

1 Q. Provide details of the \$2,731,000 decrease in depreciation expense from
2 2000 to 2001 (JCR, Schedule 1, Line 3).

3

4 A. The \$2,731,000 decrease in depreciation expense from 2000 to 2001 is
5 primarily related to Units 1 and 2 at the Holyrood Thermal Plant being fully
6 depreciated.