ATTACHMENT D

Worksheet Calculating Estimated ERCA-Related Net Plant in Service

Electric Restructuring Cost Account Proceeding

Calculation of Net Plant 2003 - 2006	ERCA Electronic Workpapers Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03
Direct Access Implementation - CIS													
1997 Plant													
Reserve													
Depreciation													
1998 Plant	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317
Reserve	258,693	263,336	267,979	272,622	277,265	281,908	286,551	291,194	295,837	300,480	305,123	309,766	314,409
Depreciation	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643
1999 Plant	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846
Reserve	15,235	15,557	15,878	16,200	16,521	16,843	17,164	17,486	17,807	18,129	18,450	18,772	19,093
Depreciation	322	322	322	322	322	322	322	322	322	322	322	322	322
2002 Plant													
Reserve													
Depreciation													
Hourly Interval Meters - CIS													
1997 Plant	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480
Reserve	3,766,889	3,811,431	3,855,972	3,900,514	3,945,055	3,989,597	4,034,138	4,078,680	4,123,222	4,167,763	4,212,305	4,256,846	4,301,388
Depreciation	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542
1998 Plant	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548
Reserve	5,927,830	6,021,908	6,115,986	6,210,064	6,304,142	6,398,219	6,492,297	6,586,375	6,680,453	6,774,531	6,868,609	6,962,686	7,056,764
Depreciation	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078
1999 Plant	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367
Reserve	127,335	130,016	132,697	135,379	138,060	140,741	143,422	146,103	148,784	151,466	154,147	156,828	159,509
Depreciation	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681
2002 Plant													
Reserve													
Depreciation													
UDC Billing - CIS													
1997 Plant	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513
Reserve	441,198	446,943	452,687	458,432	464,176	469,921	475,666	481,410	487,155	492,899	498,644	504,389	510,133
Depreciation	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745
1998 Plant	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054
Reserve	4,191,742	4,263,761	4,335,781	4,407,801	4,479,820	4,551,840	4,623,859	4,695,879	4,767,899	4,839,918	4,911,938	4,983,958	5,055,977
Depreciation	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020
1999 Plant	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886
Reserve	817,788	835,358	852,927	870,496	888,065	905,635	923,204	940,773	958,342	975,912	993,481	1,011,050	1,028,619
Depreciation	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569
2002 Plant													
Reserve													
Depreciation													
Customer Information Release - CIS													
1997 Plant													
Reserve													
Depreciation													
1998 Plant	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072
Reserve	97,162	98,847	100,531	102,216	103,900	105,585	107,269	108,954	110,639	112,323	114,008	115,692	117,377
Depreciation	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685
1999 Plant	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838
Reserve	3,918	4,000	4,082	4,165	4,247	4,330	4,412	4,495	4,577	4,660	4,742	4,825	4,907
Depreciation	82	82	82	82	82	82	82	82	82	82	82	82	82
2002 Plant													
Reserve													
Depreciation													

Electric Restructuring Cost Account Proceeding

Calculation of Net Plant 2003 - 2006	ERCA Electronic Workpapers Dec-02	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03
ISO/PX - CIS													
1997 Plant													
Reserve													
Depreciation													
1998 Plant	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674
Reserve	57,818	58,805	59,793	60,780	61,768	62,756	63,743	64,731	65,718	66,706	67,693	68,681	69,669
Depreciation	988	988	988	988	988	988	988	988	988	988	988	988	988
1999 Plant													
Reserve													
Depreciation													
2002 Plant													
Reserve													
Depreciation													
Other CIS													
1997 Plant	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029
Reserve	1,382,832	1,395,919	1,409,006	1,422,093	1,435,180	1,448,267	1,461,355	1,474,442	1,487,529	1,500,616	1,513,703	1,526,790	1,539,878
Depreciation	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087
1998 Plant	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751
Reserve	904,612	921,347	938,081	954,816	971,551	988,286	1,005,020	1,021,755	1,038,490	1,055,225	1,071,959	1,088,694	1,105,429
Depreciation	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735
1999 Plant	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799
Reserve	5,741,050	5,876,750	6,012,450	6,148,150	6,283,850	6,419,550	6,555,250	6,690,950	6,826,650	6,962,350	7,098,050	7,233,750	7,369,450
Depreciation	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700
2002 Plant													
Reserve													
Depreciation													
UDR System													
1997 Plant													
Reserve													
Depreciation													
1998 Plant													
Reserve													
Depreciation													
1999 Plant													
Reserve													
Depreciation													
2002 Plant	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061
Reserve	2,106	2,490	2,874	3,259	3,643	4,027	4,412	4,796	5,180	5,565	5,949	6,334	6,718
Depreciation	384	384	384	384	384	384	384	384	384	384	384	384	384
Plant	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235
Reserve	23,736,207	24,146,466	24,556,726	24,966,986	25,377,245	25,787,505	26,197,764	26,608,024	27,018,283	27,428,543	27,838,802	28,249,062	28,659,321
Net Plant	50,031,028	49,620,769	49,210,509	48,800,249	48,389,990	47,979,730	47,569,471	47,159,211	46,748,952	46,338,692	45,928,433	45,518,173	45,107,914
Deferred Taxes	17,510,860	17,367,269	17,223,678	17,080,087	16,936,496	16,792,906	16,649,315	16,505,724	16,362,133	16,218,542	16,074,952	15,931,361	15,787,770
Rate Base	32,520,168	32,253,500	31,986,831	31,720,162	31,453,493	31,186,825	30,920,156	30,653,487	30,386,819	30,120,150	29,853,481	29,586,813	29,320,144

Electric Restructuring Cost Account Pr

Calculation of Net Plant
2003 - 2006

		Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04
Direct Access Implementation - CIS													
1997	Plant												
	Reserve												
	Depreciation												
1998	Plant	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317
	Reserve	319,052	323,695	328,338	332,981	337,624	342,267	346,910	351,553	356,196	360,839	365,482	370,125
	Depreciation	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643
1999	Plant	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846
	Reserve	19,415	19,737	20,058	20,380	20,701	21,023	21,344	21,666	21,987	22,309	22,630	22,952
	Depreciation	322	322	322	322	322	322	322	322	322	322	322	322
2002	Plant												
	Reserve												
	Depreciation												
Hourly Interval Meters - CIS													
1997	Plant	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480
	Reserve	4,345,930	4,390,471	4,435,013	4,479,554	4,524,096	4,568,638	4,613,179	4,657,721	4,702,262	4,746,804	4,791,346	4,835,887
	Depreciation	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542
1998	Plant	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548
	Reserve	7,150,842	7,244,920	7,338,998	7,433,076	7,527,154	7,621,231	7,715,309	7,809,387	7,903,465	7,997,543	8,091,621	8,185,698
	Depreciation	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078
1999	Plant	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367
	Reserve	162,190	164,871	167,552	170,234	172,915	175,596	178,277	180,958	183,639	186,321	189,002	191,683
	Depreciation	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681
2002	Plant												
	Reserve												
	Depreciation												
UDC Billing - CIS													
1997	Plant	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513
	Reserve	515,878	521,622	527,367	533,112	538,856	544,601	550,345	556,090	561,835	567,579	573,324	579,069
	Depreciation	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745
1998	Plant	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054
	Reserve	5,127,997	5,200,016	5,272,036	5,344,056	5,416,075	5,488,095	5,560,115	5,632,134	5,704,154	5,776,173	5,848,193	5,920,213
	Depreciation	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020
1999	Plant	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886
	Reserve	1,046,189	1,063,758	1,081,327	1,098,897	1,116,466	1,134,035	1,151,604	1,169,174	1,186,743	1,204,312	1,221,881	1,239,451
	Depreciation	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569
2002	Plant												
	Reserve												
	Depreciation												
Customer Information Release - CIS													
1997	Plant												
	Reserve												
	Depreciation												
1998	Plant	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072
	Reserve	119,061	120,746	122,431	124,115	125,800	127,484	129,169	130,853	132,538	134,223	135,907	137,592
	Depreciation	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685
1999	Plant	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838
	Reserve	4,990	5,072	5,155	5,237	5,320	5,402	5,485	5,567	5,650	5,732	5,814	5,897
	Depreciation	82	82	82	82	82	82	82	82	82	82	82	82
2002	Plant												
	Reserve												
	Depreciation												

Electric Restructuring Cost Account Pr

Calculation of Net Plant
2003 - 2006

		Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04
ISO/PX - CIS													
1997	Plant												
	Reserve												
	Depreciation												
1998	Plant	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674
	Reserve	70,656	71,644	72,631	73,619	74,606	75,594	76,582	77,569	78,557	79,544	80,532	81,519
	Depreciation	988	988	988	988	988	988	988	988	988	988	988	988
1999	Plant												
	Reserve												
	Depreciation												
2002	Plant												
	Reserve												
	Depreciation												
Other CIS													
1997	Plant	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029
	Reserve	1,552,965	1,566,052	1,579,139	1,592,226	1,605,313	1,618,401	1,631,488	1,644,575	1,657,662	1,670,749	1,683,836	1,696,924
	Depreciation	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087
1998	Plant	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751
	Reserve	1,122,164	1,138,898	1,155,633	1,172,368	1,189,103	1,205,838	1,222,572	1,239,307	1,256,042	1,272,777	1,289,511	1,306,246
	Depreciation	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735
1999	Plant	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799
	Reserve	7,505,150	7,640,850	7,776,550	7,912,250	8,047,950	8,183,650	8,319,350	8,455,050	8,590,750	8,726,450	8,862,151	8,997,851
	Depreciation	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700
2002	Plant												
	Reserve												
	Depreciation												
UDR System													
1997	Plant												
	Reserve												
	Depreciation												
1998	Plant												
	Reserve												
	Depreciation												
1999	Plant												
	Reserve												
	Depreciation												
2002	Plant	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061
	Reserve	7,102	7,487	7,871	8,255	8,640	9,024	9,408	9,793	10,177	10,561	10,946	11,330
	Depreciation	384	384	384	384	384	384	384	384	384	384	384	384
	Plant	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235
	Reserve	29,069,581	29,479,840	29,890,100	30,300,359	30,710,619	31,120,878	31,531,138	31,941,397	32,351,657	32,761,916	33,172,176	33,582,435
	Net Plant	44,697,654	44,287,395	43,877,135	43,466,876	43,056,616	42,646,357	42,236,097	41,825,838	41,415,578	41,005,319	40,595,059	40,184,800
	Deferred Taxes	15,644,179	15,500,588	15,356,997	15,213,407	15,069,816	14,926,225	14,782,634	14,639,043	14,495,452	14,351,862	14,208,271	14,064,680
	Rate Base	29,053,475	28,786,807	28,520,138	28,253,469	27,986,801	27,720,132	27,453,463	27,186,795	26,920,126	26,653,457	26,386,789	26,120,120

Electric Restructuring Cost Account Pr

Calculation of Net Plant
2003 - 2006

		Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05
Direct Access Implementation - CIS													
1997	Plant												
	Reserve												
	Depreciation												
1998	Plant	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317
	Reserve	374,768	379,411	384,054	388,697	393,340	397,983	402,626	407,269	411,912	416,554	421,197	425,840
	Depreciation	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643
1999	Plant	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846
	Reserve	23,273	23,595	23,916	24,238	24,559	24,881	25,202	25,524	25,846	26,167	26,489	26,810
	Depreciation	322	322	322	322	322	322	322	322	322	322	322	322
2002	Plant												
	Reserve												
	Depreciation												
Hourly Interval Meters - CIS													
1997	Plant	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480
	Reserve	4,880,429	4,924,970	4,969,512	5,014,054	5,058,595	5,103,137	5,147,678	5,192,220	5,236,761	5,281,303	5,325,845	5,370,386
	Depreciation	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542
1998	Plant	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548
	Reserve	8,279,776	8,373,854	8,467,932	8,562,010	8,656,088	8,750,165	8,844,243	8,938,321	9,032,399	9,126,477	9,220,555	9,314,632
	Depreciation	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078
1999	Plant	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367
	Reserve	194,364	197,045	199,726	202,407	205,089	207,770	210,451	213,132	215,813	218,494	221,176	223,857
	Depreciation	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681
2002	Plant												
	Reserve												
	Depreciation												
UDC Billing - CIS													
1997	Plant	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513
	Reserve	584,813	590,558	596,302	602,047	607,792	613,536	619,281	625,025	630,770	636,515	642,259	648,004
	Depreciation	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745
1998	Plant	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054
	Reserve	5,992,232	6,064,252	6,136,272	6,208,291	6,280,311	6,352,330	6,424,350	6,496,370	6,568,389	6,640,409	6,712,429	6,784,448
	Depreciation	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020
1999	Plant	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886
	Reserve	1,257,020	1,274,589	1,292,158	1,309,728	1,327,297	1,344,866	1,362,435	1,380,005	1,397,574	1,415,143	1,432,712	1,450,282
	Depreciation	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569
2002	Plant												
	Reserve												
	Depreciation												
Customer Information Release - CIS													
1997	Plant												
	Reserve												
	Depreciation												
1998	Plant	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072
	Reserve	139,276	140,961	142,646	144,330	146,015	147,699	149,384	151,068	152,753	154,438	156,122	157,807
	Depreciation	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685
1999	Plant	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838
	Reserve	5,979	6,062	6,144	6,227	6,309	6,392	6,474	6,557	6,639	6,722	6,804	6,887
	Depreciation	82	82	82	82	82	82	82	82	82	82	82	82
2002	Plant												
	Reserve												
	Depreciation												

Electric Restructuring Cost Account Pr

Calculation of Net Plant
2003 - 2006

		Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05
ISO/PX - CIS													
1997	Plant												
	Reserve												
	Depreciation												
1998	Plant	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674
	Reserve	82,507	83,495	84,482	85,470	86,457	87,445	88,432	89,420	90,408	91,395	92,383	93,370
	Depreciation	988	988	988	988	988	988	988	988	988	988	988	988
1999	Plant												
	Reserve												
	Depreciation												
2002	Plant												
	Reserve												
	Depreciation												
Other CIS													
1997	Plant	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029
	Reserve	1,710,011	1,723,098	1,736,185	1,749,272	1,762,359	1,775,447	1,788,534	1,801,621	1,814,708	1,827,795	1,840,882	1,853,970
	Depreciation	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087
1998	Plant	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751
	Reserve	1,322,981	1,339,716	1,356,450	1,373,185	1,389,920	1,406,655	1,423,389	1,440,124	1,456,859	1,473,594	1,490,328	1,507,063
	Depreciation	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735
1999	Plant	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799
	Reserve	9,133,551	9,269,251	9,404,951	9,540,651	9,676,351	9,812,051	9,947,751	10,083,451	10,219,151	10,354,851	10,490,551	10,626,251
	Depreciation	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700
2002	Plant												
	Reserve												
	Depreciation												
UDR System													
1997	Plant												
	Reserve												
	Depreciation												
1998	Plant												
	Reserve												
	Depreciation												
1999	Plant												
	Reserve												
	Depreciation												
2002	Plant	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061
	Reserve	11,714	12,099	12,483	12,867	13,252	13,636	14,021	14,405	14,789	15,174	15,558	15,942
	Depreciation	384	384	384	384	384	384	384	384	384	384	384	384
	Plant	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235
	Reserve	33,992,695	34,402,954	34,813,214	35,223,473	35,633,733	36,043,992	36,454,252	36,864,511	37,274,771	37,685,030	38,095,290	38,505,549
	Net Plant	39,774,540	39,364,281	38,954,021	38,543,762	38,133,502	37,723,243	37,312,983	36,902,724	36,492,464	36,082,205	35,671,945	35,261,686
	Deferred Taxes	13,921,089	13,777,498	13,633,907	13,490,317	13,346,726	13,203,135	13,059,544	12,915,953	12,772,362	12,628,772	12,485,181	12,341,590
	Rate Base	25,853,451	25,586,783	25,320,114	25,053,445	24,786,776	24,520,108	24,253,439	23,986,770	23,720,102	23,453,433	23,186,764	22,920,096

Electric Restructuring Cost Account Pr

Calculation of Net Plant
2003 - 2006

		Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Net Plant
Direct Access Implementation - CIS														
1997	Plant													
	Reserve													
	Depreciation													
1998	Plant	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317	835,317	353,761
	Reserve	430,483	435,126	439,769	444,412	449,055	453,698	458,341	462,984	467,627	472,270	476,913	481,556	
	Depreciation	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	4,643	
1999	Plant	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846	57,846	27,178
	Reserve	27,132	27,453	27,775	28,096	28,418	28,739	29,061	29,382	29,704	30,025	30,347	30,668	
	Depreciation	322	322	322	322	322	322	322	322	322	322	322	322	
2002	Plant													
	Reserve													
	Depreciation													
Hourly Interval Meters - CIS														
1997	Plant	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	8,013,480	2,108,595
	Reserve	5,414,928	5,459,469	5,504,011	5,548,553	5,593,094	5,637,636	5,682,177	5,726,719	5,771,261	5,815,802	5,860,344	5,904,885	
	Depreciation	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542	44,542	
1998	Plant	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	16,925,548	6,481,982
	Reserve	9,408,710	9,502,788	9,596,866	9,690,944	9,785,022	9,879,099	9,973,177	10,067,255	10,161,333	10,255,411	10,349,489	10,443,566	
	Depreciation	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078	94,078	
1999	Plant	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367	482,367	226,336
	Reserve	226,538	229,219	231,900	234,581	237,263	239,944	242,625	245,306	247,987	250,668	253,349	256,031	
	Depreciation	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	2,681	
2002	Plant													
	Reserve													
	Depreciation													
UDC Billing - CIS														
1997	Plant	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	1,033,513	316,574
	Reserve	653,748	659,493	665,238	670,982	676,727	682,472	688,216	693,961	699,705	705,450	711,195	716,939	
	Depreciation	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	5,745	
1998	Plant	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	12,957,054	5,308,370
	Reserve	6,856,468	6,928,487	7,000,507	7,072,527	7,144,546	7,216,566	7,288,586	7,360,605	7,432,625	7,504,644	7,576,664	7,648,684	
	Depreciation	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020	72,020	
1999	Plant	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	3,160,886	1,499,773
	Reserve	1,467,851	1,485,420	1,502,989	1,520,559	1,538,128	1,555,697	1,573,266	1,590,836	1,608,405	1,625,974	1,643,543	1,661,113	
	Depreciation	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569	17,569	
2002	Plant													
	Reserve													
	Depreciation													
Customer Information Release - CIS														
1997	Plant													
	Reserve													
	Depreciation													
1998	Plant	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072	303,072	125,050
	Reserve	159,491	161,176	162,860	164,545	166,230	167,914	169,599	171,283	172,968	174,652	176,337	178,022	
	Depreciation	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	
1999	Plant	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	6,962
	Reserve	6,969	7,052	7,134	7,217	7,299	7,381	7,464	7,546	7,629	7,711	7,794	7,876	
	Depreciation	82	82	82	82	82	82	82	82	82	82	82	82	
2002	Plant													
	Reserve													
	Depreciation													

Electric Restructuring Cost Account Pr

Calculation of Net Plant
2003 - 2006

		Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Net Plant
ISO/PX - CIS														
1997	Plant													
	Reserve													
	Depreciation													
1998	Plant	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674	177,674	72,453
	Reserve	94,358	95,345	96,333	97,321	98,308	99,296	100,283	101,271	102,258	103,246	104,234	105,221	
	Depreciation	988	988	988	988	988	988	988	988	988	988	988	988	
1999	Plant													
	Reserve													
	Depreciation													
2002	Plant													
	Reserve													
	Depreciation													
Other CIS														
1997	Plant	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	2,358,029	347,013
	Reserve	1,867,057	1,880,144	1,893,231	1,906,318	1,919,405	1,932,493	1,945,580	1,958,667	1,971,754	1,984,841	1,997,929	2,011,016	
	Depreciation	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	13,087	
1998	Plant	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	3,010,751	1,302,871
	Reserve	1,523,798	1,540,533	1,557,267	1,574,002	1,590,737	1,607,472	1,624,206	1,640,941	1,657,676	1,674,411	1,691,145	1,707,880	
	Depreciation	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	16,735	
1999	Plant	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	24,413,799	12,159,148
	Reserve	10,761,951	10,897,651	11,033,351	11,169,051	11,304,751	11,440,451	11,576,151	11,711,851	11,847,551	11,983,251	12,118,951	12,254,651	
	Depreciation	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700	135,700	
2002	Plant													
	Reserve													
	Depreciation													
UDR System														
1997	Plant													
	Reserve													
	Depreciation													
1998	Plant													
	Reserve													
	Depreciation													
1999	Plant													
	Reserve													
	Depreciation													
2002	Plant	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061	23,061	2,507
	Reserve	16,327	16,711	17,095	17,480	17,864	18,248	18,633	19,017	19,401	19,786	20,170	20,554	
	Depreciation	384	384	384	384	384	384	384	384	384	384	384	384	
														30,338,572
	Plant	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	73,767,235	
	Reserve	38,915,809	39,326,068	39,736,328	40,146,587	40,556,847	40,967,106	41,377,366	41,787,625	42,197,885	42,608,144	43,018,404	43,428,663	
	Net Plant	34,851,426	34,441,167	34,030,907	33,620,648	33,210,388	32,800,129	32,389,869	31,979,610	31,569,350	31,159,091	30,748,831	30,338,572	
	Deferred Taxes	12,197,999	12,054,408	11,910,818	11,767,227	11,623,636	11,480,045	11,336,454	11,192,863	11,049,273	10,905,682	10,762,091	10,618,500	
	Rate Base	22,653,427	22,386,758	22,120,090	21,853,421	21,586,752	21,320,084	21,053,415	20,786,746	20,520,078	20,253,409	19,986,740	19,720,072	