,873,044	24,297,518	(22,424,114)	-33.3%	-10.2%	-13.2%	-14.5%	-15.2%	-13.88%	-14.57%	-16.97%	-19.24%	-20.32%	-21.20%	-21.93%	-22.58%	-22.52%	-22.78%	-23.92%	-23.65%	-23.62%	-22.71%
Steam	2017	60,474,267	6,578,384	20,928,207	(14,349,823)	-23.7%	-28.8%	-12.2%	-14.6%	-15.6%	-16.21%	-14.88%	-15.46%	-17.61%	-19.65%	-20.62%	-21.42%	-22.08%	-22.68%	-22.61%	-24.02%	-23.79%	-23.88%	-22.80%
Nuclear	1981	1,596,481	143,080	1,169,504	(1,026,424)	-64.3%																		
Nuclear	1982	1,619,266	10,155	126,670	(116,515)	-7.2%	-35.5%																	
Nuclear	1983	1,850,897	(1,654)	51,153	(52,807)	-2.9%	-4.9%	-23.6%																
Nuclear	1984	6,412,171	1,032	175,881	(174,849)	-2.7%	-2.8%	-3.5%	-11.9%															
Nuclear	1985	1,109,016	0	125,250	(125,250)	-11.3%	-4.0%	-3.8%	-4.3%	-11.9%														
Nuclear	1986	8,975,566	301,802	0	301,802	3.4%	1.8%	0.0%	-0.3%	-0.8%	-5.54%													
Nuclear	1987	2,099,121	0	0	0	0.0%	2.7%	1.4%	0.0%	-0.2%	-0.76%	-5.05%												
Nuclear	1988	3,706,069	0	774,396	(774,396)	-20.9%	-13.3%	-3.2%	-3.8%	-3.5%	-3.42%	-3.66%	-7.19%											
Nuclear	1989	6,158,354	2,348	3,715,507	(3,713,159)	-60.3%	-45.5%	-37.5%	-20.0%	-19.6%	-15.76%	-14.97%	-14.58%	-16.95%										
Nuclear	1990	25,658,165	9,696,434	8,494,119	1,202,315	4.7%	-7.9%	-9.2%	-8.7%	-6.4%	-6.52%	-6.07%	-5.96%	-6.00%	-7.57%									
Nuclear	1991	10,849,234	496,937	2,136,460	(1,639,523)	-15.1%	-1.2%	-9.7%	-10.6%	-10.2%	-8.05%	-8.11%	-7.58%	-7.45%	-7.44%	-8.74%	-9.56%							
Nuclear	1992	3,528,617	861,812	1,777,481	(915,669)	-25.9%	-17.8%	-3.4%	-11.0%	-11.7%	-11.23%	-9.08%	-9.12%	-8.52%	-8.37%	-8.35%	-9.56%							
Nuclear	1993	5,145,956	764,572	3,925,900	(3,161,328)	-61.4%	-47.0%	-29.3%	-10.0%	-16.0%	-16.35%	-15.75%	-13.16%	-13.13%	-12.22%	-11.99%	-11.89%	-12.95%						
Nuclear	1994	10,293,642	114,888	1,998,622	(1,883,734)	-18.3%	-32.7%	-31.4%	-25.5%	-11.5%	-16.41%	-16.66%	-16.14%	-13.85%	-13.81%	-12.97%	-12.75%	-12.65%	-13.57%					
Nuclear	1995	2,206,998	141,939	1,033,468	(891,529)	-40.4%	-22.2%	-33.6%	-32.4%	-26.5%	-12.64%	-17.23%	-17.44%	-16.91%	-14.60%	-14.55%	-13.67%	-13.44%	-13.33%	-14.22%				
Nuclear	1996	1,384,336	147,586	2,179,701	(2,032,115)	-146.8%	-81.4%	-34.6%	-41.9%	-39.4%	-31.50%	-15.78%	-19.98%	-20.03%	-19.44%	-16.88%	-16.81%	-15.78%	-15.51%	-15.36%				
Nuclear	1997	19,822,041	263,947	1,450,705	(1,186,758)	-6.0%	-15.2%	-17.6%	-17.8%	-23.6%	-23.76%	-22.00%	-13.32%	-16.72%	-16.90%	-16.51%	-14.72%	-14.68%	-13.97%	-13.78%				
Nuclear	1998	5,022,349	4,917	1,971,519	(1,966,602)	-39.2%	-12.7%	-19.8%	-21.4%	-20.6%	-25.35%	-25.39%	-23.48%	-14.87%	-17.97%	-18.09%	-17.69%	-15.89%	-15.84%	-15.09%				
Nuclear	1999	6,118,964	65	4,294,325	(4,294,260)	-70.2%	-56.2%	-24.1%	-29.3%	-30.0%	-27.33%	-30.84%	-30.51%	-27.92%	-18.63%									

**GEORGIA POWER
NET SALVAGE HISTORY**

Function	Activity Year	Retirement	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %	11-yr Net Salv. %	12-yr Net Salv. %	13-yr Net Salv. %	14-yr Net Salv. %	15-yr Net Salv. %	20-yr Net Salv. %	25-yr Net Salv. %	30-yr Net Salv. %	35-yr Net Salv. %
Hydraulic	1982	68,630	0	2,776	(2,776)	-4.0%	-5.0%																	
Hydraulic	1983	48,350	1,615	5,729	(4,114)	-8.5%	-5.9%	-6.0%																
Hydraulic	1984	165,960	0	338	(338)	-0.2%	-2.1%	-2.6%	-3.1%															
Hydraulic	1985	1,029,352	39	27,445	(27,406)	-2.7%	-2.3%	-2.6%	-2.6%	-2.8%														
Hydraulic	1986	97,386	11	12,781	(12,770)	-13.1%	-3.6%	-3.1%	-3.3%	-3.4%	-3.46%													
Hydraulic	1987	234,718	315	8,110	(7,795)	-3.3%	-6.2%	-3.5%	-3.2%	-3.3%	-3.36%	-3.44%												
Hydraulic	1988	50,061	3,890	28,356	(24,466)	-48.9%	-11.3%	-11.8%	-5.1%	-4.6%	-4.73%	-4.70%	-4.74%											
Hydraulic	1989	49,504	0	15,625	(15,625)	-31.6%	-40.3%	-14.3%	-14.1%	-6.0%	-5.43%	-5.52%	-5.46%	-5.48%										
Hydraulic	1990	191,613	4,107	2,987	1,120	0.6%	-6.0%	-13.4%	-8.9%	-9.6%	-5.28%	-4.80%	-4.90%	-4.87%	-4.90%									
Hydraulic	1991	62,168	(22,766)	22,702	(45,468)	-73.1%	-17.5%	-19.8%	-23.9%	-15.7%	-15.32%	-7.72%	-7.06%	-7.09%	-6.99%	-6.97%								
Hydraulic	1992	127,158	23,042	69,701	(46,659)	-36.7%	-48.7%	-23.9%	-24.8%	-27.3%	-19.42%	-18.66%	-9.72%	-8.93%	-8.92%	-8.77%	-8.70%							
Hydraulic	1993	50,694	6,799	89,180	(82,381)	-162.5%	-72.6%	-72.7%	-40.2%	-39.3%	-40.19%	-28.89%	-27.11%	-13.81%	-12.72%	-12.62%	-12.35%	-12.20%						
Hydraulic	1994	48,342	0	14,605	(14,605)	-30.2%	-97.9%	-63.5%	-65.6%	-39.2%	-38.46%	-39.36%	-28.97%	-27.27%	-14.22%	-13.12%	-13.01%	-12.74%	-12.58%					
Hydraulic	1995	259,947	0	86,306	(86,306)	-33.2%	-32.7%	-51.1%	-47.3%	-50.2%	-37.73%	-37.45%	-29.99%	-28.59%	-16.46%	-15.32%	-15.19%	-14.88%	-14.69%					
Hydraulic	1996	539,481	0	20,949	(20,949)	-3.9%	-13.4%	-14.4%	-22.7%	-24.5%	-27.24%	-23.08%	-23.39%	-24.32%	-21.26%	-20.80%	-13.99%	-13.20%	-13.12%	-12.92%				
Hydraulic	1997	915,540	0	61,171	(61,171)	-6.7%	-5.6%	-9.8%	-10.4%	-14.6%	-16.08%	-17.85%	-16.24%	-16.58%	-17.28%	-15.99%	-15.88%	-12.16%	-11.64%	-11.60%				
Hydraulic	1998	130,918	0	100,192	(100,192)	-76.5%	-15.4%	-11.5%	-14.6%	-15.0%	-18.80%	-21.45%	-19.63%	-19.88%	-20.48%	-18.97%	-18.76%	-14.38%	-13.79%					
Hydraulic	1999	158,281	6,280	15,569	(9,289)	-5.9%	-37.9%	-14.2%	-11.0%	-13.9%	-14.25%	-17.82%	-18.90%	-20.37%	-18.75%	-19.01%	-19.58%	-18.23%	-18.06%	-14.04%				
Hydraulic	2000	125,531	12,351	32,039	(19,688)	-15.7%	-10.2%	-31.1%	-14.3%	-11.3%	-13.97%	-14.33%	-17.70%	-18.73%	-20.13%	-18.61%	-18.85%	-19.40%	-18.12%	-17.96%	-13.25%			
Hydraulic	2001	139,440	6,730	67,702	(60,972)	-43.7%	-30.4%	-21.3%	-34.3%	-17.1%	-13.55%	-15.80%	-16.10%	-19.24%	-20.13%	-21.41%	-19.88%	-20.09%	-20.59%	-19.28%	-14.29%			
Hydraulic	2002	582,365	10	2,923	(2,913)	-0.5%	-8.9%	-9.9%	-9.2%	-17.0%	-12.38%	-12.68%	-12.97%	-15.54%	-16.41%	-17.54%	-16.49%	-16.71%	-17.18%	-12.82%				
Hydraulic	2003	13,757	0	0	0	0.0%	-0.5%	-8.7%	-9.7%	-9.1%	-16.78%	-12.31%	-10.56%	-12.62%	-12.91%	-15.47%	-16.34%	-17.46%	-16.43%	-16.65%	-12.83%			
Hydraulic	2004	0	0	0	0	NA	0.0%	-0.5%	-8.7%	-9.7%	-9.1%	-16.78%	-12.31%	-10.56%	-12.62%	-12.91%	-15.47%	-16.34%	-17.46%	-16.43%	-13.26%			
Hydraulic	2005	250,712	0	101,541	(101,541)	-40.5%	-40.5%	-38.4%	-12.3%	-16.8%	-16.65%	-15.31%	-21.03%	-15.36%	-13.19%	-14.86%	-15.09%	-17.42%	-18.15%	-19.16%	-17.67%			
Hydraulic	2006	562,320	1,742	420,929	(419,187)	-74.5%	-64.0%	-64.0%	-63.0%	-37.2%	-37.75%	-36.10%	-33.49%	-36.36%	-28.92%	-23.28%	-23.98%	-24.06%	-25.92%	-26.27%	-24.89%	-19.75%		
Hydraulic	2007	390,162	20,852	360,907	(340,055)	-87.2%	-79.7%	-71.5%	-71.5%	-70.7%	-48.00%	-47.69%	-45.75%	-42.91%	-44.78%	-34.11%	-29.83%	-30.04%	-30.04%	-31.66%	-31.20%	-24.15%		
Hydraulic	2008	679,910	(20,852)	743,819	(764,671)	-112.5%	-103.2%	-93.4%	-86.3%	-86.3%	-86.69%	-65.68%	-64.51%	-62.28%	-59.20%	-59.95%	-47.60%	-42.35%	-41.84%	-41.73%	-41.50%	-33.02%		
Hydraulic	2009	330,231	2,580	537,807	(535,227)	-62.1%	-128.7%	-117.1%	-104.9%	-97.6%	-97.62%	-97.02%	-77.01%	-75.44%	-73.00%	-69.71%	-69.98%	-56.43%	-50.55%	-49.66%	-48.76%	-39.86%		
Hydraulic	2010	113,824	431,121	970,723	(539,602)	-474.1%	-242.0%	-163.7%	-143.9%	-125.2%	-116.03%	-116.03%	-115.35%	-92.47%	-90.25%	-87.32%	-83.46%	-83.20%	-67.26%	-60.32%	-59.31%	-54.23%	-44.82%	
Hydraulic	2011	2,727,904	0	17,132	(17,132)	-0.6%	-19.6%	-34.4%	-48.2%	-51.8%	-54.45%	-53.76%	-53.76%	-53.61%	-48.14%	-48.03%	-47.34%	-46.26%	-46.90%	-41.73%	-39.56%	-37.95%	-33.14%	
Hydraulic	2012	1,323,351	412,403	932,281	(519,878)	-39.3%	-13.3%	-25.8%	-35.9%	-45.9%	-48.81%	-51.17%	-50.75%	-50.75%	-50.64%	-46.46%	-46.40%	-45.87%	-45.02%	-45.56%	-39.56%	-38.96%	-34.03%	
Hydraulic	2013	2,165,401	9,412	1,867,890	(1,858,478)	-88.8%	-68.2%	-38.5%	-46.4%	-52.1%	-57.69%	-59.18%	-60.22%	-59.64%	-59.64%	-59.55%	-55.78%	-55.60%	-55.07%	-54.26%	-47.76%	-47.42%	-42.42%	
Hydraulic	2014	2,633,907	216,243	1,110,376	(894,133)	-33.9%	-57.4%	-53.4%	-37.2%	-42.7%	-45.42%	-52.77%	-53.89%	-53.59%	-53.59%	-53.52%	-50.82%	-50.82%	-50.90%	-50.82%	-45.23%	-41.46%		
Hydraulic	2015	4,072,596	0	1,521,426	(1,521,426)	-37.4%	-36.0%	-48.2%	-47.0%	-37.2%	-41.04%	-48.42%	-49.40%	-49.25%	-49.25%	-49.21%	-47.42%	-47.39%	-43.61%	-43.81%	-42.68%			
Hydraulic	2016	2,754,753	(821,402)	1,965,032	(2,786,434)	-101.2%	-63.1%	-55.0%	-60.7%	-58.5%	-48.46%	-51.53%	-53.79%	-56.17%	-56.87%	-57.43%	-57.19%	-57.19%	-57.15%	-55.38%	-52.57%	-51.21%	-50.24%	-40.01%
Hydraulic	2017	3,729,686	0	1,691,464	(1,691,464)	-45.4%	-69.1%	-56.8%	-52.3%	-57.0%	-55.59%	-47.86%	-50.35%	-52.21%	-54.20%	-54.82%	-55.33%	-55.16%	-55.16%	-55.13%	-53.23%	-50.40%	-49.96%	-47.21%
Other Production	1981	45,650	0	452	(452)	-1.0%																		
Other Production	1982	110,299	0	4,500	(4,500)	-4.1%	-3.2%																	
Other Production	1983	492,650	400	5,409	(5,009)	-1.0%	-1.6%	-1.5%																
Other Production	1984	25,298	0	0	0	0.0%	-1.0%	-1.5%	-1.5%															
Other Production	1985	305,000	0	5,469	(5,469)	-1.8%	-1.7%	-1.3%	-1.6%	-1.6%														
Other Production	1986	34,441	0	869	(869)	-2.5%	-1.9%	-1.7%	-1.3%	-1.6%	-1.61%													
Other Production	1987	209,599	0	5,248	(5,248)	-2.5%	-2.5%	-2.1%	-2.0%	-1.6%	-1.79%	-1.76%												
Other Production	1988	134,093	0	663	(663)	-0.5%	-1.7%	-1.8%	-1.8%	-1.7%	-1.44%	-1.66%	-1.64%											
Other Production	1989	224,133	0	26,318	(26,318)	-11.7%	-7.5%	-5.7%	-5.5%	-4.3%	-4.14%	-3.06%	-3.13%	-3.07%	-3.13%	-3.08%								
Other Production	1990	279,134	69	8,750	(8,681)	-3.1%	-7.0%	-5.6%	-4.8%	-4.7%	-3.98%	-3.90%	-3.07%	-3.13%	-3.08%									
Other Production	1991	251,175	11,875	79,655	(67,780)	-27.0%	-14.4%	-13.6%	-11.6%	-9.9%	-8.67%	-8.00%	-7.86%	-6.14%	-6.03%	-5.92%								
Other Production	1992	208,712	0	60,369	(60,369)	-28.9%	-27.9%	-18.5%	-16.9%	-14.9%	-12.94%	-12.67%	-10.65%	-10.49%	-8.34%	-8.13%	-7.99%							
Other Production	1993	1,985,677	0	96,561	(96,561)	-4.9%	-7.2%	-9.2%	-8.6%	-8.8%	-8.45%	-8.07%	-8.01%	-7.49%	-7.44%	-6.67%	-6.61%	-6.55%						
Other Production	1994	904,888	14,710	32,042	(17,332)	-1.9%	-3.9%	-5.6%	-7.2%	-6.9%	-7.19%	-6.96%	-6.74%	-6.71%	-6.38%	-6.34%	-5.82%	-5.78%	-5.74%					
Other Production	1995	107,245	14,554	92,386	(77,832)	-72.6%	-9.4%	-6.4%	-7.9%	-9.3%	-8.79%	-8.96%	-8.68%	-8.38%	-8.33%	-7.91%	-7.86%	-7.21%	-7.14%	-7.09%				
Other Production	1996	205,196	0	7,751	(7,751)	-3.8%	-27.4%	-8.5%	-6.2%	-7.6%	-8.94%	-8.53%	-8.70%	-8.45%	-8.17%	-8.13%	-7.73%	-7.69%	-7.08%	-7.02%				
Other Production	1997	1,777,477	5,974	83,420	(77,446)	-4.4%	-4.3%	-7.8%	-6.0%	-5.6%	-6.50%	-7.45%	-7.23%	-7.40%	-7.25%	-7.09%	-7.07%	-6.83%	-6.80%	-6.40%				
Other Production	1998	300,383	0	17,922	(17,922)	-6.0%	-4.6%	-4.5%	-7.6%	-6.0%	-5.58%	-6.47%	-7.37%	-7.17%	-7.33%	-7.19%	-7.04%	-7.02%	-6.79%	-6.76%				
Other Production	1999	1,074,849	0	25,618	(25,618)	-2.4%	-3.2%	-3.8%	-3.8%	-6.0%	-5.12%	-5.04%	-5.80%	-6.58%	-6.45%	-6.61%	-6.50%	-6.39%	-6.37%	-6.20%				
Other Production	2000	654,274	5,230	6,934	(1,704)	-0.3%	-1.6%	-2.2%	-3.2%	-3.3%	-5.08%	-4.40%	-4.60%	-5.30%	-6.03%	-5.92%	-6.09%	-5.99%	-5.91%	-5.89%				
Other Production	2001	156,048	0	4,520	(4,520)	-2.9%	-0.8%	-1.7%	-2.3%	-3.2%	-3.24%	-4.98%	-4.44%	-5.56%	-5.25%	-5.96%	-5.86%	-6.03%	-5.94%	-5.85%	-5.44%			
Other Production	2002	643,306	8,615	2,677	5,938	0.9%	0.2%	0.0%	-1.0%	-1.5%	-2.63%	-2.68%	-4.21%	-3.85%	-4.11%	-4.75%	-5.43%	-5.35%	-5.52%	-5.44%	-5.02%			
Other Production	2003	120,980	0	0	0	0.0%	0.8%	0.2%	0.0%	-1.0%	-1.49%	-2.57%	-2.62%	-4.10%	-3.77%	-4.04%	-4.68%	-5.35%	-5.28%	-5.44%	-5.17%			
Other Production	2004	363																						

**GEORGIA POWER
NET SALVAGE HISTORY**

Function	Activity Year	Retirement	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %	11-yr Net Salv. %	12-yr Net Salv. %	13-yr Net Salv. %	14-yr Net Salv. %	15-yr Net Salv. %	20-yr Net Salv. %	25-yr Net Salv. %	30-yr Net Salv. %	35-yr Net Salv. %
Transmission	1984	6,391,171	498,234	1,802,047	(1,303,813)	-20.4%	-15.3%	-10.4%	-11.8%															
Transmission	1985	5,050,252	306,794	1,586,195	(1,279,401)	-25.3%	-22.6%	-18.3%	-13.9%	-14.6%														
Transmission	1986	6,256,737	541,457	1,201,523	(660,066)	-10.5%	-17.2%	-18.3%	-16.2%	-13.1%	-13.78%													
Transmission	1987	7,253,239	673,190	1,494,290	(821,100)	-11.3%	-11.0%	-14.9%	-16.3%	-15.0%	-12.76%	-13.30%												
Transmission	1988	5,928,611	319,605	1,504,409	(1,184,804)	-20.0%	-15.2%	-13.7%	-16.1%	-17.0%	-15.84%	-13.81%	-14.21%											
Transmission	1989	9,483,969	1,294,407	1,675,653	(381,246)	-4.0%	-10.2%	-10.5%	-10.5%	-12.7%	-13.95%	-13.38%	-11.96%	-12.39%										
Transmission	1990	9,933,484	3,817,732	3,862,666	(44,934)	-0.5%	-2.2%	-6.4%	-7.5%	-8.0%	-9.96%	-11.28%	-11.06%	-10.07%	-10.51%									
Transmission	1991	7,446,094	1,331,037	3,280,810	(1,949,773)	-26.2%	-11.5%	-9.8%	-10.9%	-10.9%	-10.89%	-12.31%	-13.21%	-12.85%	-11.84%	-12.17%								
Transmission	1992	12,578,488	1,977,882	5,320,502	(3,342,620)	-26.6%	-26.4%	-17.8%	-14.5%	-15.2%	-14.68%	-14.24%	-15.12%	-15.60%	-15.14%	-14.15%	-14.35%							
Transmission	1993	7,750,339	1,667,139	3,756,089	(2,088,950)	-27.0%	-27.0%	-26.6%	-19.7%	-16.5%	-16.93%	-16.25%	-15.72%	-16.40%	-16.72%	-16.24%	-15.27%	-15.43%						
Transmission	1994	12,330,966	3,195,378	3,585,046	(389,668)	-3.2%	-12.3%	-17.8%	-19.4%	-15.6%	-13.77%	-14.33%	-14.03%	-13.76%	-14.45%	-14.87%	-14.55%	-13.79%	-13.96%					
Transmission	1995	8,152,947	2,125,199	2,024,807	100,392	1.2%	-1.4%	-8.4%	-14.0%	-15.9%	-13.26%	-11.96%	-12.61%	-12.49%	-12.35%	-13.07%	-13.54%	-13.31%	-12.66%	-12.85%				
Transmission	1996	5,853,229	180,677	2,046,125	(1,865,448)	-31.9%	-12.6%	-8.2%	-12.4%	-16.3%	-17.62%	-14.96%	-13.55%	-14.03%	-13.80%	-13.58%	-14.19%	-14.57%	-14.30%	-13.64%				
Transmission	1997	5,907,529	4,764,055	2,097,221	2,666,834	45.1%	6.8%	4.5%	1.6%	-3.9%	-9.36%	-11.44%	-9.88%	-9.18%	-9.93%	-10.04%	-10.07%	-10.82%	-11.37%	-11.26%				
Transmission	1998	5,676,763	3,266,429	4,164,860	(898,431)	-15.8%	15.3%	-0.6%	0.0%	-1.0%	-6.42%	-9.99%	-11.62%	-10.33%	-9.63%	-10.30%	-10.38%	-10.39%	-11.08%	-11.59%				
Transmission	1999	10,987,964	200,580	3,301,039	(3,100,459)	-28.2%	-24.0%	-5.9%	-11.2%	-8.5%	-7.13%	-8.84%	-12.88%	-14.17%	-12.60%	-12.23%	-12.17%	-12.08%	-12.64%					
Transmission	2000	13,177,839	2,874,229	4,958,389	(2,084,160)	-15.8%	-21.5%	-20.4%	-9.6%	-12.7%	-10.97%	-10.87%	-13.35%	-13.35%	-14.41%	-13.02%	-12.24%	-12.64%	-12.46%		-12.80%			
Transmission	2001	16,228,337	894,231	6,441,682	(5,547,451)	-34.2%	-26.0%	-26.6%	-25.2%	-17.2%	-18.73%	-16.26%	-14.20%	-15.35%	-16.78%	-17.44%	-15.98%	-15.08%	-15.30%	-15.09%	-14.77%			
Transmission	2002	11,144,711	508,010	14,297,507	(13,789,497)	-123.7%	-70.6%	-52.8%	-47.6%	-44.4%	-38.05%	-35.69%	-31.79%	-27.84%	-27.77%	-27.63%	-27.54%	-25.43%	-23.94%	-23.78%	-22.25%			
Transmission	2003	17,838,441	2,503,776	11,119,127	(8,615,351)	-48.3%	-77.3%	-61.8%	-51.4%	-47.8%	-45.35%	-38.74%	-38.28%	-34.89%	-31.24%	-30.95%	-30.52%	-30.28%	-28.24%	-26.75%	-25.13%			
Transmission	2004	15,439,340	394,951	9,648,436	(9,253,485)	-59.9%	-53.7%	-71.3%	-61.3%	-53.2%	-49.98%	-47.84%	-42.14%	-41.55%	-38.39%	-34.85%	-34.38%	-33.70%	-33.32%	-31.29%	-28.05%			
Transmission	2005	21,880,978	1,991,102	7,867,138	(5,876,036)	-26.9%	-40.5%	-43.0%	-56.6%	-52.2%	-47.19%	-45.24%	-43.75%	-39.31%	-38.96%	-36.48%	-33.64%	-33.30%	-32.79%	-32.50%	-27.99%	-26.62%		
Transmission	2006	17,770,377	10,661,878	10,661,878	(8,891,501)	-51.0%	-37.2%	-43.6%	-44.8%	-55.2%	-51.82%	-47.64%	-45.92%	-44.61%	-40.71%	-40.35%	-38.09%	-35.44%	-35.05%	-34.47%	-30.24%	-28.35%		
Transmission	2007	22,280,953	1,098,166	12,164,974	(11,066,808)	-49.7%	-49.9%	-41.7%	-45.4%	-45.9%	-54.07%	-51.44%	-47.98%	-46.50%	-45.36%	-41.98%	-41.62%	-39.59%	-37.16%	-36.75%	-32.64%	-30.66%		
Transmission	2008	23,324,622	3,902,793	17,055,761	(13,152,968)	-56.4%	-53.1%	-52.3%	-45.7%	-47.9%	-47.98%	-54.49%	-52.23%	-49.21%	-47.86%	-46.82%	-43.83%	-43.46%	-41.59%	-39.32%	-35.10%	-33.15%		
Transmission	2009	18,738,088	1,701,634	12,178,532	(10,476,898)	-55.9%	-56.2%	-53.9%	-53.1%	-47.6%	-49.17%	-49.06%	-54.67%	-52.65%	-49.92%	-48.66%	-47.70%	-44.96%	-44.59%	-42.85%	-37.69%	-34.85%		
Transmission	2010	27,911,971	91,114	21,294,246	(21,203,132)	-76.0%	-67.9%	-64.1%	-60.6%	-58.9%	-53.58%	-54.25%	-53.61%	-58.04%	-56.03%	-53.45%	-52.17%	-51.25%	-48.75%	-48.33%	-42.79%	-38.57%	-36.90%	
Transmission	2011	27,049,337	4,508,390	16,058,257	(11,549,867)	-42.7%	-59.6%	-58.7%	-58.1%	-56.5%	-55.70%	-51.73%	-52.46%	-52.07%	-56.00%	-54.39%	-52.20%	-51.12%	-50.32%	-48.11%	-43.19%	-39.41%	-37.45%	
Transmission	2012	45,173,647	3,283,803	22,338,059	(19,054,256)	-42.2%	-42.4%	-51.7%	-52.4%	-53.1%	-52.60%	-52.35%	-49.62%	-50.34%	-50.19%	-53.49%	-52.30%	-50.57%	-49.72%	-49.07%	-43.68%	-40.28%	-38.42%	
Transmission	2013	37,299,902	207,136	19,124,868	(18,917,732)	-50.7%	-46.0%	-45.2%	-51.5%	-52.0%	-52.57%	-52.25%	-52.07%	-49.79%	-50.40%	-50.26%	-53.13%	-52.11%	-50.59%	-49.84%	-44.75%	-41.52%	-39.80%	
Transmission	2014	47,958,397	(3,566,223)	28,572,822	(32,139,045)	-67.0%	-59.9%	-53.8%	-51.9%	-55.5%	-55.52%	-55.61%	-55.09%	-54.75%	-52.64%	-53.01%	-52.75%	-55.12%	-54.15%	-52.76%	-48.71%	-45.03%	-42.76%	
Transmission	2015	(4,177,277)	(33,242,591)	37,711,463	(70,954,054)	1698.6%	-235.5%	-150.5%	-111.7%	-99.6%	-95.92%	-92.17%	-88.43%	-84.92%	-82.57%	-78.29%	-77.35%	-75.72%	-75.32%	-68.60%	-62.76%	-58.27%	-56.16%	
Transmission	2016	59,124,577	178,930	36,333,693	(36,154,763)	-61.2%	-194.9%	-135.3%	-112.8%	-95.6%	-88.86%	-87.36%	-85.09%	-82.72%	-80.31%	-78.64%	-75.35%	-74.69%	-73.44%	-68.09%	-63.12%	-59.16%	-56.87%	
Transmission	2017	39,413,339	(5,521,800)	32,678,092	(38,199,892)	-96.9%	-75.5%	-154.0%	-124.7%	-109.3%	-95.63%	-90.12%	-88.71%	-86.65%	-84.46%	-82.21%	-80.63%	-77.57%	-76.88%	-75.66%	-71.89%	-66.61%	-62.44%	-60.02%
Distribution	1981	18,855,154	3,181,758	6,729,422	(3,547,664)	-18.8%																		
Distribution	1982	20,162,173	4,651,324	10,494,426	(5,843,102)	-17.6%	-9.1%																	
Distribution	1983	29,852,191	6,192,958	12,885,008	(6,692,050)	-19.6%	-18.8%	-13.6%																
Distribution	1984	25,327,558	6,210,020	8,971,953	(2,761,933)	-26.4%	-22.7%	-21.3%																
Distribution	1985	30,951,654	3,346,267	9,703,734	(6,357,467)	-8.9%	-16.8%	-17.8%	-17.1%															
Distribution	1986	48,499,561	3,684,134	13,364,221	(9,680,087)	-13.1%	-11.5%	-15.1%	-16.1%	-16.3%	-14.51%													
Distribution	1987	43,231,432	2,548,230	10,477,735	(7,929,505)	-22.4%	-17.5%	-15.3%	-17.2%	-17.6%	-17.62%	-16.08%												
Distribution	1988	50,281,082	3,341,666	16,409,858	(13,068,192)	-15.8%	-18.8%	-16.9%	-15.5%	-16.9%	-17.21%	-17.24%	-16.02%											
Distribution	1989	37,713,563	1,956,684	12,720,727	(10,764,043)	-34.7%	-23.9%	-23.4%	-20.6%	-18.9%	-19.70%	-19.70%	-19.54%	-18.33%										
Distribution	1990	37,813,973	2,954,250	11,995,146	(9,040,896)	-28.5%	-31.6%	-25.2%	-24.5%	-22.0%	-20.35%	-20.91%	-20.78%	-20.58%	-19.45%									
Distribution	1991	47,322,045	(538,470)	12,974,193	(13,512,663)	-19.1%	-23.3%	-26.8%	-23.6%	-23.3%	-21.46%	-20.15%	-20.64%	-20.55%	-20.39%	-19.41%								
Distribution	1992	46,772,493	2,850,944	12,970,852	(10,119,908)	-28.9%	-24.0%	-25.3%	-27.3%	-24.7%	-24.32%	-22.58%	-21.34%	-21.69%	-21.53%	-21.34%	-20.42%							
Distribution	1993	40,681,807	4,781,081	12,818,289	(8,037,198)	-24.9%	-27.0%	-24.2%	-25.2%	-26.9%	-24.73%	-24.39%	-22.84%	-21.72%	-22.01%	-21.84%	-21.66%	-20.80%						
Distribution	1994	55,790,205	6,223,162	11,676,037	(5,452,875)	-14.4%	-18.8%	-22.1%	-21.4%	-22.5%	-24.26%	-22.91%	-22.85%	-21.69%	-20.79%	-21.10%	-21.00%	-20.87%	-20.13%	-19.49%				
Distribution	1995	45,597,203	1,352,032	9,051,374	(7,699,342)	-12.0%	-13.3%	-16.6%	-17.0%	-19.5%	-20.78%	-22.46%	-21.53%	-21.62%	-20.71%	-19.96%	-20.28%	-20.24%	-20.14%	-19.49%				
Distribution	1996	41,611,354	2,261,055	8,071,510	(5,810,455)	-18.5%	-15.1%	-14.8%	-17.0%	-19.4%	-19.39%	-20.48%	-21.99%	-21.22%	-21.33%	-20.52%	-19.84%	-20.14%	-20.12%	-20.03%				
Distribution	1997	44,318,213	8,396,659	8,383,481	13,178	-13.1%	-15.7%	-14.4%	-14.4%	-16.3%	-18.43%	-18.53%	-19.57%	-21.00%	-20.41%	-20.59%	-19.92%	-19.32%	-19.62%	-18.04%				
Distribution	1998	53,333,527	6,365,378	9,769,679	(3,404,301)	0.0%	-5.9%	-9.7%	-10.3%	-11.2%	-13.19%	-15.43%	-15.89%	-17.04%	-18.51%	-18.24%	-18.57%	-18.12%	-17.67%	-18.01%				
Distribution	1999	67,459,606	6,597,356	10,768,069	(4,170,713)	-5.0%	-2.8%	-5.6%	-8.2%	-8.9%	-9.86%	-11.61%	-13.66%	-14.24%	-15.36%	-16.76%	-16.67%	-17.08%	-16.79%	-16.43%				
Distribution	2000	58,545,390	3,898,242	10,662,889	(6,764,647)	-7.1%	-6.0%	-4.2%	-6.0%	-7.9%	-8.53%	-9.43%	-10.97%	-12.82%	-13.41%	-14.46%	-15.78%	-15.78%	-16.21%					

GEORGIA POWER
NET SALVAGE HISTORY

Function	Activity Year	Retirement	Gross Salvage	Cost of Removal	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %	11- yr Net Salv. %	12- yr Net Salv. %	13- yr Net Salv. %	14- yr Net Salv. %	15- yr Net Salv. %	20- yr Net Salv. %	25- yr Net Salv. %	30- yr Net Salv. %	35- yr Net Salv. %
392.396	1986	8,940,946	2,259,102	1,549	2,257,553	21.7%	28.8%	31.8%	35.1%	32.7%	28.17%													
392.396	1987	8,801,724	2,691,014	(1,700)	2,692,714	25.6%	23.6%	27.6%	29.7%	32.3%	30.95%	27.62%												
392.396	1988	9,625,371	2,197,611	0	2,197,611	28.0%	26.9%	25.2%	27.7%	29.3%	31.27%	30.31%	27.69%											
392.396	1989	5,195,558	839,636	1,624	838,012	42.3%	33.0%	30.3%	27.9%	29.7%	30.92%	32.55%	31.55%	29.08%										
392.396	1990	9,448,276	2,372,481	41,972	2,330,509	8.9%	20.7%	23.6%	24.1%	23.6%	25.51%	26.78%	28.43%	27.97%	26.10%									
392.396	1991	20,367,494	2,037,477	83,120	1,954,357	11.4%	10.6%	15.3%	18.1%	19.3%	19.64%	21.25%	22.36%	23.79%	23.77%	22.56%								
392.396	1992	23,831,791	2,141,979	69,967	2,072,012	8.2%	9.7%	9.5%	12.4%	14.6%	15.88%	16.48%	17.63%	18.79%	20.01%	20.20%	19.40%							
392.396	1993	26,951,275	6,812,279	118,784	6,693,495	7.7%	7.9%	8.9%	8.9%	10.9%	12.67%	13.76%	14.39%	15.51%	16.33%	17.36%	17.62%	17.06%						
392.396	1994	7,967,896	4,223,472	116,348	4,107,124	84.0%	25.1%	18.2%	16.5%	15.7%	17.16%	18.16%	18.75%	18.97%	19.85%	20.49%	21.35%	21.43%	20.79%					
392.396	1995	10,308,183	2,135,555	141,371	1,994,184	39.8%	59.1%	28.5%	21.5%	19.2%	18.20%	19.40%	20.13%	20.53%	20.60%	21.36%	21.92%	22.67%	22.70%	22.07%				
392.396	1996	32,790,184	3,742,437	176,039	3,566,398	6.1%	14.2%	25.1%	19.1%	16.5%	15.67%	15.18%	16.21%	16.98%	17.48%	17.70%	18.40%	18.91%	19.59%	19.71%				
392.396	1997	26,118,555	6,157,477	160,765	5,996,712	13.7%	9.4%	14.0%	21.2%	17.7%	15.93%	15.32%	14.93%	15.80%	16.48%	16.93%	17.15%	17.76%	18.22%	18.82%				
392.396	1998	14,227,122	3,746,385	82,526	3,663,859	42.1%	23.7%	15.8%	18.8%	24.5%	20.64%	18.55%	17.66%	17.18%	17.92%	18.44%	18.76%	18.89%	19.42%	19.82%				
392.396	1999	24,353,357	7,978,528	89,633	7,888,895	15.0%	25.0%	20.4%	15.6%	17.9%	22.48%	19.69%	18.04%	17.32%	16.92%	17.57%	18.04%	18.35%	18.48%	18.96%				
392.396	2000	28,590,515	6,957,686	81,754	6,875,932	27.6%	21.8%	26.1%	22.6%	18.3%	19.96%	23.49%	21.00%	19.44%	18.69%	18.27%	18.82%	19.18%	19.41%	19.49%	20.38%			
392.396	2001	28,527,504	7,935,380	145,571	7,789,809	24.1%	25.8%	22.6%	25.5%	23.0%	19.39%	20.67%	23.59%	21.45%	20.04%	19.32%	18.93%	19.40%	19.71%	19.89%	21.02%			
392.396	2002	39,128,571	6,002,421	164,597	5,837,824	19.9%	21.7%	23.4%	21.7%	23.9%	22.23%	19.50%	20.53%	22.91%	21.20%	20.02%	19.40%	19.06%	19.47%	19.73%				
392.396	2003	18,098,629	3,476,942	112,397	3,364,545	32.3%	23.8%	23.9%	24.8%	23.1%	24.88%	23.25%	20.59%	21.48%	23.65%	21.97%	20.81%	20.17%	19.83%	20.20%	21.12%			
392.396	2004	16,122,922	2,920,964	71,464	2,849,500	20.9%	26.9%	23.2%	23.4%	24.3%	22.88%	24.50%	23.05%	20.61%	21.44%	23.47%	21.91%	20.81%	20.21%	19.88%	20.89%			
392.396	2005	12,001,915	1,597,976	57,307	1,540,669	23.7%	22.1%	26.1%	23.2%	23.5%	24.29%	22.94%	24.45%	23.09%	22.11%	21.55%	23.48%	21.99%	20.92%	20.34%	20.71%	21.27%		
392.396	2006	16,124,568	4,200,919	84,529	4,116,390	9.6%	15.6%	17.5%	21.8%	21.1%	21.74%	22.79%	21.76%	23.23%	22.11%	20.06%	20.82%	22.66%	21.32%	20.36%	20.21%	21.03%		
392.396	2007	22,584,790	4,224,086	178,979	4,045,107	18.2%	14.6%	16.8%	17.8%	20.9%	20.55%	21.22%	22.22%	21.37%	22.72%	21.75%	19.91%	20.62%	22.32%	21.10%	19.97%	20.85%		
392.396	2008	19,998,103	4,652,073	287,553	4,364,520	20.2%	19.2%	16.5%	17.8%	18.3%	20.73%	20.51%	21.10%	22.02%	21.27%	22.51%	21.64%	19.93%	20.60%	22.19%	19.80%	20.57%		
392.396	2009	28,922,078	6,799,874	301,104	6,498,770	15.1%	17.2%	17.5%	16.1%	17.0%	17.52%	19.51%	19.60%	20.24%	21.15%	20.57%	21.71%	21.00%	19.50%	20.12%	19.20%	20.05%		
392.396	2010	4,648,076	1,847,476	82,630	1,764,846	139.8%	32.4%	27.8%	25.0%	22.3%	22.45%	22.24%	23.55%	22.75%	22.94%	23.50%	22.71%	23.72%	22.84%	21.19%	20.76%	21.02%	21.47%	
392.396	2011	5,103,950	1,131,518	91,948	1,039,570	34.6%	84.7%	32.7%	28.4%	25.6%	22.93%	23.02%	22.74%	23.94%	23.08%	23.22%	23.74%	22.94%	23.92%	23.04%	21.40%	21.16%	21.79%	
392.396	2012	12,682,378	4,166,309	216,814	3,949,495	8.2%	15.8%	41.5%	26.6%	24.8%	23.24%	21.23%	21.48%	21.41%	22.66%	22.11%	22.37%	22.96%	22.26%	23.23%	21.78%	20.72%	21.42%	
392.396	2013	22,203,047	5,817,169	190,573	5,626,596	17.8%	14.3%	16.9%	29.7%	23.9%	23.15%	22.20%	20.65%	20.91%	20.91%	22.06%	21.67%	21.95%	22.54%	21.93%	22.52%	20.44%	21.05%	
392.396	2014	14,828,473	4,722,535	207,837	4,514,698	37.9%	25.9%	21.4%	22.6%	31.7%	26.30%	25.18%	23.98%	22.40%	22.50%	22.35%	23.28%	22.71%	22.86%	23.33%	21.86%	20.74%	21.38%	
392.396	2015	7,975,717	1,135,921	3,484,131	(2,348,210)	-29.4%	9.5%	17.3%	20.4%	20.4%	21.57%	21.84%	21.84%	21.20%	21.65%	21.02%	20.72%	20.53%	19.62%	20.43%	21.00%	20.59%	20.91%	21.66%
392.396	2016	61,220,342	838	8,653,708	(8,652,870)	-14.1%	-15.9%	-7.7%	-0.8%	2.6%	3.33%	4.58%	7.86%	9.44%	10.39%	11.52%	11.59%	11.99%	12.45%	12.77%	16.70%	16.97%	17.14%	17.98%
392.396	2017	26,302,760	11,272,726	(5,899,163)	17,171,889	65.3%	9.7%	6.5%	9.7%	12.3%	13.95%	14.17%	14.88%	16.08%	16.64%	16.77%	17.35%	17.14%	17.17%	17.26%	19.33%	19.75%	19.06%	19.82%

APPENDIX E
Production Composite Net Salvage

GEORGIA POWER
PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION
COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS
AND TERMINAL REMOVAL COST

Acct		Total Plant at 12-31-2017	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost \$ Proposed	Plant Decommissioning Cost \$	Combined Removal Interim + Terminal	Combined Net Salvage %
STEAM PRODUCTION								
1030	Bowen Common							
311	Structures and Improvements	148,321,959	5,839,387	-20.00%	(1,167,877)	(4,007,464)	(5,175,341)	-3.49%
312	Boiler Plant Equipment	311,019,326	29,095,291	-20.00%	(5,819,058)	(8,403,333)	(14,222,391)	-4.57%
314	Turbogenerator Units	9,598,846	594,371	-20.00%	(118,874)	(259,348)	(378,222)	-3.94%
315	Accessory Electric Equipment	32,126,215	4,151,613	-20.00%	(830,323)	(868,008)	(1,698,331)	-5.29%
316	Misc. Power Plant Equipment	14,860,287	2,247,601	-20.00%	(449,520)	(401,505)	(851,026)	-5.73%
	Misc. Power Plant Equipment	515,926,633	41,928,263		(8,385,653)	(13,939,658)	(22,325,311)	-4.33%
1031	Bowen Unit 1							
311	Structures and Improvements	14,638,772	1,007,597	-20.00%	(201,519)	(36,486)	(238,005)	-1.63%
312	Boiler Plant Equipment	534,244,035	33,335,236	-20.00%	(6,667,047)	(1,331,550)	(7,998,597)	-1.50%
314	Turbogenerator Units	64,066,295	4,082,697	-20.00%	(816,539)	(159,679)	(976,218)	-1.52%
315	Accessory Electric Equipment	10,693,317	993,970	-20.00%	(198,794)	(26,652)	(225,446)	-2.11%
316	Misc. Power Plant Equipment	448,252	29,426	-20.00%	(5,885)	(1,117)	(7,002)	-1.56%
	Subtotal	624,090,669	39,448,926		(7,889,785)	(1,555,484)	(9,445,269)	-1.51%
1032	Bowen Unit 2							
311	Structures and Improvements	9,682,284	676,262	-20.00%	(135,252)	(22,840)	(158,092)	-1.63%
312	Boiler Plant Equipment	583,431,616	35,832,873	-20.00%	(7,166,575)	(1,376,276)	(8,542,851)	-1.46%
314	Turbogenerator Units	53,775,883	3,318,689	-20.00%	(663,738)	(126,854)	(790,591)	-1.47%
315	Accessory Electric Equipment	12,007,977	835,620	-20.00%	(167,124)	(28,326)	(195,450)	-1.63%
316	Misc. Power Plant Equipment	503,565	32,441	-20.00%	(6,488)	(1,188)	(7,676)	-1.52%
	Subtotal	659,401,325	40,695,884		(8,139,177)	(1,555,484)	(9,694,660)	-1.47%
1033	Bowen Unit 3							
311	Structures and Improvements	25,289,021	1,895,623	-20.00%	(379,125)	(34,499)	(413,624)	-1.64%
312	Boiler Plant Equipment	1,053,259,039	87,883,565	-20.00%	(17,576,713)	(1,436,849)	(19,013,562)	-1.81%
314	Turbogenerator Units	65,799,768	6,097,088	-20.00%	(1,219,418)	(89,764)	(1,309,181)	-1.99%
315	Accessory Electric Equipment	28,531,148	1,921,447	-20.00%	(384,289)	(38,922)	(423,211)	-1.48%
316	Misc. Power Plant Equipment	483,878	44,485	-20.00%	(8,897)	(660)	(9,557)	-1.98%
	Subtotal	1,173,362,855	97,842,209		(19,568,442)	(1,600,694)	(21,169,136)	-1.80%
1034	Bowen Unit 4							
311	Structures and Improvements	21,185,722	1,957,631	-20.00%	(391,526)	(41,054)	(432,580)	-2.04%
312	Boiler Plant Equipment	725,297,433	65,580,748	-20.00%	(13,116,150)	(1,405,496)	(14,521,646)	-2.00%
314	Turbogenerator Units	64,073,249	6,411,052	-20.00%	(1,282,210)	(124,162)	(1,406,373)	-2.19%
315	Accessory Electric Equipment	13,984,872	1,692,755	-20.00%	(338,551)	(27,100)	(365,651)	-2.61%
316	Misc. Power Plant Equipment	1,486,825	137,769	-20.00%	(27,554)	(2,881)	(30,435)	-2.05%
	Subtotal	826,028,102	75,779,956		(15,155,991)	(1,600,694)	(16,756,685)	-2.03%

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Acct		Total Plant at 12-31-2017	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost \$ Proposed	Plant Decommissioning Cost \$	Combined Removal Interim + Terminal	Combined Net Salvage %
	Total Plant Bowen	3,798,809,584	295,695,238		(59,139,048)	(20,252,014)	(79,391,061)	-2.09%
1090	Scherer Common							
311	Structures and Improvements	42,156,179	7,244,123	-20.00%	(1,448,825)	(1,169,449)	(2,618,274)	-6.21%
312	Boiler Plant Equipment	93,852,437	17,164,308	-20.00%	(3,432,862)	(2,603,548)	(6,036,410)	-6.43%
314	Turbogenerator Units	4,620,061	945,688	-20.00%	(189,138)	(128,165)	(317,302)	-6.87%
315	Accessory Electric Equipment	1,957,215	505,225	-20.00%	(101,045)	(54,295)	(155,340)	-7.94%
316	Misc. Power Plant Equipment	11,971,448	3,776,108	-20.00%	(755,222)	(332,098)	(1,087,320)	-9.08%
	Subtotal	154,557,340	29,635,452		(5,927,090)	(4,287,555)	(10,214,645)	-6.61%
1091	Scherer Unit 1							
311	Structures and Improvements	6,754,483	892,105	-20.00%	(178,421)	724	(177,697)	-2.63%
312	Boiler Plant Equipment	92,296,531	13,103,205	-20.00%	(2,620,641)	9,892	(2,610,749)	-2.83%
314	Turbogenerator Units	9,343,484	1,360,151	-20.00%	(272,030)	1,001	(271,029)	-2.90%
315	Accessory Electric Equipment	5,402,215	699,602	-20.00%	(139,920)	579	(139,341)	-2.58%
316	Misc. Power Plant Equipment	537,561	118,405	-20.00%	(23,681)	58	(23,623)	-4.39%
	Subtotal	114,334,275	16,173,469		(3,234,694)	12,254	(3,222,440)	-2.82%
1093	Scherer Unit 2							
311	Structures and Improvements	6,817,757	1,032,584	-20.00%	(206,517)	817	(205,700)	-3.02%
312	Boiler Plant Equipment	78,481,281	12,242,842	-20.00%	(2,448,568)	9,407	(2,439,161)	-3.11%
314	Turbogenerator Units	11,205,504	1,785,403	-20.00%	(357,081)	1,343	(355,737)	-3.17%
315	Accessory Electric Equipment	5,136,759	930,828	-20.00%	(186,166)	616	(185,550)	-3.61%
316	Misc. Power Plant Equipment	591,330	152,025	-20.00%	(30,405)	71	(30,334)	-5.13%
	Subtotal	102,232,631	16,143,681		(3,228,736)	12,254	(3,216,482)	-3.15%
1095	Scherer Unit 3							
311	Structures and Improvements	77,133,997	20,565,230	-20.00%	(4,113,046)	8,149	(4,104,897)	-5.32%
312	Boiler Plant Equipment	777,800,675	141,903,757	-20.00%	(28,380,751)	82,174	(28,298,577)	-3.64%
314	Turbogenerator Units	129,634,659	19,806,776	-20.00%	(3,961,355)	13,696	(3,947,659)	-3.05%
315	Accessory Electric Equipment	46,936,913	8,189,542	-20.00%	(1,637,908)	4,959	(1,632,950)	-3.48%
316	Misc. Power Plant Equipment	4,079,570	1,234,446	-20.00%	(246,889)	431	(246,458)	-6.04%
	Subtotal	1,035,585,815	191,699,751		(38,339,950)	109,409	(38,230,541)	-3.69%
	Total Plant Scherer	1,406,710,061	253,652,353		(50,730,471)	(4,153,638)	(54,884,109)	-3.90%
1100	Wansley Common							
311	Structures and Improvements	5,981,092	228,640	-20.00%	(45,728)	(255,608)	(301,336)	-5.04%
312	Boiler Plant Equipment	83,731,688	4,722,205	-20.00%	(944,441)	(3,578,362)	(4,522,803)	-5.40%
314	Turbogenerator Units	2,734,858	196,194	-20.00%	(39,239)	(116,877)	(156,116)	-5.71%

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Acct		Total Plant at 12-31-2017	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost \$ Proposed	Plant Decommissioning Cost \$	Combined Removal Interim + Terminal	Combined Net Salvage %
315	Accessory Electric Equipment	4,613,697	170,118	-20.00%	(34,024)	(197,171)	(231,195)	-5.01%
316	Misc. Power Plant Equipment	6,448,618	479,075	-20.00%	(95,815)	(275,589)	(371,403)	-5.76%
	Subtotal	103,509,953	5,796,233		(1,159,247)	(4,423,607)	(5,582,854)	-5.39%
1101	Wansley Unit 1							
311	Structures and Improvements	42,235,379	3,025,236	-20.00%	(605,047)	(4,606)	(609,654)	-1.44%
312	Boiler Plant Equipment	317,429,996	21,758,817	-20.00%	(4,351,763)	(34,620)	(4,386,383)	-1.38%
314	Turbogenerator Units	32,758,553	3,358,874	-20.00%	(671,775)	(3,573)	(675,348)	-2.06%
315	Accessory Electric Equipment	18,549,304	1,447,163	-20.00%	(289,433)	(2,023)	(291,456)	-1.57%
316	Misc. Power Plant Equipment	1,679,807	208,533	-20.00%	(41,707)	(183)	(41,890)	-2.49%
	Subtotal	412,653,039	29,798,622		(5,959,724)	(45,005)	(6,004,730)	-1.46%
1102	Wansley Unit 2							
311	Structures and Improvements	14,990,448	1,017,713	-20.00%	(203,543)	(2,022)	(205,565)	-1.37%
312	Boiler Plant Equipment	271,217,964	17,480,416	-20.00%	(3,496,083)	(36,587)	(3,532,671)	-1.30%
314	Turbogenerator Units	32,587,176	3,106,814	-20.00%	(621,363)	(4,396)	(625,759)	-1.92%
315	Accessory Electric Equipment	14,133,975	963,235	-20.00%	(192,647)	(1,907)	(194,554)	-1.38%
316	Misc. Power Plant Equipment	688,445	74,568	-20.00%	(14,914)	(93)	(15,007)	-2.18%
	Subtotal	333,618,007	22,642,746		(4,528,549)	(45,005)	(4,573,554)	-1.37%
	Total Plant Wansley	849,781,000	58,237,601		(11,647,520)	(4,513,618)	(16,161,138)	-1.90%
1119	Yates Common 6-7							
311	Structures and Improvements	9,180,422	670,703	-20.00%	(134,141)	(883,451)	(1,017,592)	-11.08%
312	Boiler Plant Equipment	47,300,435	4,985,258	-20.00%	(997,052)	(4,551,819)	(5,548,870)	-11.73%
314	Turbogenerator Units	1,277,472	118,403	-20.00%	(23,681)	(122,934)	(146,614)	-11.48%
315	Accessory Electric Equipment	2,855,229	122,685	-20.00%	(24,537)	(274,765)	(299,302)	-10.48%
316	Misc. Power Plant Equipment	5,717,749	814,025	-20.00%	(162,805)	(550,231)	(713,036)	-12.47%
	Subtotal	66,331,307	6,711,074		(1,342,215)	(6,383,199)	(7,725,414)	-11.65%
1116	Yates Unit 6							
311	Structures and Improvements	6,182,594	660,713	-20.00%	(132,143)	27,437	(104,706)	-1.69%
312	Boiler Plant Equipment	86,535,869	9,200,788	-20.00%	(1,840,158)	384,023	(1,456,135)	-1.68%
314	Turbogenerator Units	29,142,562	2,874,271	-20.00%	(574,854)	129,327	(445,527)	-1.53%
315	Accessory Electric Equipment	4,146,027	655,148	-20.00%	(131,030)	18,399	(112,631)	-2.72%
316	Misc. Power Plant Equipment	7,561	743	-20.00%	(149)	34	(115)	-1.52%
	Subtotal	126,014,613	13,391,661		(2,678,332)	559,219	(2,119,113)	-1.68%
1117	Yates Unit 7							
311	Structures and Improvements	10,511,174	1,127,733	-20.00%	(225,547)	45,254	(180,293)	-1.72%
312	Boiler Plant Equipment	81,312,096	8,783,448	-20.00%	(1,756,690)	350,074	(1,406,616)	-1.73%

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314	Turbogenerator Units	32,198,843	3,296,929	-20.00%	(659,386)	138,626	(520,760)	-1.62%
315	Accessory Electric Equipment	5,863,057	1,058,408	-20.00%	(211,682)	25,242	(186,439)	-3.18%
316	Misc. Power Plant Equipment	5,256	516	-20.00%	(103)	23	(81)	-1.53%
	Subtotal	129,890,427	14,267,034		(2,853,407)	559,219	(2,294,188)	-1.77%
	Total Plant Yates	322,236,348	34,369,770		(6,873,954)	(5,264,761)	(12,138,715)	-3.77%
	TOTAL PRODUCTION	6,377,536,992	641,954,962		(128,390,992)	(34,184,031)	(162,575,023)	-2.55%
NUCLEAR PRODUCTION								
1217	Hatch Common							
321	Structures and Improvements	80,399,050	5,667,391	-25.00%	(1,416,848)	0	(1,416,848)	-1.76%
322	Reactor Plant Equipment	78,055,919	12,514,667	-25.00%	(3,128,667)	0	(3,128,667)	-4.01%
323	Turbogenerator Units	248,576	40,948	-25.00%	(10,237)	0	(10,237)	-4.12%
324	Accessory Electric Equipment	43,557,121	7,611,179	-25.00%	(1,902,795)	0	(1,902,795)	-4.37%
325	Misc. Power Plant Equipment	60,041,185	7,831,329	-25.00%	(1,957,832)	0	(1,957,832)	-3.26%
	Subtotal	262,301,852	33,665,515		(8,416,379)	0	(8,416,379)	-3.21%
1218	Hatch Unit 1							
321	Structures and Improvements	52,191,300	4,990,315	-25.00%	(1,247,579)	0	(1,247,579)	-2.39%
322	Reactor Plant Equipment	219,028,384	30,860,043	-25.00%	(7,715,011)	0	(7,715,011)	-3.52%
323	Turbogenerator Units	115,858,457	13,945,138	-25.00%	(3,486,284)	0	(3,486,284)	-3.01%
324	Accessory Electric Equipment	40,060,769	4,268,529	-25.00%	(1,067,132)	0	(1,067,132)	-2.66%
325	Misc. Power Plant Equipment	14,042,891	1,937,720	-25.00%	(484,430)	0	(484,430)	-3.45%
	Subtotal	441,181,801	56,001,744		(14,000,436)	0	(14,000,436)	-3.17%
1219	Hatch Unit 2							
321	Structures and Improvements	60,754,352	6,720,723	-25.00%	(1,680,181)	0	(1,680,181)	-2.77%
322	Reactor Plant Equipment	250,219,207	47,521,486	-25.00%	(11,880,371)	0	(11,880,371)	-4.75%
323	Turbogenerator Units	94,780,407	14,649,591	-25.00%	(3,662,398)	0	(3,662,398)	-3.86%
324	Accessory Electric Equipment	54,647,671	5,786,861	-25.00%	(1,446,715)	0	(1,446,715)	-2.65%
325	Misc. Power Plant Equipment	14,049,698	2,758,062	-25.00%	(689,515)	0	(689,515)	-4.91%
	Subtotal	474,451,334	77,436,723		(19,359,181)	0	(19,359,181)	-4.08%
	Total Plant Hatch	1,177,934,987	167,103,982		(41,775,996)	0	(41,775,996)	-3.55%
1222	Vogtle Common							
321	Structures and Improvements	658,616,965	99,336,489	-25.00%	(24,834,122)	0	(24,834,122)	-3.77%
322	Reactor Plant Equipment	52,937,224	11,728,592	-25.00%	(2,932,148)	0	(2,932,148)	-5.54%
323	Turbogenerator Units	11,341,194	2,831,572	-25.00%	(707,893)	0	(707,893)	-6.24%

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324	Accessory Electric Equipment	10,160,464	2,091,707	-25.00%	(522,927)	0	(522,927)	-5.15%
325	Misc. Power Plant Equipment	66,916,133	15,944,075	-25.00%	(3,986,019)	0	(3,986,019)	-5.96%
	Subtotal	799,971,980	131,932,434		(32,983,109)	0	(32,983,109)	-4.12%
1220	Vogtle Unit 1							
321	Structures and Improvements	248,849,210	33,985,876	-25.00%	(8,496,469)	0	(8,496,469)	-3.41%
322	Reactor Plant Equipment	899,507,041	283,932,549	-25.00%	(70,983,137)	0	(70,983,137)	-7.89%
323	Turbogenerator Units	253,934,566	57,916,567	-25.00%	(14,479,142)	0	(14,479,142)	-5.70%
324	Accessory Electric Equipment	176,628,214	46,587,669	-25.00%	(11,646,917)	0	(11,646,917)	-6.59%
325	Misc. Power Plant Equipment	2,160,826	334,137	-25.00%	(83,534)	0	(83,534)	-3.87%
	Subtotal	1,581,079,858	422,756,799		(105,689,200)	0	(105,689,200)	-6.68%
1211 & 1223	Vogtle Recreational and Training Facilities							
321	Structures and Improvements	5,505,997	987,187	-25.00%	(246,797)	0	(246,797)	-4.48%
325	Misc. Power Plant Equipment	7,078,344	2,492,796	-25.00%	(623,199)	0	(623,199)	-8.80%
	Subtotal	12,584,341	3,479,983		(869,996)	0	(869,996)	-6.91%
	Total Plant Vogtle Unit 1 and Common	2,393,636,179	558,169,216		(139,542,304)	0	(139,542,304)	-5.83%
1221	Vogtle Unit 2							
321	Structures and Improvements	233,566,987	32,878,441	-25.00%	(8,219,610)	0	(8,219,610)	-3.52%
322	Reactor Plant Equipment	525,567,576	169,508,395	-25.00%	(42,377,099)	0	(42,377,099)	-8.06%
323	Turbogenerator Units	146,659,129	34,980,469	-25.00%	(8,745,117)	0	(8,745,117)	-5.96%
324	Accessory Electric Equipment	124,107,777	32,757,131	-25.00%	(8,189,283)	0	(8,189,283)	-6.60%
325	Misc. Power Plant Equipment	10,011,396	3,126,215	-25.00%	(781,554)	0	(781,554)	-7.81%
	Subtotal	1,039,912,865	273,250,651		(68,312,663)	0	(68,312,663)	-6.57%
122A & 122B	Vogtle Units 3 & 4 Common							
321	Structures and Improvements	2,903,965	788,423	-25.00%	(197,106)	0	(197,106)	-6.79%
	Subtotal	2,903,965	788,423		(197,106)	0	(197,106)	-6.79%
122F	Vogtle Units 3 & 4 Training Facility							
321	Structures and Improvements	8,406,511	2,253,136	-25.00%	(563,284)	0	(563,284)	-6.70%
	Subtotal	8,406,511	2,253,136		(563,284)	0	(563,284)	-6.70%
	Total Plant Vogtle Units 3 & 4	11,310,476	3,041,559		(760,390)	0	(760,390)	-6.72%
	Total Nuclear	4,622,794,506	1,001,565,407		(250,391,352)	0	(250,391,352)	-5.42%

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HYDRAULIC PLANT								
1226	Bartlett's Ferry Units 1-4							
331	Structures and Improvements	3,387,170	358,621	-20.00%	(71,724)	(83,432)	(155,156)	-4.58%
332	Reservoirs, Dams, and Waterways	17,947,309	2,934,557	-20.00%	(586,911)	(442,075)	(1,028,986)	-5.73%
333	Water Turbines and Generators	2,257,805	634,070	-20.00%	(126,814)	(55,614)	(182,428)	-8.08%
334	Accessory Electric Equipment	2,140,932	166,801	-20.00%	(33,360)	(52,735)	(86,095)	-4.02%
335	Misc. Power Plant Equipment	1,013,195	93,022	-20.00%	(18,604)	(24,957)	(43,561)	-4.30%
336	Roads, Trails, and Bridges	172,973	10,664	-20.00%	(2,133)	(4,261)	(6,394)	-3.70%
	Subtotal	26,919,383	4,197,736		(839,547)	(663,073)	(1,502,620)	-5.58%
1252	Bartlett's Ferry Units 5-6							
331	Structures and Improvements	20,422,367	1,578,259	-20.00%	(315,652)	(468,451)	(784,103)	-3.84%
332	Reservoirs, Dams, and Waterways	22,440,330	743,619	-20.00%	(148,724)	(514,739)	(663,463)	-2.96%
333	Water Turbines and Generators	33,189,489	4,117,233	-20.00%	(823,447)	(761,305)	(1,584,752)	-4.77%
334	Accessory Electric Equipment	5,989,632	806,582	-20.00%	(161,316)	(137,391)	(298,707)	-4.99%
335	Misc. Power Plant Equipment	4,541,614	616,898	-20.00%	(123,380)	(104,176)	(227,556)	-5.01%
336	Roads, Trails, and Bridges	137,626	87	-20.00%	(17)	(3,157)	(3,174)	-2.31%
	Subtotal	86,721,058	7,862,678		(1,572,536)	(1,989,220)	(3,561,755)	-4.11%
1228	Burton							
331	Structures and Improvements	564,249	50,161	-20.00%	(10,032)	(40,661)	(50,693)	-8.98%
332	Reservoirs, Dams, and Waterways	8,804,509	728,295	-20.00%	(145,659)	(634,470)	(780,129)	-8.86%
333	Water Turbines and Generators	2,955,743	105,494	-20.00%	(21,099)	(212,996)	(234,095)	-7.92%
334	Accessory Electric Equipment	176,484	19,245	-20.00%	(3,849)	(12,718)	(16,567)	-9.39%
335	Misc. Power Plant Equipment	197,100	12,399	-20.00%	(2,480)	(14,203)	(16,683)	-8.46%
336	Roads, Trails, and Bridges	30,814	0	-20.00%	0	(2,221)	(2,221)	-7.21%
	Subtotal	12,728,899	915,595		(183,119)	(917,269)	(1,100,388)	-8.64%
1230	Central Georgia							
331	Central Georgia	188,659	14,573	-20.00%	(2,915)		(2,915)	-1.54%
1233	Flint River							
331	Structures and Improvements	1,787,400	165,050	-20.00%	(33,010)	(156,220)	(189,230)	-10.59%
332	Reservoirs, Dams, and Waterways	3,959,678	239,224	-20.00%	(47,845)	(346,079)	(393,923)	-9.95%
333	Water Turbines and Generators	4,793,399	141,905	-20.00%	(28,381)	(418,946)	(447,327)	-9.33%
334	Accessory Electric Equipment	688,090	41,795	-20.00%	(8,359)	(60,140)	(68,499)	-9.95%
335	Misc. Power Plant Equipment	774,574	30,501	-20.00%	(6,100)	(67,698)	(73,799)	-9.53%
336	Roads, Trails, and Bridges	154,339	7,028	-20.00%	(1,406)	(13,489)	(14,895)	-9.65%
	Subtotal	12,157,482	625,504		(125,101)	(1,062,572)	(1,187,673)	-9.77%

GEORGIA POWER
PRODUCTION, NUCLEAR, HYDRO, AND OTHER PRODUCTION
COMPUTATION OF NET SALVAGE PERCENTAGE INCORPORATING INTERIM RETIREMENTS
AND TERMINAL REMOVAL COST

Acct		Total Plant at 12-31-2017	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost \$ Proposed	Plant Decommissioning Cost \$	Combined Removal Interim + Terminal	Combined Net Salvage %
1234	Goat Rock Units 1-6							
331	Structures and Improvements	2,358,691	66,229	-20.00%	(13,246)	(161,840)	(175,086)	-7.42%
332	Reservoirs, Dams, and Waterways	10,053,070	619,541	-20.00%	(123,908)	(689,786)	(813,694)	-8.09%
333	Water Turbines and Generators	17,440,114	636,544	-20.00%	(127,309)	(1,196,644)	(1,323,953)	-7.59%
334	Accessory Electric Equipment	1,138,389	54,284	-20.00%	(10,857)	(78,110)	(88,967)	-7.82%
335	Misc. Power Plant Equipment	258,345	9,290	-20.00%	(1,858)	(17,726)	(19,584)	-7.58%
336	Roads, Trails, and Bridges	52,308	3,406	-20.00%	(681)	(3,589)	(4,270)	-8.16%
	Subtotal	31,300,918	1,389,294		(277,859)	(2,147,696)	(2,425,554)	-7.75%
1237	Lloyd Shoals							
331	Structures and Improvements	2,687,761	19,386	-20.00%	(3,877)	(215,590)	(219,467)	-8.17%
332	Reservoirs, Dams, and Waterways	12,764,026	143,623	-20.00%	(28,725)	(1,023,823)	(1,052,547)	-8.25%
333	Water Turbines and Generators	9,098,943	102,875	-20.00%	(20,575)	(729,841)	(750,416)	-8.25%
334	Accessory Electric Equipment	1,646,084	28,864	-20.00%	(5,773)	(132,035)	(137,808)	-8.37%
335	Misc. Power Plant Equipment	529,746	4,552	-20.00%	(910)	(42,492)	(43,402)	-8.19%
336	Roads, Trails, and Bridges	48,818	2	-20.00%	(0)	(3,916)	(3,916)	-8.02%
	Subtotal	26,775,377	299,302		(59,860)	(2,147,696)	(2,207,556)	-8.24%
1238	Morgan Falls							
331	Structures and Improvements	843,655	29,117	-20.00%	(5,823)	(222,161)	(227,985)	-27.02%
332	Reservoirs, Dams, and Waterways	4,136,350	125,760	-20.00%	(25,152)	(1,089,232)	(1,114,384)	-26.94%
333	Water Turbines and Generators	3,419,005	220,516	-20.00%	(44,103)	(900,332)	(944,435)	-27.62%
334	Accessory Electric Equipment	300,220	39,341	-20.00%	(7,868)	(79,057)	(86,926)	-28.95%
335	Misc. Power Plant Equipment	407,182	28,898	-20.00%	(5,780)	(107,224)	(113,004)	-27.75%
336	Roads, Trails, and Bridges	62,689	787	-20.00%	(157)	(16,508)	(16,665)	-26.58%
	Subtotal	9,169,102	444,420		(88,884)	(2,414,514)	(2,503,398)	-27.30%
1239	Nacoochee							
331	Structures and Improvements	800,158	53,157	-20.00%	(10,631)	(97,736)	(108,368)	-13.54%
332	Reservoirs, Dams, and Waterways	4,048,004	246,075	-20.00%	(49,215)	(494,448)	(543,663)	-13.43%
333	Water Turbines and Generators	2,352,417	81,257	-20.00%	(16,251)	(287,339)	(303,590)	-12.91%
334	Accessory Electric Equipment	132,846	14,982	-20.00%	(2,996)	(16,227)	(19,223)	-14.47%
335	Misc. Power Plant Equipment	141,679	6,834	-20.00%	(1,367)	(17,306)	(18,672)	-13.18%
336	Roads, Trails, and Bridges	34,497	600	-20.00%	(120)	(4,214)	(4,334)	-12.56%
	Subtotal	7,509,601	402,906		(80,581)	(917,269)	(997,850)	-13.29%
1240	North Highlands							
331	Structures and Improvements	2,478,519	158,724	-20.00%	(31,745)	(291,337)	(323,082)	-13.04%
332	Reservoirs, Dams, and Waterways	6,795,453	69,984	-20.00%	(13,997)	(798,771)	(812,768)	-11.96%
333	Water Turbines and Generators	3,467,561	515,334	-20.00%	(103,067)	(407,594)	(510,661)	-14.73%

GEORGIA POWER
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AND TERMINAL REMOVAL COST

Acct		Total Plant at 12-31-2017	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost \$ Proposed	Plant Decommissioning Cost \$	Combined Removal Interim + Terminal	Combined Net Salvage %
334	Accessory Electric Equipment	676,690	51,949	-20.00%	(10,390)	(79,541)	(89,931)	-13.29%
335	Misc. Power Plant Equipment	401,705	38,351	-20.00%	(7,670)	(47,218)	(54,888)	-13.66%
336	Roads, Trails, and Bridges	37,614	988	-20.00%	(198)	(4,421)	(4,619)	-12.28%
	Subtotal	13,857,542	835,330		(167,066)	(1,628,884)	(1,795,950)	-12.96%
1241	Oliver							
331	Structures and Improvements	2,629,073	171,074	-20.00%	(34,215)	(253,407)	(287,622)	-10.94%
332	Reservoirs, Dams, and Waterways	6,798,099	492,705	-20.00%	(98,541)	(655,245)	(753,786)	-11.09%
333	Water Turbines and Generators	6,995,073	655,154	-20.00%	(131,031)	(674,231)	(805,261)	-11.51%
334	Accessory Electric Equipment	978,199	90,042	-20.00%	(18,008)	(94,285)	(112,294)	-11.48%
335	Misc. Power Plant Equipment	573,582	37,478	-20.00%	(7,496)	(55,286)	(62,781)	-10.95%
336	Roads, Trails, and Bridges	349,257	7,651	-20.00%	(1,530)	(33,664)	(35,194)	-10.08%
	Subtotal	18,323,283	1,454,104		(290,821)	(1,766,117)	(2,056,938)	-11.23%
1243	Rocky Mountain Common and Units 1-3							
331	Structures and Improvements	39,106,007	462,832	-20.00%	(92,566)	(110,430)	(202,997)	-0.52%
332	Reservoirs, Dams, and Waterways	73,728,092	116,990	-20.00%	(23,398)	(208,198)	(231,596)	-0.31%
333	Water Turbines and Generators	44,910,943	667,354	-20.00%	(133,471)	(126,822)	(260,293)	-0.58%
334	Accessory Electric Equipment	12,844,915	235,905	-20.00%	(47,181)	(36,272)	(83,453)	-0.65%
335	Misc. Power Plant Equipment	4,127,907	76,404	-20.00%	(15,281)	(11,657)	(26,937)	-0.65%
336	Roads, Trails, and Bridges	3,116,744	0	-20.00%	0	(8,801)	(8,801)	-0.28%
	Subtotal	177,834,607	1,559,485		(311,897)	(502,181)	(814,078)	-0.46%
1244	Sinclair Dam							
331	Structures and Improvements	2,294,949	172,446	-20.00%	(34,489)	(129,325)	(163,814)	-7.14%
332	Reservoirs, Dams, and Waterways	9,954,454	1,208,491	-20.00%	(241,698)	(560,952)	(802,650)	-8.06%
333	Water Turbines and Generators	5,423,415	260,783	-20.00%	(52,157)	(305,619)	(357,776)	-6.60%
334	Accessory Electric Equipment	2,180,571	121,993	-20.00%	(24,399)	(122,879)	(147,278)	-6.75%
335	Misc. Power Plant Equipment	455,665	30,984	-20.00%	(6,197)	(25,678)	(31,874)	-7.00%
336	Roads, Trails, and Bridges	41,522	8,702	-20.00%	(1,740)	(2,340)	(4,080)	-9.83%
	Subtotal	20,350,575	1,803,398		(360,680)	(1,146,792)	(1,507,471)	-7.41%
1245	Tallulah Falls							
331	Structures and Improvements	3,519,144	194,097	-20.00%	(38,819)	(279,125)	(317,944)	-9.03%
332	Reservoirs, Dams, and Waterways	8,987,516	805,904	-20.00%	(161,181)	(712,855)	(874,036)	-9.73%
333	Water Turbines and Generators	12,210,590	465,301	-20.00%	(93,060)	(968,497)	(1,061,557)	-8.69%
334	Accessory Electric Equipment	1,797,680	113,630	-20.00%	(22,726)	(142,585)	(165,311)	-9.20%
335	Misc. Power Plant Equipment	688,541	34,342	-20.00%	(6,868)	(54,612)	(61,481)	-8.93%
336	Roads, Trails, and Bridges	665,082	19	-20.00%	(4)	(52,752)	(52,756)	-7.93%
	Subtotal	27,868,552	1,613,292		(322,658)	(2,210,427)	(2,533,085)	-9.09%

GEORGIA POWER
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AND TERMINAL REMOVAL COST

Acct		Total Plant at 12-31-2017	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost \$ Proposed	Plant Decommissioning Cost \$	Combined Removal Interim + Terminal	Combined Net Salvage %
1246	Terrora							
331	Structures and Improvements	1,454,617	112,211	-20.00%	(22,442)	(79,191)	(101,633)	-6.99%
332	Reservoirs, Dams, and Waterways	14,054,707	919,806	-20.00%	(183,961)	(765,154)	(949,115)	-6.75%
333	Water Turbines and Generators	622,231	106,422	-20.00%	(21,284)	(33,875)	(55,159)	-8.86%
334	Accessory Electric Equipment	440,115	41,874	-20.00%	(8,375)	(23,960)	(32,335)	-7.35%
335	Misc. Power Plant Equipment	212,524	14,718	-20.00%	(2,944)	(11,570)	(14,514)	-6.83%
336	Roads, Trails, and Bridges	64,625	1,558	-20.00%	(312)	(3,518)	(3,830)	-5.93%
	Subtotal	16,848,820	1,196,588		(239,318)	(917,269)	(1,156,586)	-6.86%
1247	Tugalo							
331	Structures and Improvements	3,744,085	193,200	-20.00%	(38,640)	(324,056)	(362,696)	-9.69%
332	Reservoirs, Dams, and Waterways	10,965,339	1,053,854	-20.00%	(210,771)	(949,067)	(1,159,838)	-10.58%
333	Water Turbines and Generators	1,619,629	278,781	-20.00%	(55,756)	(140,181)	(195,938)	-12.10%
334	Accessory Electric Equipment	858,300	85,261	-20.00%	(17,052)	(74,287)	(91,339)	-10.64%
335	Misc. Power Plant Equipment	1,609,178	96,073	-20.00%	(19,215)	(139,277)	(158,491)	-9.85%
336	Roads, Trails, and Bridges	23,283	0	-20.00%	(0)	(2,015)	(2,015)	-8.66%
	Subtotal	18,819,815	1,707,169		(341,434)	(1,628,884)	(1,970,318)	-10.47%
1248	Wallace Dam (Conv and Pump)							
331	Structures and Improvements	32,406,862	6,002,797	-20.00%	(1,200,559)	(417,017)	(1,617,577)	-4.99%
332	Reservoirs, Dams, and Waterways	83,288,911	12,381,566	-20.00%	(2,476,313)	(1,071,777)	(3,548,090)	-4.26%
333	Water Turbines and Generators	66,432,792	23,274,194	-20.00%	(4,654,839)	(854,869)	(5,509,708)	-8.29%
334	Accessory Electric Equipment	8,066,040	2,441,875	-20.00%	(488,375)	(103,795)	(592,170)	-7.34%
335	Misc. Power Plant Equipment	7,298,938	2,234,949	-20.00%	(446,990)	(93,924)	(540,914)	-7.41%
336	Roads, Trails, and Bridges	573,645	83,231	-20.00%	(16,646)	(7,382)	(24,028)	-4.19%
	Subtotal	198,067,188	46,418,612		(9,283,722)	(2,548,765)	(11,832,487)	-5.97%
1250	Yonah							
331	Structures and Improvements	1,080,681	150,087	-20.00%	(30,017)	(142,371)	(172,389)	-15.95%
332	Reservoirs, Dams, and Waterways	5,664,123	715,875	-20.00%	(143,175)	(746,203)	(889,379)	-15.70%
333	Water Turbines and Generators	1,543,918	204,660	-20.00%	(40,932)	(203,399)	(244,331)	-15.83%
334	Accessory Electric Equipment	623,593	56,166	-20.00%	(11,233)	(82,153)	(93,387)	-14.98%
335	Misc. Power Plant Equipment	215,379	16,749	-20.00%	(3,350)	(28,374)	(31,724)	-14.73%
336	Roads, Trails, and Bridges	43,277	0	-20.00%	0	(5,701)	(5,701)	-13.17%
	Subtotal	9,170,971	1,143,537		(228,707)	(1,208,203)	(1,436,910)	-15.67%
	Total Hydraulic	714,611,833	73,883,522		(14,776,704)	(25,816,829)	(40,593,533)	-5.68%
OTHER PRODUCTION								
1328	McDonough CT Units							
341	Structures and Improvements	788,855	41,653	-2.00%	(833)	(5,571)	(6,404)	-0.81%
342	Fuel Holders	1,073,497	0	-2.00%	0	(7,581)	(7,581)	-0.71%

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Acct		Total Plant at 12-31-2017	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost \$ Proposed	Plant Decommissioning Cost \$	Combined Removal Interim + Terminal	Combined Net Salvage %
343	Prime Movers	4,752,188	263,345	-2.00%	(5,267)	(33,559)	(38,826)	-0.82%
344	Generators	1,004,850	69,848	-2.00%	(1,397)	(7,096)	(8,493)	-0.85%
345	Accessory Electric Equipment	764,199	85,973	-2.00%	(1,719)	(5,397)	(7,116)	-0.93%
346	Misc. Power Plant Equipment	460,728	19,626	-2.00%	(393)	(3,254)	(3,646)	-0.79%
	Subtotal	8,844,317	480,445		(9,609)	(62,457)	(72,066)	-0.81%
1336	McIntosh Common							
341	Structures and Improvements	8,518,409	1,771,054	-2.00%	(35,421)	(559,387)	(594,808)	-6.98%
342	Fuel Holders	9,986,080	1,722,683	-2.00%	(34,454)	(655,766)	(690,220)	-6.91%
343	Prime Movers	9,160,889	1,931,303	-2.00%	(38,626)	(601,577)	(640,203)	-6.99%
344	Generators	394,688	21,384	-2.00%	(428)	(25,918)	(26,346)	-6.68%
345	Accessory Electric Equipment	2,202,103	76,556	-2.00%	(1,531)	(144,608)	(146,139)	-6.64%
346	Misc. Power Plant Equipment	1,287,210	332,283	-2.00%	(6,646)	(84,529)	(91,174)	-7.08%
	Subtotal	31,549,379	5,855,262		(117,105)	(2,071,785)	(2,188,890)	-6.94%
1337	McIntosh CT Unit 1							
341	Structures and Improvements	1,117,667	280,618	-2.00%	(5,612)	637	(4,975)	-0.45%
343	Prime Movers	13,868,413	3,557,043	-2.00%	(71,141)	7,909	(63,232)	-0.46%
344	Generators	4,072,098	762,683	-2.00%	(15,254)	2,322	(12,932)	-0.32%
345	Accessory Electric Equipment	1,788,431	524,818	-2.00%	(10,496)	1,020	(9,476)	-0.53%
	Subtotal	20,846,608	5,125,161		(102,503)	11,888	(90,615)	-0.43%
1338	McIntosh CT Unit 2							
341	Structures and Improvements	1,114,451	280,259	-2.00%	(5,605)	661	(4,944)	-0.44%
343	Prime Movers	13,403,385	3,450,485	-2.00%	(69,010)	7,953	(61,056)	-0.46%
344	Generators	3,847,489	729,793	-2.00%	(14,596)	2,283	(12,313)	-0.32%
345	Accessory Electric Equipment	1,668,867	444,311	-2.00%	(8,886)	990	(7,896)	-0.47%
	Subtotal	20,034,191	4,904,847		(98,097)	11,888	(86,209)	-0.43%
1340	McIntosh CT Unit 3							
341	Structures and Improvements	273,991	65,872	-2.00%	(1,317)	128	(1,190)	-0.43%
343	Prime Movers	18,585,845	4,378,227	-2.00%	(87,565)	8,651	(78,914)	-0.42%
344	Generators	4,645,634	871,224	-2.00%	(17,424)	2,162	(15,262)	-0.33%
345	Accessory Electric Equipment	2,034,995	592,764	-2.00%	(11,855)	947	(10,908)	-0.54%
	Subtotal	25,540,466	5,908,086		(118,162)	11,888	(106,274)	-0.42%
1341	McIntosh CT Unit 4							
341	Structures and Improvements	272,162	66,067	-2.00%	(1,321)	127	(1,195)	-0.44%
342	Fuel Holders	14,678	3	-2.00%	(0)	7	7	0.05%
343	Prime Movers	18,519,664	4,536,445	-2.00%	(90,729)	8,608	(82,121)	-0.44%

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344	Generators	4,642,590	856,553	-2.00%	(17,131)	2,158	(14,973)	-0.32%
345	Accessory Electric Equipment	2,054,676	598,576	-2.00%	(11,972)	955	(11,016)	-0.54%
346	Misc. Power Plant Equipment	71,804	16,486	-2.00%	(330)	33	(296)	-0.41%
	Subtotal	25,575,574	6,074,129		(121,483)	11,888	(109,595)	-0.43%
1282, 1287, & 1288	McIntosh CT Units 5-6							
341	Structures and Improvements	3,939,889	962,703	-2.00%	(19,254)	1,742	(17,512)	-0.44%
342	Fuel Holders	7,473,402	1,204,444	-2.00%	(24,089)	3,305	(20,784)	-0.28%
343	Prime Movers	28,245,877	6,955,951	-2.00%	(139,119)	12,491	(126,628)	-0.45%
344	Generators	9,763,415	1,701,964	-2.00%	(34,039)	4,317	(29,722)	-0.30%
345	Accessory Electric Equipment	4,014,270	1,025,736	-2.00%	(20,515)	1,775	(18,740)	-0.47%
346	Misc. Power Plant Equipment	329,633	94,522	-2.00%	(1,890)	146	(1,745)	-0.53%
	Subtotal	53,766,486	11,945,321		(238,906)	23,776	(215,130)	-0.40%
1348	McIntosh CT Unit 7							
341	Structures and Improvements	273,057	66,041	-2.00%	(1,321)	145	(1,175)	-0.43%
342	Fuel Holders	281,928	11	-2.00%	(0)	150	150	0.05%
343	Prime Movers	15,025,722	3,717,926	-2.00%	(74,359)	8,003	(66,355)	-0.44%
344	Generators	4,730,041	870,950	-2.00%	(17,419)	2,519	(14,900)	-0.32%
345	Accessory Electric Equipment	2,008,598	591,670	-2.00%	(11,833)	1,070	(10,764)	-0.54%
	Subtotal	22,319,346	5,246,599		(104,932)	11,888	(93,044)	-0.42%
1349	McIntosh CT Unit 8							
341	Structures and Improvements	276,294	66,925	-2.00%	(1,338)	148	(1,191)	-0.43%
343	Prime Movers	14,964,139	3,719,144	-2.00%	(74,383)	8,015	(66,368)	-0.44%
344	Generators	4,818,492	903,641	-2.00%	(18,073)	2,581	(15,492)	-0.32%
345	Accessory Electric Equipment	2,136,509	629,446	-2.00%	(12,589)	1,144	(11,445)	-0.54%
	Subtotal	22,195,434	5,319,156		(106,383)	11,888	(94,495)	-0.43%
	Total McIntosh CT	221,827,484	50,378,561		(1,007,571)	(1,976,681)	(2,984,252)	-1.35%
1330	McManus CT							
341	Structures and Improvements	3,126,591	52,858	-2.00%	(1,057)	(70,254)	(71,312)	-2.28%
342	Fuel Holders	3,027,960	470,610	-2.00%	(9,412)	(68,038)	(77,450)	-2.56%
343	Prime Movers	31,749,222	1,468,692	-2.00%	(29,374)	(713,404)	(742,778)	-2.34%
344	Generators	14,918,894	924,178	-2.00%	(18,484)	(335,227)	(353,711)	-2.37%
345	Accessory Electric Equipment	6,048,953	536,543	-2.00%	(10,731)	(135,920)	(146,651)	-2.42%
346	Misc. Power Plant Equipment	771,335	34,494	-2.00%	(690)	(17,332)	(18,022)	-2.34%
	Subtotal	59,642,955	3,487,375		(69,747)	(1,340,175)	(1,409,922)	-2.36%

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AND TERMINAL REMOVAL COST

Acct		Total Plant at 12-31-2017	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost \$ Proposed	Plant Decommissioning Cost \$	Combined Removal Interim + Terminal	Combined Net Salvage %
1345	Warner Robins CT Common							
341	Structures and Improvements	1,599,430	346,550	-2.00%	(6,931)	(125,949)	(132,880)	-8.31%
342	Fuel Holders	2,772,842	420,634	-2.00%	(8,413)	(218,350)	(226,763)	-8.18%
343	Prime Movers	1,329,690	347,850	-2.00%	(6,957)	(104,708)	(111,665)	-8.40%
344	Generators	24,073	3,934	-2.00%	(79)	(1,896)	(1,974)	-8.20%
345	Accessory Electric Equipment	597,959	131,627	-2.00%	(2,633)	(47,087)	(49,719)	-8.31%
346	Misc. Power Plant Equipment	354,390	86,597	-2.00%	(1,732)	(27,907)	(29,639)	-8.36%
	Subtotal	6,678,382	1,337,191		(26,744)	(525,896)	(552,640)	-8.28%
1346	Warner Robins CT Unit 1							
341	Structures and Improvements	318,753	80,299	-2.00%	(1,606)	(588)	(2,194)	-0.69%
343	Prime Movers	14,223,206	3,750,407	-2.00%	(75,008)	(26,224)	(101,232)	-0.71%
344	Generators	3,671,532	705,232	-2.00%	(14,105)	(6,769)	(20,874)	-0.57%
345	Accessory Electric Equipment	609,466	165,241	-2.00%	(3,305)	(1,124)	(4,429)	-0.73%
	Subtotal	18,822,957	4,701,179		(94,024)	(34,705)	(128,729)	-0.68%
1347	Warner Robins CT Unit 2							
341	Structures and Improvements	324,061	81,636	-2.00%	(1,633)	(598)	(2,231)	-0.69%
343	Prime Movers	14,213,125	3,747,342	-2.00%	(74,947)	(26,219)	(101,166)	-0.71%
344	Generators	3,671,532	705,232	-2.00%	(14,105)	(6,773)	(20,877)	-0.57%
345	Accessory Electric Equipment	604,823	168,242	-2.00%	(3,365)	(1,116)	(4,481)	-0.74%
	Subtotal	18,813,541	4,702,451		(94,049)	(34,705)	(128,754)	-0.68%
	Total Warner Robins CT	44,314,881	10,740,822		(214,816)	(595,306)	(810,122)	-1.83%
1332	Wansley CT							
341	Structures and Improvements	733,635	78,577	-2.00%	(1,572)	1,195	(377)	-0.05%
342	Fuel Holders	354,548	41,291	-2.00%	(826)	577	(248)	-0.07%
343	Prime Movers	5,655,305	488,986	-2.00%	(9,780)	9,211	(568)	-0.01%
344	Generators	314,631	27,196	-2.00%	(544)	512	(31)	-0.01%
345	Accessory Electric Equipment	247,611	29,693	-2.00%	(594)	403	(191)	-0.08%
346	Misc. Power Plant Equipment	63,689	5,666	-2.00%	(113)	104	(10)	-0.02%
	Subtotal	7,369,420	671,409		(13,428)	12,003	(1,425)	-0.02%
1333	Wilson CT							
341	Structures and Improvements	1,058,160	60,588	-2.00%	(1,212)	(23,837)	(25,049)	-2.37%
342	Fuel Holders	2,796,607	421,622	-2.00%	(8,432)	(63,000)	(71,432)	-2.55%
343	Prime Movers	25,183,947	1,243,948	-2.00%	(24,879)	(567,326)	(592,205)	-2.35%
344	Generators	5,437,012	320,889	-2.00%	(6,418)	(122,481)	(128,899)	-2.37%
345	Accessory Electric Equipment	3,562,926	246,635	-2.00%	(4,933)	(80,263)	(85,196)	-2.39%

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AND TERMINAL REMOVAL COST

Acct		Total Plant at 12-31-2017	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost \$ Proposed	Plant Decommissioning Cost \$	Combined Removal Interim + Terminal	Combined Net Salvage %
346	Misc. Power Plant Equipment	659,967	30,602	-2.00%	(612)	(14,867)	(15,479)	-2.35%
	Subtotal	38,698,619	2,324,284		(46,486)	(871,775)	(918,261)	-2.37%
1300	McDonough CC Common							
341	Structures and Improvements	41,934,693	14,252,325	-2.00%	(285,047)	(1,018,517)	(1,303,563)	-3.11%
342	Fuel Holders	9,660,024	2,225,509	-2.00%	(44,510)	(234,624)	(279,134)	-2.89%
343	Prime Movers	8,966,627	3,852,924	-2.00%	(77,058)	(217,783)	(294,841)	-3.29%
344	Generators	59,568,758	18,221,102	-2.00%	(364,422)	(1,446,816)	(1,811,238)	-3.04%
345	Accessory Electric Equipment	8,341,040	2,689,690	-2.00%	(53,794)	(202,589)	(256,382)	-3.07%
346	Misc. Power Plant Equipment	9,918,630	5,168,667	-2.00%	(103,373)	(240,905)	(344,279)	-3.47%
	Subtotal	138,389,773	46,410,217		(928,204)	(3,361,234)	(4,289,439)	-3.10%
1301	McDonough CC Unit 4							
341	Structures and Improvements	9,542,254	3,095,363	-2.00%	(61,907)	(2,967)	(64,875)	-0.68%
342	Fuel Holders	12,669,236	2,475,462	-2.00%	(49,509)	(3,940)	(53,449)	-0.42%
343	Prime Movers	361,671,226	154,176,931	-2.00%	(3,083,539)	(112,466)	(3,196,004)	-0.88%
344	Generators	137,939,366	34,469,381	-2.00%	(689,388)	(42,894)	(732,281)	-0.53%
345	Accessory Electric Equipment	21,659,999	7,177,227	-2.00%	(143,545)	(6,735)	(150,280)	-0.69%
346	Misc. Power Plant Equipment	435,301	225,703	-2.00%	(4,514)	(135)	(4,649)	-1.07%
	Subtotal	543,917,382	201,620,068		(4,032,401)	(169,137)	(4,201,538)	-0.77%
1302	McDonough CC Unit 5							
341	Structures and Improvements	8,245,626	2,484,105	-2.00%	(49,682)	(2,979)	(52,661)	-0.64%
342	Fuel Holders	10,985,142	1,726,694	-2.00%	(34,534)	(3,969)	(38,502)	-0.35%
343	Prime Movers	332,903,892	140,516,525	-2.00%	(2,810,330)	(120,266)	(2,930,596)	-0.88%
344	Generators	97,056,945	22,820,429	-2.00%	(456,409)	(35,063)	(491,472)	-0.51%
345	Accessory Electric Equipment	18,550,072	5,465,640	-2.00%	(109,313)	(6,701)	(116,014)	-0.63%
346	Misc. Power Plant Equipment	441,390	228,779	-2.00%	(4,576)	(159)	(4,735)	-1.07%
	Subtotal	468,183,067	173,242,171		(3,464,843)	(169,137)	(3,633,980)	-0.78%
1303	McDonough CC Unit 6							
341	Structures and Improvements	8,901,836	2,902,315	-2.00%	(58,046)	(3,306)	(61,352)	-0.69%
342	Fuel Holders	9,794,444	1,921,455	-2.00%	(38,429)	(3,637)	(42,066)	-0.43%
343	Prime Movers	316,535,228	138,782,121	-2.00%	(2,775,642)	(117,547)	(2,893,189)	-0.91%
344	Generators	99,961,867	25,149,955	-2.00%	(502,999)	(37,121)	(540,120)	-0.54%
345	Accessory Electric Equipment	20,056,586	6,665,213	-2.00%	(133,304)	(7,448)	(140,752)	-0.70%
346	Misc. Power Plant Equipment	209,487	106,373	-2.00%	(2,127)	(78)	(2,205)	-1.05%
	Subtotal	455,459,450	175,527,432		(3,510,549)	(169,137)	(3,679,686)	-0.81%
	Total McDonough CC	1,605,949,672	596,799,887		(11,935,998)	(3,868,645)	(15,804,643)	-0.98%

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Acct		Total Plant at 12-31-2017	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost \$ Proposed	Plant Decommissioning Cost \$	Combined Removal Interim + Terminal	Combined Net Salvage %
1278	McIntosh CC Common							
341	Structures and Improvements	20,449,577	5,651,417	-2.00%	(113,028)	0	(113,028)	-0.55%
342	Fuel Holders	(1,782,895)	(314,023)	-2.00%	6,280	0	6,280	-0.35%
343	Prime Movers	7,693,029	2,726,214	-2.00%	(54,524)	0	(54,524)	-0.71%
344	Generators	362,076	56,003	-2.00%	(1,120)	0	(1,120)	-0.31%
345	Accessory Electric Equipment	766,647	173,184	-2.00%	(3,464)	0	(3,464)	-0.45%
346	Misc. Power Plant Equipment	2,874,241	1,119,349	-2.00%	(22,387)	0	(22,387)	-0.78%
	Subtotal	30,362,675	9,412,144		(188,243)	0	(188,243)	-0.62%
1279	McIntosh CC Unit 10							
341	Structures and Improvements	1,373,291	293,671	-2.00%	(5,873)	16	(5,857)	-0.43%
342	Fuel Holders	4,256,176	634,647	-2.00%	(12,693)	50	(12,643)	-0.30%
343	Prime Movers	188,910,815	66,745,862	-2.00%	(1,334,917)	2,220	(1,332,698)	-0.71%
344	Generators	62,809,843	13,859,622	-2.00%	(277,192)	738	(276,454)	-0.44%
345	Accessory Electric Equipment	9,637,622	2,914,448	-2.00%	(58,289)	113	(58,176)	-0.60%
346	Misc. Power Plant Equipment	247,249	91,575	-2.00%	(1,832)	3	(1,829)	-0.74%
	Subtotal	267,234,995	84,539,826		(1,690,797)	3,140	(1,687,657)	-0.63%
1280	McIntosh CC Unit 11							
341	Structures and Improvements	1,568,798	322,791	-2.00%	(6,456)	18	(6,438)	-0.41%
342	Fuel Holders	4,315,938	668,697	-2.00%	(13,374)	50	(13,324)	-0.31%
343	Prime Movers	192,292,853	67,847,866	-2.00%	(1,356,957)	2,234	(1,354,723)	-0.70%
344	Generators	63,374,636	14,021,473	-2.00%	(280,429)	736	(279,693)	-0.44%
345	Accessory Electric Equipment	8,436,434	2,426,328	-2.00%	(48,527)	98	(48,429)	-0.57%
346	Misc. Power Plant Equipment	257,591	94,945	-2.00%	(1,899)	3	(1,896)	-0.74%
	Subtotal	270,246,250	85,382,102		(1,707,642)	3,140	(1,704,502)	-0.63%
	Total McIntosh CC	567,843,920	179,334,072		(3,586,681)	6,280	(3,580,402)	-0.63%
1334	Dalton Solar							
344	Generators	11,303,496	506,940	-2.00%	(10,139)	0	(10,139)	-0.09%
345	Accessory Electric Equipment	632,031	6,458	-2.00%	(129)	0	(129)	-0.02%
346	Misc. Power Plant Equipment	517,059	102,065	-2.00%	(2,041)	0	(2,041)	-0.39%
	Subtotal	12,452,585	615,463		(12,309)	0	(12,309)	-0.10%
1313, 1314, & 1315	Falcon Solar							
344	Generators	4,579,683	319,863	-2.00%	(6,397)	0	(6,397)	-0.14%
345	Accessory Electric Equipment	374,503	13,456	-2.00%	(269)	0	(269)	-0.07%
	Subtotal	4,954,187	333,320		(6,666)	0	(6,666)	-0.13%

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			Total Plant at 12-31-2017	Interim Retirement	Interim Removal Cost % Proposed	Interim Removal Cost \$ Proposed	Plant Decommissioning Cost \$	Combined Removal Interim + Terminal	Combined Net Salvage %
Acct									
344	1306	Fort Benning Solar							
		Generators	65,495,927	8,223,603	-2.00%	(164,472)	0	(164,472)	-0.25%
344	1304	Fort Gordon Solar							
		Generators	63,899,450	8,090,948	-2.00%	(161,819)	0	(161,819)	-0.25%
344	1305	Fort Stewart Solar							
		Generators	66,053,664	8,363,715	-2.00%	(167,274)	0	(167,274)	-0.25%
344	1307	Kings Bay Navy Base Solar							
		Generators	66,921,328	8,473,579	-2.00%	(169,472)	0	(169,472)	-0.25%
344	1307	Tri-County Solar							
		Generators	1,533,290	90,495	-2.00%	(1,810)	0	(1,810)	-0.12%
345		Accessory Electric Equipment	267,094	1,429	-2.00%	(29)	0	(29)	-0.01%
		Subtotal	1,800,384	91,924		(1,838)	0	(1,838)	-0.10%
344	1308	UGA Solar							
		Generators	4,304,743	161,880	-2.00%	(3,238)	0	(3,238)	-0.08%
		Other Production Excl Easements	2,840,373,537	878,571,286		(17,571,426)	(8,696,757)	(26,268,182)	-0.92%