

SCHAD

SCHEDULE 2

IS DEEMED

PROPRIETARY

IN ITS ENTIRETY

AmerenUE's Response to
MPSC Staff Data Request
Case No. EC-2002-1
Excess Earnings Complaint
Staff of the MPSC v. Union Electric Company d/b/a AmerenUE

No. 4721

(1) For production steam plant, how would the lives be affected if the Iowa curves were truncated 15 years later?

(2) Please provide the list of ten electric utilities you have conducted depreciation studies for over the past 10 years.

(3) What is the date of the AGA/EEI Study listed in Schedule 12? What is the size, fuel type, boiler type, rating in-service data, and efficiency of each plant of each utility? What are the dates of the depreciation studies reported in the study? (Some have the year 1998, and some say 1/29).

Response:

(1) The average lives for most installation years would increase if the interim survivor curves were truncated at an age 15 years later than the age at which they are truncated in the calculations presented in Schedule 1.

(2) The ten electric utilities for which I have conducted depreciation studies during the past ten years are:

Arizona Public Service Company
Chugach Electric Association, Inc.
Cincinnati Gas and Electric Company
Duquesne Light Company
Newfoundland Light & Power Co. Limited
Northwest Territories Power Corporation
Omaha Public Power District
Reliant Energy
UGI Utilities, Inc. – Electric Division
West Penn Power Company

(3) The AGA/EEI survey provided in Schedule 12 and in the response to No. 4720 is labeled 1998-1999 and was distributed in October 1999. The requested plant data are not available. The dates of the studies vary and generally represent the most recent study conducted or the most recent date that parameters and rates were approved by a regulatory body.

Signed by: William M. Stout
Prepared By: William M. Stout, P.E.
Title: President, Valuation and Rate Division
Gannett Fleming, Inc.

Requested From: Garry Randolph/Mary Hoyt

Date Requested: June 4, 2002

Information Requested: _____

At page 18 of Mr. Randolph's rebuttal testimony he states: "AmerenUE Generation has conducted a review of all of the AmerenUE generating facilities' retirement dates. This review considered experiences, observations, investment plans and unique circumstances associated with the specific generating facilities being considered, coupled with the uncertainty of future regulatory changes, technology advancements and market reliability. This review has resulted in the estimated retirement dates shown in my attached Schedule 5."

1.) Mr. Randolph has not provided documentation of the above "review" as work papers with his rebuttal testimony. Also such documentation was not provided when AmerenUE submitted its depreciation study and work papers. The Staff requests a timely response to the following questions noting that AmerenUE agreed in its joint filing with the Staff on December 26, 2001 that it would use its best efforts to respond to Staff's data requests as quickly as possible. Please provide responses to the questions that follow as the responses become available.

1. For each generation plant listed on Schedule 5, please provide information, work papers, memoranda, summary of internal discussion or any other materials or studies relevant to "experiences" as this relates to the plant's estimated retirement date.
2. For each generation plant listed on Schedule 5, please provide information, work papers, memoranda, summary of internal discussion or any other materials or studies relevant to "observations" as this relates to the plant's estimated retirement date.
3. For each generation plant listed on Schedule 5, please provide information, work papers, memoranda, summary of internal discussion or any other materials or studies relevant to "investment plans" as this relates to the plant's estimated retirement date.
4. For each generation plant listed on Schedule 5, please provide information, work papers, memoranda, summary of internal discussion or any other materials or studies relevant to "unique circumstances" as this relates to the plant's estimated retirement date.
5. For each generation plant listed on Schedule 5, please provide information, work papers, memoranda, summary of internal discussion or any other materials or studies relevant to "uncertainty of future regulatory changes" as this relates to the plant's estimated retirement date.
6. For each generation plant listed on Schedule 5, please provide information, work papers, memoranda, summary of internal discussion or any other materials or studies relevant to "technology advancements" as this relates to the plant's estimated retirement date.
7. For each generation plant listed on Schedule 5, please provide information, work papers, memoranda, summary of internal discussion or any other materials or studies relevant to

For the materials provided in items 1-7, please also provide a "road map" indicating how these materials were taken into account in estimating the retirement dates.

2.)

1. Please describe the review process that was "conducted" by AmerenUE Generation. Specifically include:

- a. Scheduled meetings involved in the review, including meeting dates and agendas.
 - i. AmerenUE Generation employees involved in the review process and in attendance at each meeting.
 - ii. Ameren Services employees involved in the review process and in attendance at each meeting.
- b. A description of the methodology by which the review process was designed to operate and arrive at an estimate of retirement dates.
 - i. A description of specific information or studies that were designed to be included as part of the review process.
 - ii. A description of how it was intended for the review process to be documents in work papers.
- c. A description of the teams involved in the decision making process.
 - i. What was the makeup of the management team responsible for approving the decision on estimated retirement dates?
 - ii. Who, if any one individual, had the final approval of the estimated retirement dates?

2. If specific information, work papers, or other studies related to the plants' estimated retirement dates were not developed, would it then be true that "engineering judgment" rather than a specific analysis was used to determine these retirement dates? If not, why not?

3. Did any employee or team member express concern with the final estimated retirement dates from the review? If yes, who expressed concern and what was their concern?

The review of retirement dates did not result in the development of specific information, work papers or other studies related to the plant's specific retirement dates. "Engineering judgement" rather than a specific analysis was used to determine the retirement dates. No employee expressed concern with the final estimated retirement dates.

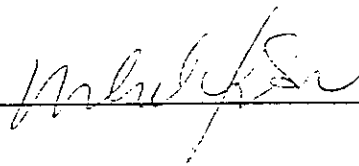
Requested By: Rosella Schad, Engineer

Information Provided:

The attached information provided to the Missouri Public Service Commission Staff in response to the above data information request is accurate and complete, and contains no material misrepresentations or omissions, based upon present facts of which the undersigned has knowledge, information or belief. The undersigned agrees to immediately inform the Missouri Public Service Commission Staff if, during the pendency of Case No. EC-2002-1 before the Commission, any matters are discovered which would materially affect the accuracy or completeness of the attached information.

If these data are voluminous, please (1) identify the relevant documents and their location (2) make arrangements with requestor to have documents available for inspection in Union Electric Company's, St. Louis, Missouri office, or other location mutually agreeable. Where identification of a document is requested, briefly describe the document (e.g. book, letter, memorandum, report) and state the following information as applicable for the particular document: name, title, number, author, date of publication and publisher, addresses, date written, and the name and address of the person(s) having possession of the document. As used in this data request the term "document(s)" includes publication of any format, workpapers, letters, memoranda, notes, reports, analyses, computer analyses, test results, studies or data, recordings, transcriptions and printed, typed or written materials of every kind in your possession, custody or control or within your knowledge. The pronoun "you" or "your" refers to Union Electric Company and its employees, contractors, agents or others employed by or acting in its behalf.

Signed by: _____



Date Response Received: _____

Prepared by: Michael Yuskus

SCHAD

SCHEDULE 5

IS DEEMED

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IN ITS ENTIRETY

Requested From: Garry Randolph/Mary Hoyt

Date Requested: June 4, 2002

Information Requested:

1. Please provide copies of all bids for any contracts to dismantle the Venice generating plant.
2. Please provide a listing of local permits required to complete the demolition and required remediation.
3. Please provide copies of local permits already obtained for removal and site restoration.
4. Please provide a report of all monies spent toward a commitment to dismantle Venice.
5. Please provide a list of all regulatory agencies that must provide any type of approval or which require notification.
6. Please provide a list of state and federal regulations, which are required to initiate, process, or complete the demolition and required remediation of Venice.
7. Please provide a time line for all aspects of the Company's plan for dismantling and performing the required remediation.
8. Please provide the name of the department that is currently working or assisting on any of these details regarding Venice

Requested By: Rosella Schad, Engineer

Information Provided: Due to the decision reached in April, 2002 to retire Venice Plant in late 2003, we have not had the opportunity to complete long term plans for the utilization of the Venice site.

Part of those plans would need to address the amount of site restoration and demolition required for site usage. Regardless of the end-usage of the site, actions will have to be taken to provide system lay-up, physical barriers, and minor maintenance to maintain the facility in a safe condition until demolition and site restoration are pursued. It would be inappropriate to assume that the Venice site would never have to be demolished and restored in some fashion. But at this time, the exact cost, permits, timelines and plans are not completed.

When we have more information, this work would be performed by contractors arranged through the Generation Engineering and Technical Services group in AmerenUE. Based on the company's present timeline and plans stated herein, the above questions are not relevant.

The attached information provided to the Missouri Public Service Commission Staff in response to the above data information request is accurate and complete, and contains no material misrepresentations or omissions, based upon present facts of which the undersigned has knowledge, information or belief. The undersigned agrees to

immediately inform the Missouri Public Service Commission Staff if, during the pendency of Case No. EC-2002-1 before the Commission, any matters are discovered which would materially affect the accuracy or completeness of the attached information.

If these data are voluminous, please (1) identify the relevant documents and their location (2) make arrangements with requestor to have documents available for inspection in Union Electric Company's, St. Louis, Missouri office, or other location mutually agreeable. Where identification of a document is requested, briefly describe the document (e.g. book, letter, memorandum, report) and state the following information as applicable for the particular document: name, title, number, author, date of publication and publisher, addresses, date written, and the name and address of the person(s) having possession of the document. As used in this data request the term "document(s)" includes publication of any format, workpapers, letters, memoranda, notes, reports, analyses, computer analyses, test results, studies or data, recordings, transcriptions and printed, typed or written materials of every kind in your possession, custody or control or within your knowledge. The pronoun "you" or "your" refers to Union Electric Company and its employees, contractors, agents or others employed by or acting in its behalf.

Signed by: _____



Date Response Received: _____

Prepared by: Michael Yuskus _____

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SCHEDULE 7
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

11. If any plant is operated with combinations of fuel, coal, steam, hydro, internal combustion or gas turbine engines, it should be reported as a separate plant. However, if a gas turbine unit functions in combined cycle operation with a conventional

plant, the gas turbine should be included with the steam plant. If the respondent operates a nuclear power generating plant, append (a) a brief explanatory statement concerning accounting for the cost of power generated including any attribution of costs to research and development expenses; (b) a brief explanation of type of cost units used with respect to the various components of the cost; and (c) such additional information as may be felt necessary concerning the type of plant, kind of fuel used, fuel characteristics by type and quality for the reporting period and other physical and operating characteristics of the plant.

12. Schedule applies to Plant in service only.

Plant Name (a)			Plant Name (b)			Plant Name (c)			Line No.
Plant Name			Plant Name			Plant Name			
GRAND AVENUE STEAM			NORTHEAST GAS TURBINE			NORTHEAST STEAM			1
CONVENTIONAL			FULL OUTDOOR			CONVENTIONAL			2
1929			1972			1920			3
1949			1977			1940			4
126,750			485,000			133,000			5
72,100			317,000			-			6
3,888			1,116			-			7
70,000			398,000			80,000			8
(1)						(1)			9
143			2			3			10
44,175,000			36,308,600			-			11
626,252			-			362,202			12
3,621,027			-			5,418,135			13
16,511,993			40,809,440			12,518,131			14
20,999,272			40,809,440			18,298,768			15
165			125			138			16
103,738			481			20,726			17
4,618,628			1,782,389			49,553			18
-			-			-			19
913,378			-			80,982			20
-			-			-			21
(3,356,088)			-			-			22
464,787			32,089			31,509			23
818,073			-			178,497			24
16,073			-			16,702			25
55,900			16,331			22,188			26
221,301			-			77,301			27
973,941			-			96,586			28
371,072			294,060			11,411			29
141,354			-			29,452			30
5,341,742			2,125,351			614,910			31
120.52			59.00			-			32
COAL	OIL	GAS		OIL			OIL	GAS	33
TON	BBL	MCF		BBL			BBL	MCF	34
78,479	1,446	985,705		94,076			431	21,478	35
12,672	137,605	950		137,632			137,443	950	36
50,881	37,092	2,159		34,518			34,318	1,215	37
51,383	19,101	2,159		18,946			54,409	1,215	38
1,258	3,305	2,273		3,278			9,425	1,279	39
	46,220			49,090			-		40
	29,360			17,978			-		41

KANSAS CITY POWER & LIGHT COMPANY

Year ended December 31, 1980

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Large plants for the purpose of this schedule are steam plants of 10,000 kw or more of installed capacity (name plate rating). Internal combustion and internal combustion plants of 10,000 kw and more are included, include nuclear plants.
2. If a plant is leased or operated as a joint facility, indicate such facts by the use of asterisks and footnotes.
3. If net peak demand for all minutes is not available, give that which is available, specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.

5. If gas is used and purchased on a short basis, the Btu per gallon of the gas should be given and the quantity of fuel burned converted to Btu ft.
6. Quantities of fuel burned (line 30) and average cost per unit of fuel burned (line 41) should be consistent with charges to production accounts 301 and 347 (line 42) as shown on line 21.
7. If more than one fuel is burned in a plant furnish only the average heat rate for all fuels burned.
8. The line under cost of plant represents accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production expenses do not include Purchased Power, System Control and Load Mgmt.

Line No.	Item (a)	Plant Name (b)	Plant Name (c)
1	Kind of plant (steam, internal combustion, gas turbine or nuclear).....	MONTROSE STEAM	HAWTHORN STEAM
2	Type of plant construction (conventional outdoor boiler, full outdoor, etc.).....	FULL OUTDOOR	OUTDOOR BOILERS (2)
3	Year originally constructed.....	1958	1951
4	Year last unit was installed.....	1964	1969
5	Total installed capacity (maximum generator name plate ratings in kw.).....	563,100	908,088
6	Net peak demand on plant—kw (60 minutes).....	520,000	693,000
7	Plant hours connected to load.....	8,784	14,484
8	Net continuous plant capability, kilowatts.....		
9	(a) When not limited by condenser water.....	516,000	700,000
10	(b) When limited by condenser water.....	(1)	(1)
11	Average number of employees.....	171	250
12	Net generation, exclusive of plant use.....	2,509,940,640	2,186,135,200
13	Cost of plant.....		
14	Land and land rights.....	\$ 944,825	\$ 547,047
15	Structures and improvements.....	3,582,955	11,744,066
16	Equipment costs.....	65,641,755	141,320,229
17	Total cost.....	\$ 70,169,535	\$ 153,611,342
18	Cost per kw. of installed capacity (Line 5).....	125	169
19	Production expenses.....		
20	Operation supervision and engineering.....	\$ 245,507	\$ 255,752
21	Fuel (A).....	27,766,705	37,546,855
22	Coolants and water (nuclear plants only).....	-	-
23	Steam expenses.....	818,855	1,474,135
24	Steam from other sources.....	-	-
25	Steam transferred (Cr.).....	-	(2,017,505)
26	Electric expenses.....	347,332	726,497
27	Misc. steam (or nuclear) power expenses ..	998,163	2,130,939
28	Rents.....	15,040	17,112
29	Maintenance supervision and engineering.....	506,337	585,617
30	Maintenance of structures.....	304,765	1,312,342
31	Maintenance of boiler (or reactor) plant.....	5,104,942	7,387,192
32	Maintenance of electric plant.....	1,638,025	3,626,983
33	Maint. of misc. steam (or nuclear) plant ..	370,311	763,307
34	Total production expenses.....	\$ 38,115,987	\$ 53,809,833
35	Expenses per net kwh (Mills—2 places).....	15.19	24.61
36	Fuel: Kind (coal, gas, oil or nuclear).....	COAL	OIL
37	Unit: (Coal—tons of 2,000 lb.) (Oil—barrels of 42 gals.) (Gas—Mcu ft.) (Nuclear, indicate). (A)	TON	BBL.
38	Quantity (units) of fuel burned.....	1,372,274	13,375
39	Average heat content of fuel burned (Btu per lb. of coal, per gal. of oil or per cu. ft. of gas) *	10,061	137,637
40	Average cost of fuel per unit, as delivered to b plant during year.....	20.623	33.638
41	Average cost of fuel per unit burned.....	20.032	20.706
42	Avg. cost of fuel burned per million Btu.....	.995	3.581
43	Avg. cost of fuel burned per kwh. net gen.....		
44	Average Btu per kwh. net generation.....	11,063	11,033

* Nuclear, indicate unit.

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SCHEDULE 9

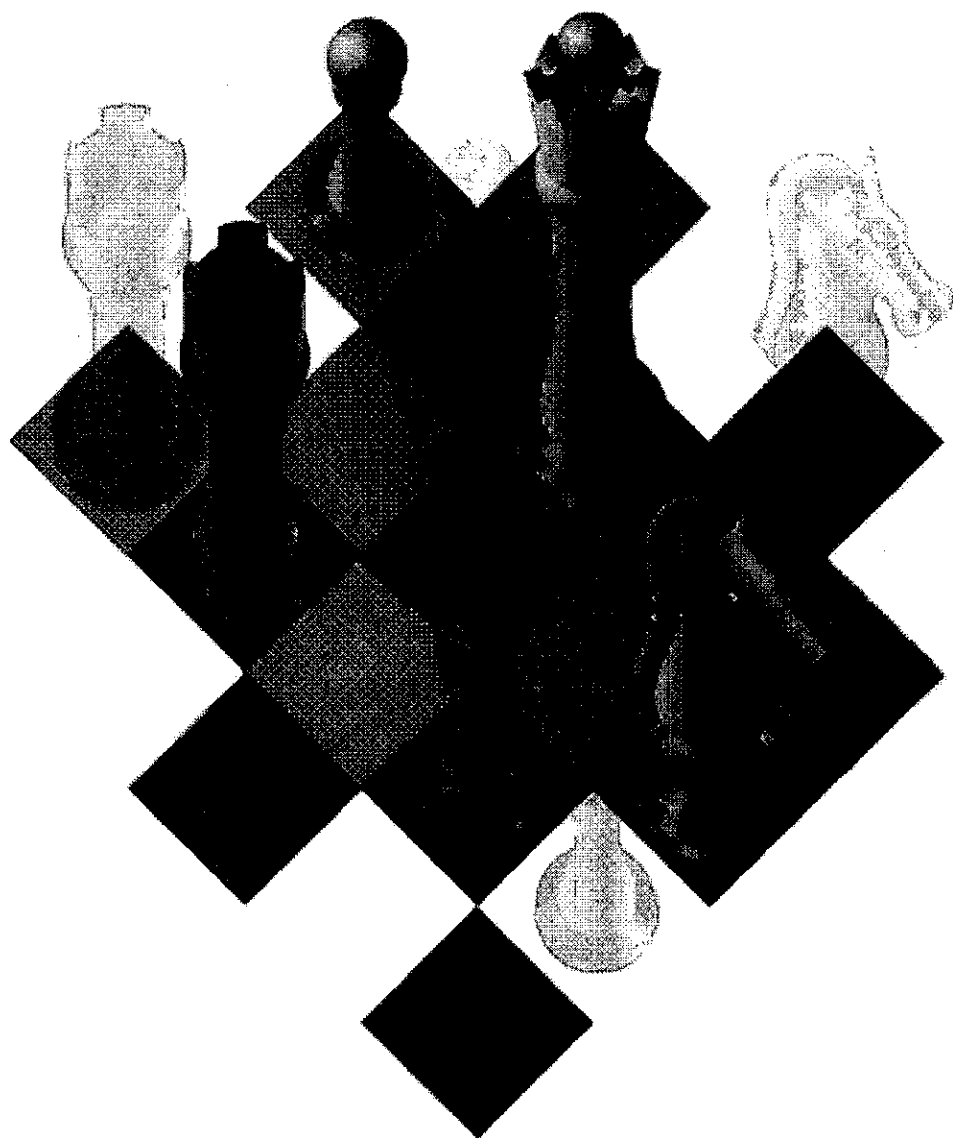
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UIL HOLDINGS CORPORATION
2000 ANNUAL REPORT



Strategic moves-building for growth

Were growing

Solid Dividends

The Board of Directors remains upbeat about UIL's financial future. It reaffirms a quarterly dividend of 72 cents per share on common stock.

Reorganization

At a special meeting, our shareowners approve a proposal to reorganize UIL, forming a holding company called UIL Holdings Corporation. The plan is also approved by the State Department of Public Utility Control (DPUC), the U.S. Securities and Exchange Commission and the Nuclear Regulatory Commission (NRC).

A Fair Price

Enron North America Corp., a wholly-owned subsidiary of Enron Corp., signs on to provide UIL's "standard offer" service at a fixed and favorable price, as allowed by Connecticut's electric restructuring law. UIL delivers a 10 percent rate reduction from 1996 prices to customers.

More Savings

Our customers see their monthly electric bills drop even more as a 1996 DPUC-approved incentive rate plan returns \$19.4 million as a line item credit.

Station Sold

UIL completes a purchase and sales agreement with Quinnipiac Energy LLC transferring ownership of the 75-megawatt English Station. Quinnipiac is a project-specific, limited liability company owned by three local area energy professionals. Upon DEP and Siting Council approval, it will return the station to active duty.

New Acquisitions

UIL's Precision Power Inc. (PPI) acquires The Datastore, Inc. of New Jersey, the first of several major moves this year. PPI adopts the new name "Xcelecom" to reflect its superior capabilities in specialty electrical and voice-data-video system integration services. New acquisitions follow, including The Orlando Diefenderfer Electrical Contractors of Allentown, PA; Johnson Electric of Stratford, CT; McPhee Electric Ltd., and McPhee Utility Power and Signal of Farmington, CT; and JBL Electric, Inc. of Paterson, NJ.

Divestiture

UIL's 3.6% investment is valued at \$32.5 million in the winning bid of \$1.3 billion for the sale of the Millstone nuclear power plant complex. Upon closing in the first half of 2001, the proceeds will be used to reduce debt and improve our capitalization ratio.

Positive Ratings

UIL's securities receive a "positive" ratings outlook from Moody's Investors Service, a step up from the former "stable" category. Moody's also assigns a Baa1 issuer rating with a positive outlook for UIL Holdings. Fitch upgrades UIL's unsecured debt and secured lease obligations from BBB+ to A-, issuing an implied senior unsecured rating of BBB+ for UIL Holdings. Fitch's rating outlook for both UIL and UIL Holdings is "stable."

Energy-Saving Efforts

Through a 13-week joint ad campaign, UIL's 318,000 customers and Connecticut Light & Power's 1.1 million customers are urged to call a toll-free number for energy conservation information. UIL's Client Relations Center responds to a high volume of customer inquiries.

Internal Efficiency

UIL continues a comprehensive three-phase redesign of its support services processes. The expected outcome: savings, efficiencies, and cost-effective, high-value services customized for the corporation and its business units.

Going The Distance

UIL's Network Meter Reading Team installs its 200,000th meter in Shelton in late December - a milestone. Once operational, the new system allows the company to read customer meters remotely.

UI's operating expenses for operation, maintenance and purchased capacity decreased by \$47.2 million in 2000 compared to 1999. The principal components of these expense changes included:

(In Millions of Dollars)	Increase/ (Decrease)
Operating Distribution Division	
Site remediation costs (Note A)	\$ (9.3)
1999 fossil generating unit operation and maintenance	(7.5)
Pension and employee benefits costs	(5.2)
NEPOOL transmission expense	3.7
Other transmission	(1.3)
1999 Y2K projects	(2.7)
Other	(5.3)
TOTAL OPERATING DISTRIBUTION DIVISION	(27.6)
NUCLEAR DIVISION (NOTE B)	(4.9)
Competitive Transition Assessment (CTA)	
Purchased capacity (Note C)	(28.5)
Other	0.4
TOTAL CTA	(28.1)
CONSERVATION AND LOAD MANAGEMENT AND RENEWABLE ENERGY (NOTE D)	13.4
Total O&M expense	<u>\$(47.2)</u>

Note (A): These costs were incurred in the fourth quarter of 1999 to repair a riparian bulkhead in New Haven and for remediation of environmental conditions at another site.

Note (B): Nuclear Division operation and maintenance expenses are incurred in the business of producing energy for the wholesale market and are reflected in the Nuclear Division results. These expenses decreased by \$4.9 million in 2000 compared to 1999, due primarily to the absence of 1999 Millstone Unit 3 refueling outage costs and reductions in base expenses at both Seabrook Unit 1 and Millstone Unit 3 that more than offset the incremental costs associated with the Seabrook Unit 1 2000 outage.

Note (C): UI's wholesale purchased power agreements were assumed by Enron Power Marketing, Inc. (EPMI) as part of an agreement for EPMI to supply the power needed by UI to meet its standard offer retail customer service obligations until the end of the four-year standard offer period (the end of 2003) and the power needed to serve UI's special contract retail customers for the remaining contract terms. UI has created a regulatory asset and noncurrent liability to reflect this agreement, and the regulatory asset is being amortized as part of the Competitive Transition Assessment (CTA). The amortization for 2000 of about \$26.8 million is included in the "Amortization of regulatory assets" line of the income statement.

Note (D): Conservation and load management and renewable energy costs are pass-through costs recovered in unbundled retail customer rates.

Other taxes for UI decreased by \$4.3 million in 2000 compared to 1999, due in part to the sale of fossil generating units in April 1999.

Depreciation expense for UI decreased by \$28.8 million in 2000 compared to 1999. About \$24.5 million of this decrease was due to the reclassification of depreciation on nuclear plant stranded assets and other assets from depreciation expense to amortization of regulatory assets within the Competitive Transition Assessment (CTA). The remaining \$4.3 million decrease was due primarily to the sale of fossil generating units in 1999.

On December 31, 1996, the DPUC issued an order that implemented a five-year Rate Plan to reduce UI's regulated retail prices and accelerate the recovery of certain "regulatory assets." According to the Rate Plan, under which UI is currently operating, "accelerated" amortization of past regulated utility investments is

Overall, retail revenue increased by \$8.0 million in 1999 compared to 1998.

(In Millions of Dollars)	From Operations	From One-time	Total
Retail Sales Margin			
Revenue from:			
Sharing for 1999	\$(14.4)	\$(3.9)	\$(18.3)
Estimate of "real" retail sales growth, up 3.2%	20.2	0	20.2
Estimate of weather effect on retail sales, up 1.1%	7.1	0	7.1
Sales decrease from Yale University cogeneration, (0.6)%	(3.6)	0	(3.6)
Price mix of sales and other	2.6	0	2.6
TOTAL RETAIL REVENUE	\$ 11.9	\$(3.9)	\$ 8.0
REVENUE BASED TAXES	\$ (0.6)	\$ 0.1	\$ (0.5)
Fuel and energy, margin effect:			
Sales increase	\$ (4.7)	\$ 0	\$ (4.7)
Nuclear fuel prices and outage replacement power costs	(0.5)	0	(0.5)
Purchased energy prices	(15.5)	0	(15.5)
TOTAL RETAIL FUEL AND ENERGY	\$(20.7)	\$ 0	\$(20.7)
TOTAL RETAIL SALES MARGIN	\$ (9.4)	\$(3.8)	\$(13.2)

Net wholesale margin (wholesale revenue less wholesale expense) decreased by \$10.4 million in 1999 compared to 1998, due to lower wholesale sales. Other operating revenues, which include NEPOOL related transmission revenues, increased by \$6.4 million. NEPOOL transmission revenues are recoveries, for the most part, of NEPOOL transmission expense and reflect new accounting requirements implemented by the Federal Energy Regulatory Commission.

Operating expenses for operations, maintenance and purchased capacity charges decreased by \$5.7 million in 1999 compared to 1998. The principal components of these expense changes include:

(In Millions of Dollars)	
Capacity expense:	
Connecticut Yankee	\$(2.4)
Cogeneration and other purchases (see Note A)	1.8
TOTAL CAPACITY EXPENSE	(0.6)
Other O&M expense:	
Seabrook Unit 1 (refueling outage costs and accruals)	4.1
Millstone Unit 3 (refueling outage costs and accruals)	1.1
Other expenses at nuclear units	(0.8)
Fossil generation unit operating and maintenance costs	(23.1)
NEPOOL transmission expense	3.4
Site remediation costs (see Note B)	7.8
Other miscellaneous, including impact of generation asset sale	2.4
TOTAL O&M EXPENSE	\$(5.1)

Note (A): A cogeneration facility was out of service for about a month in the first quarter of 1998 but operated normally in 1999.

Note (B): These costs were incurred to repair a riparian bulkhead in New Haven and for remediation of environmental conditions at another site. No further material expenses are currently anticipated for remediation of these sites.

Depreciation expense decreased by \$12.4 million in 1999 compared to 1998, due primarily to the generation asset sale.

UIL Holdings' property, plant and equipment as of December 31, 2000 and 1999 was comprised as follows:

(In Thousands)	2000	1999
Utility:		
Nuclear Production	\$269,750	\$ 271,012
Transmission	152,218	148,419
Distribution	430,620	415,892
General	44,246	46,578
Future use plant	642	30,167
Other	28,499	94,997
Subtotal	925,975	1,007,065
Non-regulated business units	36,510	24,536
	<u>\$962,485</u>	<u>\$1,031,601</u>

See Note (C), "Rate-related Regulatory Proceedings" for a discussion of the sale by the Company of its two operating fossil-fueled generating stations and the regulatory decisions allowing for recovery of stranded costs, including the above-market investment in nuclear generating units.

DEPRECIATION Provisions for depreciation on utility plant for book purposes are computed on a straight-line basis, using estimated service lives determined by independent engineers. One-half year's depreciation is taken in the year of addition and disposition of utility plant, except in the case of major operating units on which depreciation commences in the month they are placed in service and ceases in the month they are removed from service. The aggregate annual provisions for depreciation for the years 2000, 1999 and 1998 were approximately 3.05%, 3.29% and 3.45%, respectively, of the original cost of depreciable property.

INCOME TAXES In accordance with Statement of Financial Accounting Standards (SFAS) No. 109, "Accounting for Income Taxes," UIL Holdings has provided deferred taxes for all temporary book-tax differences using the liability method. The liability method requires that deferred tax balances be adjusted to reflect enacted future tax rates that are anticipated to be in effect when the temporary differences reverse. In accordance with generally accepted accounting principles for regulated industries, UI has established a regulatory asset for the net revenue requirements to be recovered from customers for the related future tax expense associated with certain of these temporary differences.

For ratemaking purposes, UI normalizes all investment tax credits (ITC) related to recoverable plant investments except for the ITC related to Seabrook Unit 1, which was taken into income in accordance with provisions of a 1990 DPUC retail rate decision.

REVENUES Regulated utility revenues for UI are based on authorized rates applied to each customer's use of electricity. These rates are approved by the DPUC and can be changed only through formal proceedings. At the end of each accounting period, the estimated amount of revenues (less related expenses and applicable taxes) for services rendered but not billed is accrued.

Revenues from construction contracts entered into by Xcelecom, Inc., a wholly-owned subsidiary of URI, are recognized on a percentage-of-completion method. Under this method, revenue is recognized based on the percentage of costs incurred and accrued to date to the estimated total cost to complete these contracts.

CASH AND TEMPORARY CASH INVESTMENTS For cash flow purposes, UIL Holdings considers all highly liquid debt instruments with a maturity of three months or less at the date of purchase to be cash and temporary cash investments.

On August 17, 2000, UI sold English Station (a deactivated non-nuclear generating station, bordering the Mill River in New Haven) to Quinnipiac Energy LLC (QE), a privately-owned independent power producer. QE intends to reactivate the generating units at the station. Under the terms of the transaction, UI has retained a permanent right of occupancy on and over the station property for UI's existing New Haven harbor transmission line towers and cables. QE will complete the bulkhead replacement project that UI has commenced to preserve and protect the station property; and QE will assume responsibility for any and all environmental liability associated with UI's prior ownership and operation of the station. UI has agreed to pay for the cost of completing the bulkhead replacement project and has funded 61% (approximately \$1.2 million) of the environmental remediation costs that will be incurred by QE under Connecticut's Transfer Act as a result of QE's acquisition of the station. UI has also paid QE \$4.25 million for QE's assumption of the remaining Transfer Act remediation costs and any and all environmental liability associated with UI's prior ownership and operation of the station.

On October 1, 1998, in its "unbundling plan" filing with the DPUC under the Restructuring Act, and in other regulatory dockets, UI stated that it plans to divest its nuclear generation ownership and leasehold interests (17.5% of Seabrook Unit 1 in New Hampshire and 3.685% of Millstone Station Unit 3 in Connecticut) by the end of 2003, in accordance with the Restructuring Act. On April 19, 2000, the DPUC approved UI's plan for divesting its ownership interest in Millstone Unit 3 by participating in an auction process for all three of the generating units at Millstone Station, which was concluded on August 7, 2000, when Dominion Resources, Inc. agreed to purchase Millstone Units 1 and 2, and 93.47% of Millstone Unit 3 for \$1.298 billion. The purchase price agreed to for UI's ownership interest in Unit 3, which is subject to adjustments for expenditures and eventualities prior to the date of closing on the sale, is approximately \$31 million, exclusive of nuclear fuel. UI's share of the proceeds from the sale of the nuclear fuel inventory at the date of closing on the sale is estimated to be approximately \$2.5 million. The sale is scheduled to be consummated on or about April 1, 2001 or as soon thereafter as all requisite regulatory approvals are received. On December 15, 2000, UI and The Connecticut Light and Power Company filed with the DPUC for its approval of their plan to divest their respective interests in Seabrook Unit 1 by an auction process. The DPUC has commenced hearings on this divestiture plan.

The 1999 DPUC decision establishing UI's standard offer rates authorized UI to recover \$801 million of stranded costs through its rate structure.

Based on the decisions in the regulatory proceedings described above, the sale of UI's fossil-generation assets and the planned divestiture of its nuclear generation ownership interests by the end of 2003, UI ceased applying SFAS No. 71 to the generation portion of its assets and operations as of December 31, 1999. Based on the favorable DPUC decisions that allow full recovery, through UI's rates, of all historically incurred stranded costs, UI did not record any write-offs in connection with this event.

(D) Accounting for Phase-in Plan

UI phased into rate base its allowable investment in Seabrook Unit 1, amounting to \$640 million, during the period January 1, 1990 to January 1, 1994. In conjunction with this phase-in plan, UI was allowed to record a deferred return on the portion of allowable investment excluded from rate base during the phase-in period. UI amortized the net-of-tax accumulated deferred return of \$62.9 million over the five-year period that ended on December 31, 1999.

(E) Short-Term Credit Arrangements

On June 26, 2000, UI entered into a Money Market Loan arrangement with Chase Manhattan Bank. On September 29, 2000, this arrangement was transferred to UIL Holdings. This is an uncommitted short-term borrowing arrangement under which Chase Manhattan Bank may make loans to UIL Holdings for fixed maturities from one day up to six months. Chase Securities, Inc. acts as an agent and sells the loans to investors. The fixed interest rates on the loans are determined based on conditions in the financial markets at the time of each loan. As of December 31, 2000, UIL Holdings had loans totaling \$59 million outstanding under this arrangement.



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UNITED STATES
NUCLEAR REGULATORY COMMISSION
WASHINGTON, D.C. 20555-0001

ENTERGY ARKANSAS, INC.

ENTERGY OPERATIONS, INC.

DOCKET NO. 50-313

ARKANSAS NUCLEAR ONE, UNIT 1

FACILITY OPERATING LICENSE

License No. DPR-51

1. The Nuclear Regulatory Commission (the Commission) having previously made the findings set forth in License No. DRP-51 issued on May 21, 1974, has now found that:
 - a. The application to renew License No. DRP-51 filed by Entergy Arkansas, Inc. and Entergy Operations, Inc., complies with the standards and requirements of the Atomic Energy Act of 1954, as amended (the Act), and the Commission's rules and regulations set forth in 10 CFR Chapter I and all required notifications to other agencies or bodies have been duly made;
 - b. Actions have been identified and have been or will be taken with respect to (1) managing the effects of aging during the period of extended operation on the functionality of structures and components that have been identified to require review under 10 CFR 54.21(a)(1) and (2) time-limited aging analyses that have been identified to require review under 10 CFR 54.21(c), such that there is reasonable assurance that the activities authorized by the renewed license will continue to be conducted in accordance with the current licensing basis, as defined in 10 CFR 54.3, for the Arkansas Nuclear One, Unit 1, plant and that any changes made to the plant's current licensing basis in order to comply with 10 CFR 54.29(a) are in accord with the Act and the Commission's regulations;
 - c. The facility will operate in conformity with the application, as amended, the provisions of the Act, and the rules and regulations of the Commission;
 - d. There is reasonable assurance: (i) that the activities authorized by this renewed license can be conducted without endangering the health and safety of the public, and (ii) that such activities will be conducted in compliance with the rules and regulations of the Commission;

Amendment No. 214

- e. Entergy Operations, Inc. (EOI) is technically and financially qualified to engage in the activities authorized by this renewed license in accordance with the rules and regulations of the Commission;
 - f. Entergy Arkansas, Inc. has satisfied the applicable provisions of 10 CFR Part 140, "Financial Protection Requirements and Indemnity Agreements," of the Commission's regulations;
 - g. The renewal of this operating license will not be inimical to the common defense and security or to the health and safety of the public;
 - h. After weighing the environmental, economic, technical, and other benefits of the facility against environmental costs and considering available alternatives, the issuance of the renewed Facility Operating License No. DPR-51 is in accordance with 10 CFR Part 51 of the Commission's regulations and all applicable requirements have been satisfied; and
 - i. The receipt, possession, and use of source, byproduct and special nuclear material as authorized by this renewed license will be in accordance with the Commission's regulations in 10 CFR Parts 30, 40 and 70, including 10 CFR Section 30.33, 40.32, 70.23 and 70.31.
2. The renewed Facility Operating License No. DPR-51 is hereby issued to Entergy Arkansas, Inc. and Entergy Operations, Inc. to read as follows:
- a. This renewed license applies to Arkansas Nuclear One, Unit 1, a pressurized water reactor and associated equipment (the facility), owned by Entergy Arkansas, Inc. The facility is located in Pope County, Arkansas and is described in the "Safety Analysis Report" (SAR) as supplemented and amended, and the Environmental Report as supplemented and amended.
 - b. Subject to the conditions and requirements incorporated herein, the Commission hereby licenses:
 - (1) Entergy Arkansas, Inc., pursuant to Section 104b of the Act and 10 CFR Part 50, to possess but not operate the facility at the designated location in Pope County, Arkansas, in accordance with the procedures and limitations set forth in this renewed license.
 - (2) EOI, pursuant to Section 104b of the Act and 10 CFR Part 50, "Licensing of Production and Utilization Facilities," to possess, use, and operate the facility at the designated location in Pope County, Arkansas in accordance with the procedures and limitations set forth in this renewed license;

- (3) EOI, pursuant to the Act and 10 CFR Part 70, to receive, possess and use at any time at the facility site and as designated solely for the facility, special nuclear material as reactor fuel, in accordance with the limitations for storage and amounts required for reactor operation, as described in the SAR, as supplemented and amended;
- (4) EOI, pursuant to the Act and 10 CFR Parts 30, 40 and 70, to receive, possess and use at any time any byproduct, source and special nuclear material as sealed neutron sources for reactor startup, sealed sources for reactor instrumentation and radiation monitoring equipment calibration, and as fission detectors in amounts as required;
- (5) EOI, pursuant to the Act and 10 CFR Parts 30, 40 and 70, to receive, possess and use in amounts as required any byproduct, source or special nuclear material without restriction to chemical or physical form, for sample analysis byproduct, source or special nuclear material without restriction to chemical or physical form, for sample analysis or instrument calibration or associated with radioactive apparatus or components;
- (6) EOI, pursuant to the Act and 10 CFR Parts 30 and 70, to possess, but not separate, such byproduct and special nuclear materials as may be produced by the operation of the facility.

c. This renewed license shall be deemed to contain and is subject to the conditions specified in the following Commission regulations in 10 CFR Chapter I: Part 20, Section 30.34 of Part 30, Section 40.41 of Part 40, Sections 50.54 and 50.59 of Part 50, and Section 70.32 of Part 70; is subject to all applicable provisions of the Act and to the rules, regulations, and orders of the Commission now or hereafter in effect; and is subject to the additional conditions specified or incorporated below:

(1) Maximum Power Level

EOI is authorized to operate the facility at steady state reactor core power levels not in excess of 2568 megawatts thermal.

(2) Technical Specifications

The Technical Specifications contained in Appendix A, as revised through Amendment No. 214, are hereby incorporated in the renewed license. EOI shall operate the facility in accordance with the Technical Specifications.

(3) Safety Analysis Report

The licensee's SAR supplement submitted pursuant to 10 CFR 54.21(d), as revised on March 14, 2001, describes certain future inspection activities to be completed before the period of extended operation. The licensee shall complete these activities no later than May 20, 2014.

(4) Physical Protection

EOI shall fully implement and maintain in effect all provisions of the Commission-approved physical security, guard training and qualification, and safeguards contingency plans, including amendments made pursuant to provisions of the Miscellaneous Amendments and Search Requirements revisions to 10 CFR 73.55 (51 FR 27817 and 27822) and to the authority of 10 CFR 50.90 and 10 CFR 50.54(p). The plan, which contains Safeguards Information protected under 10 CFR 73.21, is entitled: "Arkansas Nuclear One Industrial Security Plan," with revisions submitted through August 2, 1995. The Industrial Security Plan also includes the requirements for guard training and qualification in Appendix A and the safeguards contingency events in Chapter 7. Changes made in accordance with 10 CFR 73.55 shall be implemented in accordance with the schedule set forth therein.

(5) Systems Integrity

EOI shall implement a program to reduce leakage from systems outside containment that would or could contain highly radioactive fluids during a serious transient or accident to as low as practical levels. This program shall include the following:

1. Provisions establishing preventive maintenance and periodic visual inspection requirements, and
2. Integrated leak test requirements for each system at a frequency not to exceed refueling cycle intervals.

(6) Iodine Monitoring

EOI shall implement a program which will ensure the capability to accurately determine the airborne iodine concentration in vital areas under accident conditions. This program shall include the following:

1. Training of personnel,
2. Procedures for monitoring, and

(7) 3. Provisions for maintenance of sampling and analysis equipment.
Secondary Water Chemistry Monitoring

A secondary water chemistry monitoring program shall be implemented to minimize steam generator tube degradation. This program shall include:

1. Identification of a sampling schedule for the critical parameters and control points for these parameters;
2. Identification of the procedures used to measure the values of the critical parameters;
3. Identification of process sampling points;
4. Procedures for the recording and management of data;
5. Procedures defining corrective actions for off-control point chemistry conditions; and
6. A procedure identifying the authority responsible for the interpretation of the data and the sequence and timing of administrative events required to initiate a corrective action.

(8) Fire Protection

EOI shall implement and maintain in effect all provisions of the approved Fire Protection Program as described in Appendix 9A to the SAR and as approved in the Safety Evaluation dated March 31, 1992, subject to the following provision:

1. AP&L ¹ may proceed with and is required to complete the modifications identified in Paragraphs 3.1 through 3.19 of the NRC's Fire Protection Safety Evaluation on the facility dated August 22, 1978 and supplements thereto. These modifications shall be completed as specified in Table 3.1 of the Safety Evaluation Report or supplements thereto. In addition, the licensee may proceed with and is required to complete the modifications identified in Supplement 1 to the Fire Protection Safety Evaluation Report, and any future supplements. These modifications shall be completed by the dates identified in the supplement.

¹ The Original licensee authorized to possess, use, and operate the facility was AP&L. Consequently, certain historical references to AP&L remain in the license conditions.

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2. The licensee may make changes to the approved Fire Protection Program without prior approval of the Commission only if those changes would not adversely affect the ability to achieve and maintain safe shutdown in the event of a fire.
3. This renewed license is effective as of the date of issuance and shall expire at midnight, May 20, 2034.

FOR THE NUCLEAR REGULATORY COMMISSION

Samuel J. Collins, Director
Office of Nuclear Reactor Regulation

Attachment:
Appendix A - Technical Specifications
Renewed License No. DRP-51

Date of Issuance:

Amendment No. 214

Schedule 11-6


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Status of License Renewal Applications and Ind Activities

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Plant Applications for License Renewal

- [Calvert Cliffs, Units 1 and 2](#) (includes milestones, application, and safety e report)
- [Oconee Nuclear Station, Units 1, 2 and 3](#) (includes milestones, application evaluation report)
- [Arkansas Nuclear One, Unit 1](#) (includes milestones, application, and safety report)
- [Edwin I. Hatch, Units 1 and 2](#) - Application received March 1, 2000
- [Turkey Point, Units 3 and 4](#) - Application received September 11, 2000
- [North Anna, Units 1 and 2, and Surry, Units 1 and 2](#) - Joint application rec 2001
- [McGuire, Units 1 and 2, and Catawba, Units 1 and 2](#) - Joint application rec 2001
- [Peach Bottom, Units 2 and 3](#) - Application received July 2, 2001
- [St. Lucie, Units 1 and 2](#) - Application received November 30, 2001
- [Fort Calhoun, Unit 1](#) - Application received January 11, 2002
- Future Submittals *
 - o H. B. Robinson, Unit 2 - June 2002
 - o Ginna - July 2002
 - o V.C. Summer - August 2002
 - o Dresden, Units 2 and 3 - January-March 2003
 - o Quad Cities, Units 1 and 2 - January-March 2003
 - o Farley, Units 1 and 2 - September 2003
 - o Arkansas Nuclear One, Unit 2 - September 2003
 - o Nine Mile Point, Units 1 and 2 - October 2003
 - o D.C. Cook, Units 1 and 2 - November 2003
 - o Browns Ferry, Units 2 and 3 - December 2003
 - o Brunswick, Units 1 and 2 - January-March 2004
 - o Beaver Valley, Units 1 and 2 - September 2004 (Unit 2 requires exe
 - o Davis-Besse, Unit 1 - December 2004
 - o Pilgrim, Unit 1 - December 2004
 - o Susquehanna, Units 1 and 2 - January-March 2005
 - o Cooper - April 2005

* This list of future submittals is based on the January 8, 2002, public meeting between the NRC a License Renewal Working Group and will be updated on a periodic basis.

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Schedule 12

WESTERN RESOURCES, INC. - KGE
DEPRECIATION STUDY AS OF 12/31/99
MJM SCHEDULE OF INDICATED REMAINING LIFE ACCRUAL RATES

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Account Number	Description	Plant Balance 12/31/1999	Disp.	ASL	Salvage Percent	Net Salvage Amount	12/31/1999 Depreciation Book Reserve	Balance To Be Recovered	Estimated Remaining Life	Annual Dep. Amount	Accrual Rate
<u>GORDON EVANS ENERGY CENTER</u>											
311.00	STRUCTURES AND IMPROVEMENTS	3,911,560	FORECAST	39.6	-29.0%	(1,134,352)	2,867,408	2,178,504	16.9	128,906	3.30%
312.00	BOILER PLANT EQUIPMENT	24,812,311	FORECAST	37.1	-29.0%	(7,195,570)	18,192,610	13,815,271	15.7	879,954	3.55%
	CEM MONITOR REPLACEMENT \$	<u>219,500</u>	AMORTIZATION	5.0	0.0%	-	-	<u>219,500</u>	5.0	<u>43,900</u>	<u>20.00%</u>
	<u>TOTAL 312.00</u>	25,031,811				(7,195,570)	18,192,610	14,034,771		923,854	3.69%
314.00	TURBOGENERATOR UNITS	20,840,841	FORECAST	37.6	-29.0%	(6,043,844)	17,323,443	9,561,242	15.4	620,860	2.98%
315.00	ACCESSORY ELECTRIC EQUIPMENT	6,461,180	FORECAST	26.5	-29.0%	(1,873,742)	3,382,528	4,952,394	14.8	334,621	5.18%
316.00	MISC. POWER PLANT EQUIPMENT	<u>1,046,790</u>	FORECAST	27.3	-29.0%	<u>(303,569)</u>	<u>452,274</u>	<u>898,085</u>	15.9	<u>56,483</u>	<u>5.40%</u>
	<u>TOTAL GORDON EVANS ENERGY CENTER</u>	57,292,182				(16,551,078)	42,218,263	31,624,997		2,064,724	3.60%
	TOTAL DEPREC, STEAM PROD, PLANT	569,762,515		30.6	0.0%	(77,033,496)	329,305,315	317,490,696		13,736,563	2.41%
<u>NUCLEAR PRODUCTION PLANT</u>											
<u>WOLF CREEK PLANT</u>											
321.00	STRUCTURES AND IMPROVEMENTS	398,365,164	FORECAST	54.6	0.0%	-	144,178,759	254,186,405	41.2	6,169,573	1.55%
322.00	REACTOR PLANT EQUIPMENT	619,294,392	FORECAST	50.3	0.0%	-	212,213,522	407,080,870	37.9	10,740,920	1.73%
323.00	TURBOGENERATOR UNITS	165,616,704	FORECAST	46.0	0.0%	-	59,063,209	106,553,495	32.8	3,248,582	1.96%
324.00	ACCESS. ELECTRIC EQUIPMENT	131,593,734	FORECAST	52.6	0.0%	-	39,715,010	91,878,724	40.3	2,279,869	1.73%
325.00	MISC. POWER PLANT EQUIPMENT	<u>59,956,290</u>	FORECAST	<u>47.4</u>	<u>0.0%</u>	-	<u>5,709,198</u>	<u>54,247,092</u>	<u>38.4</u>	<u>1,412,685</u>	<u>2.36%</u>
	<u>TOTAL WOLF CREEK PLANT</u>	1,374,826,284			0.0%	-	460,879,698	913,946,586		23,851,629	1.73%
<u>OTHER PRODUCTION PLANT</u>											
<u>JEFFREY WIND TURBINES</u>											
341.00	STRUCTURES AND IMPROVEMENTS	10,491	FORECAST	20.0	0.0%	-	136	10,355	19.5	531	5.06%
344.00	GENERATORS	303,728	FORECAST	20.0	0.0%	-	3,819	299,909	19.5	15,380	5.06%
345.00	ACCESS. ELECTRIC EQUIPMENT	22,688	FORECAST	18.7	0.0%	-	288	22,400	18.2	1,231	5.42%
346.00	MISC. POWER PLANT EQUIPMENT	<u>5,545</u>	FORECAST	<u>20.0</u>	<u>0.0%</u>	-	<u>72</u>	<u>5,473</u>	19.5	<u>281</u>	<u>5.06%</u>
	<u>TOTAL JEFFREY WIND TURBINES</u>	342,452		19.9	0.0%	-	4,315	338,137		17,422	5.09%

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Schedule 2
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WORKPAPERS
OF
GARY WEISS
MPSC CASE NO. EC-2002-1

May, 2002

AmerenUE
DEPRECIATION & AMORTIZATION EXPENSE
12 MONTHS ENDED 09/30/2001 WITH ADJUSTMENTS BASED ON 09/30/01 PLANT BALANCES
For 12 Months Ending June 30, 2001 Updated Through September 30, 2001 (4CP)

	ELECTRIC					
	TOTAL	POWER POOL	ULTIMATE MISSOURI	CONSUMERS ILLINOIS	SALES FOR RESELL	SYSTEM GENERAL GAS
INTANGIBLE PLANT:						
ACCOUNT 301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ACCOUNT 303	(23,773)	-	-	-	-	(23,773)
TOTAL INTANGIBLE PLANT	(23,773)	-	-	-	-	(23,773)
PRODUCTION PLANT:						
NUCLEAR (1)	65,079,148	-	59,788,213	4,340,779	950,156	-
CALLAWAY POST OPERATIONAL (2)	3,687,468	-	3,612,612	-	74,856	-
CALLAWAY DECOMMISSIONING (3)	6,763,000	-	6,214,184	296,589	272,227	-
STEAM	60,505,092	60,505,092	-	-	-	-
HYDRAULIC	1,865,132	1,865,132	-	-	-	-
OTHER	2,357,648	2,357,648	-	-	-	-
TOTAL PRODUCTION PLANT	140,277,488	64,727,872	69,615,009	4,637,368	1,297,238	-
TRANSMISSION PLANT	9,152,336	9,152,336	-	-	-	-
DISTRIBUTION PLANT						
MISSOURI	98,398,730	-	97,896,896	-	501,834	-
ILLINOIS	5,935,430	-	-	5,935,430	-	-
IOWA	-	-	-	-	-	-
TOTAL DISTRIBUTION PLANT	104,334,160	-	97,896,896	5,935,430	501,834	-
GENERAL PLANT						
MISSOURI	9,300,826	-	-	-	-	9,184,270
ILLINOIS	257,335	-	-	-	-	252,381
IOWA	14,304	-	-	-	-	14,304
TOTAL GENERAL PLANT	9,572,465	-	-	-	-	9,460,955
TOTAL DEPRC. & AMORT. - PLANT	263,312,678	73,880,208	167,511,905	10,572,798	1,799,073	9,437,182
(GAIN/LOSS - SALE OF PROPERTY (4)	777	-	723	44	10	-
EMISSION ALLOWANCE (8)	-	-	-	-	-	-
(GAIN/LOSS - FROM SO ₂ OPTIONS (7)	(467,999)	-	(413,945)	(45,630)	(8,424)	-
AMORT OF MO. MERGER COSTS (6)	4,520,790	-	4,520,790	-	-	-
TOTAL DEPRC. & AMORT. EXPENSE	267,368,244	73,880,208	171,619,473	10,527,212	1,790,659	9,437,182
ALLOCATION TO H & G (5)	(111,510)	-	-	-	-	(111,510)
TOTAL ELEC. DEPRC. & AMORT. EXP. Per books	\$ 267,254,734	\$ 73,880,208	\$ 171,619,473	\$ 10,527,212	\$ 1,790,659	\$ 9,437,182
PRO FORMA ADJUSTMENT - SO ₂ OPTIONS (9)	467,999	-	413,945	45,630	8,424	-
PRO FORMA ADJUSTMENT - INTANGIBLE PLANT (10)	23,773	-	-	-	-	23,773
EST. CHG. IN DEPRC. EXP. - NUCLEAR (1)	5,106,618	-	4,691,450	340,611	74,557	-
EST. CHG. IN DEPRC. EXP. - STEAM	21,356,340	21,356,340	-	-	-	-
EST. CHG. IN DEPRC. EXP. - HYDRO	1,484,446	1,484,446	-	-	-	-
EST. CHG. IN DEPRC. EXP. - OTHER PROD.	(542,377)	(542,377)	-	-	-	-
EST. CHG. IN DEPRC. EXP. - TRANSMISSION	961,743	961,743	-	-	-	-
EST. CHG. IN DEPRC. EXP. - DISTRIBUTION	(4,746,593)	-	(4,722,365)	-	(24,208)	-
EST. CHG. IN DEPRC. EXP. - GENERAL PLANT	5,990,353	-	-	-	-	5,990,353
EST. CHG. IN DEPRC. EXP. - ALLOCATION TO GAS (11)	(75,291)	-	-	-	-	(75,291)
EST. CHG. IN DEPRC. EXP. - ACCT 303 CALLAWAY SOFTWARE (12)	21,479	21,479	-	-	-	-
ANNUAL AMORT. OF RESERVE VAR. - NUCLEAR (1)	1,443,403	-	1,326,054	96,275	21,074	-
ANNUAL AMORT. OF RESERVE VAR. - STEAM	2,923,340	2,923,340	-	-	-	-
ANNUAL AMORT. OF RESERVE VAR. - HYDRO	665,241	665,241	-	-	-	-
ANNUAL AMORT. OF RESERVE VAR. - OTHER PROD.	(252,809)	(252,809)	-	-	-	-
ANNUAL AMORT. OF RESERVE VAR. - TRANSMISSION	123,833	123,833	-	-	-	-
ANNUAL AMORT. OF RESERVE VAR. - DISTRIBUTION	(1,837,584)	-	(1,828,212)	-	(9,372)	-
ANNUAL AMORT. OF RESERVE VAR. - GENERAL PLANT	2,852,320	-	-	-	-	2,852,320
PRO FORMA ELEC. DEPRC. & AMORT. EXP.	\$ 303,220,968	\$ 100,621,444	\$ 171,500,325	\$ 11,009,728	\$ 1,861,134	\$ 18,228,337

(1) Allocated on Nuclear allocation factor.

(2) The Callaway Post Operational Costs applicable to Illinois jurisdiction were written off 12/97. Allocated on fixed factor, excluding Illinois.

(3) Directly assigned.

(4) Allocated on Net Plant

(5) Per JV PA706, December 2000

(6) Amortization per Commission order, eff. 01/04/2000. Includes one-tenth (\$105,900) of \$1,059,000 merger advertising.

(7) Allocated on Variable Factor

(8) Emission Allowances are currently being classified as Other Electric Revenues.

(9) SO₂ Options, as part of FAS 133, were reclassified to Miscellaneous Income.

(10) Eliminate prior period adjustment made 12/2000.

(11) Per JV PA706, December, 2000 with proposed depreciation rates less actual rates.

(12) Amortization of computer software used at Callaway Plant over 5 years.

Schedule 14-2