

1 Q. Further to NP-56, provide details of the \$2,731,000 decrease in depreciation  
 2 expense from 2000 to 2001 (JCR, Schedule 1, Line 3) showing the  
 3 calculation of depreciation expense for each year by class of property (e.g.  
 4 distribution, transmission, general properties, etc.).

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 6 A. Details of the \$2,731,000 decrease in depreciation expense from 2000 to  
 7 2001 are as follows:

<u>Asset Class</u>	<u>Depreciation Expense</u>		
	<u>2000</u>	<u>2001</u>	
<u>Difference</u>			
Hydraulic	\$ 2,815,723	\$ 2,865,242	\$ 49,519
Thermal	8,450,994	5,129,042	(3,321,952)
Gas Turbines	2,107,551	1,800,606	(306,945)
Diesel Generation	2,144,808	2,265,999	121,191
Transmission Lines	3,208,419	3,734,253	525,834
Sub-Stations	3,716,423	3,736,949	20,526
Distribution	2,907,640	3,059,134	151,494
Telecontrol	1,774,581	1,837,219	62,638
General Plant	6,260,068	6,078,589	(181,479)
Computer Software	<u>2,082,729</u>	<u>2,230,728</u>	<u>147,999</u>
	<u>35,468,936</u>	<u>32,737,761</u>	<u>(2,731,175)</u>