

COMPARISON OF DEPRECIATION AMOUNTS AND RATES
SOURCE FERC FORM 1, 2002
PAGES 110 AND 114

[1] <u>UTILITY</u>	[2] <u>12/31/2001 BALANCE</u> \$	[3] <u>12/31/2002 BALANCE</u> \$	[4] <u>AVERAGE BALANCE</u> \$	[5] <u>ANNUAL AMOUNT</u> \$	[6] <u>DEPREC. RATE</u> %
EMPIRE DISTRICT	1,069,175,974	1,108,384,516	1,088,780,245	24,764,316	2.27
KANSAS G & E	3,738,912,169	3,771,693,990	3,755,303,080	64,485,439	1.72
ILLINOIS POWER	2,826,758,945	2,900,259,440	2,863,509,193	66,515,070	2.32
NIAGARA MOHAWK POWER	6,609,177,309	8,000,474,605	7,304,825,957	190,808,323	2.61
PUBLIC SERVICE COLORADO	7,152,766,788	7,325,017,027	7,238,891,908	189,327,033	2.62
CINCINNATI G & E	5,793,079,260	6,073,225,551	5,933,152,406	163,234,717	2.75
UNION ELECTRIC	9,279,855,829	9,762,262,735	9,521,059,282	271,339,945	2.85
NEW YORK STATE E & G	3,359,262,122	3,354,672,716	3,356,967,419	96,709,102	2.88
PSI ENERGY	4,909,007,459	5,135,410,332	5,022,208,896	146,506,230	2.92
PUGET SOUND ENERGY	5,955,481,829	6,142,161,302	6,048,821,566	177,294,073	2.93
PENNSYLVANIA ELECTRIC	1,845,172,146	1,844,983,717	1,845,077,932	55,453,176	3.01
PUBLIC SERVICE OKLAHOMA	2,638,198,690	2,671,060,128	2,654,629,409	80,208,010	3.02
KANSAS CITY P & L	4,332,463,597	4,428,432,911	4,380,448,254	132,599,638	3.03
AQUILA, INC.	3,580,042,757	3,649,185,694	3,614,614,226	109,591,517	3.03
OKLAHOMA G & E	3,945,598,164	4,083,929,604	4,014,763,884	122,235,184	3.04
SIERRA PACIFIC POWER	2,326,712,189	2,385,894,608	2,356,303,399	71,940,550	3.05
LOUISVILLE G & E	3,165,823,064	3,319,858,912	3,242,840,988	101,054,754	3.12
ENTERGY ARKANSAS, INC.	5,434,898,422	5,674,830,721	5,554,864,572	175,238,529	3.15
DAYTON P & L	3,524,184,638	3,604,567,361	3,564,376,000	113,533,017	3.19
UNITED ILLUMINATING	868,249,767	695,619,266	781,934,517	25,223,618	3.23
SOUTHWESTERN ELECTRIC POWER	3,339,591,256	3,419,576,021	3,379,583,639	109,210,693	3.23
CENTRAL ILLINOIS P S	1,504,112,252	1,553,060,714	1,528,586,483	50,376,791	3.30
INTERSTATE P & L	3,891,477,506	4,022,333,943	3,956,905,725	133,151,501	3.37
CENTRAL ILLINOIS LIGHT	1,800,574,143	1,836,162,016	1,818,368,080	63,125,184	3.47
METROPOLITAN EDISON	1,582,318,803	1,592,612,775	1,587,465,789	56,003,806	3.53
PORTLAND GENERAL ELECTRIC	3,498,986,622	3,625,250,480	3,562,118,551	154,777,246	4.35
ROCHESTER G & E	2,268,336,828	2,355,962,189	2,312,149,509	102,758,007	4.44
TOTALS	99,171,042,554	103,228,498,758	101,199,770,656	3,022,701,153	2.99
UNWEIGHTED AVERAGE					3.08
STANDARD DEVIATION					0.53