

Line	Description	(a)	Per Books 13-mo. Average (b)	Pro Forma Adjustment (c)	Pro Forma Balance (d)
1	Production		\$ 14,860,191	\$ 134,503	\$ 14,994,694
2	Transmission		\$ 8,833,349	\$ (36,464)	\$ 8,796,885
3	Distribution		\$ 9,703,992	\$ 31,023	\$ 9,735,015
4	General (including intangibles)		\$ 1,091,423	\$ 14,050	\$ 1,105,473
5	Common (including intangibles)		\$ 1,896,566	\$ 7,124	\$ 1,903,690
6	Acquisition Adjustment		\$ 521,675	\$ -	\$ 521,675
7	Amortization of Generation Facility Decommissioning Expense		\$ 338,092	\$ 4,185	\$ 342,277
8	Total Accumulated Reserve		<u>\$ 37,245,288</u>	<u>\$ 154,421</u>	<u>\$ 37,399,709</u>

Sources:

Column b: BAM-2 Sch 2
Column c: BAM-6, column d divided by 2
Column d: column b + column c
Line 8: sum of lines 1 through 7