

<u>Line</u>	<u>Description</u> (a)	<u>Post-Test Year Plant Additions</u> (b)	<u>Vintage Plant</u> (c)	<u>Pro Forma Adjustment</u> (d)
	<u>Tax Depreciation Deduction</u>			
1	Tax Depreciation Deduction	\$ 644,615	\$ 3,013,998	\$ 3,658,613
2	Book Depreciation	320,098	2,858,616	\$ 3,178,714
3	Book/Tax Depreciation	\$ 324,517	\$ 155,382	\$ 479,899
4	Deferred Incomes Taxes - Current	\$ 68,149	\$ 32,630	\$ 100,779
5	Accumulated Deferred Income Taxes	\$ 34,075	\$ 16,315	\$ 50,390

Sources:

Line 3: line 1 less line 2
Line 4: line 3 * 21%
Line 5: line 4 divided by 2
Column b, line 1: BAM-5, column g, line 27
Column b, line 2: BAM-5, column e, line 27
Column c, line 1: Statement K, page 10
Column c, line 2: BAM-9, column e, line 155 + BAM-4 Sch 2, column (e), line 155
Column d, lines 1 & 2: column b + column c