

| Line | Description | (a) | Per Books Depreciation Expense (b) | Proforma Depreciation Expense (c) | Depreciation Adjustment (d) |
|------|---|-----|---|--|-----------------------------------|
| 1 | Steam Production | | \$ 267,421 | \$ 373,233 | \$ 105,812 |
| 2 | Other Production | | 967,987 | 1,131,180 | 163,193 |
| 3 | Total Production | | \$ 1,235,408 | \$ 1,504,413 | \$ 269,005 |
| 4 | Transmission | | \$ 652,494 | \$ 579,567 | \$ (72,927) |
| 5 | Distribution | | \$ 495,598 | \$ 557,644 | \$ 62,046 |
| 6 | General | | \$ 40,839 | \$ 49,419 | \$ 8,580 |
| 7 | Intangible Plant - General | | \$ 71,647 | \$ 91,167 | \$ 19,520 |
| 8 | Common | | \$ 73,030 | \$ 81,670 | \$ 8,640 |
| 9 | Intangible Plant - Common | | \$ 126,515 | \$ 132,122 | \$ 5,607 |
| 10 | Acquisition Adjustment | | \$ 176 | \$ 176 | \$ - |
| 11 | Amortization of Generation Facility Decommissioning Expense | | \$ 84,217 | \$ 92,587 | \$ 8,370 |
| 12 | Amortization of Retired Power Plants | | \$ (4,644) | \$ (4,644) | \$ - |
| 13 | Amortization - Unrecovered Plant | | \$ 81,436 | \$ 81,436 | \$ - |
| 14 | Amortization - Preferred Stock Redemption | | \$ 1,357 | \$ 1,357 | \$ - |
| 15 | Amortization - Retired Power Plants Heskett/L&C | | \$ 1,230,436 | \$ - | \$ (1,230,436) |
| 16 | Amortization - Excess Deferred Income Taxes - Heskett/L&C | | \$ (26,537) | \$ - | \$ 26,537 |
| 17 | Total Depreciation Expense | | <u>\$ 4,061,972</u> | <u>\$ 3,166,914</u> | <u>\$ (895,058)</u> |