Carlos A. Gavilondo
Senior Counsel II

July 30, 2012

Hon. Jaclyn A. Brilling
Secretary to the Commission
New York State Public Service Commission
Empire State Plaza
Agency Building 3
Albany, NY 12223-1350

Re: Case 12-E-0136; Petition of Dunkirk Power LLC and NRG Energy Inc. for Waiver of Generator Retirement Requirements—Statement in Support of Proposed Term Sheet Agreement for Procurement of Reliability Support Services ("RSS") and Tariff Amendment for Recovery of RSS Costs by Niagara Mohawk Power Corporation d/b/a National Grid

Dear Secretary Brilling:

In accordance with the July 18, 2012 Notice Directing Filings and Soliciting Comments, Niagara Mohawk Power Corporation d/b/a National Grid submits the attached statement in support of the Term Sheet Agreement and proposed reliability support services ("RSS") tariff amendments filed with the Commission on July 20, 2012 in this proceeding. Copies of this filing have been served on all parties on the service list in this case.

Respectfully submitted,

/s/

Carlos A. Gavilondo
Attorney for
Niagara Mohawk Power Corporation
d/b/a National Grid

Attachments
Cc: Case 12-E-0136 Activity Parties List

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STATE OF NEW YORK
PUBLIC SERVICE COMMISSION

Petition of Dunkirk Power LLC and NRG Energy Inc. for Waiver of Generator Retirement Requirements — **Case 12-E-0136**

STATEMENT OF
NIAGARA MOHAWK POWER CORPORATION D/B/A NATIONAL GRID
IN SUPPORT OF
TERM SHEET AGREEMENT AND RSS TARIFF AMENDMENT

Niagara Mohawk Power Corporation d/b/a National Grid ("National Grid" or "Company") hereby submits this Statement in Support of the Term Sheet Agreement dated July 20, 2012 by and between Niagara Mohawk and Dunkirk Power LLC ("Dunkirk") (individually, a "Party" and collectively, the "Parties") regarding the procurement of reliability support services ("RSS") from Dunkirk by the Company, and of the proposed tariff amendments providing for recovery of RSS costs. The Term Sheet Agreement is the result of negotiations between National Grid and NRG Energy, Inc. ("NRG"), the owner of Dunkirk, to address reliability issues presented by the proposed mothballing of the generation at Dunkirk. Under the Term Sheet Agreement, the impending reliability need would be addressed at a cost far less than the cost proposed by NRG at the Federal Energy Regulatory Commission ("FERC"), and with terms more favorable than those filed with FERC. The issue would also be resolved in a way that allows the Commission to maintain jurisdiction over reliability matters important to New York State and in a manner that is fair to customers, consistent with public policy, and reflects a result that is in the public interest. Accordingly, the Company respectfully

requests the Commission to approve the Term Sheet Agreement and the proposed tariff amendments.

I. Background

On March 14, 2012, NRG filed notice with the Commission of its intent to mothball the Dunkirk facility no later than September 10, 2012. Based on studies performed prior to the mothball notice, National Grid determined that "the proposed mothballing of Dunkirk units 1-4 will result in significant impacts to transmission system reliability in western NY."[1] Because the transmission system investments needed to address the reliability issues created by mothballing of the Dunkirk units cannot all be implemented by the September 10, 2012 effective date of the mothball notice, some portion of the Dunkirk facility must remain available to maintain transmission system reliability. Based on system needs and solutions analyses performed to date, National Grid has determined that Dunkirk units 1 and 2 must remain available for an interim period to maintain system reliability until permanent reliability solutions can be implemented. The Company anticipates the need for two 115 kV units (Dunkirk 1 and 2) through May 2013. After May 2013, the Company anticipates the need for continued RSS until it is able to implement certain transmission reinforcements scheduled for completion by June 2015. The Company has determined that a potential solution to meet this continued RSS need would be to keep on line one 115 kV unit from June 2013 through approximately May 2015.

Based on the need to maintain Dunkirk units 1 and 2 on line until transmission reinforcements can be implemented, the Company and NRG have been engaged in

[1] Letter C.E. Root, National Grid Sr. V.P., Network Strategy, to T.G. Dvorsky, DPS Director, Office of Electric, Gas and Water (March 30, 2012).

negotiations for several months to try to reach an agreement that would compensate Dunkirk for its costs of keeping units at the plant on line while minimizing costs to customers.

On July 12, 2012, NRG filed at the FERC pursuant to Section 205 of the Federal Power Act an unexecuted agreement setting forth terms under which NRG proposed to provide National Grid with reliability must-run ("RMR") service from Dunkirk units 1 and 2 for 12 months, and then from one of those units for an additional 24 months.[2] A copy of NRG's FERC filing in included as Attachment 1 hereto. In its filing, NRG proposed a monthly fixed-cost charge of $5,607,513 per month for keeping the two 115 kV units in service, or $50,467,617 for nine months. NRG characterized its filing as "cost-of-service."[3]

A. The Term Sheet Agreement

On July 20, 2012, the Company and NRG reached agreement on the Term Sheet Agreement and filed it with the Commission. The Term Sheet Agreement provides for NRG to defer mothballing actions on the two 115 kV Dunkirk units and to keep them available during the nine-month term of the agreement (September 1, 2012 – May 31, 2013). Under the agreement, National Grid would pay NRG a monthly fixed-price charge of $2,924,324 per month, or $26,318,916 for the nine-month period. In addition, the Term Sheet Agreement provides for payment of up to $6,681,084 related to taxes or payments in lieu of taxes associated with the Dunkirk plant. Together, the monthly fixed-price charge and tax-related payments come to $33 million over the nine-month term.

[2] FERC Docket No. ER12-2237.
[3] Comments on NRG's FERC filing are due by August 2, 2012. On July 25, 2012, NRG filed a motion at FERC asking that agency to hold the proceeding in abeyance pending action by the New York Public Service Commission on the Term Sheet Agreement filed July 20, 2012 in this case.

In addition to the monthly fixed-price charge and tax-related payments, the Term Sheet Agreement provides for payment, following the termination of the agreement, of the a pro-rated share of the actual take or pay coal contract costs (capped at $4,342,985), adjusted for any reductions based on actual coal deliveries. The Term Sheet Agreement also provides for the crediting of any capacity revenues from units 1 and 2 against the costs of the contract. In addition, in the event that the Dunkirk plant exceeds certain earnings thresholds in the five-year period following the termination of the Term Sheet Agreement, a portion of such excess earnings would be credited to National Grid for the benefit of customers.

The Term Sheet Agreement includes provisions for potential contract extension. This is necessary to account for deviations in the planned schedule for deployment of transmission upgrades that will remediate the reliability issues caused by the mothballing of the Dunkirk units. Although National Grid has determined that continued RSS will be needed beyond May 2013, it has not locked in those services from Dunkirk at this time pending an evaluation of other potential reliability solutions.

B. The RSS Tariff Amendments

The July 20, 2012 filing included proposed tariff leaves describing the basis for recovery of RSS costs resulting from the Term Sheet Agreement. The Company proposes to defer the RSS costs it would incur under the Term Sheet Agreement from the start of the payment obligation until the date new base rates go into effect under Case 12-E-0201 (*i.e.*, April 1, 2013), with carrying charges based on the other customer deposit rate. Beginning with the effective date of new base rates, the Company would commence current recovery of the RSS costs from customers as those costs are incurred, as well as

recovery of RSS amounts deferred in the interim and accumulated carrying charges. Because the rate proposal in Case 12-E-0201 calls for a substantial rate decrease beginning April 1, 2013, deferring cost recovery until that time would help promote rate stability for customers.

The proposed tariff amendment provides for recovery of RSS costs from all retail delivery customers in the same manner as other transmission capital and operating costs. Based on the currently effective allocation methodology, the Company proposes to allocate the costs of any RSS charges it incurs from customers based on the respective contribution of each service class to the Company's coincident peak demand and will recover costs from each service class on a volumetric basis (kW for demand classes and kWh for non-demand classes).

II. The Term Sheet Agreement and RSS Tariff Amendments are Consistent with the Commission's Guidelines Governing Settlements and Prompt Approval is in the Public Interest

A. Standard of Review

Although the negotiations that produced the Term Sheet Agreement were informal and occurred outside the context of the waiver request presented by NRG in this docket, the Commission's "Procedural Guidelines for Settlements" (hereinafter "Settlement Guidelines") are helpful in evaluating whether the agreement is reasonable. The Settlement Guidelines set forth the following criteria for determining whether a settlement is in the public interest:

> 1. A desirable settlement should strive for a balance among (1) protection of the ratepayers, (2) fairness to investors, and (3) the long term viability of the utility; should be consistent with sound environmental, social

2. In judging a settlement, the Commission shall give weight to the fact that a settlement reflects the agreement by normally adversarial parties.[4]

Application of these criteria in this case fully supports approval of the Term Sheet Agreement and RSS tariff amendments.

B. The Term Sheet Agreement and RSS Tariff Amendments Balance the Interests of Customers, Shareholders, and the Long Term Viability of the Company

The underlying purpose of the Term Sheet Agreement is to maintain electric system reliability for the benefit of customers in New York. Absent an agreement to keep some of the Dunkirk generation on line, mothballing the station would result in significant impacts to transmission system reliability in western New York. The Term Sheet Agreement sets forth the terms that govern the arrangement by which Dunkirk will maintain units 1 and 2 on line for an interim period until permanent reliability solutions can be implemented to obviate the need for that generation to run solely for reliability.

In addition to addressing reliability needs, the Term Sheet Agreement provides for payment to Dunkirk for its services at a level that is reasonable for both Dunkirk and customers. Dunkirk cannot be compelled to keep its units available absent just compensation. The Term Sheet Agreement provides for such compensation that is

[4] *See* Cases 90-M-0225 and 92-M-0138, Proceeding on Motion of the Commission Concerning its Procedures for Settlement and Stipulation Agreements, filed in C11175; In the Matter of the Rules and Regulations of the Public Service Commission Contained in 16 NYCRR, Chapter 1, Rules of Procedure – Proposed Amendments to Subchapter A, General Part 2, Hearing and Rehearings by the Addition of a New Section 2.6, Settlement Procedures, filed in C11175, *Opinion, Order and Resolution Adopting Settlement Procedures and Guidelines*, Opinion No. 92-2 (March 24, 1992) at Appendix B, p. 8.

acceptable to Dunkirk, but which is well below the level of payment Dunkirk filed for at the FERC. Monthly fixed price compensation of $2,924,324 under the Term Sheet Agreement is substantially less than the $5,607,513 per month NRG filed for at FERC. Unlike the cost-of-service terms Dunkirk proposed at the FERC, the Term Sheet Agreement provides that payments relating to property taxes and the take or pay coal contract are to be made only upon demonstration of actual cost incurrence and are limited to specified caps. The Term Sheet Agreement also includes a refund provision to offset the costs of the agreement in the event Dunkirk exceeds certain earnings thresholds within five years after the agreement ends, as well as a provision that subjects Dunkirk to reduced payments in the event one or both units fails to achieve certain performance standards. Neither the coal contract adjustment, future refund provision, nor the unit performance standards is part of the cost-of-service filing at the FERC.

The Company's proposed cost recovery mechanism also mitigates the impacts of the RSS costs and reflects an appropriate balance of customer interests. The RSS tariff amendments provide for deferral until April 1, 2013 of all RSS costs incurred by the Company under the Term Sheet Agreement. The amounts deferred would accrue carrying charges at the other customer deposit rate (currently 1.65%). The Company would commence recovery of deferred and current RSS costs beginning April 1, 2013 to coincide with an already scheduled customer rate decrease. The effect of the proposed timing of the RSS surcharge is that, even with implementation of the surcharge, typical customers' delivery bills are expected to be lower beginning April 1, 2013 than they are today. A summary comparison of typical bills under today's rates with typical bills after

April 1, 2013 that reflect changes proposed in Case 12-E-0201 plus the effect of the RSS surcharge is provided in Attachment 2.

C. The Term Sheet Agreement and RSS Tariff Amendments are Consistent with Sound Environmental, Social, and Economic Policy

Although the Company foresees the need for continued reliability support services after the May 2013 end date established in the Term Sheet Agreement, the Company does not propose to lock in the nature or source of those services at this time. Rather, the Company is continuing to evaluate system needs and potential reliability solutions in an effort to select the most appropriate reliability support services solution for the period following the term of the Term Sheet Agreement and until more permanent reliability solutions can be implemented. Thus, in the event alternative solutions are identified to address some or all of the reliability needs that remain after May 2013, the limited nine-month term of the Term Sheet Agreement provides the flexibility to consider such alternatives, and the respective environmental, social, and economic factors associated with such alternatives.

The proposed RSS tariff amendment is also consistent with Commission policy on cost allocation and recovery for reliability services agreements. The Policy Statement on Backstop Project Cost Recovery and Allocation adopts the principle that "[r]easonably-incurred costs for generation and demand-based projects authorized by the PSC will be recoverable."[5] The Policy Statement also notes the importance of maintaining Commission jurisdiction over matters of major significance to the State of New York and provides "that mechanisms can and will be developed, often necessarily

[5] Case 07-E-1507, *Proceeding to Establish a Long-Range Electric Resource Plan and Infrastructure Planning Process*, Policy Statement on Backstop Project Cost Recovery and Allocation, (issued and effective April 24, 2008) (hereinafter "Policy Statement"), p. 6.

depending on specific factual circumstances, to allow regulated reliability project costs to be collected in accordance with Public Service Law in a fair, equitable and nondiscriminatory manner, and with due consideration of existing competitive markets."[6] The RSS tariff amendment provides for recovery of RSS costs from all retail delivery customers in the same manner as other transmission capital and operating costs. The proposed recovery mechanism is appropriate under the circumstances presented in this case—it provides a fair and equitable allocation of the costs incurred by the Company and enables the Commission to maintain jurisdiction over important reliability matters affecting the State.

Accordingly, the Term Sheet Agreement and RSS tariff amendment balance the interests of different stakeholders and are consistent with the policies and goals of the Commission and the State.

D. The Term Sheet Agreement Falls Well Within the Range of Potential Litigation Outcomes

The terms and compensation reflected in the Term Sheet Agreement are within the range of results that may have arisen from litigation of these issues before the Commission or at the FERC. In agreeing to the Term Sheet Agreement, the Company considered potential litigated outcomes and took into account NRG's issues and concerns as well as guidance provided by Staff. The Company considered the risk of litigation before the Commission or at FERC and the potential impact on customers of such litigation. Although the Company is confident in the strength of the positions it took during negotiations, the Company could not dismiss the possibility that the Commission

[6] *Id.* p. 10.

or FERC would adopt one or more of NRG's positions instead of those of the Company, resulting in potentially greater costs to customers.

Based on these considerations, it is clear that the Term Sheet Agreement and proposed RSS tariff amendments produce an overall result that is both just and reasonable and within the range of outcomes that would have resulted from litigation. Moreover, the Term Sheet Agreement is the product of agreement among normally adversarial parties, and reflects a reasonable compromise of positions that would be taken in litigation. Accordingly, the Commission should find that the Term Sheet Agreement and RSS tariff amendments achieve a result consistent with the public interest.

III. Conclusion

For the foregoing reasons, the Company respectfully requests that the Commission adopt the Term Sheet Agreement dated and filed July 20, 2012, and approve the proposed RSS tariff amendment included with that filing, without modification.

Respectfully submitted,

/s/ Carlos A. Gavilondo

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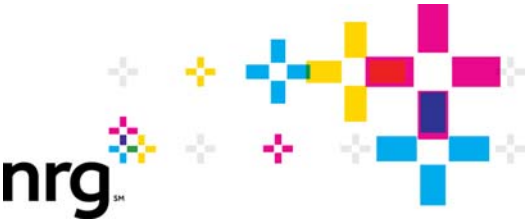
July 30, 2012

ATTACHMENT 1



NRG Energy, Inc.
211 Carnegie Center
Princeton, NJ 08540

July 12, 2012

Kimberly D. Bose, Secretary
Federal Energy Regulatory Commission
888 First Street NE
Washington, DC 20426

Re: Dunkirk Power LLC, Docket No. ER12-___-000

Dear Secretary Bose:

Pursuant to Section 205 of the Federal Power Act ("FPA")[1] and Part 35 of the Federal Energy Regulatory Commission's ("FERC" or "Commission") regulations,[2] Dunkirk Power LLC ("Dunkirk") hereby submits a cost-of-service Agreement, designated as Dunkirk's FERC Electric Rate Schedule No. 1 (the "Dunkirk Rate Schedule"),[3] pursuant to which Dunkirk will provide Niagara Mohawk Power Corporation d/b/a National Grid ("National Grid") with reliability must-run ("RMR") service from Dunkirk Unit Nos. 1 and 2 ("RMR Units").

As discussed below, the Dunkirk Rate Schedule is filed in response to, and is designed to address only, a local transmission reliability need identified by National Grid, as opposed to a regional system need of the New York Independent System Operator, Inc. ("NYISO"). As such, the Dunkirk Rate Schedule is specific to National Grid and National Grid will collect such costs in accordance with New York Public Service Commission ("NYPSC") directives. For this reason, Dunkirk has styled the Rate Schedule as a bilateral agreement between Dunkirk and National Grid, which is filed herewith unexecuted.

I. Introduction

The Dunkirk Generating Facility is a four unit coal generating facility located in Western New York that is fully controlled in accordance with federal and state environmental requirements. Despite significant investments in the facility by Dunkirk's parent company, NRG Energy, Inc., over the past several years, the facility is not currently economic to operate. On March 14, 2012, Dunkirk submitted a 180-day notice to NYPSC that Dunkirk intends to cease operations at midnight on September 10, 2012.

After Dunkirk provided the notice to the NYPSC, Dunkirk was informed that it was expected that "the proposed mothballing of Dunkirk units 1-4 will result in significant detrimental impacts to transmission system reliability in western NY." However, it later was

[1] 16 U.S.C. § 824d.

[2] 18 C.F.R. Part 35 (2012).

[3] The Dunkirk Rate Schedule is Attachment A to this letter.

clarified that certain transmission upgrades would obviate the need for two of the units at Dunkirk.

Since filing its initial notice with the NYPSC, Dunkirk has attempted to reach a bilateral reliability agreement with National Grid that would allow the necessary units to continue operating. While Dunkirk may be able to reach a satisfactory agreement with National Grid prior to September 11, 2012, Dunkirk makes this Section 205 rate filing to provide the Commission with the required 60 days prior notice required by Section 205 of the Federal Power Act and to allow a rate to go into effect should negotiations be unsuccessful. Dunkirk thus requests that the Commission accept the Dunkirk Rate Schedule without suspension or modification, to be effective on September 11, 2012. September 11, 2012 represents the 181st day after Dunkirk notified the NYPSC that it intended to cease operations and enter mothballed status. To the extent that the bilateral discussions with National Grid are successful, Dunkirk will apprise the Commission accordingly. If Dunkirk is able to reach an agreement with National Grid and the NYPSC approves the agreement as negotiated, this Section 205 rate filing will be withdrawn.

II. Communications Regarding This Submittal

Communications and correspondence regarding this matter should be directed to:

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III. List of Documents Submitted with Transmittal Letter

Submitted herewith are the following Attachments:

1. Attachment A: Dunkirk Power LLC, FERC Electric Rate Schedule No. 1;
2. Attachment B: Exhibit NRG-1: Direct Testimony of Alan R. Lovinger;
3. Attachment C: Exhibit NRG-2: Cost of Service Study;

4. Attachment D: Exhibit NRG-3: Exhibits and Workpapers to Direct Testimony of Alan R. Lovinger;

5. Attachment E: Exhibit NRG-4: Letter Dated March 14, 2012—Notice of Intent to Mothball; and

6. Attachment F: Exhibit NRG-5: Letter Dated June 29, 2012.

IV. Background

a. Description of the Applicant and its Facilities

Dunkirk, a wholly-owned subsidiary of NRG Energy, Inc. ("NRG"), owns and operates a generating station located in Dunkirk, New York, consisting of four coal-fired generating units that were placed in service between 1950 and 1960. Dunkirk Unit Nos. 1 and 2 each have an installed capacity of 100 MW (75 MW UCAP) and are interconnected at 115 kV. Dunkirk Unit Nos. 3 and 4 each have an installed capacity of 217.6 MW (185 MW UCAP) and are interconnected at 230 kV. All four units are interconnected to National Grid in NYISO Zone A.

b. Need for the Dunkirk Rate Schedule

Dunkirk has concluded, based on prevailing and forecasted market conditions, that it cannot profitably operate any unit or group of units at the Dunkirk facility currently. Due to the drop in energy prices resulting from the availability of plentiful low cost natural gas and in capacity prices due to a healthy NYISO reserve margin, which currently stands at just over 31%,[4] the Dunkirk facility had an operating margin (*i.e.*, total revenues less variable costs) of only about $13.2 million for the 12 months ended February 29, 2012, compared to its cost of service of about $111 million. In fact, the $13.2 million was sufficient to cover less than 37% of the facility's fixed operation and maintenance ("O&M") expenses, let alone any other component of the cost of service.

As a consequence, on March 14, 2012, Dunkirk notified the NYPSC, in accordance with the NYPSC's *Order Adopting Notice Requirements for Generation Unit Retirements*, Case No. 05-E-0889 (issued and effective December 20, 2005) ("*Notice Order*"), of its intent to mothball the Dunkirk facility no later than September 10, 2012.[5] NRG noted that, due to the current and forecasted wholesale electric prices in Western New York and the underlying costs of operation,

[4] The extent of the excess is made clear in the 2012 NYISO Gold Book, which lists total available resources of 43,686 MW, compared to a projected 2012 peak load of 33,295 MW.

[5] The *Notice Order* requires that Dunkirk provide 180 days' notice of its intent to cease providing service and enter mothball status. The NYPSC roles do not distinguish between a mothball and a retirement. See order Adopting Notice Requirements for Generation Units Retirements, Case O5-E-0889 ("The Instituting Order defined "retirements" to collectively include shut-downs, abandonments, mothballing, and other circumstances where a generating unit is taken out of service for a substantial period of time, excluding scheduled maintenance and forced outages").

the Dunkirk facility is, and would continue to be, operating at a net loss. NRG indicated that it intended, therefore, to cease operations and mothball the units ("*Notice of Intent to Mothball*") until such time as market conditions improve (if any).[6]

NYISO and National Grid conducted a series of studies to determine whether deactivation of the facility would create local reliability problems on the transmission system. From those studies, NRG was informed that there is a local reliability need for two, 115 kV units to remain in service from September 2012 until 11:59 pm May 31, 2013. After midnight on June 1, 2013, one 115 kV unit is expected to be needed until a major substation project is completed by June 1, 2015.[7] The Dunkirk Rate Schedule sets forth the rates, terms and conditions for the local must-run reliability service to National Grid.

V. Description of Dunkirk Rate Schedule

a. Term and Termination

The Dunkirk Rate Schedule will be effective on September 11, 2012, and will remain in effect with respect to two units for 12 months, and for one of the units for a term of 36 months. Either Dunkirk or National Grid may terminate the Dunkirk Rate Schedule at any time with 180 days' written notice to the effect that both the NYISO and National Grid agree that none of the Dunkirk units are needed for reliability. Dunkirk may also terminate the Dunkirk Rate Schedule upon 180 days' written notice, provided that it agrees not to deactivate the units needed for reliability prior to June 1, 2015. Additionally, the Dunkirk Rate Schedule may be terminated at any time upon mutual agreement by Dunkirk and National Grid or as a result of a forced outage where National Grid declines to reimburse Dunkirk for the expenditures needed to restore the facility (or a unit within the facility, if damage is isolated to an individual unit) to a state of safe and reliable operation.[8]

b. Operations and Supply Offers

Dunkirk will operate the RMR Units in response to any dispatch instruction issued by the NYISO provided that such instruction is consistent with the operating parameters of the units as shown on Schedule 1 of the Dunkirk Rate Schedule and any environmental regulations, restrictions, orders or decrees or any operating permit. Dunkirk will offer the RMR Units into the NYISO-administered day-ahead energy and ancillary service markets as well as make them available for dispatch in the real time market in accord with the mitigation rules in Attachment H to the NYISO Market Services Tariff (governing fuel and emission cost calculations, variable O&M expenses, etc.). Dunkirk will also offer capacity from the RMR units into NYISO's spot

[6] The letter from NRG, dated March 14, 2012, is Attachment E hereto.

[7] The letter from National Grid, dated June 29, 2012, is Attachment F hereto.

[8] In the event of a forced outage, Dunkirk will inform National Grid to the extent that expenses not recovered under the compensation provisions of the Dunkirk Rate Schedule ("Additional Expenditures") are required to return the unit or units to service. National Grid has the right, but not the obligation, to pay for the Additional Expenditures. Should National Grid elect not to pay for the Additional Expenditures, Dunkirk has the right to terminate its obligations to provide RMR service from the unit or units affected by the forced outage.

Installed Capacity Market at its going-forward costs, calculated in accordance with Attachment H to the Market Services Tariff.

c. Cost Recovery

Dunkirk will recover the costs of operating its RMR Units through a two-part cost of service rate: (1) a Monthly Fixed-Cost Charge based on a traditional cost of service; and (2) a Variable Cost Reimbursement Mechanism. The development of Dunkirk's cost of service rate is described in detail in the testimony, exhibits, and workpapers of Alan R. Lovinger. Mr. Lovinger developed a Monthly Fixed-Cost Charge which allows Dunkirk to recover its monthly fixed costs to operate the RMR Units. To develop the Monthly Fixed-Cost Charge, Mr. Lovinger used actual expenses for the test year ended February 29, 2012, (the most recent twelve months preceding the *Notice of Intent to Mothball*) adjusted for known and measurable changes.

Mr. Lovinger prepared a traditional cost-of-service analysis for the RMR Units with the Annual Fixed Revenue Requirement ("AFRR") equal to the sum of the return on rate base, income tax expense, fixed O&M expenses, depreciation, and taxes other than income taxes. In accordance with Commission precedent, he allocated Administrative & General expenses based on labor ratios.[9] The rate base consists of net plant less accumulated deferred income taxes, plus materials and supplies, fuel inventory, prepaid items, and cash working capital. Dunkirk does not issue publicly-traded stock and is not subject to traditional rate regulation. Therefore, Mr. Lovinger used an overall rate of return of 9.06%, based on NRG's actual capital structure, including a 10.88% return on equity -- a proxy that the Commission has approved for other NRG generators providing reliability services in the northeast.[10] The AFRR for both of the RMR Units is $67,290,160 and the Monthly Fixed-Cost Charge is $5,607,513, *i.e.*, one-twelfth of the AFRR. The AFRR for only one of the RMR Units is $53,403,982 and the Monthly Fixed-Cost Charge is $4,450,332, *i.e.*, one-twelfth of the AFRR.

Under the Variable Cost Reimbursement Mechanism, Dunkirk will recover its fuel, emissions, and other variable expenses for providing service. Any net revenues (total revenues less variable costs) associated with energy and ancillary service sales will be credited against the Monthly Fixed-Cost Charge.

VI. Additional Supporting Information.

In further support of this filing, Dunkirk provides the following information:

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[9] *See, e.g., Utah Power & Light Company*, 44 FERC ¶ 61,166, at 61,549 n.11 (1988) ("The Commission normally requires that A&G and General Plant expenses be allocated on the basis of total company labor ratios.").

[10] *See, e.g., Norwalk Power, LLC*, 120 FERC ¶ 61,048, at P 48 (2007) (*citations omitted*) ("We will allow Norwalk to use a 10.88 percent ROE. We found in *Devon IV* that a 10.88 percent ROE is a conservative proxy for merchant generating facilities. We have used a proxy rate of return on common equity in this circumstance before, and will continue to do so."); *ISO New England, Inc.*, 108 FERC ¶ 61,272, at P 14 (2004) (adopting a 10.88% return on equity for Devon Units 7, 8, and 10); *Devon Power LLC, et al.*, 104 FERC ¶ 61,123, at PP 48-49 (2003) (adopting 10.88% return on equity).

1. Section 35.13(b)(1) – A list of documents submitted with this filing is included at Section III;

2. Section 35.13(b)(2) – The date on which Dunkirk proposes to make the rate effective is September 11, 2012;

3. Section 35.13(b)(3) – A copy of this filing has been sent to National Grid, NYISO and the NYPSC;

4. Section 35.13(b)(4)-(6) – A description of the service to be furnished and the reasons for this rate filing are set forth in this letter and in the Dunkirk Rate Schedule; and

5. Section 35.13(b)(7) – Dunkirk hereby represents that there are no expenses or costs included in this filing that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary.

Dunkirk respectfully requests waiver of any of the Commission's cost-of-service data requirements and any other of the Commission's requirements or regulations under Part 35, as necessary for the Dunkirk Rate Schedule to become effective on September 11, 2012, as requested.[11]

VII. Conclusion

Dunkirk respectfully requests that the Commission accept the Dunkirk Rate Schedule for filing to become effective September 11, 2012. If you have any questions or require any further information, please do not hesitate to contact us.

Respectfully submitted,

/s/ Abraham Silverman

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Attachments

[11] *See Reliant Energy Wholesale Generation, LLC*, 113 FERC ¶ 61,105, at P 20 (2005) (Commission waives the detailed cost support requirements of Part 35 noting that Applicant is a non-utility generator not generally subject to traditional rate regulation).

cc: New York Independent System Operator, Inc.
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Waltham, MA 02451

Dunkirk Power LLC
FERC Electric Rate Schedule No. 1

Reliability Must-Run Agreement

Dunkirk Power LLC
FERC Electric Rate Schedule No. 1

Pursuant to the rates, terms and conditions of this Reliability Must-Run Agreement ("Agreement"), Dunkirk Power LLC ("Dunkirk") will provide Reliability Must-Run Service ("RMR Service") to Niagara Mohawk Power Corporation d/b/a National Grid ("National Grid") from Dunkirk Unit Nos. 1 and 2 ("RMR Units") located at its Dunkirk Generating Station and connected to National Grid in the New York Independent System Operator, Inc.'s Zone A.

RECITALS

Whereas, Dunkirk owns and operates a coal fired generating station in Dunkirk, New York, made up of four units. The units have a nameplate capacity of 100 MW for Unit 1, 100 MW for Unit 2, 217.6 MW for Unit 3 and 217.6 MW for Unit 4, and is a generation-owning entity that sells its energy, capacity and ancillary services in the NYISO administered wholesale power market; and

Whereas, National Grid is the transmission owner to which the Dunkirk station is interconnected; and

Whereas, on March 14, 2012, Dunkirk submitted a notification to the New York Public Service Commission in accordance with its established notice requirements for generation unit retirements to mothball all units at the Dunkirk station and cease providing service effective September 10, 2012; and

Whereas, National Grid conducted reliability studies on the planned deactivation of Dunkirk Units 1, 2, 3 and 4, and concluded that the RMR Units were needed to maintain the reliability of the local transmission system beyond the planned shutdown date and until at least June 1, 2015, and that only Units 1 and 2 would be so needed; and

Whereas, both Parties have an interest in ensuring the RMR Units remain available to support system reliability in New York until certain local transmission upgrades are completed;

NOW THEREFORE, in consideration of the agreements and covenants set forth herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and intending to be legally bound by this Agreement as of the Effective Date, the Parties covenant and agree as follows:

ARTICLE I

DEFINITIONS

1.1. Definitions.

1.1.1. **"Additional Expenditures"** shall mean costs in excess of those expected to be recovered in the Monthly Fixed-Cost Charge, as specified in Section 5.3.

1.1.2. **"Change in Law"** shall mean a change in federal or state environmental or other law, policy, regulation or rule, or a change in the interpretation of the same, that has a material effect on the operations of Dunkirk, as determined by Dunkirk in a commercially reasonable manner, or that shall require additional expenditures that are not reimbursed as Additional Expenditures.

1.1.3. **"Commission"** shall mean the Federal Energy Regulatory Commission.

1.1.4. **"Force Majeure Event"** means any act of God, labor disturbance, act of the public enemy, war, insurrection, riot, fire, storm or flood, explosion, any order, regulation or restriction imposed by a Governmental Authority, breakage or accident of machinery or equipment not directly caused by a lack of proper care or maintenance, or any other cause beyond a Party's control.

1.1.5. **"Forced Outage"** means any outage of the RMR Units (other than a Planned Outage) that (i) is taken consistent with Good Utility Practice and applicable NERC criteria; and (ii) fully or partially curtails a unit's ability to supply energy, capacity and/or ancillary services.

1.1.6. **"FPA"** means the Federal Power Act.

1.1.7. "**Good Utility Practice"** shall be as defined in Section 1.7 of the NYISO OATT.

1.1.8. **"Governmental Authority"** means the government of any nation, state or other political subdivision thereof, including any entity lawfully exercising executive, military, legislative, judicial, regulatory, or administrative functions of or pertaining to a government.

1.1.9. **"Monthly Fixed-Cost Charge"** shall have the meaning set forth in Section 4.3.

1.1.10. **"NERC"** shall mean the North American Electric Reliability Corporation.

1.1.11. **"NYISO"** shall mean the New York Independent System Operator, Inc., or successor organization charged with operating the transmission system and markets in the State of New York.

1.1.12. **"NYISO ICAP Market"** shall mean the spot NYISO-administered Installed Capacity Market.

1.1.13. **"NYISO OATT"** shall mean the NYISO Open Access Transmission Tariff, as it may be amended by the NYISO.

1.1.14 **"NYISO Services Tariff"** shall mean the NYISO Market Services Tariff, as it may be amended by the NYISO.

1.1.15 **"Party"** means either Dunkirk or National Grid. "Parties" means both Dunkirk and National Grid.

1.1.16. "**Planned Outage"** means a planned interruption, in whole or in part, in the electrical output of generating unit to permit Dunkirk to perform maintenance and repair of the unit.

1.1.17. **"Revenue Credit"** shall have the meaning set forth in Section 4.4.

1.1.18. **"Schedule 1"** shall mean the unit parameters set forth in Schedule 1 to this Agreement.

1.1.19. **"Variable Cost"** shall have the meaning set forth in Section 3.3.

ARTICLE II

TERM

2.1 Effective Date and Term

This Agreement shall become effective at 12:00 am, on September 11, 2012 (the "Effective Date"), and remain in effect with respect to both Units 1 and 2 until June 1, 2013, and for either Unit 1 or Unit 2 between June 1, 2013 and June 1, 2015 ("Minimum Term"). The Unit that will not operate after May 31, 2013 under this Agreement shall be referred to herein as the "Early Shutdown Unit."

2.2 Termination and Extension

(a) Either Party may terminate this Agreement at the later of: (i) the expiry of the Minimum Term; or (ii) 180 days' after the date on which National Grid and the NYISO, in their sole discretion, each issue Dunkirk written notice that none of the RMR Units are needed for continued reliability purposes (a "Reliability Determination").

(b) Dunkirk may terminate the Dunkirk Agreement prior to the end of the Minimum Term upon 180 days written notice provided that it agrees not to deactivate any units needed for reliability prior to June 1, 2015, or the earlier of: (i) date as mutually agreed by the Parties other than through a Forced Outage or Force Majeure Event; or (ii) receipt of a Reliability Determination.

(c) If a unit or units become inoperable as a result of a Forced Outage or Change in Law, National Grid must fund the Additional Expenditures necessary to either return the unit to service or keep the unit in service, as applicable, unless the NYPSC issues a Reliability Determination under 2.2(a) above for the relevant unit, subject to the procedures specified in Section 5.3.

(d) Dunkirk may terminate this Agreement if any of the following events or circumstances materially and adversely affect Dunkirk's ability to recover its costs of operating a unit or units, as identified in this Agreement, during the term of this Agreement: (1) a Change in Law; (2) a change to the NYISO Tariff or other NYISO policy or rule; or (3) an order of the Commission or a court on a complaint or other action initiated by a third party.

(e) Upon termination of all or a part of this Agreement, Dunkirk shall notify the Commission within 30 days.

(g) Dunkirk shall have the right to cease operation and deactivate a unit or units immediately upon the date its Agreement is terminated by National Grid.

(h) If National Grid wishes to extend the Minimum Term of this Agreement for the Early Shutdown Unit beyond May 31, 2013, National Grid shall provide written notice to Dunkirk on or before January 1, 2013, which notice must include the desired duration of the extended operations period for the Early Shutdown Unit. Within 30 days of receipt of such notice, Dunkirk will notify National Grid in writing of whether it will agree to continue operation of the Early Shutdown Unit. The Monthly Fixed-Cost Change shall be increased by $2.55 million amortized over the duration of the extension, to allow Dunkirk to incorporate the cost of incremental major maintenance required for continued operation of the Early Shutdown Unit for the extension period.

2.3 Survival of Obligations

Notwithstanding the termination of this Agreement, the Parties shall continue to be bound by the provisions of this Agreement which by their nature are intended to, and shall, survive such termination.

ARTICLE III

OBLIGATIONS AND OPERATIONS

3.1 General

During the term of this Agreement, Dunkirk shall operate and maintain the RMR Units in accordance with Good Utility Practice and as required by the NYISO Tariff and NERC rules.

3.2 Dispatch

Dunkirk shall operate the RMR Units in response to any dispatch instruction issued by NYISO or National Grid under established NYISO protocols provided that such instruction is consistent with the operating parameters of the RMR Units as shown on Schedule 1 and in accordance with the NYISO Services Tariff. To the extent an RMR Unit experiences a physical operational limitation that prevents the unit from meeting the parameters set forth in Schedule 1, Dunkirk will have the right to file with the Commission to modify the parameters to reflect those changed limitations.

3.3 Energy Market Supply Offers

When called upon to operate under this Agreement, Dunkirk will offer the applicable RMR Unit(s) into the NYISO-administrated Day-Ahead or Real-Time energy market and make them available for dispatch at the Variable Cost of production. "Variable Costs" shall include fuel, emissions expense, consumables (including chemicals and lubricants), coal combustion by-products, auxiliary power costs and any other variable operating and maintenance costs arising from materials and services that the NYISO Market Services Tariff Attachment H allows to be included in energy supply offers, inclusive of start-up costs. Fuel and emissions costs will be based on replacement costs, consistent with reference pricing on file with the NYISO.

3.4 Participation in the NYISO ICAP Market

Dunkirk will participate in the NYISO ICAP Market at its going-forward cost, calculated in accord with the NYISO's Market Services Tariff Attachment H.

3.5 Environmental Compliance

In its sole discretion, Dunkirk shall not be obligated to cause the RMR Units to be operated in a manner that will cause Dunkirk to violate the terms of any environmental regulations, restrictions, orders or decrees or any operating permit.

3.6 Dispatch Flexibility

Dunkirk may self-schedule one or more RMR Units on a limited basis as warranted by circumstances. Self-scheduling is expressly allowed in order to conduct required testing activities, for diagnostic purposes, to remain net generators of power over a month, or as

otherwise required by plant management for health, safety, environmental or operational reasons. Any dispatch costs incurred in such self-scheduling shall be recovered at the Variable Cost of production rate as specified in Section 4.2.

3.7 Reactive Power

Except when the RMR Units are unavailable, the RMR Units will provide reactive power consistent with the capability of the RMR Units and the procedures specified under the NYISO's Voltage Support Service.

3.8 Unit Selection

At all times when National Grid only needs a single RMR Unit, Dunkirk shall have the right to select between Unit 1 and Unit 2. Additionally, Dunkirk reserves the right, but not the obligation, to provide the reliability services under this Agreement from either Unit 1 or Unit 2 in Dunkirk's sole discretion during the pendency of the Minimum Term. National Grid shall not object to such election by Dunkirk.

ARTICLE IV

COST OF SERVICE RATE RECOVERY

4.1 General

Dunkirk, through an affiliate, shall participate in the NYISO markets as specified in Sections 3.3 and 3.4. Any revenues earned by the operation of the RMR Units in the NYISO-administered markets shall be credited to National Grid and netted against the sum of (i) the RMR Unit's Variable Costs and (ii) the Monthly Fixed-Cost Charge.

4.2 Variable Cost Reimbursement Mechanism

Dunkirk shall invoice National Grid for its Variable Costs associated with any supply offers that (i) clear the Day-Ahead energy market; (ii) are dispatched in Real Time; or (iii) are the result of a reliability dispatch or other cause; at the rate equal to its Variable Costs, as specified in Section 3.3.

4.3 Fixed Cost Recovery

For each month that this Agreement is in effect when both Units 1 and 2 are in service, National Grid shall pay Dunkirk a Monthly Fixed-Cost Charge of $5,607,513, less the Revenue Credit provided for in Section 4.4. For each month that this Agreement is in effect that only Unit 1 or Unit 2 is in service, National Grid shall pay Dunkirk a Monthly Fixed-Cost Charge of $4,450,332.

4.4 Revenue Credit

All revenues earned by the RMR Units from the NYISO-administered energy markets less the Variable Costs of producing those revenues (such amount, "Revenue Credit") shall reduce the Monthly Fixed-Cost Charge. Any revenues earned by the RMR Units in the NYISO ICAP Market shall also reduce the Monthly Fixed-Cost Charge. The Revenue Credit shall under no circumstances be less than zero.

4.5 Additional Charges or Credits from the NYISO Not Otherwise Addressed in this Agreement

Except as provided elsewhere in this Agreement, any generator injection charge for credit associated with the operation of the RMR Units under NYISO tariffs shall be recoverable as a line item pass-through from National Grid

4.6 Invoices

Dunkirk will invoice National Grid monthly and such invoice will reflect as a separate line item the Monthly Fixed-Cost charge required by Section 4.3, Additional charges or credits required by Section 4.5, the Revenue Credit required by Section 4.4, and the Variable Cost Reimbursement required by Section 4.2. Dunkirk will issue the invoice no later than 30 calendar days following

the month in which service is provided. National Grid's payment shall be due no later than the 15th day after the day on which the invoice is issued. The invoices will be subject to true-up for revisions that affect the calculations under the NYISO settlements process up to and including the final bill invoicing.

ARTICLE V

OUTAGES AND MAINTENANCE

5.1 Planned Outages

Dunkirk will be entitled to take the RMR Units out of operation or reduce the capacity of such units during planned outages in order to perform maintenance or repair, as permitted by the NYISO Services Tariff.

5.2 Forced Outages

Dunkirk shall be entitled to take any of the RMR Units out of operation or reduce the capability of such units upon occurrence of a Forced Outage. Dunkirk will notify National Grid of the nature and expected duration of the Forced Outage as soon as practicable.

5.3 Additional Expenditures

(a) Dunkirk shall not be required or otherwise obligated to incur any Additional Expenditures that are not anticipated to be recovered by the Monthly Fixed-Cost Charge, except as permitted by this Section 5.3.

(b) In the event that Dunkirk is required to incur any Additional Expenditure in order to operate any RMR Unit or Units, or return any Unit or Units from Forced Outage, Dunkirk will inform National Grid whether expenses not recovered in the Monthly Fixed-Cost Charge are required to return the RMR Unit or Units to service.

(i) If within 30 days of receipt of such notice, National Grid provides Dunkirk with written notification that it will pay for the Additional Expenditures, Dunkirk will incur such Additional Expenditures and restore the RMR Unit or Units to service.

(ii) In the event that National Grid does not provide written notification of its commitment to fund the Additional Expenditures, Dunkirk may immediately terminate its obligations to provide RMR Service from such unit or units and (i) amend the Monthly Fixed-Cost Charge to reflect the reduction of unit(s) from which Dunkirk is providing service, or (ii) terminate this Agreement in its entirety.

(iii) Nothing in this Section shall prevent Dunkirk for voluntarily electing to make any repair necessary to allow the affected unit(s) to return to service, without additional compensation, after being informed by National Grid that it does not intend to fund the Additional Expenditures.

ARTICLE VI

6.1 Variable Cost Updates

6.1.1. Dunkirk shall update the components of Variable Costs as they may change from time to time in accordance with the provisions of the NYISO Services Tariff Attachment H; provided, however, that all bids shall be based on unit parameters specified in Schedule 1.

6.2 Books and Records; Audit and Verification Rights

The Parties shall have the right, at any time upon reasonable written notice, to examine, during normal business hours, the books and records related to service under this Agreement to the extent necessary to audit and verify the accuracy of all charges. The Parties may perform audits during, as well as a final audit of all expenses incurred within six months up the termination of this Agreement. All information provided during the course of such an examination shall be treated as confidential information.

ARTICLE VII

FORCE MAJEURE EVENTS

7.1. Notice of Force Majeure Event

If Dunkirk is unable to perform its obligations under this Agreement due to a Force Majeure Event, Dunkirk shall promptly notify National Grid.

7.2. Effect of Force Majeure Event

If the availability of any of the RMR Units is reduced by reason of a Force Majeure Event, such Force Majeure Event shall be deemed to create a Forced Outage. Dunkirk shall continue to receive the Monthly Fixed-Cost Charge without any reduction while the Force Majeure Event continues until such time as this Agreement terminates by its own terms.

7.3. Remedial Efforts

If Dunkirk declares a Force Majeure Event, it shall use reasonable efforts to remedy its inability to perform and to mitigate the consequences of the Force Majeure Event as soon as reasonably practicable; provided that (i) Dunkirk shall not be required to settle any strike, walkout, lockout, or other labor dispute on terms which, in Dunkirk's sole discretion, are contrary to its interests and (ii) subject to Sections 5.2 and 5.3, Dunkirk shall, as soon as practicable upon declaring a Force Majeure Event, advise National Grid of the reason for its inability to perform, the nature of any corrective action needed to resolve performance, and its efforts to remedy its inability to perform and to mitigate the consequences of its inability to perform and shall advise National Grid of when it estimates it will be able to resume performance of its obligations under this Agreement.

ARTICLE VIII

REMEDIES

8.1. Damages and Other Relief

8.1.1. National Grid shall not be liable to Dunkirk for actions or omissions by National Grid in performing its obligations under this Agreement, provided it has not willfully breached this Agreement or engaged in willful misconduct. To the extent Dunkirk has claims against National Grid, Dunkirk may only look to the assets of National Grid for the enforcement of such claims and may not seek to enforce any claims against the directors, members, officers, employees or agents of National Grid who, Dunkirk acknowledges and agrees, have no personal liability for obligations of National Grid by reason of their status as directors, members, officers, employees or agents of National Grid.

8.1.2. Dunkirk shall not be liable to National Grid for actions or omissions by Dunkirk, or Dunkirk's affiliates, officers, employees or agents in performing its obligations under this Agreement, provided that Dunkirk has not willfully breached this Agreement or engaged in willful misconduct. To the extent National Grid has claims against Dunkirk, National Grid may only look to the assets of Dunkirk for the enforcement of such claims and may not seek to enforce any claims against the directors, members, officers, employees or agents of Dunkirk who, National Grid acknowledges and agrees, have no personal liability for obligations of Dunkirk by reason of their status as directors, members, officers, employees or agents of Dunkirk.

8.1.3. In no event shall Dunkirk be liable to National Grid or National Grid be liable to Dunkirk for any incidental, consequential, multiple or punitive damages, loss of revenues or profits, attorneys fees or costs arising out of, or connected in any way with the performance or non-performance of this Agreement.

8.2. Termination for Default

If any Party shall fail to perform any material obligation imposed on it by this Agreement, the other Party, at its option, may terminate this Agreement by giving the Party in default written notice setting out specifically the circumstances constituting the default and declaring its intention to terminate this Agreement. If the Party receiving the notice does not within ten (10) days after receiving the notice, remedy the default, the Party not in default shall be entitled by a further written notice to terminate this Agreement; provided that, if the default is reasonably expected to take more than ten (10) days to remedy, the defaulting Party shall notify the non-defaulting Party of its plan for remedying the default and must take actions to begin remedying the default within ten (10) days. The Party not in default shall have a duty to mitigate damages. Termination of this Agreement pursuant to this section shall be without prejudice to the right of any Party to collect any amounts due to it prior to the time of termination.

8.3. Waiver

The failure to exercise any remedy or to enforce any right provided in this Agreement or applicable law shall not constitute a waiver of such remedy or right or of any other remedy or

right. A Party shall be considered to have waived any remedies or rights only if the waiver is in writing.

8.4. Beneficiaries

Except as is specifically set forth in this Agreement, nothing in this Agreement, whether express or implied, confers any rights or remedies under, or by reason of, this Agreement on any persons other than the Parties and their respective successors and assigns, nor is anything in this Agreement intended to relieve or discharge the obligations or liability of any third party, nor give any third person any rights of subrogation or action against any Party.

ARTICLE IX

MISCELLANEOUS PROVISIONS

9.1. Assignment

None of the Parties shall assign its rights or delegate its duties under this Agreement without the prior written consent of the other Party, which consent shall not be unreasonably withheld, conditioned, or delayed. Any such assignment or delegation made without such written consent shall be null and void. Upon any assignment made in compliance with this section, this Agreement shall inure to and be binding upon the successors and assigns for the assigning Parties.

9.2. Notices and Correspondence

Except as otherwise expressly provided in this Agreement or required by law, all notices, consents, requests, demands, approvals, authorizations and other communications provided for in this Agreement shall be in writing and shall be sent by email, followed by personal delivery, certified mail, return receipt requested, facsimile transmission, or by recognized overnight courier service, to the intended Party at such Party's address set forth below. All such notices shall be deemed to have been duly given and to have become effective: (a) upon receipt if delivered in person or by facsimile; (b) two days after having been delivered to a courier for overnight delivery; or (c) seven days after having been deposited in the United States mail as certified or registered mail, return receipt requested, all fees pre-paid, addressed to the applicable addresses set forth below. Each Party's address for notices shall be as follows (subject to change by notice in accordance with the provisions of this section):

TO DUNKIRK:

Abraham Silverman
Assistant General Counsel – Regulatory
NRG Energy, Inc.
211 Carnegie Center
Princeton, NJ 08540
Tel: (609) 524-4506
Fax: (609) 524-4589
E-mail: abraham.silverman@nrgenergy.com

and

Judith Lagano
Vice President of Asset Management
NRG Energy, Inc.
Manresa Island Avenue
South Norwalk, CT 06854
Tel: (203) 854-3625
Fax: (203) 854-3658
E-mail: judith.lagano@nrgenergy.com

TO NATIONAL GRID

TBD

9.3. Parties' Representatives

All Parties to this Agreement shall ensure that throughout the term of this Agreement, duly appointed representatives are available for communications between the Parties. The representatives shall have full authority to deal with all day-to-day matters arising under this Agreement. Acts and omissions of representatives shall be deemed to be acts and omissions of the Party. Dunkirk and National Grid shall be entitled to assume that the representatives of the other Party are at all times acting within the limits of the authority given by the representatives' Party.

9.4. Effect of Invalidation, Modification, or Condition

Each covenant, condition, restriction, and other term of this Agreement is intended to be, and shall be construed as, independent and severable from each other covenant, condition, restriction, and other term. If any covenant, condition, restriction, or other term of this Agreement is held to be invalid or otherwise modified or conditioned by any Governmental Authority, the invalidity, modification, or condition of such covenant, condition, restriction, or other term shall not affect the validity of the remaining covenants, conditions, restrictions, or other terms hereof. If an invalidity, modification, or condition has a material impact on the rights and obligations of the Parties, the Parties shall make a good faith effort to renegotiate and restore the benefits and burdens of this Agreement as they existed prior to the determination of the invalidity, modification, or condition. If the Parties fail to reach agreement, then the Party whose rights and obligations have been adversely affected may, in its sole discretion, terminate this Agreement or submit to FERC for resolution.

9.5. Amendments

Any amendments or modifications of this Agreement shall be made only in writing and duly executed by all Parties to this Agreement. Such amendments or modifications shall become effective only after the Parties have received any authorizations required from the Commission. The Parties agree to negotiate in good faith any amendments to this Agreement that are needed to reflect the intent of the Parties as expressed herein and to reflect any changes to the design of the New York markets that are approved by the Commission from time to time.

9.6. Dispute Resolution

Any disputes under this Agreement shall be submitted to senior representatives of each Party for resolution. If the dispute remains unresolved, after 45 days, it shall be submitted to FERC for resolution.

9.7. Entire Agreement

This Agreement consists of the terms and conditions set forth herein, as well as the Appendices hereto, which are incorporated by reference herein and made a part hereof. This Agreement

contains the entire agreement between the Parties and supersedes all prior negotiations, undertakings, agreements and business term sheets.

9.8. Confidentiality

Confidential information identified as such by a Party and provided to the other Party pursuant to this Agreement shall be governed by the Confidentiality Agreement, dated November 10, 2011 between NRG Energy, Inc. and National Grid.

ARTICLE X

STANDARD OF REVIEW

10.1 The standard of review for changes in the rates, terms or conditions of this Agreement whether proposed by a Party, by the Commission or by a non-party must meet the "public interest" application of the statutory "just and reasonable" standard of review as set forth in *United Gas Pipe Line Co. v. Mobile Gas Service Corp.*, 350 U.S. 332 (1956) and *Federal Power Commission v. Sierra Pacific Power Co.*, 350 U.S. 348 (1956); as clarified by *NRG Power Marketing, LLC v. Maine Public Utilities Commission*, 130 S. Ct. 693, Case No. 08-674 (2010); *Morgan Stanley Capital Grout, Inc. v. Public Util. Dist. No. 1 of Snohomish*, 554 U.S. 527 (2008).

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement.

DUNKIRK POWER LLC

By:_____

Name:_____

Title:_____

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID

By:_____

Name:_____

Its:_____

Schedule 1

Dunkirk Unit Characteristics

	Unit 1	Unit 2
Low Operating Limit:	35 MW	35 MW
High Operating Limit (normal):	75 MW	75 MW
High Operating Limit (emergency):	75 MW	75 MW
Ramp Rate (normal):	0.5 MW/minute	0.5 MW/minute
Ramp Rate (emergency):	0.5 MW/minute	0.5 MW/minute
Minimum Run Time (hours):	24 hours	24 hours
Minimum Shutdown Time:	48 hours	48 hours
Start Up Notification Time:	24 hours	24 hours
Cold Start (Down Time)	36 hours	36 hours
Warm Start (Down Time)	12 hours	12 hours
Hot Start (Down Time)	1 hour	1 hour

ATTACHMENT B

EXHIBIT NRG – 1:

Direct Testimony of Alan R. Lovinger

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Dunkirk Power LLC	**)** **)**	**Docket No. ER12-___-000**

DIRECT TESTIMONY OF ALAN R. LOVINGER

ON BEHALF OF

DUNKIRK POWER LLC,
APPLICANT

July 12, 2012

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Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A My name is Alan R. Lovinger, and my business address is 1155 15th Street, N.W., Suite 400, Washington, D.C. 20005.

Q BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A I am a Vice President with the firm of Brown, Williams, Moorhead & Quinn, Inc., and have been employed by the firm since March 1, 1998.

Q WHAT ARE THE SERVICES OFFERED BY BROWN, WILLIAMS, MOORHEAD & QUINN, INC.?

A The firm provides technical and policy assistance to clients in electric matters and also offers technical and policy assistance to the various segments of the natural gas and oil industries on business and regulatory matters.

Q PLEASE BRIEFLY DESCRIBE YOUR EDUCATION AND PRIOR EMPLOYMENT.

A I graduated from Bryant University in 1965 with a B.S. Degree in Business Management. In 1965, I enrolled in an MBA program at Texas Tech University

majoring in Accounting. Prior to joining Brown, Williams, Moorhead & Quinn, I was employed by the Federal Energy Regulatory Commission ("FERC" or "Commission") as a senior Accountant. I was employed by FERC for twenty-five years, from 1966 to 1969 and from 1976 to 1998. My work at the Commission was primarily related to cost of service matters with an emphasis on income tax matters. In addition, I provided accounting and tax advice and assistance on projects involving construction of facilities to serve new or expanded markets. I also represented the Commission in dealings with the Internal Revenue Service on income tax issues that arose in various rate proceedings and also assisted the Commission on rulemakings for such cost of service matters as tax normalization, cash working capital, and Post Retirement Benefits Other than Pensions. Between 1970 and 1976, I was employed as an Internal Revenue Agent. As an agent, I was involved in the auditing of individuals, partnerships and publicly held corporations.

Q HAVE YOU TESTIFIED PREVIOUSLY IN PROCEEDINGS BEFORE FERC?

A Yes. While employed at FERC, I presented expert testimony on cost of service matters and on accounting and accounting-related policy matters before the Commission on behalf of the Commission Trial Staff. Since beginning my employment with Brown, Williams, Moorhead & Quinn, Inc., I also have testified extensively before the Commission on behalf of our clients. My previous testimony is listed in Attachment A to this testimony.

Q HAVE YOU PREVIOUSLY SUBMITTED COST-OF-SERVICE TESTIMONY BEFORE FERC ON BEHALF OF THE APPLICANT OR ITS AFFILIATES?

A Yes, on February 26, 2003, in Docket No. ER03-563-000, January 16, 2004 in Docket No. ER04-464-000, November 15, 2005 in Docket No. ER06-118-000 and April 18, 2007 in Docket No. ER07-799-000, I submitted cost-of-service testimony in support of the filing of RMR cost of service agreements for four other NRG generating facilities. In addition, on December 5, 2006, I also submitted an affidavit in Docket No. ER07-219-000 setting forth the results of my analysis of the operating results for Norwalk Harbor Units 1 and 2, which was included in the NRG Companies' protest to ISO New England Inc.'s ("ISO-NE") and the New England Power Pool Participants Committee's ("NEPOOL") November 14, 2006 filing of proposed revisions to Market Rule 1 to eliminate the Peaking Unit Safe Harbor mechanism.

I also submitted cost of service testimony for two additional affiliates of Applicant to support RMR rate filings in Docket No. ER02-2463-000 on August 16, 2002, and in Docket No. ER04-25, on October 2, 2003.

II. Purpose of Testimony

Q WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A The purpose of my testimony is to: (1) present and support the cost of service study used to calculate the Monthly Fixed-Cost Charge in the Electric Rate Schedule ("RMR Tariff") filed with the Commission today for Dunkirk Power LLC

("Applicant" or "Dunkirk") Units 1 and 2 ("RMR Units"); and (2) demonstrate the economics underlying Dunkirk's decision to cease to operate the units and place them in mothballed status. Dunkirk's proposed RMR Tariff provides the terms and conditions pursuant to which Applicant will provide reliability services from Dunkirk Units 1 and 2 effective on September 11, 2012, the first day upon which the RMR Units would otherwise cease to operate. The cost of service analysis and related supporting schedules are identified as Exhibit No. NRG-2. The cost of service study consists of Seven Statements:

Statement 1 - Total Cost of Service

Statement 2 - Rate Base, Return and Inventory

Statement 3 - Depreciation Expense

Statement 4 – Capital Structure and Debt Costs

Statement 5 – Income Tax Allowances

Statement 6 - Operation and Maintenance Expense

Statement 7 – Cost Analysis

III. The Applicant

Q. PLEASE DESCRIBE THE APPLICANT.

A. Dunkirk, a wholly-owned subsidiary of NRG Energy, Inc. ("NRG"), owns and operates a generating station located in Dunkirk, New York, consisting of four coal-fired generating units that were placed in service between 1950 and 1960. Dunkirk Units 1 and 2 each have an installed capacity of 75 MW (nameplate capacity of 100

MW) and are interconnected at 115 kV. Dunkirk Units 3 and 4 each have an installed capacity of 185 MW (nameplate capacity of 217.6 MW) and are interconnected at 230 kV. All four units are interconnected to Niagara Mohawk Power Corporation ("Niagara Mohawk") d/b/a National Grid ("National Grid") in the New York Independent System Operator, Inc.'s ("NYISO") Zone A. In June, 1999, as part of the restructuring of New York's electric markets, Niagara Mohawk sold the Dunkirk station to Applicant.

Q WHY IS APPLICANT SEEKING AN RMR COST OF SERVICE AGREEMENT?

A. The Dunkirk facility had an operating margin (*i.e.*, total revenues less variable cost) of only $13.2million for the 12 months ended February 29, 2012 compared to its cost of service of about $110.9 million (fixed costs), caused in large part by the precipitous drop in energy prices resulting from the availability of plentiful, low cost natural gas and by the decreasing New York capacity prices attributable to a healthy reserve margin which currently stands at 31%. In fact, the $13.2 million covered only about 37% of the facility's operation and maintenance expenses, let alone any other component of the cost of service such as ad valorem taxes, depreciation and debt service costs (Statement 7 reports the computation of the operating margin of $13.2 million compared to the operating fixed cost of service). Thus, the facility is not currently economic and would not be economic in the future until energy and capacity prices substantially rebound. In fact, when all cost and revenue are

compared, Statement 7 shows that the Dunkirk plant was some $98 million below an appropriate utility cost of service based on a return on equity of 10.88%. These economic realities have driven NRG's decision not to operate. On March 14, 2012, NRG notified the New York Public Service Commission ("NYPSC") of its plans to cease operations at Dunkirk and to mothball the facility until market conditions recover. In the absence of the identified reliability need which requires the facility to remain in service, NRG would mothball all four units effective September 11, 2012.

In a letter dated May 30, 2012, National Grid informed the New York Department of Public Service "DPS" that it needed Dunkirk for reliability and in a letter dated June 29, 2012 National Grid informed NRG that the Dunkirk's Units 1 and 2 were needed for system reliability. Based on its reliability assessments, National Grid concluded that Unit 2 will be needed until a proposed transmission upgrade is completed by National Grid (currently expected on or about June 1, 2015) and that Unit 1 will be needed for approximately nine months beginning in September 2012. Applicant's proposed tariff sheets provide terms, conditions and rates to supply National Grid with the required service.

IV. Overview Of Cost Of Service Study

Q HOW DID YOU DESIGN YOUR COST OF SERVICE STUDY?

A The Applicant's revenue requirement was developed on the basis of a standard Commission cost-of-service analysis accepted by the Commission in numerous RMR filings to date for Applicants and others (*e.g., Devon Power, LLC,* 106 FERC ¶

61,264 (2004) ("Devon"), *PSEG Power Connecticut LLC*, 110 FERC ¶ 61,020 (2005) ("PSEG") and *Milford Power Company LLC*, 110 FERC ¶ 61,299 (2005) ("Milford").

Q PLEASE EXPLAIN THE PURPOSE OF EXHIBITS NOS. NRG-2 AND NRG-3.

A. Exhibit No. NRG-2 is the primary cost of service presentation that will be discussed in detail below. Exhibit No. NRG-3 is the same model presentation as Exhibit No. NRG-2 with the exception that the operating results only reflect Unit 2 and the costs represents a projection of known and measurable expense for the period beginning June 1, 2013, the date Unit 2 will operate without Unit 1.

Q WHAT IS THE TEST YEAR USED BY APPLICANT?

A Applicant developed the Monthly Fixed-Cost Charge in the Dunkirk RMR Tariff using a test period consisting of the twelve-month period ended February 29, 2012, making appropriate adjustments for changes in costs that were known and measurable with reasonable accuracy at the time of filing. The twelve month base period represents the most recent twelve months prior to NRG's mothball notice to the NYDPS. The resulting test year is representative of the costs Applicant expects to incur when service begins under the Dunkirk RMR Tariff. In general, the "test year" concept refers to the analysis of costs and revenues, normally for a consecutive 12-month period, for the purpose of establishing just and reasonable rates. Costs recoverable in electric rates include operation and maintenance expenses, depreciation expenses, taxes (both income-related as well as other), and a reasonable

return on investment. In addition, certain allowances may also be included to permit for recovery of costs, over some amortizable period, which are associated with an unusual event or in connection with special costs incurred as the result of a particular regulatory action. The test year costs and allowances to be recovered in rates are for service that will be provided during some future period. Thus, costs recovered in rates must be representative of those costs that can be reasonably expected to be incurred during the time the rate is expected to remain in effect. Adjustments to any 12-month period's costs and allowances to reflect known and measurable changes representative of future conditions are referred to as test year changes. The result is a test period that reflects those costs expected to be incurred for the contract year beginning September 11, 2012 when RMR service begins, or the end of the 180 day period following the delivery of the notice to the PSC regarding NRG's intention to mothball the Dunkirk facility.

Q WHAT ARE THE RESULTS OF YOUR COST OF SERVICE STUDY?

My cost of service study which contains seven statements indicates that the Applicant's Annual Fixed Revenue Requirement is $67,290,160for the RMR Units, as shown on Exhibit No. NRG-2 Statement 1, page 2, line 8, column (l). Statement 1, page 2 of 2, summarizes the cost of service study detail presented on the Statement 1, line 8, Column (l), which reflects the costs to be collected in the Applicant's base rates. Because Units 3 and 4 are not included in the Dunkirk RMR Tariff, the operating and investment costs for Units 3 and 4 have been removed.

Q. PLEASE EXPLAIN HOW YOU DEVELOPED THE OVERALL COST OF SERVICE AND THE PROCEDURE YOU USED TO ELIMINATE THE COSTS FOR UNITS 3 AND 4.

A. Statement No. 1, page 1 provides a cost of service study for the twelve-months ended February 29, 2012 to operate all four of the Dunkirk units. In the schedule heading beginning on Column (b), I determined nine adjustments necessary to reflect the cost to operate all four units for the twelve month period following the proposed effective date. In the six statements and schedules following Statement 1, I prepared analysis that eliminates costs for Units 3 and 4.

Q. WHY ARE YOU STARTING WITH A COST OF SERVICE FOR ALL FOUR UNITS?

A. I start with a separate cost of service for all four units because most of the operating costs for the Dunkirk plant and most of the invested capital are not separately allocated among the four units. There was no prior need to maintain such cost and investment records on a separate unit basis. Therefore, it is reasonable and appropriate to begin with the cost of service analysis for all four units prior to determining the cost methodologies used to eliminate all costs associated with Units 3 and 4.

Q. PLEASE EXPLAIN WHY YOU ARE PROPOSING TO ADJUST THE

OPERATING COSTS FOR ALL 4 UNITS OF DUNKIRK PRIOR TO SEPARATING OUT COSTS FOR UNITS 3 AND 4.

A. By having the projected overall cost of service for all four units determined as shown in Statement 1, all parties can better assess the reasonableness and the appropriate scale of changes for the logic and mechanics used to separate the costs for Dunkirk's Units 3 and 4, which are not the subject matter of the instant rate filing. This methodology also demonstrates the costs of maintaining Units # 1 and 2 in a readiness state to provide reliable service during the period of the contract.

Q. PLEASE PROVIDE AN EXPLANATION FOR THE NINE ADJUSTMENTS BEGINNING ON COLUMN (b).

A. Column (b), Known and Measurable Change 1, labor, reflects the proposed decrease in labor costs. The average number of employees employed at the Dunkirk station for the twelve months ended February 29, 2012 was 156 which amount was based on a contractual agreement that will be discussed below. Based on the plant's General Manager and his immediate supervisors' analysis of the required labor force to provide reliability service, staffing can be reduced to 117 employees to operate all four units. This level of staffing is sufficient to handle 24 hours of operation, perform required maintenance and staff the control rooms. The reduction of staff will be accomplished primarily through attrition and transfers to other NRG plants.

Q. DOES DUNKIRK'S LABOR CONTRACT WITH IBEW LOCAL 97 UNION

CONTROL THE LEVEL OF STAFFING?

A. No. However, Dunkirk entered this contract under a payment-in-lieu-of-taxes agreement (the "PILOT Agreement") with the County of Chautauqua Industrial Development Agency ("Agency"). The PILOT Agreement sets certain employment levels. However, once a unit is shut down through either retirement or mothballing, the employment level can be reduced in proportion to the number of MW in the shut down unit. The amount of reduction to employment is based on a ratio of the nameplate generating capacity to the total nameplate capacity of the combined four units. The proposed reduction in force as presented in my testimony is consistent with the PILOT Agreement.

Q. PLEASE CONTINUE.

A. Column (d), Known and Measurable Change 2, A&G, represents a reduction to general and administration ("A&G") cost which originated at corporate and regional headquarters. Applicant used a ratio of plant labor to total corporate labor as a basis for the assignment of A&G costs to the Applicant, which is consistent with FERC precedent. The difference of $2,212,957 represents savings attributable to the reduction in the allocation of A&G costs as a direct result of reducing Dunkirk's labor force, as discussed above.

Q. PLEASE CONTINUE.

A. Column (e), Known and Measurable Change 3, Take or Pay, is a projected fuel

transportation cost that Dunkirk will incur in the twelve months following the effective date of the RMR Tariff. As noted above, Dunkirk is not being dispatched at sufficient levels to meet the minimum take requirements under its fuel transportation contract with Union Pacific.

Q. IS IT COMMON FOR A COAL GENERATING PLANT TO ENTER A FIXED TRANSPORTATION CONTRACT WITH RAILROADS FOR COAL DELIVERY?

A. Yes. Although the terms may vary from contract to contract, it is common for coal generating plants to enter into a fixed transportation contract with railroads that includes a minimum fixed charge or minimum take amount. Because railroads have to commit considerable resources (i.e. locomotives and track) when providing such service, it is common for the railroads to demand terms and conditions similar to those in the Dunkirk contract with Union Pacific.

Q. WHAT IS APPLICANT'S RISK BY NOT BEING ABLE TO MEET THE MINIMUM TAKE REQUIREMENT OF THE CONTRACT?

A. The Dunkirk facility's production is not being fully dispatched because of the high cost of coal in relation to natural gas pricing. The projected reduction in coal deliveries gives rise to the take-or-pay provisions of the Union Pacific contract.

Q. HOW WAS THE TAKE OR PAY CHARGE CALCULATED?

A. Under the Union Pacific contract for both the Dunkirk and Huntley generating plants,

a minimum take of 2 million tons per year is required. The minimum take is divided between the two generating plants based on their ICAP Megawatt ratings. Dunkirk's share based on ICAP rating of 520 MW, versus 378 MW rating for Huntley, is 1,158,129 tons. The expected annual dispatch assuming all four units are in operation would require only 195,000 tons, leaving a shortfall of 963,129 tons. The charge per ton is $5.00 and multiplying the rate times the variance of 963,129 tons equals a payment owed to Union Pacific of $4,815,646.

Q. WHY DO YOU BELIEVE THIS IS A COST THAT SHOULD BE RECOGNIZED IN DUNKIRK'S RMR?

A. Applicant entered into the Union Pacific contract in 2010. Based on then-current market conditions and forward-looking cost indicators, Applicant believed it was reasonable and appropriate to enter into a fixed transportation contract in order to secure a long term reliable source of coal at a competitive cost. The contract was entered into on the belief that the contract terms would stabilize its operating costs at a level below a potentially ever increasing coal transportation charge. Based on 2010 transportation costs and assuming that China's increasing demand for coal, it was expected that coal transportation costs would increase over the contract period. Applicant had every reason to believe that the Union Pacific contract was necessary to provide reliable service at a reasonable cost. Further, minimum takes in coal transportation contracts are common operating costs in the coal generation business. Thus the costs associated with the Union Pacific contract were prudently incurred in

order to stabilize Dunkirk's operating costs. Because the contract obligation is a normal cost of business for a coal generating plant, the costs should be included in the RMR.

Q. PLEASE CONTINUE.

A. Column (e), Known and Measurable Change 4, Other Taxes, is a reduction to ad valorem taxes of $1,687,775. The Dunkirk facility currently makes payments to the local taxing jurisdictions pursuant to PILOT Agreement. Under the PILOT Agreement, the facility is listed as exempt on the tax rolls, so no ad valorem tax payments are due. The agreement includes yearly agreed upon payments that will decrease over the next few years; accordingly, the reduction of $1,687,775 is the scheduled decrease for the test year.

Q. DOES THE PILOT AGREEMENT PROVIDE FOR RETIREMENT OR MOTHBALLING ONE OR MORE UNITS?

A. Yes, the PILOT agreement includes a provision that allows for payments to be reduced if one or more units are mothballed or retired for a period of greater than six months. The decrease is in proportion to the individual units MW to Dunkirk's total of 530 MW attributable to the Facility when the PILOT Agreement was executed. Consequently, the mothballing of Units 3 and 4 for a period of more than six months accounts for the proposed reduction to the required payment to the Agency. However, the reduction due to mothballing Units 3 and 4 is not reflected as a test

period adjustment because the decrease will not be effective until 2014. To be effective in the test period, Applicant would have needed authorization from DPS to mothball and actually cease operation of Units 3 and 4 by the end of July in order to meet the annual notice requirements under the PILOT agreement. Applicant will not have such authorization until after the July 31 notice deadline. Consequently, the reduction to ad valorem taxes will not occur until 2014.

Q. PLEASE CONTINUE YOUR EXPLANATIONS OF THE REMAINING PROPOSED ADJUSTMENTS STARTING WITH COLUMN (f), KNOWN AND MEASURABLE CHANGE 5, NERC.

A Column (f) represents the cost Dunkirk will incur once the facility enters into an RMR contract when the facility becomes a critical asset needed for system reliability which thus must fulfill the compliance requirements of the North American Electric Reliability Corporation ("NERC"). NERC is the electric reliability organization certified by the FERC to establish and enforce reliability standards. It educates, certifies and trains industry personnel. The Applicant estimates that it will incur $233,000 per year to be compliant with the applicable NERC regulations. The NERC costs include a new Dunkirk-dedicated employee to coordinate with NERC and to assure that the facility is compliant with NERC's reliability standards, as well as all of the various operating expenses incurred in connection with NERC compliance.

Column (g), Known and Measurable Change 6, Heating Costs, recognizes that Dunkirk will incur cost to heat the facility. Because Dunkirk is not dispatched at

sufficient levels, it currently must run a unit to provide sufficient heat in the plant in the winter months. Running a unit out of merit to heat the plant is neither efficient nor cost effective. In fact, during the month of March 2012, Applicant incurred out-of-pocket costs of $1.5 million to operate one unit to provide heat for the plant. To remedy this situation, the Applicant proposes to install a heating system at a projected cost of $1.5 million, which is the equivalent to the cost of operating one generating unit to heat the plant. The cost of the new heating system is included in the planned capital additions discussed below. The Applicant projects that its annual heating bill will approximate $300,000 per year.

Column (h), Known and Measurable Change 7, Major Maintenance, represents the costs of major maintenance that Dunkirk will incur in 2013. Exhibit No. NRG-2, Statement 6, page 4 is a workpaper that lists all major maintenance project costs by unit and common plant that Applicant expects to incur through the year 2015. The amount projected for 2013 is $3,882,831.

Column (i), Known and Measurable Change 8, Depreciation Capex, represents the expected plant additions to be placed into service in the twelve months ending September 1, 2013. The workpaper shown on page 4, Statement 6, shows the capital expenditures through the year 2015. For the twelve months ending August 30, 2013, (shown on page 4 as “2013”), Column (b), page 4, shows that the Applicant will incur cost for capital projects for all 4 units totaling $7,283,500, which is added to rate base. In addition, Applicant used a 5 year depreciable life for the upgrades which reflects an annual depreciation allowance of $1,456,700 per year.

Q. WHAT IS THE BASIS FOR ESTABLISHING A FIVE YEAR DEPRECIABLE LIFE?

A. The five year life was chosen primarily to reflect the uncertainty of operations beyond the period transmission upgrades may obviate the need for the units. As stated by NRG, without an RMR agreement, all four units would be mothballed and only taken back into service if market conditions improved substantially. Any unnecessary upgrades would be eliminated. Because the five year depreciable life would likely exceed the RMR contract life, if market conditions do not improve significantly after the contract period, NRG will have to mothball all four units and any future recoverability of the remaining portion of the upgrades is uncertain. Thus, a five year depreciable life is reasonable because it places significant risk on Applicant of nonrecovery of the balance of those invested dollars.

Q. PLEASE EXPLAIN THE KNOWN AND MEASURABLE CHANGE 9, LEASE FOR RAIL CARS.

A Applicant leases rail cars used in the transportation of coal to the Dunkirk facility. An analysis was performed based on current lease rates and the number of rail cars needed. Based on that analysis, the lease cost incurred by Applicant for the 12 months ending February 29, 2012, will increase by $92,133.

Q. PLEASE SUMMARIZE THE COST OF SERVICE FOR THE FOUR UNITS.

A. By factoring the proposed nine adjustments discussed above, the cost of service for Dunkirk's four units is $112,004,429. Below I will discuss the process of eliminating both the invested capital and operating costs for Units 3 and 4. In addition, I will discuss the composition of the rate base and the proposed rate of return.

V. Operation and Maintenance ("O&M") Expense

Q. PLEASE EXPLAIN THE VARIOUS CONCEPTS AND PROCEDURES THAT WERE USED TO ELIMINATE O&M EXPENSE RELATED TO UNITS 3 AND 4.

A. All of the changes that were made to the overall four unit cost of service of $112,004,429 are shown on Statement 1, page 2, Column (a). The total cost of service comes directly from Column (k), page 1. Thus, page 2 begins with the adjusted cost of service to operate all four units and the columns following Column (a) represent the individual adjustment necessary to develop a cost of service for the remaining two units that are subject to the RMR.

Q. PLEASE DISCUSS EACH COMPONENT THAT MAKES UP THE TOTAL ADJUSTMENTS ELIMINATING UNITS 3 AND 4.

A. The adjustment to line 1, Column (b) of $2,559,525 represents numerous reductions to the test period O&M costs. The list of each individual cost item in the $2,559,525 downwards adjustment is shown on Statement 6, page 2, Column (i). Statement 6, page 2, Column (i), reflects the total O&M by cost category incurred by Dunkirk in

the test period and is the basis from which the O&M costs in the instant case were developed. The initial step was to separate out the fixed from the variable costs. This step is calculated in Column (b); Column (d) represents the remaining base period fixed costs after the variable costs were removed. The next step was to determine the appropriate fixed cost for the two unit scenario. This step was performed by Dunkirk's plant General Manager who reviewed in detail each cost category line by line and determined the probable O&M cost each cost category would incur running Units 1 and 2. A percentage rate was placed in Column (f) representing the General Manager's best estimation of the percentage of each cost category that Dunkirk will most likely incur in 2013 running just two units. Column (g) is the expected cost by category determined by multiplying Column (f) by Column (c). The difference between Column (c) and Column (g) represents the reduction to O&M expense of operating two instead of four units.

Q. PLEASE EXPLAIN HOW YOU CALCULATED A REDUCTION TO CORPORATE A&G EXPENSE ON COLUMN (b), LINE 2.

A. The reduction of Corporate and Regional A&G expense of $1,983,479 is tied directly in the reduction from 117 employees operating four units versus the 82 employees operating a two unit scenario.

Q. PLEASE PROVIDE AN EXPLANATION FOR THE PROPOSED DECREASE IN DEPRECIATION EXPENSE AS SHOWN ON STATEMENT 1, PAGE 2

COLUMN (b), LINE 4.

A. The total depreciation expense for the four units is $20,486, 909 as shown on statement 13, page 2, line 10 for the 12 months ended February 29, 2012 and the calculated depreciation for Units 1 and 2 is $8,943,946 as shown on statement 3, page 1, line 32 for the same period. The logic and mechanics of determining the decline in depreciation for eliminating Units 3 and 4 is reflected on Statement 3, pages 1 and 2. Page 2 has over 1,600 entries listing each item of plant investment. For each line item, the Dunkirk General Manager determined the percentage of use under the scenario of operating two units instead of four units. All of the depreciation calculations for Units 3 and 4 received a zero percent because these units will not be used. Examples such as common assets including the parking lot and roads received a 100% allocation because the use of these assets will not change if Units 3 and 4 are eliminated. The rational in determining each percentage rate for each of the approximately 1,600 entries was based on extensive knowledge of the operations through many years employed at the plant.

After each percentage was determined, the percentage was then multiplied by the plant investment to determine each category of plant investment that is specifically related to the two units that will be provided in the RMR. At the top of Statement 3, page 2 is the calculated total of 43.657%, which is the total of Dunkirk's entire investment needed to operate the two units. This number is transferred to Statement 3, page 1, line 33.

Q. PLEASE EXPLAIN THE PURPOSE OF STATEMENT 3, PAGE 1.

A. Lines 1-12 show a summary of all of the plant investment for the Dunkirk plant by category, which totals $423.4 million. Lines 15-25 reflect the accumulated depreciation through February 29, 2012. The plant investment and accumulated depreciation numbers are used to compute rate base on Statement 2 that will be discussed later in my testimony. Line 28 is depreciation expense in the amount of $20.486 million for the twelve months ended February 29, 2012 which is computed on Statement 3, Page 2.

On lines 29-32, Statement 3, page 1, the calculated depreciation expense for the two units and common costs are summarized and total $8.944 million. The unit and common depreciation amounts were derived from statement 3, page 2. A ratio of the $8.944 million to the total depreciation of $20.486 million is 43.657%. I will explain the significance of the 43.657% later in my testimony.

Q. PLEASE EXPLAIN THE PROPOSED REDUCTION TO THE INCOME TAX ALLOWANCE ON LINE 6 AND THE REDUCTION TO THE RETURN ALLOWANCE ON LINE 7 OF STATEMENT 1, PAGE 2.

A. The reduction in return and income tax allowances is a product of the elimination of the plant investment associated with Unit 3 and 4 in the computation of rate base. The decrease is reflected on Statement 2. Statement 2, Page 2, line 1, Column (a) shows a plant balance of $186,453,450. This number was calculated by multiplying the total average plant balance of $427,088,301 (a number derived by dividing the

beginning plant balance of $423,446,551 and ending plant balance of $430,730,051 for the 12 months ending August 30, 2013), as shown on Statement 2, page 1, line 1, by the 43.657% which represents the overall plant investment related to Units 1 and 2. The projected capital plant additions scheduled for 2013 is $7,283,500 is used in calculating the average rate base.

Q. WHY WAS IT APPROPRIATE TO CALCULATE THE PLANT BALANCE FOR UNITS 1 AND 2 BY THE USE OF 43.657% RATIO?

A. This figure represents the ratio of the depreciation expense applicable to Units 1 and 2 and an allocable portion of common plant to the total depreciation expense for the Dunkirk Station. The calculation performed on Statement 3, page 2, as described above, specifically identifies plant investment for Units 1and 2. Further, the analysis reviewed each item of common plant and determined the percentage of use each cost category would contribute to the operation of the RMR Units. Consequently, the overall percentage of 43.657% is the appropriate measure of the total plant investment that specifically applies to Units 1 and 2 and to common plant allocable to those units.

Q. PLEASE CONTINUE.

A. The accumulated reserve for depreciation was calculated using the total reserve for depreciation for the four units of $111,453,653, Statement 3, page 1 line 26. The first adjustment on line 26 projects the depreciation to August 30, 2012. This accumulated

reserve for August 30, 2012 was then projected through August 30, 2013. The two accumulated depreciation projections were combined and divided by two to arrive at an average accumulated depreciation balance of $132,668,912 as shown on Statement 2, page 1, line 2. This average balance was then multiplied by 43.657% to arrive at $57,919,115 shown on Statement 2, page 2, line 2, column (a). The prepayments and inventory of $19,234,806, Statement 2, page 3, line 14, was added to net plant. Deferred income taxes, a calculated average of the 12 months ending August 30, 2012 and 2013, were netted against this number to arrive at a net rate base of $127,640,134, as shown on line 7 of Statement 2, page 2. The return allowance on line 8 was calculated by multiplying the rate base by the overall rate of return 9.0574% calculated on Statement 4, page 1.

The difference between Statement 2, Page 2, Column (a), line 8 of $11,560,875 and the return allowance on Column (a), Statement 1, page 2, line 7 of $24,232,787 results in a decrease to the return allowance of $12,671,913 representing the elimination of Units 3 and 4.

The income tax allowance is calculated on Statement 5, page 2, Column (a). The difference between the total income tax allowances on page 2, Column (a) of $4,364,221 for two units and the income tax allowance for all four units as shown on line 6, Column (a) of $9,147,857, is $4,783,637 as shown on Column (b), line 6, page 2, of Statement 1.

The total of the above described reductions to the four unit cost of service of $33,541,516 as shown in column (b), page 2 of statement 1.

Q. NOW THAT YOU HAVE TESTIFIED TO THE NECESSARY CHANGES TO GO FROM 4 UNITS TO 2 UNITS PLEASE EXPLAIN THE KNOWN AND MEASURABLE ADJUSTMENT #10, COAL TRANSPORTATION.

A. Based on the expected uses of Units 1 and 2 under an RMR Tariff, the need for deliveries of coal will be less than the deliveries made during the test period, March 1, 2011 through February 29, 2012 for all four units. The projected decrease is 71%, for a total reduction of $1,221,000 as shown on Statement 1, page 2, line 1, Column (c). This amount takes into account the proposed increase to lease costs that was discussed in the discussion for the Known and Measurable Change 9.

Q. PLEASE EXPLAIN THE KNOWN AND MEASURABLE ADJUSTMENT #11, EMPLOYEE LABOR.

A. As explained above, NRG anticipates a significant reduction in the number of employees at the Dunkirk plant from an average of 156 employees in the base period to 117 employees in 2013 because the employee headcount obligation under the PILOT Agreement will no longer be operative after April 30, 2013. Additionally, the layup of Units 3 and 4 will permit NRG to reduce the number of employees by thirty-five employees prior to the expiration of the PILOT Agreement headcount obligations on April 30, 2013. The $5,050,340 decrease to the cost of service on Statement 1, page 2, Column D, results from the expected reduction to wages and employee benefits.

Q. PLEASE EXPLAIN THE KNOWN AND MEASURABLE ADJUSTMENT #12, AN INCREASE TO DUNKIRK'S TAKE-OR-PAY OBLIGATION.

A. As explained above, due to the severe reduction in coal deliveries, Dunkirk expects to incur a contractual obligation to Union Pacific of an amount in excess of $5.0 million. Dunkirk is subject to a contract with Union Pacific with an allocable guaranteed minimum take of 2,000,000 tons, with Dunkirk's share being 1,158,129 tons. The provision enabled Dunkirk to lock-in a delivered price during the contract period. When the contact was signed, Dunkirk's tonnage use was sufficiently above the stipulated contract minimum which justified that obligation. The projected annual tonnage shipments for the two units operating under the RMR Tariff are expected to be 30,000 tons, for a shortfall of 1,128,129 tons. The cost per ton of undelivered coal is $5.00 or $5,640,646. Because the cost of service calculated for running all four units, as shown on Statement I, page 1, Column (d), already reflects a take-or-pay obligation of $4,815,646, the shutdown of Units 3 and 4 will decrease the tonnage shipments and Dunkirk will incur an additional obligation of $825,000 as shown on Column (e) on page 2 of Statement 1.

Q. PLEASE EXPLAIN THE PROPOSED DECREASE TO THE WORKING CAPITAL KNOWN AND MEASURABLE CHANGE #13, COLUMN (n).

A. Statement 2, page 3, reflects the 13 monthly averages of Dunkirk's working capital allowance. The Applicant does not anticipate that its inventory of material and

supplies or prepayments will be affected by the shutdown of Units 3 and 4. Dunkirk will continue to maintain its inventory of materials and supplies to service the RMR Units and its prepayments should not diminish. However, its inventory of coal will most likely be drawn down in anticipation of using less coal tonnage to generate electricity. The inventory of coal is expected to decline by approximately 71.2% or $6,783,970 as shown on page 3 of Statement 2. The cost of service effect of the reduction in working capital is captured in the adjustments shown on Statement 2, Column (b) for the return allowance and Page 3, Statement 5, Column (b) for the income tax allowance.

Q. PLEASE EXPLAIN YOUR PROPOSED KNOWN AND MEASURABLE CHANGE #14 FOR WORKING CAPITAL.

A Cash working capital shown on lines 6 and 7 of page 2, Statement 1, was computed using the traditional formula of one-eighth of O&M and A&G expenses, excluding fuel, as prescribed by FERC precedent. The list of operation and maintenance expense eligible for calculating the cash working capital is shown on page 3 of Statement 1. The cost of service rate impact of the reduction in working capital is shown on Statement 2, page 2, Column (c) for the return allowance and page 3 of Statement 5, Column (c) for the income tax allowance.

Q. PLEASE EXPLAIN YOUR PROPOSED KNOWN AND MEASURABLE CHANGE #15, CAPITAL IMPROVEMENTS.

A, The proposed capital improvements were discussed above as additions applied to all four units. The removal of Units 3 and 4 also eliminates the capital improvements for Units 3 and 4 in the amount of $2,042,168. This adjustment effects both the computation of rate base and depreciation expense. The reduction to depreciation expense is shown on statement 1, page 2, line 4, Column (h) and the cost of service effect of the reduction in capital improvements is shown on Statement 2, page 2, Column (d) for the return allowance (the $2,042,168 was reduced by 50% to reflect average rate base for the 12 months ending August 30, 2013) and page 3 of Statement 5, Column (d) for the income tax allowance.

Q. PLEASE EXPLAIN YOUR PROPOSED KNOWN AND MEASURABLE CHANGE #16 FOR MAJOR MAINTENANCE.

A. The proposed major maintenance projects, as discussed above, are expenditures that would be needed if all four units are in service in 2013. Because Units 3 and 4 will not be in service in the test period, all major maintenance projects for Units 3 and 4 were eliminated. This was done by subtracting the maintenance for Units 1 and 2 from the four units. Consequently, major maintenance will decrease by $3,136,667 as shown on statement 1, page 2, column (c).

Q. EXPLAIN YOUR PROPOSED KNOWN AND MEASURABLE CHANGE #17.

A. The change was the recognition of regulatory commission expense to cover costs billed to Applicant from its attorneys and rate consultants for preparing and assisting

in the filing of the rate case. The regulatory commission expense is discussed in more detail below.

Q. PLEASE EXPLAIN YOUR PROPOSED KNOWN AND MEASURABLE CHANGE #18, ACQUISITION ADJUSTMENT.

A. A review of Applicant's ledger entries related to the purchase of the Dunkirk Station indicates that Applicant recorded an acquisition premium of $42.6 million. The reduction to depreciation, return and income taxes associated with removing this premium are discussed in more detail below.

Q. WHAT IS THE RESULTING COST OF SERVICE PROPOSED BY APPLICANT TO OPERATE UNITS 1 AND 2?

A. The total cost of service is $67,290,160 or $44.7 million less than the total cost of services for all four units.

VI Rate Base, Return and Related Income Taxes

Q WHAT ARE THE COMPONENTS OF PLANT INVESTMENT INCLUDED IN THE RATE BASE?

A. Statement 2 presents the detail supporting the rate base and resulting return allowance. Page 1 of Statement 2 shows the calculation of rate base for all four Units and page 2 shows the calculation of rate base for Units 1 and 2. The gross plant balance for the four units of $420 million is essentially made up of two different

investment outlays made by NRG, one approximating $160 million and the second approximating $206 million. The first outlay was the purchase of the Dunkirk Station from Niagara Mohawk Power Corporation ("Niagara Mohawk") in 1999. The second outlay was the 2008 upgrade to the plant to add backend controls to reduce plant emissions so that Dunkirk could continue to operate in compliance with New York and federal environmental laws.

With respect to plant investment (the initial capital outlay), FERC's general policy is to use the lower of the purchase price or original cost for ratemaking purposes. The gross production plant balances shown on Statement 2 for computing rate base reflects the plant's purchase cost and not the remaining original cost of Dunkirk plant reflected on the books of Niagara Mohawk as of the date of the purchase, June 30, 1999.

In keeping with FERC's policy of original cost, the book cost of the purchased plant subject to original cost ratemaking is $142.057 million as recorded on the books of Niagara Mohawk prior to the sale. NRG purchased Dunkirk Power LLC and Huntley Power LLC, which owns the Huntley Steam Station, from Niagara Mohawk on the same date for a combined purchase price of $355 million, which amount was less than the total net original costs on the books of Niagara Mohawk. However, when recording the respective investment for the two plants on its books, NRG recorded the Dunkirk purchase price at an amount higher than the $142.057 million original cost and recorded an amount less than original cost for Huntley. The recorded purchase price for the assets that are subject to the Commission's original

cost policy was $184.675 million or $42.6 million higher than the original cost. Consequently, the rate base was adjusted to remove the recorded acquisition premium.

Q. PLEASE EXPLAIN THE COMPUTATION TO ARRIVE AT THE RATE BASE ADJUSTMENT.

A. Attached as page 4 of Statement 1 is a worksheet that developed the computation for the adjustments to net plant. The starting point is the calculation of the excess recorded purchase price of $42,617,602 which is the adjustment for all four units. By multiplying the excess plant investment of $42,617,602, by the ratio of 43.657%, the result is an adjustment of $18,605,518. The rate base recorded on page 2 of Statement 2, Column (e) reflects the remaining depreciable basis of the acquisition adjustment of $18,605,518.

Because the plant has been depreciated from 1999 through February 29, 2012, the accumulated depreciation related to the excess purchase price must be reversed because only the net remaining plant should be adjusted. The depreciation rate, based on a thirty year life is 3.333% per year or $620,184 ($18,605,518 * 3.33%) per year for the 2 units. The accumulated depreciation is shown on lines 12-16. In addition, certain plant that was acquired by NRG from Niagara Mohawk has been retired and should be removed. To factor in retirements, I calculated a ratio of acquisition premium to the original plant cost of 30.004%. Thus, 30.004% of the retirements represented the acquisition premium. To simplify the computation I

added 30.004% of the retirements with accumulated depreciation on line 19. Because the resulting line 19 amount represents four units, I multiplied the number by 43.657%. The resulting adjustment to the accumulated depreciation is $4,602,435 which nets to a reduction to net plant of $14,003,082 as shown on Statement 2, page 2, Column (e).

The final adjustment is to the computation of accumulated deferred income taxes. Here I simply made a ratio of the premium plant adjustment to the total plant. The adjustment is shown on line 6.

Q. PLEASE CONTINUE YOUR DISCUSSION OF THE COMPUTATION OF RATE BASE.

A. The accumulated reserve for depreciation reflects the actual balances on Dunkirk's books through the end of the test period, February 29, 2012. Working capital was calculated using a 13-monthly average balance ended February 2012. Because Dunkirk is a limited liability company and is a disregarded entity for federal tax purposes, the Applicant does not maintain accumulated deferred income taxes ("ADIT") on its books. To calculate ADIT, NRG's tax department provided a reconciliation of the book/tax plant. The reconciliation calculated the amount of book/tax depreciation timing difference. Once the amount of the excess of tax depreciation over book depreciation was determined, I multiplied the total book/tax timing difference by Dunkirk's composite tax rate of 39.62%. This calculation is shown on Statement 5, page 3. The support for the computation of the composite

federal and state is on page 4 of Statement 4.

The final calculation of rate base is to determine an average rate base for the first 12 month period of the initial rate. The initial rate is proposed to be effective September 11, 2012. To simplify the computation, I used September 1, 2012 as the starting date and August 30, 2013 as the ending date for the twelve month period. I then calculated a plant balance, accumulated reserve for depreciation and accumulated deferred income tax balances for August 30, 2012 and for August 30, 2013. These balances were added together and divided by two to arrive at an average rate base for the twelve month period. These computations are shown on Statement 3, page 1.

Q HOW WAS THE RETURN ALLOWANCE SHOWN ON STATEMENT NO. 2 COMPUTED?

The return allowance shown on Statement No. 2, line 8, was computed by multiplying the overall rate of return of 9.0574% from Statement 4, page 1, by the computed rate base on line 7 for both pages. The composition of the capitalization is discussed below.

VII. Capital Structure and Cost of Capital

Q. PLEASE SUPPORT THE PROPOSED CAPITALIZATION AND THE COST OF CAPITAL ON STATEMENT 4, PAGE 1.

A. Statement 4 develops the capital structure and rate of return consisting of debt cost of 7.547% and a return on equity of 10.88%. Applicant and other affiliates of NRG own

and operate generation facilities and generally are not subject to traditional electric utility rate regulation. Applicant has used, for purposes of this filing, the capital structure of its parent which is 50.96 % debt, 1.63% preferred stock and 47.41 % equity. This is a typical capital structure and is comparable to the 50% debt and 50% equity proxy capital structure that the Commission has approved for numerous entities providing RMR service. *See New England Power Pool*, 92 FERC ¶ 61,020, at 61,041 (2004).

In the rate case submitted by an affiliate of Dunkirk in Docket No. ER03-563, the Commission approved a return on equity of 10.88% in an order issued July 24, 2003, 104 FERC ¶ 61,123 (2003). Further, in subsequent rate cases filed in Docket Nos. ER04-464-000, ER06-118-000, ER07-799, Applicant's affiliates requested a return of 10.88%, which the Commission also found to be reasonable, *Devon Power LLC*, 106 FERC ¶ 61,264 (2004) and *Devon Power LLC*, 114 FERC ¶ 61,094 (2006). Thus, a 10.88% return on equity has been approved by the Commission for other NRG subsidiaries providing reliability services in the Northeast. Accordingly, Applicant proposes to use the Commission's authorized return on equity of 10.88%. However, Applicant believes that this return is at the low end of the zone of reasonableness given the inherent and increasing regulatory and other risks faced by Applicant. In fact, the Commission has held that the 10.88% return on equity is conservative for merchant generating facilities such as Dunkirk (See *Norwalk Power, LLC*, 120 FERC ¶ 61,048 at P 48 (2007)). In this regard, the authorized return on equity in National Grid's formula rate on file in the NYISO Tariff for transmission

service (pursuant to which it will recover the cost of the needed transmission upgrades that will eliminate the need for this RMR service) is 11.5%, well above Applicant's proposed10.88%.

Q. WHY DOES DUNKIRK CHOOSE TO USE ITS PARENT CAPITALIZATION?

A. The Commission's policy on the selecting of the appropriate capital structure will look to the parent's capitalization if that capitalization provides the primary and only financing of the utility subsidiary. In this case, Dunkirk does not raise capital on its own, but instead relies on NRG for all of its capital needs. The selection of NRG's capitalization also considers NRG's cost of both equity and debt capital.

Q. PLEASE SUPPORT THE COMPUTATION OF THE COST OF DEBT.

A. Applicant is proposing the use of its parent's actual cost of debt of 7.547%. The computation of the debt acquisition cost was used to calculate debt by using a "net proceeds" computation consistent with the Commission's case precedent.

Q. PLEASE DESCRIBE YOUR COMPUTATION OF FEDERAL AND STATE INCOME TAX ALLOWANCES.

A. Statement 5, pages 1 and 2 shows the computation of the Federal and State income tax allowance included in the cost of service. The income tax allowance is based on the equity portion of the return allowance and computed using the New York state

income tax rate of 7.1% and the Federal corporate income tax rate of 35%. Line 5 of both pages 1 and 2 shows a total Federal and State income tax allowance for Dunkirk which is carried over to Applicants' Cost of Service shown on Statement 1, pages 1 and 2.

Q IS APPLICANT ENTITLED TO A FULL INCOME TAX ALLOWANCE SINCE IT IS A LIMITED LIABILITY CORPORATION AND APPLICANT DOES NOT, ON ITS OWN PAY FEDERAL AND STATE INCOME TAXES?

A Yes. In accordance with the Commission's *Policy Statement on Income Tax Allowances*, 111 FERC ¶ 61,139 (2005) ("Policy Statement"), Applicant is entitled to an income tax allowance if its parent is subject to a tax liability on the income it derives from the Applicant. While Applicant is itself a pass-through entity that does not pay taxes, Applicant is wholly-owned by a corporation that is subject to a tax liability on the taxable income earned from Applicant. Therefore, Applicant is entitled to a full income tax allowance as part of its cost-of-service rate.

VIII. <u>Operation and Maintenance Expense</u>

Q. PLEASE DESCRIBE OPERATION AND MAINTENANCE ("O&M") EXPENSES.

A. Statement 1, page 3 is a summary of the O&M costs that were calculated on Statement 6, pages 2 and 3. As testified above, the first step in adjusting operating costs from the twelve months ended February 29, 2012 was to eliminate all variable

costs because such costs are collected through the energy bid price. The remaining fixed costs were then adjusted to eliminate costs that would not reoccur because Units 3 and 4 will not operate under the RMR agreement. Consequently, because all variable costs have already been eliminated from the O&M costs listed on Statement 1, page 3, there is no further need to adjust for viable operating costs.

Q PLEASE DESCRIBE THE REASONS FOR THE INCREASE IN MAJOR MAINTENANCE.

A Major maintenance is performed annually and at a minimum is performed on both the electrical generating equipment and the balance of plant systems to keep the plant operating in a reliable and safe condition.

For safety purposes annual maintenance, inspection, repair, and testing are performed on equipment such as boiler safety valves, high pressure valves, and high energy piping. Additionally, in order to maintain equipment reliability, boiler inspections are completed with focus on tube material thinning and chemical deposit loading. Tube replacements, repair, or chemical cleanings resulting from the inspections are performed as necessary in accordance with industry standards and operating experience. Other systems requiring recurring major maintenance include the boiler air and gas systems including multiple fans and baghouse equipment, condensate and feedwater systems including multiple motor driven pumps and the turbine driven boiler feed pump, boiler circulating water pump maintenance, feedwater heater testing and repairs, and condenser and heat exchanger tube testing

and cleaning.

Screen house and saltwater circulating water system maintenance is performed during periodic unit outages. This work includes overhauling the saltwater circulating water pumps and repairs on the suction and discharge butterfly valves. Maintenance is performed on rotating screens to prevent debris from entering the circulating water system.

High voltage electrical systems and generators require maintenance so that they remain in good operating condition. Both require preventative electrical testing and corrective maintenance. This maintenance includes electrical tests on the major electrical systems (generator, exciter and transformers), maintenance on breakers and switchgear, high voltage disconnect repairs, and relay testing and calibrations.

Coal preparation systems require maintenance to ensure proper and desirable fuel is delivered to the units. Routine inspection, testing, and repair is required on the following coal prep equipment: bulk coal crushing equipment, conveying systems, coal feeders, mills, and transport system.

Q PLEASE SUPPORT THE PROPOSED ADJUSTMENT FOR RATE CASE EXPENSE.

The test period adjustment for rate case expense reflects the cost to fully litigate the rate case at the Commission in the total amount of $1,500,000. FERC precedent supports the assessment of rate case expense over the period of time the rates will be collected (*see, Public Service Co. of N.M.*, Opinion No. 1331, 17 FERC ¶ 61,123 at

61,251 (1981). Accordingly, Applicant proposes to amortize this amount over the expected three-year term of the RMR agreement. This results in an annual amount of $500.000 as shown on Column (j).

IX. Allocation of Corporate Administrative and General Expenses

Q PLEASE DESCRIBE THE RELATIONSHIP AMONG NRG ENERGY INC., NRG NORTHEAST REGIONAL OFFICE, AND APPLICANT AS A FUNCTION OF ALLOCATION OF ADMINISTRATIVE AND GENERAL ("A&G") COSTS.

A NRG (*i.e.*, NRG Energy, Inc.), the parent company of the Applicant, owns and operates a diverse portfolio of power-generating facilities located primarily in the Northeast, South Central and Western regions of the United States. NRG's operations include baseload, intermediate, peaking and cogeneration facilities. NRG provides administrative and management services for all of its affiliated groups. To assist in the management of its holdings, NRG has established regional divisions within its corporate offices that provide more direct specialized management services to facilities in that region, especially dealing with the grid operator located within each region. NRG Northeast division ("NRG Northeast") is the group within the corporate entity that provides management services to Applicant**.** Thus, A&G costs are incurred on behalf of the Applicant at both the NRG and NRG Northeast levels.

Q IS IT NECESSARY TO ALLOCATE A&G FROM NRG ENERGY AND NRG NORTHEAST TO APPLICANT?

Yes. The allocation and assignment of these costs are necessary because certain A&G costs reside at NRG and certain costs reside at NRG Northeast. Significant services are rendered by both the parent and the regional division on behalf of the Applicant. Therefore, it is necessary to allocate NRG's A&G costs among the regions and to then allocate NRG Northeast's A&G costs, inclusive of its allocated portion of NRG's A&G costs to Applicant.

Q CAN YOU PLEASE DESCRIBE HOW YOU HAVE ALLOCATED A&G COSTS FROM NRG ENERGY AND NRG NORTHEAST TO APPLICANT?

A. The Commission normally requires that A&G costs be allocated among electric functions on the basis of labor. *See e.g., Utah Power & Light Company*, 44 FERC ¶ 61,166 at 61,549 (1988). Consistent with Commission precedent, Applicant used a labor ratio to first assign NRG A&G to its regional divisions and then combined the NRG Northeast A&G with the allocated corporate A&G. This combined number was then allocated to Dunkirk also based on a labor ratio calculated at the region level. Consequently, as projected labor for Applicant's RMR Units decreased, the allocation of NRG and NRG Northeast A&G costs assigned to Applicant also decreased.

X. <u>Depreciation and Amortization Expense</u>

Q WHAT IS SHOWN ON STATEMENT 3, DEPRECIATION?

A Statement 3 show the plant original costs, accumulated depreciation expense and the composite depreciation rates used by the Applicant for financial statement purposes for all categories of plant investment. Applicant proposes no calculated change for its current depreciation rates and no recognition for negative salvage.

XI. Unit 2 Cost of Service

Q. **PLEASE DESCRIBE EXHIBIT NO. _NRG-3.**

A. Exhibit No.__NRG-3 is a replica of Exhibit No. _NRG-2, with two exceptions. First, Unit 1 drops out and the cost of service only applies to Unit 2. Second, the rate base is an average projection of plant, accumulated depreciation and accumulated deferred taxes through June 1, 2013, the date National Grid letter of June 29, 2012 indicated that the critical substation and line projects are scheduled to start service.

Q. WHAT IS THE LEVEL OF EMPLOYMENT WITH HAVING ONLY UNIT 2 IN SERVICE AND WHAT IS THE PERCENTAGE OF PLANT USED FOR UNIT 2?

A. The number of employees will drop to 68 and the percentage of plant needed to run Unit 2 is 29.848%.

Q. WHAT IS THE DECREASE IN THE COST OF SERVICE?

A. The cost of service will decrease from operating two units at a rate of $65.369 million to a rate of $53.835 million for operating Unit 2 exclusively.

Q DOES THAT CONCLUDE YOUR TESTIMONY?

A. Yes.

Attachment A to
Direct Testimony of
Alan R. Lovinger

Testimony and Exhibits
Presented before the FERC While Employed by FERC

National Gas Storage Corporation	CP76-492
Natural Gas Pipeline Company of America	RP77-98 & RP78-78
South Texas Natural Gas Gathering Company	RP77-59 & RP78-58
Tennessee Gas Pipeline Company	RP77-62
Consolidated Gas Supply Corporation	RP77-7 & RP78-88
Florida Gas Transmission Company	CP74-142
Cities Service Gas Company	RP79-76
Consolidated Gas Supply Corporation	CP80-346
Columbia Gulf Transmission Company	RP75-105, et al.
United Gas Pipe Line Company	RP82-57 & RP83-52
Mountain Fuel Resources	CP80-274
Ozark Gas Transmission System	RP84-53
Trunkline Gas Company	RP83-93
High Island Offshore System	RP85-37
Pacific Offshore Pipeline Company	RP85-34
Overthrust Pipeline Company	RP85-60
Trailblazer Pipeline Company	RP85-66
Williston Basin Interstate Pipeline	RP86-10
Southern Natural Gas Company	RP86-63
Transcontinental Gas Pipe Line Corporation	RP87-07-000
ANR Pipeline Company	RP89-161-000
Carnegie Natural Gas Company	RP88-131-000
Williston Basin Interstate Pipeline	RP89-34-000
Southern Natural Gas Company	RP92-134-000
Equitrans, Inc.	RP93-62 & RP93-187
Gaviota Terminal Company	IS94-23-000
Northern Natural Gas Company	RP95-189
Northern Border	RP96-45
Williams Natural Gas Company	RP96-173, et al.

Testimony and Exhibits
Presented before the FERC While Employed by BWMQ

Northern Natural Gas Company	RP98-203
California Power Exchange Corporation	ER98-210, et al,
Kansas Pipeline Company	RP99-485-000,
Dominion Transmission, Inc.	RP00-632-000
Viking Gas Transmission Company	RP02-132
Portland Natural Gas Transmission System	RP02-013
Chandeleur Pipe Line Company	RP03-625
Suburban Propane, L.P.	IS02-464-000
Midwest Independent Trans. Operator, Inc.	EL02-111-000
Kern River Gas Transmission Company	RP04-274
Dominion Cove Point, LLC	RP06-417
Texas Gas Transmission, LLC	RP05-317
Orion Power MidWest, L.P.	ER06-993
PSEG Energy Resources & Trade, LLC	ER05-644
Gas Transmission Northwest Corp.	RP06-407
Michigan Electric Transmission Co., LLC	ER06-56-000
ISO New England, Inc.	ER07-219
Devon Power, LLC	ER04-464
Norwalk Power, LLC	ER07-799-000
ANR Pipeline Company	RP07-439
Portland Natural Gas Pipeline System	RP08-308
Atlantic Path 15, LLC	ER08-374
MoGas Pipeline LLC	RP09-791
El Paso Natural Gas Co.	RP08-426
El Paso Natural Gas Co.	RP10-1398
Portland Natural Gas Pipeline System	RP10-729
MoGas Pipeline LLC	CP06-407-007
Atlantic Path 15, LLC	ER11-2909

Testimony and Exhibits
Presented before Other Agencies While Employed by BWMQ

Public Service Commission of D.C.	Formal Case No. 945
Arkansas Public Service Commission	02-024-U
Arkansas Public Service Commission	02-227-U
Atmos Energy Incorporated	GUD No. 9796
SourceGas Distribution LLC	Docket No. 08S__G
SourceGas Distribution LLC	Docket No. NG ___

Exhibit No. NRG-1

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

Dunkirk Power, LLC) Docket No. ER12-____-000
)

DECLARATION

I, Alan R. Lovinger, declare under penalty of perjury that the foregoing Direct Testimony is true and correct.

Executed on July 9th, 2012.

Signed: _____

Alan R. Lovinger

STATE OF: FLORIDA
COUNTY/CITY OF : Palm Beach, to-wit:

I the undersigned Notary Public in and for the State of FLORIDA do hereby certify that before me appeared Alan R. Lovinger whose name is signed to the foregoing Direct Testimony, and acknowledge under oath before me, sworn and subscribed before me this 9th day of July, 2012.

_____
Notary Public

My Commission expires: MAR. 8, 2015

My Commission number: EE 71903

JOSHUA SARIOL
Notary Public, State of Florida
Commission# EE 71903
My comm. expires Mar. 8, 2015

ATTACHMENT C

EXHIBIT NRG – 2:

Cost of Service Study

Exhibit No. NRG-2
Statement 1, Page 1 of 4
Docket No. ER12-_____

Dunkirk Power
Overall Cost of Service for Four Units
For the twelve Months Ending Feb 29, 2012, as adjusted

Line No.		Total	Known and Measurable Change 1, Labor Step-Down	Known and Measurable Change 2, Corporate AG	Known and Measurable Change 3, Take or Pay	Known and Measurable Change 4, Other Taxes	Known and Measurable Change 5, NERC	Known and Measurable Change 6, Heating Costs	Known and Measurable Change 7, Major Maintenance	Known and Measurable Change 8, Depreciation on CAPEX	Known and Measurable Charge 9, Lease for Rail Cars	Adjusted Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Operation and maintenance Expense	36,085,913	(5,817,504)	-	$4,815,646	-	$233,000	$300,000	$3,882,831	-	92,133	39,592,019
2	Corporate Administrative and General Expense	10,393,002	-	(2,212,957)	-	-	-	-	-	-	-	8,180,045
3	Total O&M Expense	46,478,915	(5,817,504)	(2,212,957)	$4,815,646	-	$233,000	$300,000	$3,882,831	-	92,133	47,772,064
4	Depreciation Expense	20,486,909	-	-	-	-	-	-		1,456,700	-	21,943,609
5	Taxes Other than Income Taxes Gross	10,595,887	-	-	-	($1,687,775)	-	-	-		-	8,908,112
6	Federal and State Taxes	9,147,857	-	-	-	-	-	-	-		-	9,147,857
7	Return	24,232,787	-	-	-	-	-	-	-	-	-	24,232,787
8	**Overall Cost of Service**	**110,942,355**	**(5,817,504)**	**(2,212,957)**	**4,815,646**	**(1,687,775)**	**233,000**	**300,000**	**3,882,831**	**1,456,700**	**92,133**	**112,004,429**

Exhibit No. NRG-2
Statement 1, Page 2 of 4
Docket No. ER12-_____

Dunkirk Power
Overall Cost of Service for Units 1 and 2
For the twelve Months Ending Feb 29, 2012, as adjusted

Line No.		Total for Four Units	Adjustments for Going from All Units to Units 1,2	Known and Measurable Change 10, Coal Transportation going from 4 to Units 1 and 2	Known and Measurable Change 11, Labor Force Reduced from 117 to 82 Employees	Known and Measurable Change 12 , Additional Take or Pay Going from 4 to 2 Units	Known and Measurable Changes 13, Working Capital Coal Inventory	Known and Measurable Change 14, Cash Working Capital Allowance	Known and Measurable Changes 15, Capex	Known and Measurable Changes 16, Reduction to Major Maintenance	Known and Measurable Change 17, Regulatory Commission Expense	Known and Measurble Change 18, Acquisition Adjustment	Adjusted Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Operation and maintenance Expense	39,592,019	(2,559,525)	(1,221,000)	(5,050,340)	825,000	-	-	-	(3,136,667)	500,000	-	28,949,487
2	Corporate Administrative and General Expense	8,180,045	(1,983,479)	-	-	-	-	-	-	-	-	-	6,196,566
3	Total O&M Expense	47,772,064	(4,543,004)	(1,221,000)	(5,050,340)	825,000	-	-	-	(3,136,667)	500,000	-	35,146,053
4	Depreciation Expense	21,943,609	(11,542,962)	-	-	-	-		(408,434)	-	-	(620,184)	9,372,029
5	Taxes Other than Income Taxes Gross	8,908,112	-	-	-	-	-		-	-	-		8,908,112
6	Federal and State Taxes	9,147,857	(4,783,637)	-	-	-	(231,955)	148,076	(34,912)	-	-	(446,054)	3,799,375
7	Return	24,232,787	(12,671,913)	-	-	-	(614,451)	392,254	(92,484)	-	-	(1,181,602)	10,064,592
8	**Overall Cost of Service**	**112,004,429**	**(33,541,516)**	**(1,221,000)**	**(5,050,340)**	**825,000**	**(846,406)**	**540,329**	**(535,830)**	**(3,136,667)**	**500,000**	**(2,247,840)**	**67,290,160**

Exhibit No. NRG-2
Statement 1, Page 3 of 4
Docket No. ER12-_____

Dunkirk Power
Operations and Maintenance Expense Detail, Units 1,2

For the twelve Months Ending Feb 29, 2012, as adjusted

Line No.			
1	Operational Labor	12,695,515	Regular, Overtime, Contract, Temporary
2	Normal Maintenance	1,910,894	Land, Buildings, Balance of Plants, Equipment, Consumables, etc
3	Major Maintenance	3,790,000	
4	Environmental/Security/Safety	574,997	Environmental Permits, Employee Safety & Protection, etc
5	Utilities & Aux Power	56,893	Water & Sewer and Plant Electric
6	Other Operations Expense	1,304,765	Station Service, Plant Equipment Lease/Rent Expense, Freight, etc
7	G&A Insurance	744,060	
8	G&A Other	703,716	Employee Expenses, External Legal Support, Travel & Entertainment, Office Expenses, Other G&A Expense
9	Take or Pay	5,640,646	
10	NERC	233,000	
11	Coal Transportation	495,000	
12	Heating Costs	300,000	
13	**Total**	**28,449,486**	
14	**A&G**	**6,196,566**	
15	**Total Operating Costs**	**34,646,052**	
15	**Working Capital**	**4,330,756**	
16	**Regulatory Commission Expense**	**500,000**	

Exhibit No. NRG-2
Statement 1, Page 4 of 4
Docket No. ER12-_____

Dunkirk Power
Computation of Original Cost Assets, Units 1 and 2
As of February 29, 2012, as adjusted

Line No.					Recorded Book Costs by NRG	Depreciated Net Original Costs	Depreciation Expense	Rate Base Adjustment
1		Cost of Facilities on the Books of NIMO, Four Units						
2		Structure and Improvements				35,418,000		
3		Boiler Plant Equipment				89,587,000		
4		Turbogenerators				12,252,000		
5		Accessory Electric Equipment				3,220,000		
6		Miscellaneous Power Plant Equipment				1,580,000		
7		Total			184,674,602	142,057,000		
8		Excess/Premium				(42,617,602)		42,617,602
9		Percentage of premium				30.0004%		
10		Plant adjustment for Units 1 and 2						**18,605,518**
11		Annual Depreciation: (30 Year Life)						
12	1999	Depreciation					310,092	
13	2000	Depreciation	Rate	3.3333%			620,184	
14	2001-2010	Depreciation					6,201,839	
15	2011	Depreciation					620,184	
16	2012	Depreciation					413,456	
17	2013	Depreciation					310,092	
18	1999-2004	Retirement				431,355	56,496	
19	2004-2011	Retirement				15,346,363	2,009,947	
20		Total Depreciation since Acquisition					10,542,289	(4,602,435)
21		Rate Base Adjustment						14,003,082
		Rtio to Total Plant Investment						
		Acquisition Adjustment			42,617,602			
		Total Plant Gross Investment			423,446,551			
		Ratio			10.06%			

Exhibit No. NRG-2
Statement 2, Page 1 of 3
Docket No. ER12-_____

Dunkirk Power
Computation of Rate Base for Four Units
For the twelve Months Ending Feb 29, 2012, as adjusted

Line No.		Total Plant And Adjusted Total (a)
1	Total Plant in Service	427,088,301
2	Accumulated Depreciation and Amortization	(132,668,912)
3	Net Plant	294,419,389
4	Prepayments and Inventories	19,234,806
5	Total Before Deducting ADIT	313,654,196
6	Less: Accumulated Deferred Income Taxes	46,107,292
7	Total Rate Base	267,546,903
8	Return Allowance	24,232,787

Exhibit No. NRG-2
Statement 2, Page 2 of 3
Docket No. ER12-_____

Dunkirk Power
Computation of Rate Base, Units 1 and 2
For the twelve Months Ending Feb 29, 2012, as adjusted

Line No.		Total Plant	Coal Inventory	Cash Working Capital	Known and Measurable Change for Capex	Known and Measurable Change, Acquisition Adjustment	Adjusted Total
		(a)	(b)	(c)	(d)	(e)	(f)
1	Total Plant in Service	186,453,450	-	-	(1,021,084)	(18,605,518)	166,826,849
2	Accumulated Depreciation and Amortization	(57,919,115)	-	-	-	(4,602,435)	(53,316,680)
3	Net Plant	128,534,336	-	-	(1,021,084)	(14,003,082)	113,510,169
4	Prepayments and Inventories	19,234,806	(6,783,970)	4,330,756	-	-	16,781,592
5	Total Before Deducting ADIT	147,769,142	(6,783,970)	4,330,756	(1,021,084)	(14,003,082)	130,291,762
6	Less: Accumulated Deferred Income Taxes	20,129,008	-	-	-	(957,370)	19,171,638
7	Total Rate Base	127,640,134	(6,783,970)	4,330,756	(1,021,084.0)	(13,045,712.9)	111,120,123
							-
8	Return Allowance	11,560,875	(614,451)	392,254	(92,484)	(1,181,602)	10,064,592

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Statement 2, Page 3 of 3
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Dunkirk Power
Computation of Working Capital
Units 1 and 2

Line No.		Prepayments	Inventory-Coal	Inventory-Spare Parts	Total
		(a)	(b)	(c)	(d)
1	Feb, 2011	5,743,737	6,816,514	6,473,961	
2	Mar, 2011	4,969,641	12,941,145	6,459,771	
3	Apr, 2011	4,195,544	11,865,082	6,415,720	
4	May, 2011	2,922,384	7,808,943	6,437,017	
5	Jun, 2011	2,048,475	9,268,942	6,426,562	
6	Jul, 2011	1,707,062	7,950,377	6,514,211	
7	Aug, 2011	1,365,650	8,652,712	6,513,984	
8	Sep, 2011	1,042,256	9,609,971	6,561,095	
9	Oct, 2011	698,841	8,293,544	6,609,205	
10	Nov, 2011	355,427	9,352,703	6,661,669	
11	Dec, 2011	3,279,260	7,833,154	6,648,787	
12	Jan, 2012	6,773,070	11,203,380	6,682,813	
13	Feb, 2012	5,867,601	12,348,501	6,733,770	
14	**Total**	**40,968,948**	**123,944,969**	**85,138,564**	
14	Monthly Average	3,151,458	9,534,228	6,549,120	19,234,806
16	Known and Measurable Change to Coal Inventory	3,151,458	2,750,258	6,549,120	
17	Variance	-	(6,783,970)		12,450,836

	Unit 1	75	14.42%
	Unit 2	75	14.42%
	Unit 3	185	35.58%
	Unit 4	185	35.58%
		520	

Exhibit No. NRG-2
Statement 3, Page 1 of 3
Docket No. ER12-_____

Dunkirk Power
Plant and Equipment, Units 1 and 2
As of Feburary 29, 2012

Line Nos.	Company	Business Unit	Object Account	Subsidiary	Description	Cumulative 2 General Ledger 2012	Adjustments for Plant in Service September 1, 2012	Plant Investment and DD&A as of September 1, 2012	Projections for Average Rate Base	Plant Investment and DD&A as of September 1, 2013
1	01006	1006	152200	001	PP&E-Land	991,520				
2	01006	1006	152200	010	PP&E-Land Improvements	14,103,701				
3	01006	1006	152200	020	PP&E-Buildings	48,402,909				
4	01006	1006	152,200.00	030	PP&E-Plant Equipment	347,350,943				
5	01006	1006	152200	040	PP&E-Rolling Stock	2,357,716				
6	01006	1006	152200	050	PP&E-Transmission Assets	5,875,855				
7	01006	1006	152200	070	PP&E-Capital Spares	164,728				
8	01006	1006	152200	080	PP&E-Furniture & Office Equipm	58,937				
9	01006	1006	152200	090	PP&E-Automobiles	83,465				
10	01006	1006	152200	100	PP&E-Computer,Network,Phone	204,701				
11	01006	1006	152200	110	PP&E-Software	1,780,665				
12	01006	1006	152200	900	PP&E-Asset Retirement Obligati	2,071,411				
13					Total Dunkirk Plant, As of February 29, 2012	423,446,551	-	423,446,551	$7,283,500	430,730,051
14					Dunkirk Accumulated Depreciation					
15	01006	1006	152300	010	AccumDep-Land Improvements	($4,959,023)				
16	01006	1006	152300	020	AccumDep-Buildings	($11,254,698)				
17	01006	1006	152300	030	AccumDep-Plant Equipment	($88,337,076)				
18	01006	1006	152300	040	AccumDep-RollingStock	($1,322,347)				
19	01006	1006	152300	050	AccumDep-Transmission Assets	($1,969,932)				
20	01006	1006	152300	070	AccumDep-Capital Spares	($52,257)				
21	01006	1006	152300	080	AccumDep-Furniture & Office Eq	($58,937)				
22	01006	1006	152300	090	AccumDep-Automobiles	($70,525)				
23	01006	1006	152300	100	AccumDep-Comp,Network,Phone	($204,701)				
24	01006	1006	152300	110	AccumDep-Software	($1,780,665)				
25	01006	1006	152300	900	AccumDep-Asset Retire Obligati	($1,443,492)				
26					Total DD&A as of February 29, 2012	($111,453,653)	(10,243,454)	(121,697,107)	($21,943,609)	(143,640,716)
27					Net Plant Total	311,992,898				
28					Depreciation For Units 1, 2, 3 and 4	$20,486,909				
29					Common	$6,040,389				
30					Unit 1	$1,470,786				
31					Unit 2	$1,432,772				
32					Depreciation For Units 1 and 2	$8,943,946				
33					Ratio	43.657%				
34					Adjustment to Depreciation Expense	$11,542,962				

Dunkirk Generating Plant
Depreciation for Units 1 and 2

Unit 1&2 Depreciation	28.8%

417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
		Unit 2 Depreciation	1,432,772				
		Unit 1 Depreciation	1,470,786				
		TOTAL Unit 1/2 Depreciation	**8,943,946**				
		Total Depreciation	**20,486,909**				
		Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2		Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
1006	/103672	50.0%	28.8%	2,796	Building Foundation, structure	AA	145,108	46,033	1,613	5,592	917	443	99,075	11/30/2003	SL	R
1006	/103673	50.0%	28.8%	348	Building Roof	AA	9,069	5,012	201	697	114	55	4,057	11/30/2003	SL	R
1006	/103674	50.0%	28.8%	697	Building Ventilation, Heat and	AA	18,139	10,024	402	1,393	228	110	8,115	11/30/2003	SL	R
1006	/103675	50.0%	28.8%	348	Building Lighting and Powe	AA	9,069	5,012	201	697	114	55	4,057	11/30/2003	SL	R
1006	/103676	50.0%	28.8%	2,878	Building Foundation, structure	AA	149,370	47,385	1,661	5,757	944	456	101,985	11/30/2003	SL	R
1006	/103677	50.0%	28.8%	358	Building Roof	AA	9,336	5,159	207	717	118	57	4,177	11/30/2003	SL	R
1006	/103678	50.0%	28.8%	717	Building Ventilation, Heat and	AA	18,671	10,318	414	1,434	235	114	8,353	11/30/2003	SL	R
1006	/103679	50.0%	28.8%	358	Building Lighting and Powe	AA	9,336	5,159	207	717	118	57	4,177	11/30/2003	SL	R
1006	/103680	50.0%	28.8%	3,125	Building Foundation, structure	AA	162,180	51,449	1,803	6,250	1,025	495	110,732	11/30/2003	SL	R
1006	/103681	50.0%	28.8%	366	Building Roof	AA	9,540	5,272	211	733	120	58	4,268	11/30/2003	SL	R
1006	/103682	50.0%	28.8%	733	Building Lighting and Powe	AA	19,080	10,544	423	1,465	240	116	8,536	11/30/2003	SL	R
1006	/103683	50.0%	28.8%	234	Building Foundation, structure	AA	12,167	3,860	135	469	77	37	8,307	11/30/2003	SL	R
1006	/103684	50.0%	28.8%	52	Building Lighting and Powe	AA	1,352	747	30	104	17	8	605	11/30/2003	SL	R
1006	/103685	50.0%	28.8%	880	Building Foundation, structure	AA	45,645	14,480	507	1,759	288	139	31,165	11/30/2003	SL	R
1006	/103686	50.0%	28.8%	195	Building Lighting and Powe	AA	5,072	2,803	112	390	64	31	2,269	11/30/2003	SL	R
1006	/103687	50.0%	28.8%	14,052	Building Foundation, structure	AA	729,199	231,325	8,107	28,103	4,607	2,227	497,875	11/30/2003	SL	R
1006	/103688	50.0%	28.8%	1,750	Building Roof	AA	45,575	25,186	1,010	3,500	574	277	20,389	11/30/2003	SL	R
1006	/103689	50.0%	28.8%	3,500	Building Ventilation, Heat and	AA	91,150	50,371	2,019	7,000	1,148	555	40,778	11/30/2003	SL	R
1006	/103690	50.0%	28.8%	1,750	Building Lighting and Powe	AA	45,575	25,186	1,010	3,500	574	277	20,389	11/30/2003	SL	R
1006	/103691	50.0%	28.8%	1,298	Building Foundation, structure	AA	67,336	21,361	749	2,595	425	206	45,975	11/30/2003	SL	R
1006	/103692	50.0%	28.8%	287	Building Ventilation, Heat and	AA	7,482	4,135	166	575	94	46	3,347	11/30/2003	SL	R
1006	/103693	50.0%	28.8%	394	Building Foundation, structure	AA	20,439	6,484	227	788	129	62	13,955	11/30/2003	SL	R
1006	/103694	50.0%	28.8%	87	Building Lighting and Powe	AA	2,271	1,255	50	174	29	14	1,016	11/30/2003	SL	R
1006	/103695	50.0%	28.8%	268	Building Foundation, structure	AA	13,888	4,406	154	535	88	42	9,482	11/30/2003	SL	R
1006	/103696	50.0%	28.8%	59	Building Lighting and Powe	AA	1,543	853	34	119	19	9	690	11/30/2003	SL	R
1006	/103697	50.0%	28.8%	4,816	Building Foundation, structure	AA	249,924	79,284	2,778	9,632	1,579	763	170,641	11/30/2003	SL	R
1006	/103698	50.0%	28.8%	600	Building Roof	AA	15,620	8,632	346	1,200	197	95	6,988	11/30/2003	SL	R
1006	/103699	50.0%	28.8%	1,200	Building Ventilation, Heat and	AA	31,241	17,264	692	2,399	393	190	13,976	11/30/2003	SL	R
1006	/103700	50.0%	28.8%	600	Building Lighting and Powe	AA	15,620	8,632	346	1,200	197	95	6,988	11/30/2003	SL	R
1006	/103701	50.0%	28.8%	5,990	Building Foundation, structure	AA	310,858	98,614	3,456	11,980	1,964	949	212,244	11/30/2003	SL	R
1006	/103702	50.0%	28.8%	746	Building Roof	AA	19,429	10,737	430	1,492	245	118	8,692	11/30/2003	SL	R
1006	/103703	50.0%	28.8%	1,492	Building Ventilation, Heat and	AA	38,857	21,473	861	2,984	489	236	17,384	11/30/2003	SL	R
1006	/103704	50.0%	28.8%	746	Building Lighting and Powe	AA	19,429	10,737	430	1,492	245	118	8,692	11/30/2003	SL	R
1006	/103705	50.0%	28.8%	12,109	Building Foundation, structure	AA	628,385	199,343	6,986	24,218	3,970	1,919	429,042	11/30/2003	SL	R
1006	/103706	50.0%	28.8%	1,508	Building Roof	AA	39,274	21,704	870	3,016	494	239	17,570	11/30/2003	SL	R
1006	/103707	50.0%	28.8%	3,016	Building Ventilation, Heat and	AA	78,548	43,407	1,740	6,033	989	478	35,141	11/30/2003	SL	R
1006	/103708	50.0%	28.8%	1,508	Building Lighting and Powe	AA	39,274	21,704	870	3,016	494	239	17,570	11/30/2003	SL	R
1006	/103712	100.0%	100.0%	3,116	Elevators	AA	46,639	25,647	3,116	3,116	511	247	20,993	11/30/2003	SL	R
1006	/103717	50.0%	100.0%	8,573	Fire Protection	AA	444,904	141,137	17,147	17,147	2,811	1,359	303,767	11/30/2003	SL	R
1006	/103718	50.0%	100.0%	2,701	Security Equipment	AA	59,292	44,461	5,401	5,401	885	428	14,831	11/30/2003	SL	R
1006	/103719	100.0%	100.0%	32,896	Landfills	AA	722,247	270,778	32,896	32,896	5,393	2,607	451,469	11/30/2003	SL	R
1006	/103721	50.0%	100.0%	37,929	Lagoons/Sedimentation Basins	AA	1,968,272	624,397	75,857	75,857	12,436	6,011	1,343,876	11/30/2003	SL	R
1006	/103722	100.0%	100.0%	4,112	Roads & Paving	AA	61,551	33,847	4,112	4,112	674	326	27,705	11/30/2003	SL	R
1006	/103723	50.0%	28.8%	2,745	Landscaping	AA	142,425	45,182	1,583	5,489	900	435	97,243	11/30/2003	SL	R
1006	/103724	100.0%	100.0%	16,333	Storm Drainage	AA	391,169	134,435	16,333	16,333	2,678	1,294	256,734	11/30/2003	SL	R
1006	/103725	50.0%	100.0%	3,422	Yard Lighting	AA	102,439	56,331	6,843	6,843	1,122	542	46,109	11/30/2003	SL	R
1006	/103726	100.0%	100.0%	4,786	Fences	AA	90,741	39,392	4,786	4,786	785	379	51,348	11/30/2003	SL	R
1006	/103727	75.0%	100.0%	11,022	Railroad Tracks, Trestles, and	AA	278,641	120,964	14,696	14,696	2,409	1,164	157,677	11/30/2003	SL	R
1006	/103728	0.0%	0.0%	-	Thaw shed	AA	202,211	83,395	-	10,132	1,661	803	118,816	11/30/2003	SL	R
1006	/103729	100.0%	100.0%	17,039	Coal Car Dumpers	AA	255,058	140,254	17,039	17,039	2,793	1,350	114,803	11/30/2003	SL	R
1006	/103730	0.0%	100.0%	-	Unloading/Receiving Hoppe	AA	8,334	3,618	440	440	72	35	4,716	11/30/2003	SL	R
1006	/103731	100.0%	100.0%	440	Unloading/Receiving Hoppe	AA	8,334	3,618	440	440	72	35	4,716	11/30/2003	SL	R
1006	/103732	100.0%	100.0%	440	Unloading/Receiving Hoppe	AA	8,334	3,618	440	440	72	35	4,716	11/30/2003	SL	R
1006	/103733	0.0%	100.0%	-	Unloading/Receiving Hoppe	AA	8,334	3,618	440	440	72	35	4,716	11/30/2003	SL	R
1006	/103734	0.0%	0.0%	-	River Mooring Cells	AA	570,809	181,078	-	21,999	3,606	1,743	389,731	11/30/2003	SL	R
1006	/103735	75.0%	75.0%	3,718	Dust Suppression System	AA	128,620	40,803	3,718	4,957	813	393	87,817	11/30/2003	SL	R
1006	/103736	75.0%	75.0%	3,725	Dust Suppression System	AA	128,873	40,883	3,725	4,967	814	394	87,991	11/30/2003	SL	R
1006	/103737	75.0%	75.0%	12,982	Conveyors - Structure, Belt	AA	240,767	139,940	12,982	17,309	2,838	1,371	100,827	11/30/2003	SL	R
1006	/103738	50.0%	28.8%	1,923	Motors	AA	53,504	31,098	1,110	3,846	631	305	22,406	11/30/2003	SL	R
1006	/103739	0.0%	0.0%	-	Weight Scales	AA	39,529	21,737	-	2,641	433	209	17,792	11/30/2003	SL	R
1006	/103740	100.0%	100.0%	4,594	Coal Crushers/ Breakers	AA	68,772	37,817	4,594	4,594	753	364	30,955	11/30/2003	SL	R
1006	/103741	100.0%	100.0%	4,594	Coal Crushers/ Breakers	AA	68,772	37,817	4,594	4,594	753	364	30,955	11/30/2003	SL	R
1006	/103742	100.0%	100.0%	4,594	Coal Crushers/ Breakers	AA	68,772	37,817	4,594	4,594	753	364	30,955	11/30/2003	SL	R
1006	/103743	100.0%	100.0%	4,594	Coal Crushers/ Breakers	AA	68,772	37,817	4,594	4,594	753	364	30,955	11/30/2003	SL	R
1006	/103751	100.0%	100.0%	796	Reclaim Tunne	AA	11,922	6,556	796	796	131	63	5,366	11/30/2003	SL	R
1006	/103752	100.0%	100.0%	3,186	Reclaim Hoppers	AA	47,689	26,224	3,186	3,186	522	252	21,465	11/30/2003	SL	R
1006	/103753	100.0%	100.0%	796	Reclaim Tunne	AA	11,922	6,556	796	796	131	63	5,366	11/30/2003	SL	R
1006	/103754	100.0%	100.0%	3,186	Reclaim Hoppers	AA	47,689	26,224	3,186	3,186	522	252	21,465	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Units 1 and 2

						417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
								Unit 2 Depreciation	1,432,772				
Unit 1&2 Depreciation	28.8%							Unit 1 Depreciation	1,470,786				
								TOTAL Unit 1/2 Depreciation	**8,943,946**				
								Total Depreciation	**20,486,909**				
								Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2		Description	Eq St	Cost	Accumulated Depreciation		Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
1006	/103882	100.0%	100.0%	179	Fuel Oil Piping System	AA	2,345	1,304		179	179	29	14	1,042	11/30/2003	SL	R
1006	/103883	100.0%	100.0%	920	Fuel Oil Storage Tanks	AA	21,108	7,490		920	920	151	73	13,617	11/30/2003	SL	R
1006	/103884	100.0%	100.0%	179	Fuel Oil Piping System	AA	2,345	1,304		179	179	29	14	1,042	11/30/2003	SL	R
1006	/103885	100.0%	100.0%	920	Fuel Oil Storage Tanks	AA	21,108	7,490		920	920	151	73	13,617	11/30/2003	SL	R
1006	/103886	50.0%	100.0%	22,307	Yard Piping - Fuel, Oil or Gas	AA	801,439	367,239		44,615	44,615	7,314	3,535	434,200	11/30/2003	SL	R
1006	/103887	50.0%	28.8%	39,247	House Piping - Fuel, Oil, o	AA	1,410,034	646,113		22,642	78,494	12,868	6,219	763,921	11/30/2003	SL	R
1006	/104018	100.0%	50.0%	411	Fly Ash Silos	AA	4,454	2,882		205	411	67	33	1,572	11/30/2003	SL	R
1006	/104019	100.0%	50.0%	27,366	Flyash Conditioner	AA	356,322	196,911		13,683	27,366	4,486	2,168	159,410	11/30/2003	SL	R
1006	/104020	50.0%	50.0%	5,434	Blower/ Exhauster	AA	84,626	84,626		5,434	10,869	3,268	1,101	-	11/30/2003	SL	R
1006	/104040	50.0%	50.0%	1,666	Pumps, Water, Spray, Slurry,	AA	32,773	23,341		1,666	3,332	546	264	9,431	11/30/2003	SL	R
1006	/104041	100.0%	100.0%	4,918	Bottom Ash Dewatering Bins	AA	112,880	40,057		4,918	4,918	806	390	72,823	11/30/2003	SL	R
1006	/104042	100.0%	100.0%	4,918	Bottom Ash Dewatering Bins	AA	112,880	40,057		4,918	4,918	806	390	72,823	11/30/2003	SL	R
1006	/104043	100.0%	100.0%	9,837	Bottom Ash Surge, Settling, or	AA	225,760	80,115		9,837	9,837	1,613	779	145,645	11/30/2003	SL	R
1006	/104272	100.0%	100.0%	5,989	Vacuum Pump	AA	143,425	49,292		5,989	5,989	982	475	94,133	11/30/2003	SL	R
1006	/104323	50.0%	100.0%	10,513	Demineralizer System	AA	377,705	173,074		21,026	21,026	3,447	1,666	204,631	11/30/2003	SL	R
1006	/104324	50.0%	100.0%	8,098	Heater Drain Tank 100 GAL	AA	387,900	133,312		16,197	16,197	2,655	1,283	254,588	11/30/2003	SL	R
1006	/104345	100.0%	100.0%	4,982	Trash Racks	AA	64,873	35,850		4,982	4,982	817	395	29,023	11/30/2003	SL	R
1006	/104346	100.0%	100.0%	1,246	Stop Logs	AA	16,218	8,963		1,246	1,246	204	99	7,256	11/30/2003	SL	R
1006	/104347	50.0%	28.8%	3,114	Isolation Gates	AA	81,091	44,813		1,797	6,228	1,021	493	36,278	11/30/2003	SL	R
1006	/104348	50.0%	50.0%	28,127	Water Intake Structure/Channe	AA	1,459,634	463,041		28,127	56,254	9,222	4,457	996,593	11/30/2003	SL	R
1006	/104349	100.0%	100.0%	4,982	Trash Racks	AA	64,873	35,850		4,982	4,982	817	395	29,023	11/30/2003	SL	R
1006	/104350	100.0%	100.0%	1,246	Stop Logs	AA	16,218	8,963		1,246	1,246	204	99	7,256	11/30/2003	SL	R
1006	/104351	50.0%	100.0%	3,114	Isolation Gates	AA	81,091	44,813		6,228	6,228	1,021	493	36,278	11/30/2003	SL	R
1006	/104352	50.0%	50.0%	28,127	Water Intake Structure/Channe	AA	1,459,634	463,041		28,127	56,254	9,222	4,457	996,593	11/30/2003	SL	R
1006	/104359	50.0%	100.0%	29,371	Water Discharge Structure/	AA	1,524,168	483,513		58,741	58,741	9,630	4,654	1,040,655	11/30/2003	SL	R
1006	/104360	100.0%	100.0%	10,343	Clarifiers - Tank and	AA	247,706	85,130		10,343	10,343	1,696	820	162,575	11/30/2003	SL	R
1006	/104361	50.0%	100.0%	2,298	Softeners System	AA	82,569	37,835		4,596	4,596	754	364	44,734	11/30/2003	SL	R
1006	/104408	50.0%	28.8%	1,666	Switchgear, Low Voltage <600 V	AA	86,221	27,179		961	3,333	546	264	59,042	11/30/2003	SL	R
1006	/104409	50.0%	28.8%	2,255	Motor Control Center,	AA	116,689	36,784		1,301	4,510	739	357	79,905	11/30/2003	SL	R
1006	/104410	50.0%	28.8%	1,173	Motor Control Center,	AA	53,288	18,557		677	2,346	385	186	34,731	11/30/2003	SL	R
1006	/104411	50.0%	28.8%	1,173	Motor Control Center,	AA	53,288	18,557		677	2,346	385	186	34,731	11/30/2003	SL	R
1006	/104414	50.0%	28.8%	2,052	Motor Control Center,	AA	106,187	33,473		1,184	4,104	673	325	72,714	11/30/2003	SL	R
1006	/104415	50.0%	28.8%	514	Motor Control Center,	AA	23,338	8,127		296	1,027	168	81	15,211	11/30/2003	SL	R
1006	/104416	50.0%	28.8%	514	Motor Control Center,	AA	23,338	8,127		296	1,027	168	81	15,211	11/30/2003	SL	R
1006	/104417	50.0%	28.8%	599	Switchgear, Low Voltage <600 V	AA	23,338	9,181		346	1,199	196	95	14,157	11/30/2003	SL	R
1006	/104418	50.0%	28.8%	599	Switchgear, Low Voltage <600 V	AA	23,338	9,181		346	1,199	196	95	14,157	11/30/2003	SL	R
1006	/104419	50.0%	28.8%	514	Motor Control Center,	AA	23,338	8,127		296	1,027	168	81	15,211	11/30/2003	SL	R
1006	/104420	50.0%	28.8%	514	Motor Control Center,	AA	23,338	8,127		296	1,027	168	81	15,211	11/30/2003	SL	R
1006	/104421	50.0%	28.8%	599	Switchgear, Low Voltage <600 V	AA	23,338	9,181		346	1,199	196	95	14,157	11/30/2003	SL	R
1006	/104422	50.0%	28.8%	599	Switchgear, Low Voltage <600 V	AA	23,338	9,181		346	1,199	196	95	14,157	11/30/2003	SL	R
1006	/104423	50.0%	28.8%	1,867	Switchgear, Low Voltage <600 V	AA	81,682	30,444		1,077	3,733	612	296	51,239	11/30/2003	SL	R
1006	/104424	50.0%	28.8%	1,867	Switchgear, Low Voltage <600 V	AA	81,682	30,444		1,077	3,733	612	296	51,239	11/30/2003	SL	R
1006	/104425	50.0%	28.8%	1,867	Switchgear, Low Voltage <600 V	AA	81,682	30,444		1,077	3,733	612	296	51,239	11/30/2003	SL	R
1006	/104426	50.0%	28.8%	1,067	Motor Control Center,	AA	46,676	17,396		615	2,133	350	169	29,279	11/30/2003	SL	R
1006	/104427	50.0%	28.8%	1,180	Switchgear, Low Voltage <600 V	AA	46,676	18,794		681	2,361	387	187	27,882	11/30/2003	SL	R
1006	/104428	50.0%	28.8%	800	Motor Control Center,	AA	35,007	13,047		462	1,600	262	127	21,959	11/30/2003	SL	R
1006	/104429	50.0%	28.8%	800	Motor Control Center,	AA	35,007	13,047		462	1,600	262	127	21,959	11/30/2003	SL	R
1006	/104430	50.0%	28.8%	885	Switchgear, Low Voltage <600 V	AA	35,007	14,095		511	1,770	290	140	20,911	11/30/2003	SL	R
1006	/104431	50.0%	28.8%	1,520	Switchgear, Low Voltage <600 V	AA	60,095	24,197		877	3,039	498	241	35,898	11/30/2003	SL	R
1006	/104432	50.0%	28.8%	1,520	Switchgear, Low Voltage <600 V	AA	60,095	24,197		877	3,039	498	241	35,898	11/30/2003	SL	R
1006	/104433	50.0%	28.8%	669	Switchgear, Low Voltage <600 V	AA	26,449	10,650		386	1,338	219	106	15,800	11/30/2003	SL	R
1006	/104434	50.0%	28.8%	669	Switchgear, Low Voltage <600 V	AA	26,449	10,650		386	1,338	219	106	15,800	11/30/2003	SL	R
1006	/104435	50.0%	28.8%	669	Switchgear, Low Voltage <600 V	AA	26,449	10,650		386	1,338	219	106	15,800	11/30/2003	SL	R
1006	/104436	50.0%	28.8%	1,972	Switchgear, Low Voltage <600 V	AA	77,995	31,404		1,138	3,945	647	313	46,591	11/30/2003	SL	R
1006	/104437	50.0%	28.8%	1,972	Switchgear, Low Voltage <600 V	AA	77,995	31,404		1,138	3,945	647	313	46,591	11/30/2003	SL	R
1006	/104438	50.0%	28.8%	3,636	Switchgear, Low Voltage <600 V	AA	159,086	59,293		2,098	7,271	1,192	576	99,793	11/30/2003	SL	R
1006	/104439	50.0%	28.8%	3,289	Switchgear, Low Voltage <600 V	AA	143,916	53,639		1,898	6,578	1,078	521	90,277	11/30/2003	SL	R
1006	/104440	50.0%	28.8%	2,329	Switchgear, Low Voltage <600 V	AA	101,908	37,982		1,344	4,658	764	369	63,926	11/30/2003	SL	R
1006	/104441	50.0%	28.8%	1,932	Motor Control Center,	AA	84,535	31,507		1,115	3,864	633	306	53,028	11/30/2003	SL	R
1006	/104442	50.0%	28.8%	1,932	Motor Control Center,	AA	84,535	31,507		1,115	3,864	633	306	53,028	11/30/2003	SL	R
1006	/104443	50.0%	28.8%	2,138	Switchgear, Low Voltage <600 V	AA	84,535	34,037		1,233	4,275	701	339	50,497	11/30/2003	SL	R
1006	/104447	50.0%	28.8%	3,093	Switchgear, Low Voltage <600 V	AA	135,359	50,449		1,785	6,187	1,014	490	84,910	11/30/2003	SL	R
1006	/104448	50.0%	28.8%	4,622	Switchgear, Low Voltage <600 V	AA	202,261	75,384		2,667	9,245	1,516	733	126,876	11/30/2003	SL	R
1006	/104459	50.0%	28.8%	10,543	Switchgear, Low Voltage <600 V	AA	461,310	171,934		6,082	21,085	3,457	1,671	289,376	11/30/2003	SL	R
1006	/104460	50.0%	28.8%	2,066	Switchgear, Low Voltage <600 V	AA	81,682	32,889		1,192	4,131	677	327	48,793	11/30/2003	SL	R
1006	/104461	50.0%	28.8%	2,066	Switchgear, Low Voltage <600 V	AA	81,682	32,889		1,192	4,131	677	327	48,793	11/30/2003	SL	R
1006	/104462	50.0%	28.8%	1,898	Switchgear, Low Voltage <600 V	AA	83,046	30,952		1,095	3,796	622	301	52,094	11/30/2003	SL	R
1006	/104463	50.0%	28.8%	1,316	Switchgear, Low Voltage <600 V	AA	57,566	21,456		759	2,631	431	208	36,111	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Units 1 and 2

Unit 1&2 Depreciation	28.8%

417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
		Unit 2 Depreciation	1,432,772				
		Unit 1 Depreciation	1,470,786				
		TOTAL Unit 1/2 Depreciation	**8,943,946**				
		Total Depreciation	**20,486,909**				
		Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2		Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
1006	/104465	50.0%	28.8%	3,402	Switchgear, Medium Volt,	AA	147,706	54,316	1,963	6,805	1,116	539	93,390	11/30/2003	SL	R
1006	/104468	50.0%	28.8%	4,915	Switchgear, Medium Volt,	AA	213,353	78,456	2,835	9,829	1,611	779	134,897	11/30/2003	SL	R
1006	/104470	50.0%	28.8%	486	Circuit Breakers	AA	22,166	7,761	281	973	159	77	14,404	11/30/2003	SL	R
1006	/104471	50.0%	28.8%	486	Circuit Breakers	AA	22,166	7,761	281	973	159	77	14,404	11/30/2003	SL	R
1006	/104472	50.0%	28.8%	6	Disconnect Switch	AA	264	92	3	12	2	1	171	11/30/2003	SL	R
1006	/104473	50.0%	28.8%	6	Disconnect Switch	AA	264	92	3	12	2	1	171	11/30/2003	SL	R
1006	/104474	100.0%	100.0%	116	System Protection Devices	AA	2,639	924	116	116	19	9	1,715	11/30/2003	SL	R
1006	/104475	0.0%	0.0%	-	System Protection Devices	AA	2,639	924	-	116	19	9	1,715	11/30/2003	SL	R
1006	/104476	50.0%	28.8%	51	Current Transformers	AA	1,319	729	29	101	17	8	590	11/30/2003	SL	R
1006	/104477	50.0%	28.8%	51	Current Transformers	AA	1,319	729	29	101	17	8	590	11/30/2003	SL	R
1006	/104478	50.0%	28.8%	2,432	Circuit Breakers	AA	110,829	38,806	1,403	4,864	797	385	72,022	11/30/2003	SL	R
1006	/104479	50.0%	28.8%	2,432	Circuit Breakers	AA	110,829	38,806	1,403	4,864	797	385	72,022	11/30/2003	SL	R
1006	/104480	50.0%	28.8%	29	Disconnect Switch	AA	1,319	462	17	58	9	5	857	11/30/2003	SL	R
1006	/104481	50.0%	28.8%	29	Disconnect Switch	AA	1,319	462	17	58	9	5	857	11/30/2003	SL	R
1006	/104482	100.0%	100.0%	579	System Protection Devices	AA	13,194	4,620	579	579	95	46	8,574	11/30/2003	SL	R
1006	/104483	100.0%	100.0%	579	System Protection Devices	AA	13,194	4,620	579	579	95	46	8,574	11/30/2003	SL	R
1006	/104484	50.0%	28.8%	253	Current Transformers	AA	6,597	3,646	146	507	83	40	2,951	11/30/2003	SL	R
1006	/104485	50.0%	28.8%	253	Current Transformers	AA	6,597	3,646	146	507	83	40	2,951	11/30/2003	SL	R
1006	/104502	100.0%	100.0%	13,865	River/ Service Water Pumps	AA	332,050	114,117	13,865	13,865	2,273	1,099	217,933	11/30/2003	SL	R
1006	/104511	50.0%	50.0%	5,823	Compressor, Service Air or	AA	162,711	95,861	5,823	11,645	1,909	923	66,850	11/30/2003	SL	R
1006	/104512	50.0%	50.0%	2,988	Compressor, Service Air or	AA	83,509	49,199	2,988	5,977	980	474	34,310	11/30/2003	SL	R
1006	/104513	100.0%	100.0%	1,992	Dryer, Compressed Air System	AA	27,836	16,400	1,992	1,992	327	158	11,437	11/30/2003	SL	R
1006	/104514	50.0%	50.0%	2,988	Compressor, Service Air or	AA	83,509	49,199	2,988	5,977	980	474	34,310	11/30/2003	SL	R
1006	/104515	0.0%	100.0%	-	Dryer, Compressed Air System	AA	27,836	16,400	1,992	1,992	327	158	11,437	11/30/2003	SL	R
1006	/104516	50.0%	50.0%	2,988	Compressor, Service Air or	AA	83,509	49,199	2,988	5,977	980	474	34,310	11/30/2003	SL	R
1006	/104517	100.0%	100.0%	1,992	Dryer, Compressed Air System	AA	27,836	16,400	1,992	1,992	327	158	11,437	11/30/2003	SL	R
1006	/104518	50.0%	50.0%	2,988	Compressor, Service Air or	AA	83,509	49,199	2,988	5,977	980	474	34,310	11/30/2003	SL	R
1006	/104519	0.0%	100.0%	-	Dryer, Compressed Air System	AA	27,836	16,400	1,992	1,992	327	158	11,437	11/30/2003	SL	R
1006	/104520	50.0%	50.0%	2,988	Compressor, Service Air or	AA	83,509	49,199	2,988	5,977	980	474	34,310	11/30/2003	SL	R
1006	/104521	100.0%	100.0%	1,992	Dryer, Compressed Air System	AA	27,836	16,400	1,992	1,992	327	158	11,437	11/30/2003	SL	R
1006	/104522	50.0%	50.0%	2,988	Compressor, Service Air or	AA	83,509	49,199	2,988	5,977	980	474	34,310	11/30/2003	SL	R
1006	/104523	100.0%	100.0%	1,992	Dryer, Compressed Air System	AA	27,836	16,400	1,992	1,992	327	158	11,437	11/30/2003	SL	R
1006	/104524	50.0%	50.0%	6,259	Compressor, Service Air or	AA	187,393	103,046	6,259	12,519	2,052	992	84,347	11/30/2003	SL	R
1006	/104833	50.0%	28.8%	15,352	Tools	AA	337,053	252,744	8,857	30,704	5,033	2,433	84,309	11/30/2003	SL	R
1006	/104837	50.0%	50.0%	24,765	Sump/ Basin/ Pond	AA	967,209	382,196	24,765	49,529	8,120	3,924	585,014	11/30/2003	SL	R
1006	/104838	50.0%	28.8%	8,255	Oil/Water Separator	AA	322,403	127,399	4,762	16,510	2,707	1,308	195,005	11/30/2003	SL	R
1006	/104839	50.0%	28.8%	49,522	Pipings, Valves	AA	1,289,613	712,669	28,570	99,044	16,237	7,848	576,944	11/30/2003	SL	R
1006	/104840	100.0%	100.0%	8,255	Additive System	AA	161,202	63,699	8,255	8,255	1,353	654	97,502	11/30/2003	SL	R
1006	/104841	50.0%	100.0%	82,549	Sludge Dewatering System	AA	3,224,031	1,273,985	165,097	165,097	27,065	13,082	1,950,046	11/30/2003	SL	R
1006	/104842	50.0%	100.0%	12,380	WWT System Control System	AA	322,403	178,167	24,761	24,761	4,059	1,962	144,236	11/30/2003	SL	R
1006	/104885	0.0%	0.0%	-	Capital Spares	AA	5,460	1,732	-	210	34	17	3,728	11/30/2003	SL	R
1006	/104886	0.0%	0.0%	-	Capital Spares	AA	13,080	4,149	-	504	83	40	8,931	11/30/2003	SL	R
1006	/104887	0.0%	0.0%	-	Capital Spares	AA	20,582	6,529	-	793	130	63	14,053	11/30/2003	SL	R
1006	/104888	50.0%	28.8%	1,139	Capital Spares	AA	59,109	18,751	657	2,278	373	181	40,358	11/30/2003	SL	R
1006	/104889	0.0%	0.0%	-	Capital Spares	AA	66,497	21,095	-	2,563	420	203	45,402	11/30/2003	SL	R
1006	/104895	50.0%	28.8%	12,241	Dozers	AA	244,281	183,142	7,062	24,482	4,013	1,940	61,138	8/31/2004	SL	R
1006	/104896	100.0%	100.0%	192,197	Landfills	AA	1,605,515	1,605,515	192,197	192,197	57,785	19,471	-	12/28/2004	SL	R
1006	/104897	75.0%	50.0%	902	Manlifts, Mobile Cranes	AA	24,000	8,595	601	1,202	197	95	15,405	12/6/2004	SL	R
1006	/104898	0.0%	0.0%	-	Misc Rolling Stock	AA	7,500	5,373	-	752	123	60	2,127	12/28/2004	SL	R
1006	/104899	0.0%	0.0%	-	Misc Rolling Stock	AA	14,995	10,741	-	1,503	246	119	4,254	12/6/2004	SL	R
1006	/104900	0.0%	0.0%	-	Misc Rolling Stock	AA	5,900	4,226	-	591	97	47	1,674	12/28/2004	SL	R
1006	/104901	100.0%	100.0%	1,784	Loaders	AA	17,800	12,751	1,784	1,784	292	141	5,049	12/15/2004	SL	R
1006	/104902	50.0%	100.0%	1,162	Passenger Vehicles	AA	23,194	16,615	2,324	2,324	381	184	6,579	12/13/2004	SL	R
1006	/104903	100.0%	100.0%	1,187	Fences	AA	29,617	8,586	1,187	1,187	195	94	21,031	11/19/2004	SL	R
1006	/104904	50.0%	100.0%	2,576	Security Equipment	AA	77,105	36,823	5,151	5,151	844	408	40,282	12/31/2004	SL	R
1006	/104917	75.0%	70.0%	56,266	Conveyors - Structure, Belt	AA	1,497,397	505,302	52,515	75,022	12,299	5,944	992,094	5/10/2005	SL	R
1006	/104918	50.0%	28.8%	2,084	Motors	AA	83,189	28,072	1,202	4,168	683	330	55,116	5/10/2005	SL	R
1006	/104931	100.0%	100.0%	17,500	Railroad Tracks, Trestles, and	AA	436,593	112,031	17,500	17,500	2,869	1,387	324,562	9/1/2005	SL	R
1006	/104932	100.0%	100.0%	54,383	Railroad Tracks, Trestles, and	AA	1,356,770	348,152	54,383	54,383	8,915	4,309	1,008,618	9/1/2005	SL	R
1006	/104933	100.0%	100.0%	85,836	Dozers	AA	856,493	549,501	85,836	85,836	14,071	6,801	306,992	9/1/2005	SL	R
1006	/104934	100.0%	100.0%	484	Manlifts, Mobile Cranes	AA	9,652	3,096	484	484	79	38	6,556	9/27/2005	SL	R
1006	/104935	0.0%	100.0%	-	Passenger Vehicles	AA	17,337	10,976	1,737	1,737	285	138	6,361	10/4/2005	SL	R
1006	/104936	100.0%	100.0%	484	Manlifts, Mobile Cranes	AA	4,826	2,975	484	484	79	38	1,851	12/5/2005	SL	R
1006	/104943	100.0%	100.0%	3,107	Trucks	AA	31,002	19,109	3,107	3,107	509	246	11,893	12/1/2005	SL	R
1006	/104960	50.0%	28.8%	4,596	Fly Ash Separator	AA	321,079	56,537	2,652	9,192	1,507	728	264,542	12/30/2005	SL	R
1006	/104969	100.0%	100.0%	7,578	Battery Load Bank	AA	75,615	46,607	7,578	7,578	1,242	600	29,008	12/30/2005	SL	R
1006	/104970	50.0%	50.0%	3,594	Compressor, Service Air or	AA	143,448	44,203	3,594	7,187	1,178	569	99,245	12/30/2005	SL	R
1006	/104971	100.0%	100.0%	2,396	Dryer, Compressed Air System	AA	47,816	14,734	2,396	2,396	393	190	33,082	12/30/2005	SL	R

Dunkirk Generating Plant
Depreciation for Units 1 and 2

						417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
								Unit 2 Depreciation	1,432,772				
Unit 1&2 Depreciation	28.8%							Unit 1 Depreciation	1,470,786				
								TOTAL Unit 1/2 Depreciation	**8,943,946**				
								Total Depreciation	**20,486,909**				
								Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2		Description	Eq St	Cost	Accumulated Depreciation		Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
1006	/104972	50.0%	50.0%	3,594	Compressor, Service Air or	AA	143,448	44,203		3,594	7,187	1,178	569	99,245	12/30/2005	SL	R
1006	/104973	0.0%	100.0%	-	Dryer, Compressed Air System	AA	47,816	14,734		2,396	2,396	393	190	33,082	12/30/2005	SL	R
1006	/104974	50.0%	50.0%	3,594	Compressor, Service Air or	AA	143,448	44,203		3,594	7,187	1,178	569	99,245	12/30/2005	SL	R
1006	/104975	100.0%	100.0%	2,396	Dryer, Compressed Air System	AA	47,816	14,734		2,396	2,396	393	190	33,082	12/30/2005	SL	R
1006	/104976	50.0%	50.0%	3,594	Compressor, Service Air or	AA	143,448	44,203		3,594	7,187	1,178	569	99,245	12/30/2005	SL	R
1006	/104977	0.0%	100.0%	-	Dryer, Compressed Air System	AA	47,816	14,734		2,396	2,396	393	190	33,082	12/30/2005	SL	R
1006	/104978	50.0%	50.0%	3,594	Compressor, Service Air or	AA	143,448	44,203		3,594	7,187	1,178	569	99,245	12/30/2005	SL	R
1006	/104979	100.0%	100.0%	2,396	Dryer, Compressed Air System	AA	47,816	14,734		2,396	2,396	393	190	33,082	12/30/2005	SL	R
1006	/104980	50.0%	50.0%	3,594	Compressor, Service Air or	AA	143,448	44,203		3,594	7,187	1,178	569	99,245	12/30/2005	SL	R
1006	/104981	100.0%	100.0%	2,396	Dryer, Compressed Air System	AA	47,816	14,734		2,396	2,396	393	190	33,082	12/30/2005	SL	R
1006	/116525	50.0%	50.0%	1,037	Manlifts,Mobile Cranes	AA	41,400	12,584		1,037	2,075	339	164	28,816	1/31/2006	SL	C
1006	/116526	100.0%	100.0%	837	Trucks	AA	8,350	5,076		837	837	137	66	3,274	1/31/2006	SL	C
1006	/116527	100.0%	100.0%	837	Trucks	AA	8,350	5,076		837	837	137	66	3,274	1/31/2006	SL	C
1006	/116541	0.0%	0.0%	-	Misc Rolling Stock	AA	19,908	11,949		-	1,995	326	158	7,959	2/28/2006	SL	C
1006	/116884	50.0%	28.8%	1,252	Network hardware & assoc op	AA	24,827	24,827		722	2,503	-	-	-	8/8/2006	SL	C
1006	/117002	75.0%	70.0%	2,773	Dust Suppression System	AA	129,095	19,360		2,588	3,697	605	292	109,735	11/28/2006	SL	C
1006	/127011	50.0%	100.0%	1,250	Thaw Shed Bldg Lighting and	AA	49,895	12,883		2,500	2,500	409	198	37,012	12/31/2006	SL	C
1006	/127012	0.0%	67.0%	-	D1-D4 Emission Monitors and	AA	65,947	34,054		4,429	6,610	1,081	523	31,892	12/31/2006	SL	C
1006	/127013	50.0%	28.8%	883	Motor Control Center	AA	61,658	9,097		509	1,766	289	140	52,561	12/31/2006	SL	C
1006	/127014	50.0%	28.8%	1,030	Motor Control Center	AA	61,658	10,613		594	2,060	337	163	51,045	12/31/2006	SL	C
1006	/127088	50.0%	28.8%	23,953	Equip Simulator	AA	477,964	249,207		13,819	47,906	7,835	3,787	228,757	12/31/2006	SL	C
1006	/127089	100.0%	100.0%	29,706	Vactor Truck	AA	296,382	153,230		29,706	29,706	4,859	2,348	143,152	12/31/2006	SL	C
1006	/127090	100.0%	100.0%	8,338	Battery DC, 118 Cell Station	AA	83,191	42,959		8,338	8,338	1,364	659	40,232	12/31/2006	SL	C
1006	/127102	50.0%	28.8%	592	FIN 47 Asbestos ARO	AA	82,686	6,100		342	1,184	194	94	76,586	12/31/2006	SL	C
1006	/127103	50.0%	28.8%	378	FIN 47 Asbestos ARO	AA	37,683	3,892		218	755	124	60	33,791	12/31/2006	SL	C
1006	/127104	50.0%	28.8%	350	FIN 47 Asbestos ARO	AA	24,451	3,608		202	700	115	55	20,843	12/31/2006	SL	C
1006	/127225	50.0%	28.8%	10,603	Yard Light	AA	423,141	109,254		6,117	21,206	3,468	1,676	313,887	12/31/2006	SL	C
1006	/131357	50.0%	28.8%	588	Gear Reducer	AA	23,459	4,692		339	1,176	192	93	18,767	2/29/2008	SL	C
1006	/131358	50.0%	28.8%	664	Gear Reducer	AA	26,493	5,299		383	1,328	217	105	21,195	2/29/2008	SL	C
1006	/131384	50.0%	100.0%	3,160	WWT System Control System	AA	126,122	24,690		6,321	6,321	1,034	500	101,432	3/31/2008	SL	C
1006	/131385	100.0%	100.0%	1,985	WWT System Control System	AA	39,600	7,752		1,985	1,985	325	157	31,848	3/31/2008	SL	C
1006	/131615	50.0%	28.8%	5,808	Exciter Controls inc VoltageRe	AA	231,808	42,498		3,351	11,617	1,900	918	189,309	6/30/2008	SL	C
1006	/131656	100.0%	100.0%	5,600	CEMS Data Acquisition and	AA	55,875	20,014		5,600	5,600	916	443	35,861	7/31/2008	SL	C
1006	/131897	100.0%	100.0%	125,453	Landfills	AA	876,164	405,047		125,453	125,453	20,519	9,918	471,117	11/30/2008	SL	C
1006	/132197	100.0%	100.0%	5,711	Elevators	AA	142,450	17,544		5,711	5,711	934	451	124,906	1/31/2009	SL	C
1006	/132424	50.0%	28.8%	18,367	Primary or Low Temperature	AA	1,282,750	100,796		10,596	36,734	6,008	2,904	1,181,954	5/26/2009	SL	C
1006	/132837	50.0%	28.8%	854	Soot Blowers Assembly - Steam,	AA	59,654	4,547		493	1,708	279	135	55,106	6/30/2009	SL	C
1006	/132838	50.0%	28.8%	854	Soot Blowers Assembly - Steam,	AA	59,653	4,547		493	1,708	279	135	55,106	6/30/2009	SL	C
1006	/132841	50.0%	28.8%	7,328	Exciter Controls inc VoltageRe	AA	292,434	38,255		4,227	14,655	2,397	1,159	254,179	6/30/2009	SL	C
1006	/133205	100.0%	100.0%	27,309	Roads & Paving	AA	544,941	74,936		27,309	27,309	4,467	2,159	470,005	5/24/2009	SL	I
1006	/133206	100.0%	100.0%	5,862	Fencing	AA	146,203	16,084		5,862	5,862	959	463	130,120	5/24/2009	SL	I
1006	/133207	100.0%	100.0%	4,387	Turnstyle	AA	65,653	12,409		4,387	4,387	718	347	53,244	5/24/2009	SL	I
1006	/133208	50.0%	0.0%	54,662	Baghouse Foundations -Unit 3/4	AA	4,362,950	287,434		-	109,324	17,881	8,642	4,075,516	5/24/2009	SL	C
1006	/133209	50.0%	28.8%	94,313	Baghouse Structure	AA	5,645,853	495,936		54,411	188,626	30,852	14,912	5,149,917	5/24/2009	SL	C
1006	/133210	100.0%	50.0%	225,151	Fly Ash Silo	AA	4,492,740	591,969		112,576	225,151	36,826	17,799	3,900,771	5/24/2009	SL	C
1006	/133211	50.0%	50.0%	9,495	Ash unloading mixer A	AA	378,914	49,926		9,495	18,989	3,106	1,501	328,987	5/24/2009	SL	C
1006	/133212	50.0%	50.0%	9,495	Ash Unloading mixer B	AA	378,914	49,926		9,495	18,989	3,106	1,501	328,987	5/24/2009	SL	C
1006	/133213	50.0%	50.0%	3,260	Ash conditioning System	AA	130,107	17,143		3,260	6,520	1,066	515	112,964	5/24/2009	SL	C
1006	/133214	0.0%	100.0%	-	Induced Draft Fan-Housing 11	AA	916,556	69,009		26,247	26,247	4,293	2,075	847,547	5/24/2009	SL	C
1006	/133215	0.0%	100.0%	-	Induced Draft Fan-Rotor 11	AA	524,889	69,160		26,305	26,305	4,302	2,079	455,729	5/24/2009	SL	C
1006	/133216	0.0%	100.0%	-	Induced Draft Fan Motor 11	AA	271,804	35,813		13,621	13,621	2,228	1,077	235,991	5/24/2009	SL	C
1006	/133217	0.0%	100.0%	-	Induced Draft Fan VFD 11	AA	396,208	52,205		19,856	19,856	3,248	1,570	344,003	5/24/2009	SL	C
1006	/133218	0.0%	100.0%	-	Induced Draft Fan-Housing 12	AA	916,556	69,009		26,247	26,247	4,293	2,075	847,547	5/24/2009	SL	C
1006	/133219	0.0%	100.0%	-	Induced Draft Fan-Rotor 12	AA	524,889	69,160		26,305	26,305	4,302	2,079	455,729	5/24/2009	SL	C
1006	/133220	0.0%	100.0%	-	Induced Draft Fan Motor 12	AA	271,804	35,813		13,621	13,621	2,228	1,077	235,991	5/24/2009	SL	C
1006	/133221	0.0%	100.0%	-	Induced Draft Fan VFD 12	AA	396,208	52,205		19,856	19,856	3,248	1,570	344,003	5/24/2009	SL	C
1006	/133222	100.0%	100.0%	26,247	Induced Draft Fan-Housing 21	AA	916,556	69,009		26,247	26,247	4,293	2,075	847,547	5/24/2009	SL	C
1006	/133223	100.0%	100.0%	26,305	Induced Draft Fan-Rotor 21	AA	524,889	69,160		26,305	26,305	4,302	2,079	455,729	5/24/2009	SL	C
1006	/133224	100.0%	100.0%	13,621	Induced Draft Fan Motor 21	AA	271,804	35,813		13,621	13,621	2,228	1,077	235,991	5/24/2009	SL	C
1006	/133225	100.0%	100.0%	19,856	Induced Draft Fan VFD 21	AA	396,208	52,205		19,856	19,856	3,248	1,570	344,003	5/24/2009	SL	C
1006	/133226	100.0%	100.0%	26,247	Induced Draft Fan-Housing 22	AA	916,556	69,009		26,247	26,247	4,293	2,075	847,547	5/24/2009	SL	C
1006	/133227	100.0%	100.0%	26,305	Induced Draft Fan-Rotor 22	AA	524,889	69,160		26,305	26,305	4,302	2,079	455,729	5/24/2009	SL	C
1006	/133228	100.0%	100.0%	13,621	Induced Draft Fan Motor 22	AA	271,804	35,813		13,621	13,621	2,228	1,077	235,991	5/24/2009	SL	C
1006	/133229	100.0%	100.0%	19,856	Induced Draft Fan VFD 22	AA	396,208	52,205		19,856	19,856	3,248	1,570	344,003	5/24/2009	SL	C
1006	/133230	100.0%	0.0%	26,247	Induced Draft Fan-Housing 31	AA	916,556	69,009		-	26,247	4,293	2,075	847,547	5/24/2009	SL	C
1006	/133231	100.0%	0.0%	26,305	Induced Draft Fan-Rotor 31	AA	524,889	69,160		-	26,305	4,302	2,079	455,729	5/24/2009	SL	C
1006	/133232	100.0%	0.0%	17,981	Induced Draft Fan Motor 31	AA	358,804	45,226		-	17,981	2,941	1,421	313,578	5/24/2009	SL	C
1006	/133233	100.0%	0.0%	19,856	Induced Draft Fan VFD 31	AA	396,208	52,205		-	19,856	3,248	1,570	344,003	5/24/2009	SL	C

Dunkirk Generating Plant
Depreciation for Units 1 and 2

Unit 1&2 Depreciation	28.8%

417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378	
		Unit 2 Depreciation	1,432,772					
		Unit 1 Depreciation	1,470,786					
		TOTAL Unit 1/2 Depreciation	**8,943,946**					
		Total Depreciation	**20,486,909**					
		Percentage	**44%**					

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2		Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
1006	/133234	100.0%	0.0%	26,247	Induced Draft Fan-Housing 32	AA	916,556	69,009	-	26,247	4,293	2,075	847,547	5/24/2009	SL	C
1006	/133235	100.0%	0.0%	26,305	Induced Draft Fan-Rotor 32	AA	524,889	69,160	-	26,305	4,302	2,079	455,729	5/24/2009	SL	C
1006	/133236	100.0%	0.0%	17,981	Induced Draft Fan Motor 32	AA	358,804	45,226	-	17,981	2,941	1,421	313,578	5/24/2009	SL	C
1006	/133237	100.0%	0.0%	19,856	Induced Draft Fan VFD 32	AA	396,208	52,205	-	19,856	3,248	1,570	344,003	5/24/2009	SL	C
1006	/133238	0.0%	0.0%	-	Induced Draft Fan-Housing 41	AA	916,556	69,009	-	26,247	4,293	2,075	847,547	5/24/2009	SL	C
1006	/133239	0.0%	0.0%	-	Induced Draft Fan-Rotor 41	AA	501,345	66,058	-	25,125	4,109	1,986	435,287	5/24/2009	SL	C
1006	/133240	0.0%	0.0%	-	Induced Draft Fan Motor 41	AA	358,807	44,685	-	17,981	2,941	1,422	314,122	5/24/2009	SL	C
1006	/133241	0.0%	0.0%	-	Induced Draft Fan VFD 41	AA	373,210	49,175	-	18,703	3,059	1,479	324,035	5/24/2009	SL	C
1006	/133242	0.0%	0.0%	-	Induced Draft Fan-Housing 42	AA	916,556	69,009	-	26,247	4,293	2,075	847,547	5/24/2009	SL	C
1006	/133243	0.0%	0.0%	-	Induced Draft Fan-Rotor 42	AA	501,345	66,058	-	25,125	4,109	1,986	435,287	5/24/2009	SL	C
1006	/133244	0.0%	0.0%	-	Induced Draft Fan Motor 42	AA	358,807	44,685	-	17,981	2,941	1,422	314,122	5/24/2009	SL	C
1006	/133245	0.0%	0.0%	-	Induced Draft Fan VFD 42	AA	441,198	58,133	-	22,110	3,616	1,748	383,065	5/24/2009	SL	C
1006	/133246	100.0%	0.0%	138,943	Mercury adsorbent silo unit 3	AA	1,386,258	327,216	-	138,943	22,725	10,984	1,059,043	5/24/2009	SL	C
1006	/133247	0.0%	0.0%	-	Mercury adsorbent injection s	AA	1,327,953	314,599	-	133,099	21,770	10,522	1,013,355	5/24/2009	SL	C
1006	/133248	100.0%	0.0%	130,289	Mercury adsorb inject Unit 3	AA	1,299,917	283,646	-	130,289	21,310	10,300	1,016,271	5/24/2009	SL	C
1006	/133249	0.0%	0.0%	-	Mercury adsorb iinject Unit 4	AA	1,299,917	283,646	-	130,289	21,310	10,300	1,016,271	5/24/2009	SL	C
1006	/133250	50.0%	100.0%	59,033	Mercury adsorb silo unit 1& 2	AA	1,177,953	282,140	118,065	118,065	19,311	9,334	895,814	5/24/2009	SL	C
1006	/133251	50.0%	28.8%	149,239	Mercury adsorbent inject sys	AA	2,977,953	671,648	86,099	298,477	48,819	23,596	2,306,306	5/24/2009	SL	C
1006	/133252	50.0%	28.8%	22,547	Mercury adsorb injecti lances	AA	449,917	99,712	13,008	45,095	7,376	3,565	350,205	5/24/2009	SL	C
1006	/133253	100.0%	100.0%	180,404	Mercury adsorbent injection	AA	1,799,917	391,843	180,404	180,404	29,507	14,262	1,408,074	5/24/2009	SL	C
1006	/133254	50.0%	28.8%	26,804	Landscaping	AA	1,872,017	124,116	15,464	53,609	8,768	4,238	1,747,900	5/24/2009	SL	C
1006	/133255	50.0%	28.8%	133,753	Building Foundation structure	AA	10,675,808	628,949	77,165	267,506	43,753	21,147	10,046,859	5/24/2009	SL	C
1006	/133256	50.0%	100.0%	10,465	Building Roof	AA	417,653	50,989	20,930	20,930	3,423	1,655	366,664	5/24/2009	SL	C
1006	/133257	50.0%	28.8%	37,543	Baghouse ancillary HVAC	AA	1,498,303	164,712	21,660	75,087	12,281	5,936	1,333,591	5/24/2009	SL	C
1006	/133258	50.0%	28.8%	25,688	Building Lighting & Power Sys	AA	1,025,166	117,404	14,820	51,376	8,403	4,061	907,762	5/24/2009	SL	C
1006	/133259	50.0%	100.0%	4,672	Fire Protection	AA	326,288	20,578	9,344	9,344	1,528	739	305,710	5/24/2009	SL	C
1006	/133260	50.0%	28.8%	26,444	Construction/Office Trailers	AA	1,055,362	128,844	15,256	52,889	8,650	4,181	926,518	5/24/2009	SL	C
1006	/133261	100.0%	100.0%	10,269	Fly Ash System Pane	AA	204,907	26,999	10,269	10,269	1,680	812	177,908	5/24/2009	SL	C
1006	/133262	50.0%	28.8%	12,916	Fly Ash Piping and Valves	AA	515,450	58,046	7,451	25,832	4,225	2,042	457,404	5/24/2009	SL	C
1006	/133263	0.0%	0.0%	-	Fly ash air compressor/drye	AA	119,897	15,248	-	6,009	983	475	104,649	5/24/2009	SL	C
1006	/133264	0.0%	100.0%	-	Fly ash air compressor/dryer 1	AA	119,897	15,248	6,009	6,009	983	475	104,649	5/24/2009	SL	C
1006	/133265	100.0%	100.0%	6,009	Fly ash air compressor/dryer 2	AA	119,897	16,996	6,009	6,009	983	475	102,901	5/24/2009	SL	I
1006	/133266	100.0%	0.0%	6,009	Fly ash air compressor/dryer 3	AA	119,897	15,248	-	6,009	983	475	104,649	5/24/2009	SL	C
1006	/133267	0.0%	0.0%	-	Fly ash air compressor/dryer 4	AA	119,897	15,248	-	6,009	983	475	104,649	5/24/2009	SL	C
1006	/133268	0.0%	50.0%	-	Distributed Control System	AA	956,576	233,568	47,938	95,877	15,682	7,579	723,008	5/24/2009	SL	C
1006	/133269	100.0%	100.0%	55,052	Hg CEMS Data Acquisition	AA	549,265	134,114	55,052	55,052	9,004	4,352	415,150	5/24/2009	SL	C
1006	/133270	100.0%	100.0%	55,052	Hg CEMS Data Acquisiti Unit 2	AA	549,265	134,114	55,052	55,052	9,004	4,352	415,150	5/24/2009	SL	C
1006	/133271	0.0%	0.0%	-	Hg CEMS Data Acquisition	AA	549,265	134,114	-	55,052	9,004	4,352	415,150	5/24/2009	SL	C
1006	/133272	100.0%	100.0%	22,232	SNCR - Urea tank and urea	AA	665,448	53,159	22,232	22,232	3,636	1,758	612,289	5/24/2009	SL	C
1006	/133273	50.0%	28.8%	18,015	SNCR -Piping and Valves	AA	1,078,455	82,950	10,394	36,031	5,893	2,848	995,505	5/24/2009	SL	C
1006	/133274	50.0%	28.8%	21,364	SNCR Urea Inject lances nozzle	AA	852,590	99,987	12,325	42,727	6,988	3,378	752,603	5/24/2009	SL	C
1006	/133275	100.0%	100.0%	51,541	SNCR Dilution Water	AA	1,028,455	119,015	51,541	51,541	8,430	4,074	909,440	5/24/2009	SL	C
1006	/133276	100.0%	100.0%	51,541	SNCR - dilution water	AA	1,028,455	119,015	51,541	51,541	8,430	4,074	909,440	5/24/2009	SL	C
1006	/133277	100.0%	0.0%	62,816	SNCR - dilution water	AA	1,253,455	143,360	-	62,816	10,274	4,966	1,110,096	5/24/2009	SL	C
1006	/133278	0.0%	0.0%	-	SNCR - dilution water	AA	1,253,455	143,360	-	62,816	10,274	4,966	1,110,096	5/24/2009	SL	C
1006	/133279	0.0%	100.0%	-	Baghouse air compress/dryer 1	AA	632,457	55,556	21,130	21,130	3,456	1,670	576,901	5/24/2009	SL	C
1006	/133280	100.0%	100.0%	21,130	Baghouse air compressor/dryer2	AA	632,457	55,556	21,130	21,130	3,456	1,670	576,901	5/24/2009	SL	C
1006	/133281	100.0%	100.0%	21,130	Baghouse Air Compressor/Dryer3	AA	632,457	55,556	21,130	21,130	3,456	1,670	576,901	5/24/2009	SL	C
1006	/133282	0.0%	100.0%	-	Bags/Cages/Venturies Unit 1	AA	886,668	200,797	88,870	88,870	14,536	7,026	685,871	5/24/2009	SL	C
1006	/133283	100.0%	100.0%	88,870	Bags/cages/venturies Unit 2	AA	886,668	200,797	88,870	88,870	14,536	7,026	685,871	5/24/2009	SL	C
1006	/133284	100.0%	0.0%	73,608	Bags/cages/venturies Unit 31	AA	734,400	167,847	-	73,608	12,039	5,819	566,553	5/24/2009	SL	C
1006	/133285	100.0%	0.0%	73,608	Bags/cages/venturies Unit 32	AA	734,400	167,847	-	73,608	12,039	5,819	566,553	5/24/2009	SL	C
1006	/133286	0.0%	0.0%	-	Bags/cages/venturies Unit 41	AA	734,400	167,847	-	73,608	12,039	5,819	566,553	5/24/2009	SL	C
1006	/133287	0.0%	0.0%	-	Bags/cages/venturies Unit 42	AA	734,400	167,847	-	73,608	12,039	5,819	566,553	5/24/2009	SL	C
1006	/133288	0.0%	100.0%	-	Pulse headers Unit 1	AA	812,457	68,539	27,144	27,144	4,440	2,146	743,918	5/24/2009	SL	C
1006	/133289	100.0%	100.0%	27,144	Pulse headers Unit 2	AA	812,457	68,539	27,144	27,144	4,440	2,146	743,918	5/24/2009	SL	C
1006	/133290	100.0%	0.0%	27,144	Pulse headers Unit 31	AA	812,457	68,539	-	27,144	4,440	2,146	743,918	5/24/2009	SL	C
1006	/133291	100.0%	0.0%	27,144	Pulse headers Unit 32	AA	812,457	68,539	-	27,144	4,440	2,146	743,918	5/24/2009	SL	C
1006	/133292	0.0%	0.0%	-	Pulse headers Unit 41	AA	812,457	68,539	-	27,144	4,440	2,146	743,918	5/24/2009	SL	C
1006	/133293	0.0%	0.0%	-	Pulse headers Unit 42	AA	812,457	68,539	-	27,144	4,440	2,146	743,918	5/24/2009	SL	C
1006	/133294	0.0%	100.0%	-	Unit 1 Compartment 1	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133295	0.0%	100.0%	-	Unit 1 Compartment 2	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133296	0.0%	100.0%	-	Unit 1 Compartment 3	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133297	0.0%	100.0%	-	Unit 1 Compartment 4	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133298	0.0%	100.0%	-	Unit 1 Compartment 5	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133299	0.0%	100.0%	-	Unit 1 Compartment 6	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133300	0.0%	100.0%	-	Unit 1 Compartment 7	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133301	0.0%	100.0%	-	Unit 1 Compartment 8	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C

Dunkirk Generating Plant
Depreciation for Units 1 and 2

Unit 1&2 Depreciation	28.8%

417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
		Unit 2 Depreciation	1,432,772				
		Unit 1 Depreciation	1,470,786				
		TOTAL Unit 1/2 Depreciation	**8,943,946**				
		Total Depreciation	**20,486,909**				
		Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2		Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
1006	/133302	0.0%	100.0%	-	Unit 1 Compartment 9	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133303	0.0%	100.0%	-	Unit 1 Compartment 10	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133304	0.0%	100.0%	-	Unit 1 Compartment 11	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133305	0.0%	100.0%	-	Unit 1 Compartment 12	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133306	100.0%	100.0%	20,346	Unit 2 Compartment 1	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133307	100.0%	100.0%	20,346	Unit 2 Compartment 2	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133308	100.0%	100.0%	20,346	Unit 2 Compartment 3	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133309	100.0%	100.0%	20,346	Unit 2 Compartment 4	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133310	100.0%	100.0%	20,346	Unit 2 Compartment 5	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133311	100.0%	100.0%	20,346	Unit 2 Compartment 6	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133312	100.0%	100.0%	20,346	Unit 2 Compartment 7	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133313	100.0%	100.0%	20,346	Unit 2 Compartment 8	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133314	100.0%	100.0%	20,346	Unit 2 Compartment 9	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133315	100.0%	100.0%	20,346	Unit 2 Compartment 10	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133316	100.0%	100.0%	20,346	Unit 2 Compartment 11	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133317	100.0%	100.0%	20,346	Unit 2 Compartment 12	AA	608,992	47,599	20,346	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133318	100.0%	0.0%	20,346	Unit 31 Compartment 1	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133319	100.0%	0.0%	20,346	Unit 31 Compartment 2	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133320	100.0%	0.0%	20,346	Unit 31 Compartment 3	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133321	100.0%	0.0%	20,346	Unit 31 Compartment 4	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133322	100.0%	0.0%	20,346	Unit 31 Compartment 5	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133323	100.0%	0.0%	20,346	Unit 31 Compartment 6	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133324	100.0%	0.0%	20,346	Unit 31 Compartment 7	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133325	100.0%	0.0%	20,346	Unit 31 Compartment 8	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133326	100.0%	0.0%	20,346	Unit 31 Compartment 9	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133327	100.0%	0.0%	20,346	Unit 31 Compartment 10	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133328	100.0%	0.0%	20,346	Unit 31 Compartment 11	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133329	100.0%	0.0%	20,346	Unit 31 Compartment 12	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133330	100.0%	0.0%	20,346	Unit 32 Compartment 1	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133331	100.0%	0.0%	20,346	Unit 32 Compartment 2	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133332	100.0%	0.0%	20,346	Unit 32 Compartment 3	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133333	100.0%	0.0%	20,346	Unit 32 Compartment 4	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133334	100.0%	0.0%	20,346	Unit 32 Compartment 5	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133335	100.0%	0.0%	20,346	Unit 32 Compartment 6	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133336	100.0%	0.0%	20,346	Unit 32 Compartment 7	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133337	100.0%	0.0%	20,346	Unit 32 Compartment 8	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133338	100.0%	0.0%	20,346	Unit 32 Compartment 9	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133339	100.0%	0.0%	20,346	Unit 32 Compartment 10	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133340	100.0%	0.0%	20,346	Unit 32 Compartment 11	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133341	100.0%	0.0%	20,346	Unit 32 Compartment 12	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133342	0.0%	0.0%	-	Unit 41 Compartment 1	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133343	0.0%	0.0%	-	Unit 41 Compartment 2	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133344	0.0%	0.0%	-	Unit 41 Compartment 3	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133345	0.0%	0.0%	-	Unit 41 Compartment 4	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133346	0.0%	0.0%	-	Unit 41 Compartment 5	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133347	0.0%	0.0%	-	Unit 41 Compartment 6	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133348	0.0%	0.0%	-	Unit 41 Compartment 7	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133349	0.0%	0.0%	-	Unit 41 Compartment 8	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133350	0.0%	0.0%	-	Unit 41 Compartment 9	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133351	0.0%	0.0%	-	Unit 41 Compartment 10	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133352	0.0%	0.0%	-	Unit 41 Compartment 11	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133353	0.0%	0.0%	-	Unit 41 Compartment 12	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133354	0.0%	0.0%	-	Unit 42 Compartment 1	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133355	0.0%	0.0%	-	Unit 42 Compartment 2	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133356	0.0%	0.0%	-	Unit 42 Compartment 3	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133357	0.0%	0.0%	-	Unit 42 Compartment 4	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133358	0.0%	0.0%	-	Unit 42 Compartment 5	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133359	0.0%	0.0%	-	Unit 42 Compartment 6	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133360	0.0%	0.0%	-	Unit 42 Compartment 7	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133361	0.0%	0.0%	-	Unit 42 Compartment 8	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133362	0.0%	0.0%	-	Unit 42 Compartment 9	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133363	0.0%	0.0%	-	Unit 42 Compartment 10	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133364	0.0%	0.0%	-	Unit 42 Compartment 11	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133365	0.0%	0.0%	-	Unit 42 Compartment 12	AA	608,992	47,599	-	20,346	3,328	1,608	561,394	5/24/2009	SL	C
1006	/133366	100.0%	100.0%	43,794	Trona bulk silo	AA	1,310,819	103,361	43,794	43,794	7,163	3,462	1,207,458	5/24/2009	SL	C
1006	/133367	50.0%	100.0%	29,414	Trona bulk unloading	AA	1,760,819	135,820	58,828	58,828	9,622	4,651	1,624,999	5/24/2009	SL	C
1006	/133368	50.0%	100.0%	32,588	Trona bulk rail - unloading	AA	1,625,669	147,796	65,176	65,176	10,660	5,152	1,477,873	5/24/2009	SL	C
1006	/133369	50.0%	100.0%	51,130	Trona - bulk unloading	AA	3,060,819	229,591	102,261	102,261	16,726	8,084	2,831,229	5/24/2009	SL	C

Dunkirk Generating Plant
Depreciation for Units 1 and 2

Unit 1&2 Depreciation	28.8%

						417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
								Unit 2 Depreciation	1,432,772				
								Unit 1 Depreciation	1,470,786				
								TOTAL Unit 1/2 Depreciation	**8,943,946**				
								Total Depreciation	**20,486,909**				
								Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2		Description	Eq St	Cost	Accumulated Depreciation		Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
1006	/133370	0.0%	100.0%	-	Trona - day bin unit 1	AA	710,819	60,083		23,748	23,748	3,884	1,877	650,737	5/24/2009	SL	C
1006	/133371	100.0%	100.0%	23,748	Trona - day bin unit 2	AA	710,819	60,083		23,748	23,748	3,884	1,877	650,737	5/24/2009	SL	C
1006	/133372	0.0%	0.0%	-	Trona - day bin unit 3	AA	760,819	63,689		-	25,419	4,157	2,009	697,130	5/24/2009	SL	C
1006	/133373	0.0%	0.0%	-	Trona - day bin unit 4	AA	760,819	63,689		-	25,419	4,157	2,009	697,130	5/24/2009	SL	C
1006	/133374	100.0%	100.0%	40,453	Trona transport system bulk	AA	1,210,819	96,148		40,453	40,453	6,616	3,198	1,114,671	5/24/2009	SL	C
1006	/133375	0.0%	100.0%	-	Trona injection Unit 1	AA	2,250,807	171,164		75,199	75,199	12,299	5,945	2,079,644	5/24/2009	SL	C
1006	/133376	100.0%	100.0%	75,199	Trona injection Unit 2	AA	2,250,807	171,164		75,199	75,199	12,299	5,945	2,079,644	5/24/2009	SL	C
1006	/133377	100.0%	0.0%	57,519	Trona injection Unit 3	AA	1,721,639	132,994		-	57,519	9,408	4,547	1,588,645	5/24/2009	SL	C
1006	/133378	0.0%	0.0%	-	Trona injection Unit 4	AA	1,738,123	134,183		-	58,070	9,498	4,591	1,603,940	5/24/2009	SL	C
1006	/133379	0.0%	100.0%	-	Unit 1 - Ductwork and	AA	3,706,484	276,817		106,142	106,142	17,361	8,391	3,429,667	5/24/2009	SL	C
1006	/133380	100.0%	100.0%	102,377	Unit 2 - Ductwork and	AA	3,575,000	268,688		102,377	102,377	16,745	8,093	3,306,312	5/24/2009	SL	C
1006	/133381	100.0%	0.0%	116,695	Unit 3 - Ductwork and	AA	4,075,000	299,601		-	116,695	19,087	9,225	3,775,399	5/24/2009	SL	C
1006	/133382	0.0%	0.0%	-	Unit 4 - Ductwork and	AA	4,875,000	349,063		-	139,605	22,834	11,036	4,525,937	5/24/2009	SL	C
1006	/133383	100.0%	100.0%	4,988	Elevator - Unit 3 and 4	AA	124,403	13,113		4,988	4,988	816	394	111,290	5/24/2009	SL	C
1006	/133384	100.0%	100.0%	4,988	Elevator - Unit 1 and 2	AA	124,403	13,113		4,988	4,988	816	394	111,290	5/24/2009	SL	C
1006	/133385	0.0%	100.0%	-	Economizer ash conveying sys	AA	436,008	109,007		43,701	43,701	7,148	3,455	327,001	5/24/2009	SL	C
1006	/133386	100.0%	100.0%	43,701	Economizer ash conveying sys	AA	436,008	109,007		43,701	43,701	7,148	3,455	327,001	5/24/2009	SL	C
1006	/133387	100.0%	0.0%	43,701	Economizer ash conveying sys	AA	436,008	109,007		-	43,701	7,148	3,455	327,001	5/24/2009	SL	C
1006	/133388	0.0%	0.0%	-	Economizer ash conveying sys	AA	436,008	109,007		-	43,701	7,148	3,455	327,001	5/24/2009	SL	C
1006	/133389	0.0%	100.0%	-	Station Service Unit T1X	AA	111,482	14,689		5,587	5,587	914	442	96,793	5/24/2009	SL	C
1006	/133390	100.0%	100.0%	5,587	Station Service Unit T2X	AA	111,482	14,689		5,587	5,587	914	442	96,793	5/24/2009	SL	C
1006	/133391	100.0%	0.0%	5,587	Station Service Unit T3X	AA	111,482	14,689		-	5,587	914	442	96,793	5/24/2009	SL	C
1006	/133392	0.0%	0.0%	-	Station Service Unit T4X	AA	111,482	14,689		-	5,587	914	442	96,793	5/24/2009	SL	C
1006	/133393	100.0%	100.0%	5,587	Reserve Station Service Uni	AA	111,482	14,689		5,587	5,587	914	442	96,793	5/24/2009	SL	C
1006	/133394	100.0%	100.0%	26,060	Current Limiter	AA	780,000	58,191		26,060	26,060	4,262	2,060	721,809	5/24/2009	SL	C
1006	/133395	0.0%	0.0%	-	Current Limiter	AA	780,000	58,191		-	26,060	4,262	2,060	721,809	5/24/2009	SL	C
1006	/133396	0.0%	0.0%	-	Current Limiter	AA	730,000	54,585		-	24,389	3,989	1,928	675,415	5/24/2009	SL	C
1006	/133397	100.0%	100.0%	24,389	Current Limiter	AA	730,000	54,585		24,389	24,389	3,989	1,928	675,415	5/24/2009	SL	C
1006	/133398	50.0%	28.8%	3,297	15 kV Breaker	AA	197,386	16,166		1,902	6,595	1,079	521	181,219	5/24/2009	SL	C
1006	/133399	50.0%	28.8%	3,297	15 kV Breaker	AA	197,386	16,166		1,902	6,595	1,079	521	181,219	5/24/2009	SL	C
1006	/133400	50.0%	28.8%	3,297	15 kV Breaker	AA	197,386	16,166		1,902	6,595	1,079	521	181,219	5/24/2009	SL	C
1006	/133401	50.0%	28.8%	3,297	15 kV Breaker	AA	197,386	16,166		1,902	6,595	1,079	521	181,219	5/24/2009	SL	C
1006	/133402	50.0%	28.8%	1,649	15 kV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133403	50.0%	28.8%	1,649	15 kV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133404	50.0%	28.8%	1,649	15 kV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133405	50.0%	28.8%	1,649	15 kV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133406	50.0%	28.8%	1,283	Medium Voltage PDC	AA	89,614	7,042		740	2,566	420	203	82,572	5/24/2009	SL	C
1006	/133407	50.0%	28.8%	12,593	MVPDC 5KV Breaker	AA	753,850	56,305		7,265	25,186	4,119	1,991	697,545	5/24/2009	SL	C
1006	/133408	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133409	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133410	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133411	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133412	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133413	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133414	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133415	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133416	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133417	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133418	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133419	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133420	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133421	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133422	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133423	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133424	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133425	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133426	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133427	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133428	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133429	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133430	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133431	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133432	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133433	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133434	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133435	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133436	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133437	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C

Dunkirk Generating Plant
Depreciation for Units 1 and 2

						417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
								Unit 2 Depreciation	1,432,772				
Unit 1&2 Depreciation	28.8%							Unit 1 Depreciation	1,470,786				
								TOTAL Unit 1/2 Depreciation	**8,943,946**				
								Total Depreciation	**20,486,909**				
								Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2		Description	Eq St	Cost	Accumulated Depreciation		Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
1006	/133438	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133439	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133440	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133441	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133442	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133443	50.0%	28.8%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048		951	3,297	539	261	89,645	5/24/2009	SL	C
1006	/133444	100.0%	100.0%	16,686	MVPDC Room Battery	AA	166,482	41,280		16,686	16,686	2,729	1,319	125,203	5/24/2009	SL	C
1006	/133445	50.0%	28.8%	2,245	Transformers Medium and Low	AA	89,614	12,323		1,295	4,491	735	355	77,291	5/24/2009	SL	C
1006	/133446	50.0%	28.8%	2,245	Transformers Medium and Low	AA	89,614	12,323		1,295	4,491	735	355	77,291	5/24/2009	SL	C
1006	/133447	50.0%	28.8%	2,245	Transformers Medium and Low	AA	89,614	12,323		1,295	4,491	735	355	77,291	5/24/2009	SL	C
1006	/133448	50.0%	28.8%	2,245	Transformers Medium and Low	AA	89,614	12,323		1,295	4,491	735	355	77,291	5/24/2009	SL	C
1006	/133449	50.0%	28.8%	2,245	Transformers Medium and Low	AA	89,614	12,323		1,295	4,491	735	355	77,291	5/24/2009	SL	C
1006	/133450	50.0%	28.8%	2,245	Transformers Medium and Low	AA	89,614	12,323		1,295	4,491	735	355	77,291	5/24/2009	SL	C
1006	/133451	50.0%	28.8%	2,245	Transformers Medium and Low	AA	89,614	12,323		1,295	4,491	735	355	77,291	5/24/2009	SL	C
1006	/133452	50.0%	28.8%	2,245	Transformers Medium and Low	AA	89,614	12,323		1,295	4,491	735	355	77,291	5/24/2009	SL	C
1006	/133453	50.0%	28.8%	2,245	Transformers Medium and Low	AA	89,614	12,323		1,295	4,491	735	355	77,291	5/24/2009	SL	C
1006	/133454	50.0%	28.8%	2,245	Transformers Medium and Low	AA	89,614	12,323		1,295	4,491	735	355	77,291	5/24/2009	SL	C
1006	/133455	50.0%	28.8%	2,245	Transformers Medium and Low	AA	89,614	12,323		1,295	4,491	735	355	77,291	5/24/2009	SL	C
1006	/133456	50.0%	28.8%	2,245	Transformers Medium and Low	AA	89,614	12,323		1,295	4,491	735	355	77,291	5/24/2009	SL	C
1006	/133457	50.0%	28.8%	2,245	Transformers Medium and Low	AA	89,614	12,323		1,295	4,491	735	355	77,291	5/24/2009	SL	C
1006	/133458	50.0%	28.8%	2,245	Transformers Medium and Low	AA	89,614	12,323		1,295	4,491	735	355	77,291	5/24/2009	SL	C
1006	/133459	50.0%	28.8%	2,245	Transformers Medium and Low	AA	89,614	12,323		1,295	4,491	735	355	77,291	5/24/2009	SL	C
1006	/133460	50.0%	28.8%	2,245	Transformers Medium and Low	AA	89,614	12,323		1,295	4,491	735	355	77,291	5/24/2009	SL	C
1006	/133461	50.0%	28.8%	2,245	Transformers Medium and Low	AA	89,614	12,323		1,295	4,491	735	355	77,291	5/24/2009	SL	C
1006	/133462	50.0%	28.8%	5,011	Low Voltage Power Distributic	AA	350,000	23,484		2,891	10,023	1,639	792	326,516	5/24/2009	SL	C
1006	/133463	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133464	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133465	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133466	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133467	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133468	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133469	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133470	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133471	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133472	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133473	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133474	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133475	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133476	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133477	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133478	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133479	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133480	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133481	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133482	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133483	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133484	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133485	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133486	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133487	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133488	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133489	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133490	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133491	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133492	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133493	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133494	50.0%	28.8%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		871	3,019	494	239	82,084	5/24/2009	SL	C
1006	/133495	100.0%	100.0%	16,686	LVPDC Battery Room	AA	166,482	41,280		16,686	16,686	2,729	1,319	125,203	5/24/2009	SL	C
1006	/133496	0.0%	100.0%	-	Low Voltage Switchgear - MCC 1	AA	707,175	48,254		20,251	20,251	3,312	1,601	658,921	5/24/2009	SL	C
1006	/133497	100.0%	100.0%	20,251	Low Voltage Switchgear - MCC 2	AA	707,175	48,254		20,251	20,251	3,312	1,601	658,921	5/24/2009	SL	C
1006	/133498	100.0%	0.0%	21,560	Low Voltage Switchgear - MCC 3	AA	752,875	51,079		-	21,560	3,526	1,704	701,796	5/24/2009	SL	C
1006	/133499	0.0%	0.0%	-	Low Voltage Switchgear - MCC 4	AA	752,875	51,079		-	21,560	3,526	1,704	701,796	5/24/2009	SL	C
1006	/133500	50.0%	100.0%	759	Building Lighting and Power Sy	AA	30,300	3,660		1,518	1,518	248	120	26,640	9/30/2009	SL	C
1006	/133502	50.0%	100.0%	1,496	Building Ventilation, Heat and	AA	59,710	7,213		2,992	2,992	489	237	52,497	9/30/2009	SL	C
1006	/133504	100.0%	100.0%	5,112	Elevators	AA	127,507	12,322		5,112	5,112	836	404	115,184	9/30/2009	SL	C
1006	/133755	0.0%	0.0%	-	Data Acquisition System	AA	77,866	16,850		-	7,804	1,276	617	61,017	12/23/2009	SL	C
1006	/133756	100.0%	100.0%	7,804	Data Acquisition System	AA	77,866	16,850		7,804	7,804	1,276	617	61,017	12/23/2009	SL	C
1006	/133757	100.0%	100.0%	7,804	Data Acquisition System	AA	77,866	16,850		7,804	7,804	1,276	617	61,017	12/23/2009	SL	C

Dunkirk Generating Plant
Depreciation for Units 1 and 2

						417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
								Unit 2 Depreciation	1,432,772				
Unit 1&2 Depreciation	28.8%							Unit 1 Depreciation	1,470,786				
								TOTAL Unit 1/2 Depreciation	**8,943,946**				
								Total Depreciation	**20,486,909**				
								Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2		Description	Eq St	Cost	Accumulated Depreciation		Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
1006	/133779	50.0%	28.8%	321	Analyzer	AA	9,594	1,384		185	641	105	51	8,210	12/23/2009	SL	C
1006	/133780	50.0%	28.8%	321	Analyzer	AA	9,594	1,384		185	641	105	51	8,210	12/23/2009	SL	C
1006	/133781	50.0%	28.8%	321	Analyzer	AA	9,594	1,384		185	641	105	51	8,210	12/23/2009	SL	C
1006	/133782	50.0%	28.8%	321	Analyzer	AA	9,594	1,384		185	641	105	51	8,210	12/23/2009	SL	C
1006	/133783	50.0%	28.8%	321	Analyzer	AA	9,594	1,384		185	641	105	51	8,210	12/23/2009	SL	C
1006	/133784	50.0%	28.8%	321	Analyzer	AA	9,594	1,384		185	641	105	51	8,210	12/23/2009	SL	C
1006	/133785	50.0%	28.8%	321	Analyzer	AA	9,594	1,384		185	641	105	51	8,210	12/23/2009	SL	C
1006	/133786	50.0%	28.8%	321	Analyzer	AA	9,594	1,384		185	641	105	51	8,210	12/23/2009	SL	C
1006	/133791	50.0%	28.8%	830	Soot Blowers Assembly - Steam,	AA	57,945	3,583		479	1,659	271	131	54,362	12/23/2009	SL	C
1006	/133793	50.0%	28.8%	885	Soot Blowers Assembly - Steam,	AA	61,823	3,822		511	1,770	290	140	58,001	12/23/2009	SL	C
1006	/133794	50.0%	28.8%	857	Soot Blowers Assembly - Steam,	AA	59,884	3,702		495	1,715	280	136	56,182	12/29/2009	SL	C
1006	/133795	50.0%	28.8%	857	Soot Blowers Assembly - Steam,	AA	59,884	3,702		495	1,715	280	136	56,182	12/29/2009	SL	C
1006	/134063	50.0%	100.0%	38,082	Baghouse Foundations -Unit 1/2	AA	3,039,572	164,436		76,163	76,163	12,457	6,021	2,875,136	11/16/2009	SL	C
1006	/134064	50.0%	100.0%	28,854	Baghouse Structure - Unit 1/2	AA	2,015,177	124,592		57,708	57,708	9,439	4,562	1,890,586	11/16/2009	SL	C
1006	/134066	50.0%	28.8%	21,191	Fly Ash Piping and Valves	AA	1,480,000	91,503		12,226	42,383	6,932	3,351	1,388,497	11/16/2009	SL	C
1006	/134067	50.0%	100.0%	2,044	Fly Ash System Panel Unit 1/2	AA	142,754	8,826		4,088	4,088	669	323	133,928	11/16/2009	SL	C
1006	/134068	100.0%	100.0%	3,436	Fly ash air compressor/drye	AA	120,000	7,419		3,436	3,436	562	272	112,581	11/16/2009	SL	C
1006	/134069	0.0%	0.0%	-	Fly ash air compressor/dryer 1	AA	120,000	7,419		-	3,436	562	272	112,581	11/16/2009	SL	C
1006	/134070	100.0%	100.0%	3,436	Fly ash air compressor/dryer 2	AA	120,000	7,419		3,436	3,436	562	272	112,581	11/16/2009	SL	C
1006	/134071	0.0%	0.0%	-	Baghouse air compress/dryer 1	AA	440,619	27,242		-	12,618	2,064	997	413,377	11/16/2009	SL	C
1006	/134072	100.0%	100.0%	12,618	Baghouse air compressor/dryer2	AA	440,619	27,242		12,618	12,618	2,064	997	413,377	11/16/2009	SL	C
1006	/134073	100.0%	100.0%	12,618	Baghouse Air Compressor/Dryer3	AA	440,619	27,242		12,618	12,618	2,064	997	413,377	11/16/2009	SL	C
1006	/134149	50.0%	28.8%	44,375	Electrical Cables, Trays and	AA	2,656,419	191,610		25,601	88,750	14,516	7,016	2,464,808	11/1/2009	SL	C
1006	/134154	50.0%	0.0%	23,924	Unit 3&4 Electric Cables, Tray	AA	1,432,188	103,305		-	47,849	7,826	3,783	1,328,883	11/1/2009	SL	C
1006	/134314	0.0%	100.0%	-	Heat Exchanger	AA	10,004	875		501	501	82	40	9,129	5/24/2010	SL	C
1006	/134315	100.0%	100.0%	501	Heat Exchanger	AA	10,004	875		501	501	82	40	9,129	5/24/2010	SL	C
1006	/134316	100.0%	0.0%	501	Heat Exchanger	AA	10,004	875		-	501	82	40	9,129	5/24/2010	SL	C
1006	/134317	0.0%	0.0%	-	Heat Exchanger	AA	10,004	875		-	501	82	40	9,129	5/24/2010	SL	C
1006	/134490	100.0%	100.0%	48,204	Dozers	AA	480,935	84,175		48,204	48,204	7,884	3,811	396,760	5/31/2010	SL	C
1006	/134788	75.0%	70.0%	12,982	Conveyors - Structure, Belt	AA	240,767	139,940		12,116	17,309	2,838	1,371	100,827	11/30/2003	SL	R
1006	/134791	100.0%	100.0%	13,865	River/ Service Water Pumps	AA	332,050	114,117		13,865	13,865	2,273	1,099	217,933	11/30/2003	SL	R
1006	/134792	0.0%	0.0%	-	River/ Service Water Pumps	AA	332,050	114,117		-	13,865	2,273	1,099	217,933	11/30/2003	SL	R
1006	/134793	100.0%	100.0%	8,255	Additive System	AA	161,202	63,699		8,255	8,255	1,353	654	97,502	11/30/2003	SL	R
1006	/134794	50.0%	28.8%	2,084	Motors	AA	83,189	28,072		1,202	4,168	683	330	55,116	5/10/2005	SL	R
1006	/134795	100.0%	100.0%	6,610	D1-D4 Emission Monitors and	AA	65,947	34,054		6,610	6,610	1,081	523	31,892	12/31/2006	SL	C
1006	/134796	100.0%	0.0%	6,610	D1-D4 Emission Monitors and	AA	65,947	34,054		-	6,610	1,081	523	31,892	12/31/2006	SL	C
1006	/134798	100.0%	100.0%	5,600	CEMS Data Acquisition and	AA	55,875	20,014		5,600	5,600	916	443	35,861	7/31/2008	SL	C
1006	/134799	50.0%	28.8%	854	Soot Blowers Assembly - Steam,	AA	59,654	4,547		493	1,708	279	135	55,106	6/30/2009	SL	C
1006	/134800	50.0%	28.8%	854	Soot Blowers Assembly - Steam,	AA	59,653	4,547		493	1,708	279	135	55,106	6/30/2009	SL	C
1006	/134801	100.0%	0.0%	188,626	Baghouse Structure	AA	5,645,853	495,936		-	188,626	30,852	14,912	5,149,917	5/24/2009	SL	C
1006	/134802	100.0%	100.0%	95,877	Distributed Control System	AA	956,576	233,568		95,877	95,877	15,682	7,579	723,008	5/24/2009	SL	C
1006	/134803	100.0%	100.0%	95,877	Distributed Control System	AA	956,576	233,568		95,877	95,877	15,682	7,579	723,008	5/24/2009	SL	C
1006	/134804	0.0%	0.0%	-	Distributed Control System	AA	956,576	233,568		-	95,877	15,682	7,579	723,008	5/24/2009	SL	C
1006	/134805	50.0%	100.0%	28,854	Baghouse Structure - Unit 1/2	AA	2,015,177	124,592		57,708	57,708	9,439	4,562	1,890,586	11/16/2009	SL	C
1006	/135665	0.0%	0.0%	-	Material Handler	AA	19,599	2,372		-	1,786	292	141	17,227	10/31/2010	SL	C
1006	/135672	100.0%	100.0%	6,209	Elevators	AA	154,868	7,766		6,209	6,209	1,016	491	147,102	11/22/2010	SL	C
1006	/135733	100.0%	100.0%	373,972	Landfills	AA	2,605,219	433,186		373,972	373,972	61,012	29,489	2,172,033	12/21/2010	SL	C
1006	/135734	75.0%	70.0%	16,826	Conveyors - Structure, Belt	AA	447,668	26,053		15,704	22,435	3,669	1,774	421,615	12/21/2010	SL	C
1006	/135735	100.0%	100.0%	2,038	Dump Truck	AA	20,334	2,367		2,038	2,038	333	161	17,967	12/15/2010	SL	C
1006	/135914	50.0%	28.8%	732	Pumps- Water, Spray, Slurry	AA	21,924	1,701		423	1,465	240	116	20,222	12/21/2010	SL	C
1006	/135915	50.0%	28.8%	732	Pumps- Water, Spray, Slurry	AA	21,924	1,701		423	1,465	240	116	20,222	12/21/2010	SL	C
1006	/135916	0.0%	100.0%	-	CEMS Stack Probe	AA	31,719	3,692		3,179	3,179	520	251	28,027	12/31/2010	SL	C
1006	/135917	100.0%	100.0%	3,179	CEMS Stack Probe	AA	31,719	3,692		3,179	3,179	520	251	28,027	12/31/2010	SL	C
1006	/135918	100.0%	0.0%	3,179	CEMS Stack Probe	AA	31,719	3,692		-	3,179	520	251	28,027	12/31/2010	SL	C
1006	/135919	100.0%	100.0%	8,790	Radios - Communication System	AA	88,130	10,258		8,790	8,790	1,445	698	77,872	12/31/2010	SL	C
1006	/136231	50.0%	28.8%	6,298	Feedwater Controls	AA	251,332	12,595		3,633	12,595	2,060	996	238,737	2/24/2011	SL	C
1006	/137072	50.0%	28.8%	50,982	Control System, PLC or	AA	1,359,082	101,963		29,412	101,963	22,280	10,769	1,257,119	5/31/2011	SL	C
1006	/137073	50.0%	28.8%	2,416	Building Ventilation, Heat and	AA	128,800	4,832		1,394	4,832	1,056	510	123,968	5/15/2011	SL	C
1006	/137398	50.0%	28.8%	883	Building Ventilation, Heat and	AA	84,861	1,765		509	1,765	696	336	83,096	9/6/2011	SL	C
1006	/137399	100.0%	100.0%	196	Bottom Ash Dewatering Bins	AA	16,454	196		196	196	77	37	16,258	9/6/2011	SL	C
1006	/138086	50.0%	28.8%	525	Feedwater Controls	AA	84,418	1,050		303	1,050	692	334	83,368	11/30/2011	SL	C
1006	/22101	50.0%	28.8%	196	Dunkirk Petroleum & Chemica	AA	17,962	2,797		113	391	64	31	15,165	1/1/2005	SL	C
1006	/22681	50.0%	28.8%	1,681	FIN 47 Asbestos ARO	AA	127,492	27,390		970	3,363	550	266	100,102	12/5/2003	SL	I
1006	/22682	50.0%	28.8%	1,532	FIN 47 Asbestos ARO	AA	162,067	24,964		884	3,065	501	242	137,103	12/5/2003	SL	I
1006	/22683	50.0%	28.8%	1,889	FIN 47 Asbestos ARO	AA	275,094	30,765		1,090	3,777	618	299	244,329	12/5/2003	SL	I
100601	/103713				Fire Protection	AA	87,228	34,259			4,162	682	330	52,969	11/30/2003	SL	R
100601	/103744				Storage Silos/Hoppers/Bunker	AA	47,723	26,243			3,188	523	253	21,481	11/30/2003	SL	R
100601	/103750				Conveyors - Structure, Belt	AA	46,725	32,118			3,902	640	309	14,607	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Units 1 and 2

				417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
						Unit 2 Depreciation	1,432,772				
Unit 1&2 Depreciation	28.8%					Unit 1 Depreciation	1,470,786				
						TOTAL Unit 1/2 Depreciation	**8,943,946**				
						Total Depreciation	**20,486,909**				
						Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100601	/103755			Coal Feeder	AA	20,026	8,694		1,056	173	84	11,332	11/30/2003	SL	R
100601	/103756			Coal Pulverizer with Far	AA	66,754	28,980		3,521	577	279	37,775	11/30/2003	SL	R
100601	/103757			Pulverizer Lube Oil System	AA	22,251	12,616		1,654	271	131	9,635	11/30/2003	SL	R
100601	/103758			Pulverizer Control System	AA	1,113	631		83	14	7	482	11/30/2003	SL	R
100601	/103759			Motors	AA	1,113	631		83	14	7	482	11/30/2003	SL	R
100601	/103760			Coal Feeder	AA	20,026	8,694		1,056	173	84	11,332	11/30/2003	SL	R
100601	/103761			Coal Pulverizer with Far	AA	66,754	28,980		3,521	577	279	37,775	11/30/2003	SL	R
100601	/103762			Pulverizer Lube Oil System	AA	22,251	12,616		1,654	271	131	9,635	11/30/2003	SL	R
100601	/103763			Pulverizer Control System	AA	1,113	631		83	14	7	482	11/30/2003	SL	R
100601	/103764			Motors	AA	1,113	631		83	14	7	482	11/30/2003	SL	R
100601	/103765			Coal Feeder	AA	20,026	8,694		1,056	173	84	11,332	11/30/2003	SL	R
100601	/103766			Coal Pulverizer with Far	AA	66,754	28,980		3,521	577	279	37,775	11/30/2003	SL	R
100601	/103767			Pulverizer Lube Oil System	AA	22,251	12,616		1,654	271	131	9,635	11/30/2003	SL	R
100601	/103768			Pulverizer Control System	AA	1,113	631		83	14	7	482	11/30/2003	SL	R
100601	/103769			Motors	AA	1,113	631		83	14	7	482	11/30/2003	SL	R
100601	/103770			Coal Feeder	AA	20,026	8,694		1,056	173	84	11,332	11/30/2003	SL	R
100601	/103771			Coal Pulverizer with Far	AA	66,754	28,980		3,521	577	279	37,775	11/30/2003	SL	R
100601	/103772			Pulverizer Lube Oil System	AA	22,251	12,616		1,654	271	131	9,635	11/30/2003	SL	R
100601	/103773			Pulverizer Control System	AA	1,113	631		83	14	7	482	11/30/2003	SL	R
100601	/103774			Motors	AA	1,113	631		83	14	7	482	11/30/2003	SL	R
100601	/103855			Primary Air Fan/ Exhauste	AA	30,539	15,743		1,913	314	152	14,795	11/30/2003	SL	R
100601	/103856			Primary Air Flow Element, Air	AA	1,745	1,267		169	28	13	478	11/30/2003	SL	R
100601	/103857			Pulverized Fuel Piping	AA	54,097	31,214		3,928	644	311	22,883	11/30/2003	SL	R
100601	/103858			Pulverized Fuel Flow Orifices	AA	873	503		63	10	5	369	11/30/2003	SL	R
100601	/103871			Stoker Grates, Feeders	AA	77,875	53,531		6,504	1,066	515	24,345	11/30/2003	SL	R
100601	/103872			Igniter System	AA	47,394	43,430		5,275	865	418	3,964	11/30/2003	SL	R
100601	/103876			Fuel Oil Pumps, Drives, and	AA	10,962	4,759		578	95	46	6,203	11/30/2003	SL	R
100601	/103888			Main Steam Piping	AA	43,418	18,849		2,290	375	181	24,569	11/30/2003	SL	R
100601	/103889			Boiler Isolation Valve	AA	173,671	98,470		12,910	2,116	1,023	75,201	11/30/2003	SL	R
100601	/103896			Boiler Safety Valves with	AA	14,096	5,536		673	110	53	8,560	11/30/2003	SL	R
100601	/103897			Boiler Safety Valves with	AA	14,096	5,536		673	110	53	8,560	11/30/2003	SL	R
100601	/103898			Boiler Safety Valves with	AA	14,096	5,536		673	110	53	8,560	11/30/2003	SL	R
100601	/103899			Boiler Safety Valves with	AA	14,096	5,536		673	110	53	8,560	11/30/2003	SL	R
100601	/103900			Boiler Safety Valves with	AA	14,096	5,536		673	110	53	8,560	11/30/2003	SL	R
100601	/103901			Boiler Safety Valves with	AA	14,096	5,536		673	110	53	8,560	11/30/2003	SL	R
100601	/103902			Boiler Safety Valves with	AA	14,096	5,536		673	110	53	8,560	11/30/2003	SL	R
100601	/103903			Boiler Safety Valves with	AA	14,096	5,536		673	110	53	8,560	11/30/2003	SL	R
100601	/103924			Cold Reheat Steam Piping	AA	107,363	42,167		5,123	840	406	65,196	11/30/2003	SL	R
100601	/103928			Hot Reheat Steam Piping	AA	264,574	103,912		12,624	2,069	1,000	160,662	11/30/2003	SL	R
100601	/103932			Boiler Safety Valves with	AA	112,770	44,291		5,381	882	426	68,479	11/30/2003	SL	R
100601	/103936			Desuperheater/Attemperator	AA	4,009	1,740		211	35	17	2,268	11/30/2003	SL	R
100601	/103937			Desuperheater/ Attemperator	AA	4,009	1,740		211	35	17	2,268	11/30/2003	SL	R
100601	/103944			Blowdown System	AA	15,360	6,668		810	133	64	8,692	11/30/2003	SL	R
100601	/103956			Downcomers or Downtake Piping	AA	91,669	36,003		4,374	717	347	55,666	11/30/2003	SL	R
100601	/103968			Boiler Crossover Piping	AA	213,802	110,220		13,391	2,195	1,061	103,582	11/30/2003	SL	R
100601	/103974			Feedwater Piping and Valves	AA	2,110	829		101	17	8	1,281	11/30/2003	SL	R
100601	/103975			Feedwater Piping and Valves	AA	2,110	829		101	17	8	1,281	11/30/2003	SL	R
100601	/103982			Boiler Brickwork, Refractory	AA	204,437	88,750		10,782	1,768	854	115,686	11/30/2003	SL	R
100601	/103986			Steam Drum	AA	529,943	208,137		25,286	4,145	2,004	321,807	11/30/2003	SL	R
100601	/103987			Steam Drum	AA	529,943	208,137		25,286	4,145	2,004	321,807	11/30/2003	SL	R
100601	/103988			Lower (Mud Drum)	AA	529,943	208,137		25,286	4,145	2,004	321,807	11/30/2003	SL	R
100601	/104002			Boiler Supports, Hangers and	AA	272,582	107,057		13,006	2,132	1,031	165,525	11/30/2003	SL	R
100601	/104006			Soot Blowers Assembly - Steam,	AA	70,453	36,320		4,413	723	350	34,133	11/30/2003	SL	R
100601	/104007			Soot Blower Controls	AA	164,391	94,853		11,937	1,957	946	69,537	11/30/2003	SL	R
100601	/104014			Soot Blowers Assembly - Steam,	AA	44,989	17,669		2,147	352	170	27,319	11/30/2003	SL	R
100601	/104015			Soot Blower Controls	AA	104,974	58,986		7,895	1,294	626	45,988	11/30/2003	SL	R
100601	/104021			Fly Ash System Controlle	AA	29,595	16,780		2,200	361	174	12,815	11/30/2003	SL	R
100601	/104022			Fly Ash Piping and Valves	AA	7,399	4,195		550	90	44	3,204	11/30/2003	SL	R
100601	/104029			Blower/ Exhauste	AA	34,873	26,150		3,177	521	252	8,723	11/30/2003	SL	R
100601	/104033			Bottom Ash Hoppers	AA	129,909	56,396		6,851	1,123	543	73,513	11/30/2003	SL	R
100601	/104044			Water-Cooled Wall Tubes	AA	489,134	252,161		30,637	5,022	2,427	236,973	11/30/2003	SL	R
100601	/104045			Waterwall Header	AA	25,744	13,272		1,612	264	128	12,472	11/30/2003	SL	R
100601	/104052			Steam-Cooled Wall Tubes	AA	12,033	6,204		754	124	60	5,830	11/30/2003	SL	R
100601	/104053			Steam Cooled Wall Header	AA	228,633	117,866		14,320	2,348	1,135	110,767	11/30/2003	SL	R
100601	/104060			Boiler/Slag Screen, Wing Wall	AA	128,563	66,277		8,052	1,320	638	62,285	11/30/2003	SL	R
100601	/104064			Primary or Low Temperature	AA	797,800	411,286		49,970	8,192	3,959	386,513	11/30/2003	SL	R
100601	/104065			Superheater Header	AA	88,644	88,644		25,036	3,168	-	-	11/30/2003	SL	C
100601	/104076			High Temperature, Third or	AA	152,747	139,972		17,002	2,787	1,347	12,775	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Units 1 and 2

				417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
						Unit 2 Depreciation	1,432,772				
Unit 1&2 Depreciation	28.8%					Unit 1 Depreciation	1,470,786				
						TOTAL Unit 1/2 Depreciation	**8,943,946**				
						Total Depreciation	**20,486,909**				
						Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100601	/104077			Superheater Header	AA	101,831	93,315		11,335	1,858	898	8,517	11/30/2003	SL	R
100601	/104084			Primary or First Reheater	AA	163,053	84,058		10,213	1,674	809	78,995	11/30/2003	SL	R
100601	/104085			Reheater Header	AA	69,880	36,025		4,377	718	347	33,855	11/30/2003	SL	R
100601	/104096			Economizer Assembly	AA	104,510	95,770		11,633	1,907	922	8,741	11/30/2003	SL	R
100601	/104097			Economizer Header	AA	11,612	10,641		1,293	212	102	971	11/30/2003	SL	R
100601	/104104			Forced Draft Fan Housing	AA	579	531		64	11	5	48	11/30/2003	SL	R
100601	/104105			Forced Draft Fan Housing	AA	579	531		64	11	5	48	11/30/2003	SL	R
100601	/104106			Forced Draft Fan Rotor	AA	1,931	1,770		215	35	17	162	11/30/2003	SL	R
100601	/104107			Forced Draft Fan Rotor	AA	1,931	1,770		215	35	17	162	11/30/2003	SL	R
100601	/104108			Forced Draft Controls	AA	386	386		41	12	4	-	11/30/2003	SL	R
100601	/104109			Forced Draft Controls	AA	386	386		41	12	4	-	11/30/2003	SL	R
100601	/104110			Forced Draft Fan	AA	10,621	9,732		1,182	194	94	888	11/30/2003	SL	R
100601	/104111			Forced Draft Fan	AA	10,621	9,732		1,182	194	94	888	11/30/2003	SL	R
100601	/104112			Motors	AA	5,793	5,309		645	106	51	484	11/30/2003	SL	R
100601	/104113			Motors	AA	5,793	5,309		645	106	51	484	11/30/2003	SL	R
100601	/104174			Air Heater Drive Unit	AA	48,774	33,527		4,073	668	323	15,247	11/30/2003	SL	R
100601	/104175			Air Heater Rotor	AA	8,129	5,588		679	111	54	2,541	11/30/2003	SL	R
100601	/104176			Air Heater Baskets	AA	24,387	24,387		2,814	846	285	-	11/30/2003	SL	R
100601	/104177			Air Heater Housing - All Types	AA	81,290	55,878		6,789	1,113	538	25,412	11/30/2003	SL	R
100601	/104178			Air Heater Drive Unit	AA	48,774	33,527		4,073	668	323	15,247	11/30/2003	SL	R
100601	/104179			Air Heater Rotor	AA	8,129	5,588		679	111	54	2,541	11/30/2003	SL	R
100601	/104180			Air Heater Baskets	AA	24,387	24,387		2,814	846	285	-	11/30/2003	SL	R
100601	/104181			Air Heater Housing - All Types	AA	81,290	55,878		6,789	1,113	538	25,412	11/30/2003	SL	R
100601	/104208			Stacks	AA	117,099	50,835		6,176	1,012	489	66,264	11/30/2003	SL	R
100601	/104212			Windboxes - Externa	AA	82,179	32,276		3,921	643	311	49,903	11/30/2003	SL	R
100601	/104213			Windboxes - Externa	AA	82,179	32,276		3,921	643	311	49,903	11/30/2003	SL	R
100601	/104214			Windboxes - Externa	AA	82,179	32,276		3,921	643	311	49,903	11/30/2003	SL	R
100601	/104215			Windboxes - Externa	AA	82,179	32,276		3,921	643	311	49,903	11/30/2003	SL	R
100601	/104240			Burner Control System	AA	1,239	1,135		138	23	11	104	11/30/2003	SL	R
100601	/104244			FlameSafety Supervisory System	AA	7	6		1	0	0	1	11/30/2003	SL	R
100601	/104248			Condenser Water Box	AA	73,269	50,364		6,119	1,003	485	22,905	11/30/2003	SL	R
100601	/104249			Condenser Steam Chest,	AA	183,173	125,911		15,298	2,508	1,212	57,262	11/30/2003	SL	R
100601	/104250			Condenser Tubes	AA	109,904	75,546		9,179	1,505	727	34,357	11/30/2003	SL	R
100601	/104260			Hotwell With Expansion Joints	AA	25,057	10,216		1,256	206	100	14,841	11/30/2003	SL	R
100601	/104261			Hotwell Contols	AA	476,081	194,102		23,873	3,914	1,892	281,979	11/30/2003	SL	R
100601	/104268			Air Ejectors	AA	66,399	28,825		3,502	574	277	37,574	11/30/2003	SL	R
100601	/104273			Motors	AA	4,802	2,698		361	59	29	2,104	11/30/2003	SL	R
100601	/104274			Pumps, Water, Spray, Slurry,	AA	14,405	10,316		1,445	237	114	4,089	11/30/2003	SL	R
100601	/104275			Motors	AA	4,802	2,698		361	59	29	2,104	11/30/2003	SL	R
100601	/104276			Pumps, Water, Spray, Slurry,	AA	14,405	10,316		1,445	237	114	4,089	11/30/2003	SL	R
100601	/104293			Condensate Piping and Valves	AA	143,652	56,420		6,854	1,124	543	87,232	11/30/2003	SL	R
100601	/104297			Low Pressure Feedwater Heater	AA	13,055	8,974		1,090	179	86	4,081	11/30/2003	SL	R
100601	/104298			Low Pressure Feedwater Heater	AA	13,055	8,974		1,090	179	86	4,081	11/30/2003	SL	R
100601	/104299			Low Pressure Feedwater Heater	AA	13,055	8,974		1,090	179	86	4,081	11/30/2003	SL	R
100601	/104300			Low Pressure Feedwater Heater	AA	39,164	26,921		3,271	536	259	12,243	11/30/2003	SL	R
100601	/104309			Deaerator	AA	88,047	48,416		5,882	964	466	39,630	11/30/2003	SL	R
100601	/104313			Chemical Addition System Skid	AA	89,960	67,458		8,195	1,343	649	22,502	11/30/2003	SL	R
100601	/104315			Condensate Makeup and Return	AA	46,529	20,199		2,454	402	194	26,330	11/30/2003	SL	R
100601	/104316			Tanks	AA	139,588	60,598		7,362	1,207	583	78,990	11/30/2003	SL	R
100601	/104325			Circulating Water Pump	AA	38,699	15,199		1,846	303	146	23,500	11/30/2003	SL	R
100601	/104326			Circulating Water Pump	AA	38,699	15,199		1,846	303	146	23,500	11/30/2003	SL	R
100601	/104333			Motors	AA	16,267	6,389		776	127	62	9,878	11/30/2003	SL	R
100601	/104334			Motors	AA	16,267	6,389		776	127	62	9,878	11/30/2003	SL	R
100601	/104341			Circulating Water Piping and	AA	66,063	25,947		3,152	517	250	40,117	11/30/2003	SL	R
100601	/104353			Traveling Water Screens	AA	58,519	34,477		4,188	687	332	24,043	11/30/2003	SL	R
100601	/104354			Fish Return Trough	AA	1,580,024	930,868		113,085	18,538	8,960	649,156	11/30/2003	SL	R
100601	/104362			Feedwater Piping and Valves	AA	244,905	96,187		11,685	1,916	926	148,718	11/30/2003	SL	R
100601	/104370			Boiler Feed Pump	AA	91,961	36,118		4,388	719	348	55,843	11/30/2003	SL	R
100601	/104371			Boiler Feed Pump	AA	91,961	36,118		4,388	719	348	55,843	11/30/2003	SL	R
100601	/104372			Boiler Feed Pump	AA	91,961	36,118		4,388	719	348	55,843	11/30/2003	SL	R
100601	/104376			Motors	AA	72,160	28,341		3,443	564	273	43,819	11/30/2003	SL	R
100601	/104377			Motors	AA	72,160	28,341		3,443	564	273	43,819	11/30/2003	SL	R
100601	/104378			Motors	AA	72,160	28,341		3,443	564	273	43,819	11/30/2003	SL	R
100601	/104382			Feedwater Regulating Valve	AA	14,244	13,053		1,585	260	126	1,191	11/30/2003	SL	R
100601	/104384			High Pressure Feedwater	AA	64,266	48,191		5,854	960	464	16,075	11/30/2003	SL	R
100601	/104385			High Pressure Feedwater	AA	64,266	48,191		5,854	960	464	16,075	11/30/2003	SL	R
100601	/104386			High Pressure Feedwater	AA	64,266	48,191		5,854	960	464	16,075	11/30/2003	SL	R
100601	/104387			High Pressure Feedwater	AA	64,266	48,191		5,854	960	464	16,075	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Units 1 and 2

				417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
						Unit 2 Depreciation	1,432,772				
Unit 1&2 Depreciation	28.8%					Unit 1 Depreciation	1,470,786				
						TOTAL Unit 1/2 Depreciation	**8,943,946**				
						Total Depreciation	**20,486,909**				
						Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100601	/104464			Switchgear, Medium Volt,	AA	439,955	198,172		24,844	4,073	1,968	241,784	11/30/2003	SL	R
100601	/104494			Uninterruptible Power Supply	AA	17,722	13,289		1,614	265	128	4,433	11/30/2003	SL	R
100601	/104498			Plant Grounding and Lightning	AA	36,846	14,471		1,758	288	139	22,375	11/30/2003	SL	R
100601	/104503			Pumps, Water, Spray, Slurry,	AA	24,888	9,775		1,188	195	94	15,113	11/30/2003	SL	R
100601	/104504			Pumps, Water, Spray, Slurry,	AA	24,888	9,775		1,188	195	94	15,113	11/30/2003	SL	R
100601	/104525			Process Computer - DCS	AA	47,049	43,114		5,237	859	415	3,935	11/30/2003	SL	R
100601	/104526			Distributed Control System	AA	112,919	112,919		12,114	3,642	1,227	-	11/30/2003	SL	R
100601	/104527			Data Acquisition System	AA	28,230	28,230		3,029	911	307	-	11/30/2003	SL	R
100601	/104537			High Pressure Casing	AA	254,186	99,832		12,128	1,988	961	154,354	11/30/2003	SL	R
100601	/104541			High Pressure Inner Casing	AA	192,165	152,888		21,424	3,512	1,698	39,277	11/30/2003	SL	R
100601	/104542			Diaphragm/ Stationary Vanes	AA	124,907	54,225		6,588	1,080	522	70,682	11/30/2003	SL	R
100601	/104561			Intermediate Pressure Casing	AA	254,186	99,832		12,128	1,988	961	154,354	11/30/2003	SL	R
100601	/104565			Intermediate Pressure	AA	192,165	152,888		21,424	3,512	1,698	39,277	11/30/2003	SL	R
100601	/104566			Diaphragm/ Stationary Vanes	AA	124,907	54,225		6,588	1,080	522	70,682	11/30/2003	SL	R
100601	/104577			Rotor	AA	409,239	192,082		24,622	4,036	1,951	217,157	11/30/2003	SL	R
100601	/104578			Buckets/Blades	AA	175,388	125,602		17,589	2,883	1,394	49,786	11/30/2003	SL	R
100601	/104585			Low Pressure Casing	AA	228,767	99,313		12,065	1,978	956	129,455	11/30/2003	SL	R
100601	/104589			Low Pressure	AA	192,165	152,888		21,424	3,512	1,698	39,277	11/30/2003	SL	R
100601	/104590			Diaphragm/ Stationary Vanes	AA	124,907	54,225		6,588	1,080	522	70,682	11/30/2003	SL	R
100601	/104601			Low Pressure Rotor	AA	467,702	219,523		28,139	4,613	2,230	248,179	11/30/2003	SL	R
100601	/104602			Buckets/Blades	AA	116,925	83,735		11,726	1,922	929	33,191	11/30/2003	SL	R
100601	/104609			Main Stop Valves	AA	254,186	99,832		12,128	1,988	961	154,354	11/30/2003	SL	R
100601	/104615			Turbine Control Valves	AA	3,341	1,312		159	26	13	2,029	11/30/2003	SL	R
100601	/104616			Turbine Control Valves	AA	3,341	1,312		159	26	13	2,029	11/30/2003	SL	R
100601	/104617			Turbine Control Valves	AA	3,341	1,312		159	26	13	2,029	11/30/2003	SL	R
100601	/104618			Turbine Control Valves	AA	3,341	1,312		159	26	13	2,029	11/30/2003	SL	R
100601	/104619			Turbine Control Valves	AA	3,341	1,312		159	26	13	2,029	11/30/2003	SL	R
100601	/104620			Turbine Control Valves	AA	3,341	1,312		159	26	13	2,029	11/30/2003	SL	R
100601	/104621			Turbine Control Valves	AA	3,341	1,312		159	26	13	2,029	11/30/2003	SL	R
100601	/104622			Turbine Control Valves	AA	3,341	1,312		159	26	13	2,029	11/30/2003	SL	R
100601	/104643			Reheat Intercept Valves	AA	112,026	43,999		5,345	876	424	68,028	11/30/2003	SL	R
100601	/104653			Turbine Water Induction	AA	70,851	27,827		3,381	554	268	43,024	11/30/2003	SL	R
100601	/104657			Extraction Steam Piping	AA	132,662	57,591		6,997	1,147	554	75,071	11/30/2003	SL	R
100601	/104663			Turbine Lube Oil System	AA	500,022	196,385		23,858	3,911	1,890	303,637	11/30/2003	SL	R
100601	/104667			Turbine/Generator Supervison	AA	44,531	17,490		2,125	348	168	27,041	11/30/2003	SL	R
100601	/104671			Front Standard	AA	8,908	3,499		425	70	34	5,409	11/30/2003	SL	R
100601	/104675			Turbine Control System	AA	21,915	8,607		1,046	171	83	13,308	11/30/2003	SL	R
100601	/104679			Turning Gear and Motor	AA	31,043	12,192		1,481	243	117	18,851	11/30/2003	SL	R
100601	/104685			Gland Seal System	AA	37,613	16,329		1,984	325	157	21,284	11/30/2003	SL	R
100601	/104691			Stator Windings, Bushing, and	AA	413,903	162,562		19,749	3,238	1,565	251,341	11/30/2003	SL	R
100601	/104697			Field/Rotor Retaining Rings	AA	59,129	40,645		4,938	810	391	18,484	11/30/2003	SL	R
100601	/104703			Field/Rotor	AA	376,652	176,787		22,661	3,715	1,796	199,865	11/30/2003	SL	R
100601	/104704			Field /Rotor Windings	AA	161,422	115,600		16,188	2,654	1,283	45,822	11/30/2003	SL	R
100601	/104715			Hydrogen Cooling System	AA	53,216	23,102		2,807	460	222	30,114	11/30/2003	SL	R
100601	/104721			Generator Casing and Bearings	AA	101,111	43,894		5,333	874	423	57,216	11/30/2003	SL	R
100601	/104727			Exciter Stator- Shaft or Motor	AA	82,781	33,750		4,151	681	329	49,030	11/30/2003	SL	R
100601	/104728			Exciter Field- Shaft or	AA	165,561	67,501		8,302	1,361	658	98,061	11/30/2003	SL	R
100601	/104729			Exciter Controls inc Voltage	AA	20,695	11,629		1,556	255	123	9,066	11/30/2003	SL	R
100601	/104730			Collector Rings, Brushes and	AA	82,781	33,750		4,151	681	329	49,030	11/30/2003	SL	R
100601	/104731			Exciter Field Rheostat	AA	62,085	25,313		3,113	510	247	36,773	11/30/2003	SL	R
100601	/104757			Liquid Cooling System	AA	236,457	92,869		11,282	1,850	894	143,588	11/30/2003	SL	R
100601	/104761			Bus work including	AA	113,556	52,034		6,321	1,036	501	61,522	11/30/2003	SL	R
100601	/104866			Main Transformer/ Generator	AA	615,982	241,929		29,391	4,818	2,329	374,053	11/30/2003	SL	R
100601	/104870			Station Service/Unit	AA	197,298	77,489		9,414	1,543	746	119,809	11/30/2003	SL	R
100601	/104874			Station Service Startup/	AA	1,879	738		90	15	7	1,141	11/30/2003	SL	R
100601	/104941			Over Fire Air Ports-	AA	724,451	148,831		24,199	3,967	1,917	575,621	12/14/2005	SL	R
100601	/104942			Air and Flue Gas Ducts	AA	181,113	31,891		5,185	850	411	149,222	12/14/2005	SL	R
100601	/116683			SootBlowers Assembly	AA	26,134	4,232		748	122	59	21,902	6/6/2006	SL	C
100601	/116684			SootBlowers Assembly	AA	26,134	4,232		748	122	59	21,902	6/6/2006	SL	C
100601	/116685			SootBlowers Assembly	AA	26,134	4,232		748	122	59	21,902	6/6/2006	SL	C
100601	/116686			SootBlowers Assembly	AA	26,134	4,232		748	122	59	21,902	6/6/2006	SL	C
100601	/116687			SootBlowers Assembly	AA	26,134	4,232		748	122	59	21,902	6/6/2006	SL	C
100601	/116688			SootBlowers Assembly	AA	26,134	4,232		748	122	59	21,902	6/6/2006	SL	C
100601	/116689			SootBlowers Assembly	AA	26,134	4,232		748	122	59	21,902	6/6/2006	SL	C
100601	/116690			SootBlowers Assembly	AA	26,134	4,232		748	122	59	21,902	6/6/2006	SL	C
100601	/116691			SootBlowers Assembly	AA	26,134	4,232		748	122	59	21,902	6/6/2006	SL	C
100601	/116692			SootBlowers Assembly	AA	26,134	4,232		748	122	59	21,902	6/6/2006	SL	C
100601	/116693			SootBlowers Assembly	AA	26,134	4,232		748	122	59	21,902	6/6/2006	SL	C

Dunkirk Generating Plant
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100601	/116694			SootBlowers Assembly	AA	26,134	4,232		748	122	59	21,902	6/6/2006	SL	C
100601	/116695			SootBlowers Assembly	AA	26,134	4,232		748	122	59	21,902	6/6/2006	SL	C
100601	/116696			SootBlowers Assembly	AA	26,134	4,232		748	122	59	21,902	6/6/2006	SL	C
100601	/116697			SootBlowers Assembly	AA	26,134	4,232		748	122	59	21,902	6/6/2006	SL	C
100601	/116698			SootBlowers Assembly	AA	26,134	4,232		748	122	59	21,902	6/6/2006	SL	C
100601	/116746			Distributed Control Systen	AA	300,576	170,368		30,126	4,927	2,382	130,208	6/6/2006	SL	C
100601	/116815			Generator Output Breaker	AA	163,519	30,894		5,463	894	432	132,624	6/30/2006	SL	C
100601	/126996			R112 Generator Output Breaker	AA	30,592	5,266		1,022	167	81	25,326	12/15/2006	SL	C
100601	/126999			D1 Flyash Piping & Valves	AA	545,447	140,833		27,335	4,471	2,161	404,614	12/31/2006	SL	C
100601	/127000			D1 Primary Air Duct Htrr 2	AA	135,535	27,109		5,434	889	430	108,426	12/31/2006	SL	C
100601	/127002			D1 Primary Air Duct Htr 1of2	AA	135,535	27,109		5,434	889	430	108,426	12/31/2006	SL	C
100601	/127003			D1 SOOT BLOWER WATER CANNON	AA	503,412	74,274		14,416	2,358	1,140	429,138	12/31/2006	SL	C
100601	/127004			D1 SOOT BLOWER WATER CANNON	AA	503,412	73,091		14,416	2,358	1,140	430,321	12/31/2006	SL	C
100601	/127007			D1 Burner Coal,Oil,Gas,BioMass	AA	123,839	18,271		3,546	580	280	105,568	12/31/2006	SL	C
100601	/127008			D1 Burner Coal,Oil,Gas,BioMass	AA	123,839	18,271		3,546	580	280	105,568	12/31/2006	SL	C
100601	/127146			D1 Distributed Control Systen	AA	362,801	187,348		36,363	5,948	2,875	175,453	12/31/2006	SL	C
100601	/127321			Distributed Control Systen	AA	267,862	136,047		26,848	4,391	2,122	131,815	1/5/2007	SL	C
100601	/134789			Traveling Water Screens	AA	58,519	34,477		4,188	687	332	24,043	11/30/2003	SL	R
100601	/134790			Traveling Water Screens	AA	58,520	34,477		4,188	687	332	24,043	11/30/2003	SL	R
100602	/103656			Building Foundation, structur	AA	4,900,032	1,924,502		233,801	38,328	18,525	2,975,531	11/30/2003	SL	R
100602	/103657			Building Roof	AA	130,668	73,423		9,827	1,611	779	57,244	11/30/2003	SL	R
100602	/103658			Building Ventilation, Heat and	AA	653,338	367,116		49,136	8,055	3,893	286,222	11/30/2003	SL	R
100602	/103659			Building Lighting and Powe	AA	392,003	220,270		29,481	4,833	2,336	171,733	11/30/2003	SL	R
100602	/103660			Emergency Lighting and	AA	130,668	73,423		9,827	1,611	779	57,244	11/30/2003	SL	R
100602	/103661			Platform	AA	326,669	183,558		24,568	4,028	1,947	143,111	11/30/2003	SL	R
100602	/103714			Fire Protection	AA	60,661	23,825		2,894	474	229	36,837	11/30/2003	SL	R
100602	/103745			Storage Silos/Hoppers/Bunker	AA	33,188	18,250		2,217	363	176	14,938	11/30/2003	SL	R
100602	/103775			Coal Feeder	AA	13,927	6,046		735	120	58	7,881	11/30/2003	SL	R
100602	/103776			Coal Pulverizer with Far	AA	46,423	20,153		2,448	401	194	26,270	11/30/2003	SL	R
100602	/103777			Pulverizer Lube Oil Systen	AA	15,474	8,774		1,150	189	91	6,701	11/30/2003	SL	R
100602	/103778			Pulverizer Control Systen	AA	774	439		58	9	5	335	11/30/2003	SL	R
100602	/103779			Motors	AA	774	439		58	9	5	335	11/30/2003	SL	R
100602	/103780			Coal Feeder	AA	13,927	6,046		735	120	58	7,881	11/30/2003	SL	R
100602	/103781			Coal Pulverizer with Far	AA	46,423	20,153		2,448	401	194	26,270	11/30/2003	SL	R
100602	/103782			Pulverizer Lube Oil Systen	AA	15,474	8,774		1,150	189	91	6,701	11/30/2003	SL	R
100602	/103783			Pulverizer Control Systen	AA	774	439		58	9	5	335	11/30/2003	SL	R
100602	/103784			Motors	AA	774	439		58	9	5	335	11/30/2003	SL	R
100602	/103785			Coal Feeder	AA	13,927	6,046		735	120	58	7,881	11/30/2003	SL	R
100602	/103786			Coal Pulverizer with Far	AA	46,423	20,153		2,448	401	194	26,270	11/30/2003	SL	R
100602	/103787			Pulverizer Lube Oil Systen	AA	15,474	8,774		1,150	189	91	6,701	11/30/2003	SL	R
100602	/103788			Pulverizer Control Systen	AA	774	439		58	9	5	335	11/30/2003	SL	R
100602	/103789			Motors	AA	774	439		58	9	5	335	11/30/2003	SL	R
100602	/103790			Coal Feeder	AA	13,927	6,046		735	120	58	7,881	11/30/2003	SL	R
100602	/103791			Coal Pulverizer with Far	AA	46,423	20,153		2,448	401	194	26,270	11/30/2003	SL	R
100602	/103792			Pulverizer Lube Oil Systen	AA	15,474	8,774		1,150	189	91	6,701	11/30/2003	SL	R
100602	/103793			Pulverizer Control Systen	AA	774	439		58	9	5	335	11/30/2003	SL	R
100602	/103794			Motors	AA	774	439		58	9	5	335	11/30/2003	SL	R
100602	/103859			Primary Air Fan/ Exhauste	AA	21,238	10,949		1,330	218	105	10,289	11/30/2003	SL	R
100602	/103860			Primary Air Flow Element, Air	AA	1,214	881		118	19	9	333	11/30/2003	SL	R
100602	/103861			Pulverized Fuel Piping	AA	37,621	21,707		2,732	448	216	15,914	11/30/2003	SL	R
100602	/103862			Pulverized Fuel Flow Orifices	AA	607	350		44	7	3	257	11/30/2003	SL	R
100602	/103873			Igniter System	AA	32,959	30,203		3,669	601	291	2,757	11/30/2003	SL	R
100602	/103877			Fuel Oil Pumps, Drives, and	AA	7,623	3,309		402	66	32	4,314	11/30/2003	SL	R
100602	/103890			Main Steam Piping	AA	30,194	13,108		1,592	261	126	17,086	11/30/2003	SL	R
100602	/103891			Boiler Isolation Valve	AA	120,777	68,479		8,978	1,472	711	52,297	11/30/2003	SL	R
100602	/103904			Boiler Safety Valves with	AA	9,803	3,850		468	77	37	5,953	11/30/2003	SL	R
100602	/103905			Boiler Safety Valves with	AA	9,803	3,850		468	77	37	5,953	11/30/2003	SL	R
100602	/103906			Boiler Safety Valves with	AA	9,803	3,850		468	77	37	5,953	11/30/2003	SL	R
100602	/103907			Boiler Safety Valves with	AA	9,803	3,850		468	77	37	5,953	11/30/2003	SL	R
100602	/103908			Boiler Safety Valves with	AA	9,803	3,850		468	77	37	5,953	11/30/2003	SL	R
100602	/103909			Boiler Safety Valves with	AA	9,803	3,850		468	77	37	5,953	11/30/2003	SL	R
100602	/103910			Boiler Safety Valves with	AA	9,803	3,850		468	77	37	5,953	11/30/2003	SL	R
100602	/103911			Boiler Safety Valves with	AA	9,803	3,850		468	77	37	5,953	11/30/2003	SL	R
100602	/103925			Cold Reheat Steam Piping	AA	74,664	29,324		3,563	584	282	45,339	11/30/2003	SL	R
100602	/103929			Hot Reheat Steam Piping	AA	183,994	72,264		8,779	1,439	696	111,730	11/30/2003	SL	R
100602	/103933			Boiler Safety Valves with	AA	78,424	30,801		3,742	613	296	47,623	11/30/2003	SL	R
100602	/103938			Desuperheater/Attemperator	AA	2,788	1,210		147	24	12	1,578	11/30/2003	SL	R
100602	/103939			Desuperheater/ Attemperator	AA	2,788	1,210		147	24	12	1,578	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Units 1 and 2

				417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
						Unit 2 Depreciation	1,432,772				
Unit 1&2 Depreciation	28.8%					Unit 1 Depreciation	1,470,786				
						TOTAL Unit 1/2 Depreciation	**8,943,946**				
						Total Depreciation	**20,486,909**				
						Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100602	/103945			Blowdown System	AA	10,682	4,637		563	92	45	6,045	11/30/2003	SL	R
100602	/103957			Downcomers or Downtake Piping	AA	63,750	25,038		3,042	499	241	38,712	11/30/2003	SL	R
100602	/103969			Boiler Crossover Piping	AA	148,685	76,651		9,313	1,527	738	72,034	11/30/2003	SL	R
100602	/103976			Feedwater Piping and Valves	AA	1,467	576		70	11	6	891	11/30/2003	SL	R
100602	/103977			Feedwater Piping and Valves	AA	1,467	576		70	11	6	891	11/30/2003	SL	R
100602	/103983			Boiler Brickwork, Refractory	AA	142,172	61,720		7,498	1,229	594	80,452	11/30/2003	SL	R
100602	/103989			Steam Drum	AA	357,374	140,360		17,052	2,795	1,351	217,014	11/30/2003	SL	R
100602	/103990			Steam Drum	AA	357,374	140,360		17,052	2,795	1,351	217,014	11/30/2003	SL	R
100602	/103991			Lower (Mud Drum)	AA	357,374	140,360		17,052	2,795	1,351	217,014	11/30/2003	SL	R
100602	/104003			Boiler Supports, Hangers and	AA	189,563	74,451		9,045	1,483	717	115,111	11/30/2003	SL	R
100602	/104008			Soot Blowers Assembly - Steam,	AA	48,995	25,258		3,069	503	243	23,737	11/30/2003	SL	R
100602	/104009			Soot Blower Controls	AA	114,323	65,964		8,302	1,361	658	48,359	11/30/2003	SL	R
100602	/104016			Soot Blowers Assembly - Steam,	AA	31,287	12,288		1,493	245	118	18,999	11/30/2003	SL	R
100602	/104017			Soot Blower Controls	AA	73,002	41,021		5,490	900	435	31,982	11/30/2003	SL	R
100602	/104023			Fly Ash System Controlle	AA	20,581	11,669		1,530	251	121	8,912	11/30/2003	SL	R
100602	/104024			Fly Ash Piping and Valves	AA	5,145	2,917		382	63	30	2,228	11/30/2003	SL	R
100602	/104030			Blower/ Exhauste	AA	24,252	18,185		2,209	362	175	6,066	11/30/2003	SL	R
100602	/104034			Bottom Ash Hoppers	AA	90,343	39,220		4,765	781	378	51,123	11/30/2003	SL	R
100602	/104046			Water-Cooled Wall Tubes	AA	268,986	138,669		16,848	2,762	1,335	130,317	11/30/2003	SL	R
100602	/104047			Waterwall Header	AA	14,157	7,298		887	145	70	6,859	11/30/2003	SL	R
100602	/104054			Steam-Cooled Wall Tubes	AA	4,184	2,157		262	43	21	2,027	11/30/2003	SL	R
100602	/104055			Steam Cooled Wall Header	AA	79,500	40,984		4,979	816	395	38,516	11/30/2003	SL	R
100602	/104061			Boiler/Slag Screen, Wing Wall	AA	89,407	46,092		5,600	918	444	43,315	11/30/2003	SL	R
100602	/104066			Primary or Low Temperature	AA	554,817	286,023		34,751	5,697	2,753	268,795	11/30/2003	SL	R
100602	/104067			Superheater Header	AA	61,646	35,570		4,477	734	355	26,076	11/30/2003	SL	R
100602	/104078			High Temperature, Third o	AA	177,183	162,364		19,722	3,233	1,563	14,819	11/30/2003	SL	R
100602	/104079			Superheater Header	AA	118,122	108,243		13,148	2,155	1,042	9,879	11/30/2003	SL	R
100602	/104086			Primary or First Reheate	AA	113,392	58,457		7,102	1,164	563	54,936	11/30/2003	SL	R
100602	/104087			Reheater Header	AA	48,597	25,053		3,044	499	241	23,544	11/30/2003	SL	R
100602	/104098			Economizer Assembly	AA	72,680	66,602		8,090	1,326	641	6,079	11/30/2003	SL	R
100602	/104099			Economizer Header	AA	8,076	7,400		899	147	71	675	11/30/2003	SL	R
100602	/104114			Forced Draft Fan Housing	AA	403	369		45	7	4	34	11/30/2003	SL	R
100602	/104115			Forced Draft Fan Housing	AA	403	369		45	7	4	34	11/30/2003	SL	R
100602	/104116			Forced Draft Fan Rotor	AA	1,343	1,231		149	25	12	112	11/30/2003	SL	R
100602	/104117			Forced Draft Fan Rotor	AA	1,343	1,231		149	25	12	112	11/30/2003	SL	R
100602	/104118			Forced Draft Controls	AA	269	269		29	9	3	-	11/30/2003	SL	R
100602	/104119			Forced Draft Controls	AA	269	269		29	9	3	-	11/30/2003	SL	R
100602	/104120			Forced Draft Fan	AA	7,386	6,768		822	135	65	618	11/30/2003	SL	R
100602	/104121			Forced Draft Fan	AA	7,386	6,768		822	135	65	618	11/30/2003	SL	R
100602	/104122			Motors	AA	4,029	3,692		448	74	36	337	11/30/2003	SL	R
100602	/104123			Motors	AA	4,029	3,692		448	74	36	337	11/30/2003	SL	R
100602	/104182			Air Heater Drive Unit	AA	33,919	23,316		2,833	464	224	10,604	11/30/2003	SL	R
100602	/104183			Air Heater Rotor	AA	5,653	3,886		472	77	37	1,767	11/30/2003	SL	R
100602	/104184			Air Heater Baskets	AA	16,960	16,960		2,064	261	-	-	11/30/2003	SL	C
100602	/104185			Air Heater Housing - All Types	AA	56,532	38,859		4,721	774	374	17,673	11/30/2003	SL	R
100602	/104186			Air Heater Drive Unit	AA	33,919	23,316		2,833	464	224	10,604	11/30/2003	SL	R
100602	/104187			Air Heater Rotor	AA	5,653	3,886		472	77	37	1,767	11/30/2003	SL	R
100602	/104188			Air Heater Baskets	AA	16,960	16,960		2,064	261	-	-	11/30/2003	SL	C
100602	/104189			Air Heater Housing - All Types	AA	56,532	38,859		4,721	774	374	17,673	11/30/2003	SL	R
100602	/104209			Stacks	AA	81,435	35,352		4,295	704	340	46,082	11/30/2003	SL	R
100602	/104216			Windboxes - Externa	AA	57,150	22,446		2,727	447	216	34,704	11/30/2003	SL	R
100602	/104217			Windboxes - Externa	AA	57,150	22,446		2,727	447	216	34,704	11/30/2003	SL	R
100602	/104218			Windboxes - Externa	AA	57,150	22,446		2,727	447	216	34,704	11/30/2003	SL	R
100602	/104219			Windboxes - Externa	AA	57,150	22,446		2,727	447	216	34,704	11/30/2003	SL	R
100602	/104241			Burner Control System	AA	861	789		96	16	8	72	11/30/2003	SL	R
100602	/104245			FlameSafety Supervisory System	AA	5	4		1	0	0	0	11/30/2003	SL	R
100602	/104251			Condenser Water Box	AA	50,954	35,025		4,255	698	337	15,929	11/30/2003	SL	R
100602	/104252			Condenser Steam Chest,	AA	127,385	87,563		10,639	1,744	843	39,822	11/30/2003	SL	R
100602	/104253			Condenser Tubes	AA	76,431	52,538		6,383	1,046	506	23,893	11/30/2003	SL	R
100602	/104262			Hotwell With Expansion Joints	AA	17,425	7,104		874	143	69	10,321	11/30/2003	SL	R
100602	/104263			Hotwell Contols	AA	331,083	134,985		16,602	2,722	1,315	196,098	11/30/2003	SL	R
100602	/104269			Air Ejectors	AA	46,176	20,046		2,435	399	193	26,130	11/30/2003	SL	R
100602	/104277			Motors	AA	3,339	1,876		251	41	20	1,463	11/30/2003	SL	R
100602	/104278			Pumps, Water, Spray, Slurry,	AA	10,018	7,174		1,005	165	80	2,844	11/30/2003	SL	R
100602	/104279			Motors	AA	3,339	1,876		251	41	20	1,463	11/30/2003	SL	R
100602	/104280			Pumps, Water, Spray, Slurry,	AA	10,018	7,174		1,005	165	80	2,844	11/30/2003	SL	R
100602	/104294			Condensate Piping and Valves	AA	99,900	39,236		4,767	781	378	60,664	11/30/2003	SL	R
100602	/104301			Low Pressure Feedwater Heate	AA	9,079	6,240		758	124	60	2,838	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Units 1 and 2

				417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
						Unit 2 Depreciation	1,432,772				
Unit 1&2 Depreciation	28.8%					Unit 1 Depreciation	1,470,786				
						TOTAL Unit 1/2 Depreciation	**8,943,946**				
						Total Depreciation	**20,486,909**				
						Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100602	/104302			Low Pressure Feedwater Heater	AA	9,079	6,240		758	124	60	2,838	11/30/2003	SL	R
100602	/104303			Low Pressure Feedwater Heater	AA	9,079	6,240		758	124	60	2,838	11/30/2003	SL	R
100602	/104304			Low Pressure Feedwater Heater	AA	27,236	18,721		2,275	373	180	8,514	11/30/2003	SL	R
100602	/104310			Deaerator	AA	61,231	33,670		4,090	671	324	27,560	11/30/2003	SL	R
100602	/104317			Condensate Makeup and Return	AA	32,358	14,047		1,707	280	135	18,311	11/30/2003	SL	R
100602	/104318			Tanks	AA	97,074	42,142		5,120	839	406	54,932	11/30/2003	SL	R
100602	/104327			Circulating Water Pump	AA	26,913	10,570		1,284	211	102	16,343	11/30/2003	SL	R
100602	/104328			Circulating Water Pump	AA	26,913	10,570		1,284	211	102	16,343	11/30/2003	SL	R
100602	/104335			Motors	AA	11,313	4,443		540	88	43	6,870	11/30/2003	SL	R
100602	/104336			Motors	AA	11,313	4,443		540	88	43	6,870	11/30/2003	SL	R
100602	/104342			Circulating Water Piping and	AA	45,943	18,044		2,192	359	174	27,899	11/30/2003	SL	R
100602	/104363			Feedwater Piping and Valves	AA	170,315	66,892		8,126	1,332	644	103,424	11/30/2003	SL	R
100602	/104373			Boiler Feed Pump	AA	63,953	25,118		3,051	500	242	38,835	11/30/2003	SL	R
100602	/104374			Boiler Feed Pump	AA	63,953	25,118		3,051	500	242	38,835	11/30/2003	SL	R
100602	/104375			Boiler Feed Pump	AA	63,953	25,118		3,051	500	242	38,835	11/30/2003	SL	R
100602	/104379			Motors	AA	50,183	19,709		2,394	393	190	30,473	11/30/2003	SL	R
100602	/104380			Motors	AA	50,183	19,709		2,394	393	190	30,473	11/30/2003	SL	R
100602	/104381			Motors	AA	50,183	19,709		2,394	393	190	30,473	11/30/2003	SL	R
100602	/104383			Feedwater Regulating Valve	AA	9,906	9,077		1,103	181	87	828	11/30/2003	SL	R
100602	/104388			High Pressure Feedwater	AA	44,693	33,513		4,071	667	323	11,179	11/30/2003	SL	R
100602	/104389			High Pressure Feedwater	AA	44,693	33,513		4,071	667	323	11,179	11/30/2003	SL	R
100602	/104390			High Pressure Feedwater	AA	44,693	33,513		4,071	667	323	11,179	11/30/2003	SL	R
100602	/104391			High Pressure Feedwater	AA	44,693	33,513		4,071	667	323	11,179	11/30/2003	SL	R
100602	/104444			Switchgear, Low Voltage <600 V	AA	146,062	66,581		8,167	1,339	647	79,482	11/30/2003	SL	R
100602	/104445			Switchgear, Low Voltage <600 V	AA	48,014	21,887		2,685	440	213	26,127	11/30/2003	SL	R
100602	/104446			Switchgear, Low Voltage <600 V	AA	48,014	21,887		2,685	440	213	26,127	11/30/2003	SL	R
100602	/104466			Switchgear, Medium Volt,	AA	305,960	137,815		17,277	2,832	1,369	168,145	11/30/2003	SL	R
100602	/104495			Uninterruptible Power Supply	AA	12,325	9,242		1,123	184	89	3,083	11/30/2003	SL	R
100602	/104499			Plant Grounding and Lightning	AA	25,624	10,064		1,223	200	97	15,560	11/30/2003	SL	R
100602	/104505			Pumps, Water, Spray, Slurry,	AA	17,308	6,798		826	135	65	10,510	11/30/2003	SL	R
100602	/104506			Pumps, Water, Spray, Slurry,	AA	17,308	6,798		826	135	65	10,510	11/30/2003	SL	R
100602	/104528			Process Computer - DCS	AA	32,720	29,983		3,642	597	289	2,736	11/30/2003	SL	R
100602	/104529			Distributed Control System	AA	78,527	78,527		8,425	2,533	853	-	11/30/2003	SL	R
100602	/104530			Data Acquisition System	AA	19,632	19,632		2,106	633	213	-	11/30/2003	SL	R
100602	/104538			High Pressure Casing	AA	176,770	69,427		8,434	1,383	668	107,343	11/30/2003	SL	R
100602	/104544			High Pressure Inner Casing	AA	133,638	106,323		14,899	2,442	1,181	27,314	11/30/2003	SL	R
100602	/104545			Diaphragm/ Stationary Vanes	AA	86,865	37,710		4,581	751	363	49,155	11/30/2003	SL	R
100602	/104562			Intermediate Pressure Casing	AA	176,770	69,427		8,434	1,383	668	107,343	11/30/2003	SL	R
100602	/104568			Intermediate Pressure	AA	133,638	106,323		14,899	2,442	1,181	27,314	11/30/2003	SL	R
100602	/104569			Diaphragm/ Stationary Vanes	AA	86,865	37,710		4,581	751	363	49,155	11/30/2003	SL	R
100602	/104579			Rotor	AA	284,599	133,581		17,123	2,807	1,357	151,018	11/30/2003	SL	R
100602	/104580			Buckets/Blades	AA	121,971	87,348		12,232	2,005	969	34,623	11/30/2003	SL	R
100602	/104586			Low Pressure Casing	AA	159,093	69,065		8,391	1,376	665	90,027	11/30/2003	SL	R
100602	/104592			Low Pressure	AA	133,638	106,323		14,899	2,442	1,181	27,314	11/30/2003	SL	R
100602	/104593			Diaphragm/ Stationary Vanes	AA	86,865	37,710		4,581	751	363	49,155	11/30/2003	SL	R
100602	/104603			Low Pressure Rotor	AA	325,256	152,664		19,569	3,208	1,551	172,592	11/30/2003	SL	R
100602	/104604			Buckets/Blades	AA	81,314	58,232		8,155	1,337	646	23,082	11/30/2003	SL	R
100602	/104610			Main Stop Valves	AA	176,770	69,427		8,434	1,383	668	107,343	11/30/2003	SL	R
100602	/104623			Turbine Control Valves	AA	6,970	2,737		333	55	26	4,233	11/30/2003	SL	R
100602	/104624			Turbine Control Valves	AA	6,970	2,737		333	55	26	4,233	11/30/2003	SL	R
100602	/104625			Turbine Control Valves	AA	6,970	2,737		333	55	26	4,233	11/30/2003	SL	R
100602	/104626			Turbine Control Valves	AA	6,970	2,737		333	55	26	4,233	11/30/2003	SL	R
100602	/104627			Turbine Control Valves	AA	6,970	2,737		333	55	26	4,233	11/30/2003	SL	R
100602	/104628			Turbine Control Valves	AA	6,970	2,737		333	55	26	4,233	11/30/2003	SL	R
100602	/104629			Turbine Control Valves	AA	6,970	2,737		333	55	26	4,233	11/30/2003	SL	R
100602	/104630			Turbine Control Valves	AA	6,970	2,737		333	55	26	4,233	11/30/2003	SL	R
100602	/104644			Reheat Intercept Valves	AA	77,907	30,598		3,717	609	295	47,309	11/30/2003	SL	R
100602	/104654			Turbine Water Induction	AA	49,272	19,352		2,351	385	186	29,920	11/30/2003	SL	R
100602	/104658			Extraction Steam Piping	AA	92,258	40,051		4,866	798	386	52,207	11/30/2003	SL	R
100602	/104664			Turbine Lube Oil System	AA	347,732	136,573		16,592	2,720	1,315	211,159	11/30/2003	SL	R
100602	/104668			Turbine/Generator Supervison	AA	30,968	12,163		1,478	242	117	18,805	11/30/2003	SL	R
100602	/104672			Front Standard	AA	6,195	2,433		296	48	23	3,762	11/30/2003	SL	R
100602	/104676			Turbine Control System	AA	15,240	5,986		727	119	58	9,255	11/30/2003	SL	R
100602	/104680			Turning Gear and Motor	AA	21,589	8,479		1,030	169	82	13,110	11/30/2003	SL	R
100602	/104686			Gland Seal System	AA	26,157	11,355		1,380	226	109	14,802	11/30/2003	SL	R
100602	/104689			Cranes	AA	244,515	112,043		13,612	2,231	1,079	132,472	11/30/2003	SL	R
100602	/104692			Stator Windings, Bushing, and	AA	287,842	113,051		13,734	2,251	1,088	174,791	11/30/2003	SL	R
100602	/104698			Field/Rotor Retaining Rings	AA	41,120	28,266		3,434	563	272	12,855	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Units 1 and 2

				417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
						Unit 2 Depreciation	1,432,772				
Unit 1&2 Depreciation	28.8%					Unit 1 Depreciation	1,470,786				
						TOTAL Unit 1/2 Depreciation	**8,943,946**				
						Total Depreciation	**20,486,909**				
						Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100602	/104705			Field/Rotor	AA	261,936	122,944		15,759	2,584	1,249	138,993	11/30/2003	SL	R
100602	/104706			Field /Rotor Windings	AA	112,258	80,392		11,258	1,846	892	31,866	11/30/2003	SL	R
100602	/104716			Hydrogen Cooling System	AA	37,008	16,066		1,952	320	155	20,942	11/30/2003	SL	R
100602	/104722			Generator Casing and Bearings	AA	70,316	30,526		3,708	608	294	39,790	11/30/2003	SL	R
100602	/104732			Exciter Stator- Shaft or Motor	AA	57,568	23,471		2,887	473	229	34,097	11/30/2003	SL	R
100602	/104733			Exciter Field- Shaft or	AA	115,137	46,942		5,774	946	457	68,195	11/30/2003	SL	R
100602	/104734			Exciter Controls inc Voltage	AA	14,392	8,087		1,082	177	86	6,305	11/30/2003	SL	R
100602	/104735			Collector Rings, Brushes and	AA	57,568	23,471		2,887	473	229	34,097	11/30/2003	SL	R
100602	/104736			Exciter Field Rheostat	AA	43,176	17,603		2,165	355	172	25,573	11/30/2003	SL	R
100602	/104758			Liquid Cooling System	AA	164,440	64,584		7,846	1,286	622	99,856	11/30/2003	SL	R
100602	/104762			Bus work including	AA	78,971	36,186		4,396	721	348	42,784	11/30/2003	SL	R
100602	/104867			Main Transformer/ Generator	AA	428,375	168,246		20,440	3,351	1,620	260,130	11/30/2003	SL	R
100602	/104871			Station Service/Unit	AA	137,208	53,889		6,547	1,073	519	83,319	11/30/2003	SL	R
100602	/104961			Over Fire Air Ports-	AA	854,832	175,616		28,554	4,681	2,262	679,216	12/30/2005	SL	R
100602	/104962			Air and Flue Gas Ducts	AA	165,057	29,064		4,725	775	374	135,993	12/30/2005	SL	R
100602	/104963			Primary Air Duct Heater	AA	221,665	39,031		6,346	1,040	503	182,633	12/30/2005	SL	R
100602	/104964			Primary Air Duct Heater	AA	221,665	39,031		6,346	1,040	503	182,633	12/30/2005	SL	R
100602	/104966			Unit Outage	AA	1,139,999	1,139,999		159,215	47,869	16,130	-	12/30/2005	SL	R
100602	/105012			Soot Blowers - Water	AA	115,772	20,386		3,315	543	263	95,387	12/30/2005	SL	R
100602	/105013			Soot Blower Controls	AA	279,593	86,155		14,008	2,296	1,110	193,438	12/30/2005	SL	R
100602	/105014			Soot Blowers - Water	AA	115,772	20,386		3,315	543	263	95,387	12/30/2005	SL	R
100602	/105015			Soot Blower Controls	AA	279,593	86,155		14,008	2,296	1,110	193,438	12/30/2005	SL	R
100602	/116552			Distributed Control System	AA	116,473	69,911		11,674	1,909	923	46,563	2/28/2006	SL	C
100602	/116766			FlyAsh Piping and Valves	AA	395,753	112,157		19,833	3,244	1,568	283,596	6/6/2006	SL	C
100602	/117007			Machine Breaker	AA	141,725	24,797		4,735	774	374	116,929	11/30/2006	SL	C
100602	/126998			D2 Flyash Piping & Valves	AA	149,694	38,650		7,502	1,227	593	111,043	12/31/2006	SL	C
100602	/127085			D2 Generator Output #122	AA	59,867	10,474		2,000	327	158	49,392	11/30/2006	SL	C
100603	/103715			Fire Protection	AA	190,578	60,457		7,345	1,204	582	130,121	11/30/2003	SL	R
100603	/103746			Storage Silos/Hoppers/Bunker	AA	170,839	74,165		9,010	1,477	714	96,674	11/30/2003	SL	R
100603	/103747			Storage Silos/Hoppers/Bunker	AA	170,839	74,165		9,010	1,477	714	96,674	11/30/2003	SL	R
100603	/103795			Coal Feeder	AA	21,281	8,503		1,082	177	86	12,778	11/30/2003	SL	R
100603	/103796			Coal Pulverizer with Far	AA	70,935	28,342		3,606	591	286	42,593	11/30/2003	SL	R
100603	/103797			Pulverizer Lube Oil System	AA	23,645	13,144		1,803	296	143	10,501	11/30/2003	SL	R
100603	/103798			Pulverizer Control System	AA	1,182	657		90	15	7	525	11/30/2003	SL	R
100603	/103799			Motors	AA	1,182	657		90	15	7	525	11/30/2003	SL	R
100603	/103800			Coal Feeder	AA	21,281	8,503		1,082	177	86	12,778	11/30/2003	SL	R
100603	/103801			Coal Pulverizer with Far	AA	70,935	28,342		3,606	591	286	42,593	11/30/2003	SL	R
100603	/103802			Pulverizer Lube Oil System	AA	23,645	13,144		1,803	296	143	10,501	11/30/2003	SL	R
100603	/103803			Pulverizer Control System	AA	1,182	657		90	15	7	525	11/30/2003	SL	R
100603	/103804			Motors	AA	1,182	657		90	15	7	525	11/30/2003	SL	R
100603	/103805			Coal Feeder	AA	21,281	8,503		1,082	177	86	12,778	11/30/2003	SL	R
100603	/103806			Coal Pulverizer with Far	AA	70,935	28,342		3,606	591	286	42,593	11/30/2003	SL	R
100603	/103807			Pulverizer Lube Oil System	AA	23,645	13,144		1,803	296	143	10,501	11/30/2003	SL	R
100603	/103808			Pulverizer Control System	AA	1,182	657		90	15	7	525	11/30/2003	SL	R
100603	/103809			Motors	AA	1,182	657		90	15	7	525	11/30/2003	SL	R
100603	/103810			Coal Feeder	AA	21,281	8,503		1,082	177	86	12,778	11/30/2003	SL	R
100603	/103811			Coal Pulverizer with Far	AA	70,935	28,342		3,606	591	286	42,593	11/30/2003	SL	R
100603	/103812			Pulverizer Lube Oil System	AA	23,645	13,144		1,803	296	143	10,501	11/30/2003	SL	R
100603	/103813			Pulverizer Control System	AA	1,182	657		90	15	7	525	11/30/2003	SL	R
100603	/103814			Motors	AA	1,182	657		90	15	7	525	11/30/2003	SL	R
100603	/103815			Coal Feeder	AA	21,281	8,503		1,082	177	86	12,778	11/30/2003	SL	R
100603	/103816			Coal Pulverizer with Far	AA	70,935	28,342		3,606	591	286	42,593	11/30/2003	SL	R
100603	/103817			Pulverizer Lube Oil System	AA	23,645	13,144		1,803	296	143	10,501	11/30/2003	SL	R
100603	/103818			Pulverizer Control System	AA	1,182	657		90	15	7	525	11/30/2003	SL	R
100603	/103819			Motors	AA	1,182	657		90	15	7	525	11/30/2003	SL	R
100603	/103820			Coal Feeder	AA	21,281	8,503		1,082	177	86	12,778	11/30/2003	SL	R
100603	/103821			Coal Pulverizer with Far	AA	70,935	28,342		3,606	591	286	42,593	11/30/2003	SL	R
100603	/103822			Pulverizer Lube Oil System	AA	23,645	13,144		1,803	296	143	10,501	11/30/2003	SL	R
100603	/103823			Pulverizer Control System	AA	1,182	657		90	15	7	525	11/30/2003	SL	R
100603	/103824			Motors	AA	1,182	657		90	15	7	525	11/30/2003	SL	R
100603	/103863			Primary Air Fan/ Exhauste	AA	56,053	23,117		2,809	460	223	32,936	11/30/2003	SL	R
100603	/103864			Primary Air Flow Element, Air	AA	3,203	2,299		319	52	25	904	11/30/2003	SL	R
100603	/103865			Pulverized Fuel Piping	AA	99,295	56,034		7,426	1,217	588	43,260	11/30/2003	SL	R
100603	/103866			Pulverized Fuel Flow Orifices	AA	1,602	904		120	20	9	698	11/30/2003	SL	R
100603	/103874			Igniter System	AA	67,485	50,605		6,147	1,008	487	16,880	11/30/2003	SL	R
100603	/103878			Fuel Oil Pumps, Drives, and	AA	19,435	6,679		812	133	64	12,756	11/30/2003	SL	R
100603	/103879			Fuel Oil Pumps, Drives, and	AA	19,435	6,679		812	133	64	12,756	11/30/2003	SL	R
100603	/103892			Main Steam Piping	AA	113,079	41,643		5,173	848	410	71,435	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Units 1 and 2

				417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
						Unit 2 Depreciation	1,432,772				
Unit 1&2 Depreciation	28.8%					Unit 1 Depreciation	1,470,786				
						TOTAL Unit 1/2 Depreciation	**8,943,946**				
						Total Depreciation	**20,486,909**				
						Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D	M	M	C
100603	/103893			Boiler Isolation Valve	AA	452,314	251,429		34,486	5,653	2,733	200,885	11/30/2003	SL		R	
100603	/103912			Boiler Safety Valves with	AA	34,734	11,019		1,339	219	106	23,715	11/30/2003	SL		R	
100603	/103913			Boiler Safety Valves with	AA	34,734	11,019		1,339	219	106	23,715	11/30/2003	SL		R	
100603	/103914			Boiler Safety Valves with	AA	34,734	11,019		1,339	219	106	23,715	11/30/2003	SL		R	
100603	/103915			Boiler Safety Valves with	AA	34,734	11,019		1,339	219	106	23,715	11/30/2003	SL		R	
100603	/103916			Boiler Safety Valves with	AA	34,734	11,019		1,339	219	106	23,715	11/30/2003	SL		R	
100603	/103917			Boiler Safety Valves with	AA	34,734	11,019		1,339	219	106	23,715	11/30/2003	SL		R	
100603	/103926			Cold Reheat Steam Piping	AA	270,587	85,838		10,428	1,710	826	184,748	11/30/2003	SL		R	
100603	/103930			Hot Reheat Steam Piping	AA	270,587	85,838		10,428	1,710	826	184,748	11/30/2003	SL		R	
100603	/103934			Boiler Safety Valves with	AA	208,924	66,277		8,052	1,320	638	142,647	11/30/2003	SL		R	
100603	/103940			Desuperheater/Attemperator	AA	19,296	7,106		883	145	70	12,190	11/30/2003	SL		R	
100603	/103941			Desuperheater/ Attemperator	AA	19,296	6,848		841	138	67	12,449	11/30/2003	SL		R	
100603	/103946			Blowdown System	AA	56,253	19,333		2,349	385	186	36,920	11/30/2003	SL		R	
100603	/103948			Boiler Circulation Pump	AA	204,484	64,869		7,881	1,292	624	139,615	11/30/2003	SL		R	
100603	/103949			Boiler Circulation Pump	AA	204,484	64,869		7,881	1,292	624	139,615	11/30/2003	SL		R	
100603	/103950			Boiler Circulation Pump	AA	204,484	64,869		7,881	1,292	624	139,615	11/30/2003	SL		R	
100603	/103951			Boiler Circulation Pump	AA	204,484	64,869		7,881	1,292	624	139,615	11/30/2003	SL		R	
100603	/103958			Downcomers or Downtake Piping	AA	47,750	15,148		1,840	302	146	32,602	11/30/2003	SL		R	
100603	/103959			Downcomers or Downtake Piping	AA	47,750	15,148		1,840	302	146	32,602	11/30/2003	SL		R	
100603	/103960			Downcomers or Downtake Piping	AA	47,750	15,148		1,840	302	146	32,602	11/30/2003	SL		R	
100603	/103961			Downcomers or Downtake Piping	AA	47,750	15,148		1,840	302	146	32,602	11/30/2003	SL		R	
100603	/103962			Downcomers or Downtake Piping	AA	47,750	15,148		1,840	302	146	32,602	11/30/2003	SL		R	
100603	/103970			Boiler Crossover Piping	AA	278,417	114,823		13,950	2,287	1,105	163,594	11/30/2003	SL		R	
100603	/103971			Boiler Crossover Piping	AA	278,417	114,823		13,950	2,287	1,105	163,594	11/30/2003	SL		R	
100603	/103978			Feedwater Piping and Valves	AA	3,742	1,187		144	24	11	2,555	11/30/2003	SL		R	
100603	/103979			Feedwater Piping and Valves	AA	3,742	1,187		144	24	11	2,555	11/30/2003	SL		R	
100603	/103984			Boiler Brickwork, Refractory	AA	881,755	303,037		36,817	6,036	2,917	578,718	11/30/2003	SL		R	
100603	/103992			Steam Drum	AA	656,752	208,342		25,311	4,149	2,006	448,410	11/30/2003	SL		R	
100603	/103993			Lower (Mud Drum)	AA	656,752	208,342		25,311	4,149	2,006	448,410	11/30/2003	SL		R	
100603	/103994			Lower (Mud Drum)	AA	656,752	208,342		25,311	4,149	2,006	448,410	11/30/2003	SL		R	
100603	/103995			Lower (Mud Drum)	AA	656,752	208,342		25,311	4,149	2,006	448,410	11/30/2003	SL		R	
100603	/103996			Lower (Mud Drum)	AA	656,752	208,342		25,311	4,149	2,006	448,410	11/30/2003	SL		R	
100603	/104004			Boiler Supports, Hangers and	AA	979,728	310,800		37,759	6,190	2,992	668,928	11/30/2003	SL		R	
100603	/104010			Soot Blowers Assembly - Steam,	AA	120,364	49,640		6,031	989	478	70,724	11/30/2003	SL		R	
100603	/104011			Soot Blower Controls	AA	280,850	158,490		21,005	3,444	1,664	122,360	11/30/2003	SL		R	
100603	/104025			Fly Ash System Controller	AA	135,432	75,283		10,326	1,693	818	60,149	11/30/2003	SL		R	
100603	/104026			Fly Ash Piping and Valves	AA	33,858	18,821		2,581	423	205	15,037	11/30/2003	SL		R	
100603	/104031			Blower/ Exhauster	AA	123,656	72,852		8,850	1,451	701	50,805	11/30/2003	SL		R	
100603	/104035			Bottom Ash Hoppers	AA	191,470	65,803		7,995	1,311	633	125,667	11/30/2003	SL		R	
100603	/104036			Bottom Ash Hoppers	AA	191,470	65,803		7,995	1,311	633	125,667	11/30/2003	SL		R	
100603	/104048			Water-Cooled Wall Tubes	AA	1,564,629	645,275		78,398	12,852	6,212	919,354	11/30/2003	SL		R	
100603	/104049			Waterwall Header	AA	82,349	33,962		4,126	676	327	48,387	11/30/2003	SL		R	
100603	/104056			Steam-Cooled Wall Tubes	AA	40,745	16,804		2,042	335	162	23,941	11/30/2003	SL		R	
100603	/104057			Steam Cooled Wall Header	AA	366,703	151,233		18,374	3,012	1,456	215,469	11/30/2003	SL		R	
100603	/104062			Boiler/Slag Screen, Wing Wall	AA	404,345	166,758		20,260	3,321	1,605	237,587	11/30/2003	SL		R	
100603	/104068			Primary or Low Temperature	AA	625,894	258,128		31,361	5,141	2,485	367,767	11/30/2003	SL		R	
100603	/104069			Superheater Header	AA	69,544	39,245		5,201	853	412	30,299	11/30/2003	SL		R	
100603	/104072			Intermediate or Secondary	AA	527,163	217,409		26,414	4,330	2,093	309,753	11/30/2003	SL		R	
100603	/104073			Superheater Header	AA	58,574	33,054		4,381	718	347	25,519	11/30/2003	SL		R	
100603	/104080			High Temperature, Third or	AA	4,592	3,156		383	63	30	1,435	11/30/2003	SL		R	
100603	/104081			Superheater Header	AA	3,061	2,104		256	42	20	957	11/30/2003	SL		R	
100603	/104088			Primary or First Reheater	AA	199,764	82,385		10,009	1,641	793	117,378	11/30/2003	SL		R	
100603	/104089			Reheater Header	AA	85,613	35,308		4,290	703	340	50,305	11/30/2003	SL		R	
100603	/104092			Second Reheater	AA	74,068	30,547		3,711	608	294	43,522	11/30/2003	SL		R	
100603	/104093			Reheater Header	AA	296,274	122,187		14,845	2,434	1,176	174,086	11/30/2003	SL		R	
100603	/104100			Economizer Assembly	AA	253,355	174,153		21,159	3,469	1,677	79,202	11/30/2003	SL		R	
100603	/104101			Economizer Header	AA	13,334	9,166		1,114	183	88	4,169	11/30/2003	SL		R	
100603	/104124			Forced Draft Fan Housing	AA	2,739	2,054		250	41	20	685	11/30/2003	SL		R	
100603	/104125			Forced Draft Fan Housing	AA	2,739	2,054		250	41	20	685	11/30/2003	SL		R	
100603	/104126			Forced Draft Fan Rotor	AA	9,130	6,846		832	136	66	2,284	11/30/2003	SL		R	
100603	/104127			Forced Draft Fan Rotor	AA	9,130	6,846		832	136	66	2,284	11/30/2003	SL		R	
100603	/104128			Forced Draft Controls	AA	1,826	1,826		207	62	21	-	11/30/2003	SL		R	
100603	/104129			Forced Draft Controls	AA	1,826	1,826		207	62	21	-	11/30/2003	SL		R	
100603	/104130			Forced Draft Fan	AA	50,216	37,655		4,574	750	362	12,561	11/30/2003	SL		R	
100603	/104131			Forced Draft Fan	AA	50,216	37,655		4,574	750	362	12,561	11/30/2003	SL		R	
100603	/104132			Motors	AA	27,391	20,539		2,495	409	198	6,851	11/30/2003	SL		R	
100603	/104133			Motors	AA	27,391	20,539		2,495	409	198	6,851	11/30/2003	SL		R	
100603	/104144			Over Fire Air Ports-	AA	7,122	2,814		365	60	29	4,308	11/30/2003	SL		R	

Dunkirk Generating Plant
Depreciation for Units 1 and 2

				417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
						Unit 2 Depreciation	1,432,772				
Unit 1&2 Depreciation	28.8%					Unit 1 Depreciation	1,470,786				
						TOTAL Unit 1/2 Depreciation	**8,943,946**				
						Total Depreciation	**20,486,909**				
						Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100603	/104145			Air and Flue Gas Ducts	AA	1,781	623		78	13	6	1,157	11/30/2003	SL	R
100603	/104148			Air and Flue Gas Ducts	AA	2,417,456	772,475		92,854	15,222	7,357	1,644,981	11/30/2003	SL	R
100603	/104190			Air Heater Drive Unit	AA	145,138	97,201		12,523	2,053	992	47,936	11/30/2003	SL	R
100603	/104191			Air Heater Rotor	AA	24,190	14,060		1,739	285	138	10,130	11/30/2003	SL	R
100603	/104192			Air Heater Baskets	AA	72,569	72,569		8,724	2,623	884	-	11/30/2003	SL	R
100603	/104193			Air Heater Housing - All Types	AA	241,896	133,017		16,160	2,649	1,280	108,879	11/30/2003	SL	R
100603	/104194			Air Heater Drive Unit	AA	145,138	97,201		12,523	2,053	992	47,936	11/30/2003	SL	R
100603	/104195			Air Heater Rotor	AA	24,190	14,060		1,739	285	138	10,130	11/30/2003	SL	R
100603	/104196			Air Heater Baskets	AA	72,569	72,569		8,724	2,623	884	-	11/30/2003	SL	R
100603	/104197			Air Heater Housing - All Types	AA	241,896	133,017		16,160	2,649	1,280	108,879	11/30/2003	SL	R
100603	/104210			Stacks	AA	24,363	8,645		1,062	174	84	15,717	11/30/2003	SL	R
100603	/104211			Stack Elevator	AA	462,888	213,879		28,233	4,628	2,237	249,009	11/30/2003	SL	R
100603	/104220			Windboxes - Externa	AA	46,517	16,288		2,042	335	162	30,229	11/30/2003	SL	R
100603	/104221			Windboxes - Externa	AA	46,517	16,288		2,042	335	162	30,229	11/30/2003	SL	R
100603	/104222			Windboxes - Externa	AA	46,517	16,288		2,042	335	162	30,229	11/30/2003	SL	R
100603	/104223			Windboxes - Externa	AA	46,517	16,288		2,042	335	162	30,229	11/30/2003	SL	R
100603	/104224			Windboxes - Externa	AA	46,517	16,288		2,042	335	162	30,229	11/30/2003	SL	R
100603	/104225			Windboxes - Externa	AA	46,517	16,288		2,042	335	162	30,229	11/30/2003	SL	R
100603	/104226			Windboxes - Externa	AA	46,517	16,288		2,042	335	162	30,229	11/30/2003	SL	R
100603	/104227			Windboxes - Externa	AA	46,517	16,288		2,042	335	162	30,229	11/30/2003	SL	R
100603	/104242			Burner Control System	AA	2,804	1,928		234	38	19	877	11/30/2003	SL	R
100603	/104246			FlameSafety Supervisory System	AA	15	11		1	0	0	5	11/30/2003	SL	R
100603	/104254			Condenser Water Box	AA	46,235	25,424		3,089	506	245	20,811	11/30/2003	SL	R
100603	/104255			Condenser Steam Chest,	AA	115,587	63,560		7,722	1,266	612	52,027	11/30/2003	SL	R
100603	/104256			Condenser Tubes	AA	69,352	40,309		4,986	817	395	29,043	11/30/2003	SL	R
100603	/104264			Hotwell With Expansion Joints	AA	47,120	18,620		2,413	396	191	28,500	11/30/2003	SL	R
100603	/104265			Hotwell Contols	AA	895,276	353,771		45,846	7,516	3,633	541,505	11/30/2003	SL	R
100603	/104270			Air Ejectors	AA	97,527	33,518		4,072	668	323	64,009	11/30/2003	SL	R
100603	/104281			Motors	AA	17,047	9,421		1,309	215	104	7,626	11/30/2003	SL	R
100603	/104282			Pumps, Water, Spray, Slurry,	AA	51,141	36,316		5,237	859	415	14,825	11/30/2003	SL	R
100603	/104283			Motors	AA	17,047	9,421		1,309	215	104	7,626	11/30/2003	SL	R
100603	/104284			Pumps, Water, Spray, Slurry,	AA	51,141	36,316		5,237	859	415	14,825	11/30/2003	SL	R
100603	/104289			Boiler Feed Pump	AA	65,826	26,011		3,371	553	267	39,815	11/30/2003	SL	R
100603	/104290			Motors	AA	7,314	4,042		562	92	45	3,272	11/30/2003	SL	R
100603	/104295			Condensate Piping and Valves	AA	228,335	72,435		8,800	1,443	697	155,900	11/30/2003	SL	R
100603	/104305			Low Pressure Feedwater Heater	AA	75,268	41,390		5,028	824	398	33,879	11/30/2003	SL	R
100603	/104306			Low Pressure Feedwater Heater	AA	75,268	41,390		5,028	824	398	33,879	11/30/2003	SL	R
100603	/104311			Deaerator	AA	177,655	77,124		9,370	1,536	742	100,532	11/30/2003	SL	R
100603	/104314			Chemical Addition System Skid	AA	61,025	35,953		4,368	716	346	25,072	11/30/2003	SL	R
100603	/104319			Condensate Makeup and Return	AA	42,234	16,875		2,147	352	170	25,360	11/30/2003	SL	R
100603	/104320			Tanks	AA	42,234	16,875		2,147	352	170	25,360	11/30/2003	SL	R
100603	/104329			Circulating Water Pump	AA	110,723	35,125		4,267	700	338	75,598	11/30/2003	SL	R
100603	/104330			Circulating Water Pump	AA	110,723	35,125		4,267	700	338	75,598	11/30/2003	SL	R
100603	/104337			Motors	AA	84,773	26,893		3,267	536	259	57,881	11/30/2003	SL	R
100603	/104338			Motors	AA	84,773	26,893		3,267	536	259	57,881	11/30/2003	SL	R
100603	/104343			Circulating Water Piping and	AA	383,785	121,748		14,791	2,425	1,172	262,037	11/30/2003	SL	R
100603	/104355			Traveling Water Screens	AA	52,563	29,959		3,880	636	307	22,604	11/30/2003	SL	R
100603	/104356			Fish Return Trough	AA	473,066	269,627		34,924	5,725	2,767	203,439	11/30/2003	SL	R
100603	/104364			Feedwater Piping and Valves	AA	706,363	224,080		27,223	4,463	2,157	482,283	11/30/2003	SL	R
100603	/104366			Boiler Feed Pump	AA	430,140	169,971		22,027	3,611	1,745	260,169	11/30/2003	SL	R
100603	/104367			Boiler Feed Pump Turbine Drive	AA	1,003,659	396,599		51,396	8,426	4,072	607,061	11/30/2003	SL	R
100603	/104392			High Pressure Feedwater	AA	132,937	78,320		9,515	1,560	754	54,617	11/30/2003	SL	R
100603	/104393			High Pressure Feedwater	AA	132,937	78,320		9,515	1,560	754	54,617	11/30/2003	SL	R
100603	/104394			High Pressure Feedwater	AA	132,937	78,320		9,515	1,560	754	54,617	11/30/2003	SL	R
100603	/104395			High Pressure Feedwater	AA	132,937	78,320		9,515	1,560	754	54,617	11/30/2003	SL	R
100603	/104396			High Pressure Feedwater	AA	132,937	78,320		9,515	1,560	754	54,617	11/30/2003	SL	R
100603	/104397			High Pressure Feedwater	AA	132,937	78,320		9,515	1,560	754	54,617	11/30/2003	SL	R
100603	/104398			High Pressure Feedwater	AA	132,937	78,320		9,515	1,560	754	54,617	11/30/2003	SL	R
100603	/104399			High Pressure Feedwater	AA	132,937	78,320		9,515	1,560	754	54,617	11/30/2003	SL	R
100603	/104412			Motor Control Center,	AA	101,685	32,054		3,930	644	311	69,631	11/30/2003	SL	R
100603	/104449			Switchgear, Low Voltage <600 V	AA	204,888	76,363		9,365	1,535	742	128,524	11/30/2003	SL	R
100603	/104450			Switchgear, Low Voltage <600 V	AA	166,946	62,222		7,631	1,251	605	104,724	11/30/2003	SL	R
100603	/104451			Switchgear, Low Voltage <600 V	AA	101,179	37,710		4,625	758	366	63,469	11/30/2003	SL	R
100603	/104452			Switchgear, Low Voltage <600 V	AA	157,334	58,640		7,191	1,179	570	98,694	11/30/2003	SL	R
100603	/104453			Switchgear, Low Voltage <600 V	AA	184,146	68,633		8,417	1,380	667	115,513	11/30/2003	SL	R
100603	/104467			Switchgear, Medium Volt,	AA	683,061	251,181		31,469	5,159	2,493	431,880	11/30/2003	SL	R
100603	/104496			Uninterruptible Power Supply	AA	30,629	18,045		2,192	359	174	12,584	11/30/2003	SL	R
100603	/104500			Plant Grounding and Lightning	AA	33,973	10,777		1,309	215	104	23,196	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Units 1 and 2

				417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
						Unit 2 Depreciation	1,432,772				
Unit 1&2 Depreciation	28.8%					Unit 1 Depreciation	1,470,786				
						TOTAL Unit 1/2 Depreciation	**8,943,946**				
						Total Depreciation	**20,486,909**				
						Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100603	/104507			Pumps, Water, Spray, Slurry,	AA	132,378	41,994		5,102	836	404	90,384	11/30/2003	SL	R
100603	/104508			Pumps, Water, Spray, Slurry,	AA	132,378	41,994		5,102	836	404	90,384	11/30/2003	SL	R
100603	/104531			Process Computer - DCS	AA	244,291	167,922		20,402	3,345	1,617	76,368	11/30/2003	SL	R
100603	/104532			Distributed Control System	AA	586,297	586,297		67,641	20,337	6,853	-	11/30/2003	SL	R
100603	/104533			Data Acquisition System	AA	146,574	146,574		16,910	5,084	1,713	-	11/30/2003	SL	R
100603	/104539			High Pressure Casing	AA	471,222	149,486		18,161	2,977	1,439	321,736	11/30/2003	SL	R
100603	/104547			High Pressure Inner Casing	AA	356,244	281,561		40,736	6,678	3,228	74,683	11/30/2003	SL	R
100603	/104548			Diaphragm/ Stationary Vanes	AA	231,559	82,172		10,090	1,654	799	149,386	11/30/2003	SL	R
100603	/104555			Nozzle Blocks or Nozzle Plates	AA	84,820	77,726		9,441	1,548	748	7,094	11/30/2003	SL	R
100603	/104557			Rotor	AA	461,798	211,557		28,373	4,651	2,248	250,241	11/30/2003	SL	R
100603	/104558			Buckets/Blades	AA	197,913	140,542		20,268	3,323	1,606	57,371	11/30/2003	SL	R
100603	/104563			Intermediate Pressure Casing	AA	471,222	149,486		18,161	2,977	1,439	321,736	11/30/2003	SL	R
100603	/104571			Intermediate Pressure	AA	356,244	281,561		40,736	6,678	3,228	74,683	11/30/2003	SL	R
100603	/104572			Diaphragm/ Stationary Vanes	AA	231,559	82,172		10,090	1,654	799	149,386	11/30/2003	SL	R
100603	/104581			Intermediate Pressure Rotor	AA	527,769	241,780		32,426	5,316	2,569	285,990	11/30/2003	SL	R
100603	/104582			Buckets/Blades	AA	226,187	160,619		23,164	3,797	1,835	65,567	11/30/2003	SL	R
100603	/104587			Low Pressure Casing	AA	1,018,208	349,933		42,515	6,970	3,369	668,275	11/30/2003	SL	R
100603	/104595			Low Pressure	AA	855,294	675,990		97,802	16,033	7,749	179,304	11/30/2003	SL	R
100603	/104596			Diaphragm/ Stationary Vanes	AA	555,941	197,285		24,224	3,971	1,919	358,656	11/30/2003	SL	R
100603	/104605			Low Pressure Rotor	AA	1,448,118	663,406		88,973	14,586	7,050	784,711	11/30/2003	SL	R
100603	/104606			Buckets/Blades	AA	362,029	257,084		37,075	6,078	2,938	104,946	11/30/2003	SL	R
100603	/104611			Main Stop Valves	AA	235,611	82,498		10,341	1,695	819	153,113	11/30/2003	SL	R
100603	/104612			Main Stop Valves	AA	235,611	82,498		10,341	1,695	819	153,113	11/30/2003	SL	R
100603	/104631			Turbine Control Valves	AA	31,607	10,027		1,218	200	97	21,580	11/30/2003	SL	R
100603	/104632			Turbine Control Valves	AA	31,607	10,027		1,218	200	97	21,580	11/30/2003	SL	R
100603	/104633			Turbine Control Valves	AA	31,607	10,027		1,218	200	97	21,580	11/30/2003	SL	R
100603	/104634			Turbine Control Valves	AA	31,607	10,027		1,218	200	97	21,580	11/30/2003	SL	R
100603	/104635			Turbine Control Valves	AA	31,607	10,027		1,218	200	97	21,580	11/30/2003	SL	R
100603	/104636			Turbine Control Valves	AA	31,607	10,027		1,218	200	97	21,580	11/30/2003	SL	R
100603	/104645			Reheat Intercept Valves	AA	138,232	43,851		5,327	873	422	94,380	11/30/2003	SL	R
100603	/104646			Reheat Intercept Valves	AA	138,232	43,851		5,327	873	422	94,380	11/30/2003	SL	R
100603	/104649			Reheat Stop Valves	AA	83,435	26,468		3,216	527	255	56,967	11/30/2003	SL	R
100603	/104650			Reheat Stop Valves	AA	83,435	26,468		3,216	527	255	56,967	11/30/2003	SL	R
100603	/104655			Turbine Water Induction	AA	1,320,824	419,006		50,905	8,345	4,033	901,818	11/30/2003	SL	R
100603	/104659			Extraction Steam Piping	AA	187,290	64,367		7,820	1,282	620	122,923	11/30/2003	SL	R
100603	/104661			Crossover or -under Piping	AA	77,112	24,462		2,972	487	235	52,650	11/30/2003	SL	R
100603	/104665			Turbine Lube Oil System	AA	505,094	160,231		19,466	3,191	1,542	344,863	11/30/2003	SL	R
100603	/104669			Turbine/Generator Supervisory	AA	179,170	56,838		6,905	1,132	547	122,332	11/30/2003	SL	R
100603	/104673			Front Standard	AA	43,931	13,936		1,693	278	134	29,994	11/30/2003	SL	R
100603	/104677			Turbine Control System	AA	76,777	24,356		2,959	485	234	52,421	11/30/2003	SL	R
100603	/104681			Turning Gear and Motor	AA	28,723	9,112		1,107	181	88	19,611	11/30/2003	SL	R
100603	/104682			Turning Gear and Motor	AA	28,723	9,112		1,107	181	88	19,611	11/30/2003	SL	R
100603	/104687			Gland Seal System	AA	405,846	139,479		16,946	2,778	1,343	266,367	11/30/2003	SL	R
100603	/104693			Stator Windings, Bushing, and	AA	874,320	277,361		33,696	5,524	2,670	596,959	11/30/2003	SL	R
100603	/104694			Stator Windings, Bushing, and	AA	874,320	277,361		33,696	5,524	2,670	596,959	11/30/2003	SL	R
100603	/104699			Field/Rotor Retaining Rings	AA	124,903	68,683		8,344	1,368	661	56,220	11/30/2003	SL	R
100603	/104700			Field/Rotor Retaining Rings	AA	124,903	68,683		8,344	1,368	661	56,220	11/30/2003	SL	R
100603	/104707			Field/Rotor	AA	795,631	364,492		48,884	8,014	3,873	431,140	11/30/2003	SL	R
100603	/104708			Field /Rotor Windings	AA	340,985	242,140		34,920	5,725	2,767	98,845	11/30/2003	SL	R
100603	/104709			Field/Rotor	AA	795,631	364,492		48,884	8,014	3,873	431,140	11/30/2003	SL	R
100603	/104710			Field /Rotor Windings	AA	340,985	242,140		34,920	5,725	2,767	98,845	11/30/2003	SL	R
100603	/104717			Hydrogen Cooling System	AA	112,413	38,633		4,694	769	372	73,779	11/30/2003	SL	R
100603	/104718			Hydrogen Cooling System	AA	112,413	38,633		4,694	769	372	73,779	11/30/2003	SL	R
100603	/104723			Generator Casing and Bearings	AA	213,584	73,403		8,918	1,462	707	140,180	11/30/2003	SL	R
100603	/104724			Generator Casing and Bearings	AA	213,584	73,403		8,918	1,462	707	140,180	11/30/2003	SL	R
100603	/104737			Exciter Stator- Shaft or Motor	AA	174,864	69,098		8,955	1,468	710	105,766	11/30/2003	SL	R
100603	/104738			Exciter Field- Shaft or	AA	349,728	138,196		17,909	2,936	1,419	211,532	11/30/2003	SL	R
100603	/104740			Collector Rings, Brushes and	AA	174,864	69,098		8,955	1,468	710	105,766	11/30/2003	SL	R
100603	/104742			Exciter Stator- Shaft or Motor	AA	174,864	69,098		8,955	1,468	710	105,766	11/30/2003	SL	R
100603	/104743			Exciter Field- Shaft or	AA	349,728	138,196		17,909	2,936	1,419	211,532	11/30/2003	SL	R
100603	/104745			Collector Rings, Brushes and	AA	174,864	69,098		8,955	1,468	710	105,766	11/30/2003	SL	R
100603	/104759			Liquid Cooling System	AA	91,667	29,080		3,533	579	280	62,587	11/30/2003	SL	R
100603	/104763			Bus work including	AA	320,569	120,185		14,601	2,394	1,157	200,384	11/30/2003	SL	R
100603	/104767			Generator Output Breaker	AA	55,273	20,722		2,517	413	199	34,550	11/30/2003	SL	R
100603	/104808			O2 Analyzer	AA	4,527	4,527		486	146	49	-	11/30/2003	SL	R
100603	/104825			CEMS Data Acquisition and	AA	461	461		49	15	5	-	11/30/2003	SL	R
100603	/104827			CEMS Calibration Gas System	AA	461	461		49	15	5	-	11/30/2003	SL	R
100603	/104828			SO2 Analyzer	AA	1,382	1,382		148	45	15	-	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Units 1 and 2

				417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
						Unit 2 Depreciation	1,432,772				
Unit 1&2 Depreciation	28.8%					Unit 1 Depreciation	1,470,786				
						TOTAL Unit 1/2 Depreciation	**8,943,946**				
						Total Depreciation	**20,486,909**				
						Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D	M	M	C
100603	/104829			NOx Analyzer	AA	922	922		99	30	10	-	11/30/2003	SL		R	
100603	/104830			CO2 Analyzer	AA	1,382	1,382		148	45	15	-	11/30/2003	SL		R	
100603	/104831			Opacity Monitor	AA	922	922		99	30	10	-	11/30/2003	SL		R	
100603	/104832			Flow Monitor	AA	1,382	1,382		148	45	15	-	11/30/2003	SL		R	
100603	/104868			Main Transformer/ Generator	AA	1,579,709	501,133		60,882	9,981	4,824	1,078,577	11/30/2003	SL		R	
100603	/104872			Station Service/Unit	AA	439,566	139,444		16,941	2,777	1,342	300,122	11/30/2003	SL		R	
100603	/104875			Station Service Startup	AA	151,679	48,117		5,846	958	463	103,561	11/30/2003	SL		R	
100603	/104919			Soot Blowers - Water	AA	67,234	12,965		1,925	316	153	54,269	5/31/2005	SL		R	
100603	/104920			Soot Blower Controls	AA	156,879	51,594		7,962	1,305	631	105,285	5/31/2005	SL		R	
100603	/104921			Soot Blowers - Water	AA	67,234	12,965		1,925	316	153	54,269	5/31/2005	SL		R	
100603	/104922			Soot Blower Controls	AA	156,879	51,594		7,962	1,305	631	105,285	5/31/2005	SL		R	
100603	/104923			Soot Blowers - Water	AA	67,234	12,965		1,925	316	153	54,269	5/31/2005	SL		R	
100603	/104924			Soot Blower Controls	AA	156,879	51,594		7,962	1,305	631	105,285	5/31/2005	SL		R	
100603	/104925			Soot Blowers - Water	AA	67,234	12,965		1,925	316	153	54,269	5/31/2005	SL		R	
100603	/104926			Soot Blower Controls	AA	156,879	51,594		7,962	1,305	631	105,285	5/31/2005	SL		R	
100603	/104927			Station Service/Unit	AA	318,846	61,031		9,144	1,499	725	257,816	5/31/2005	SL		R	
100603	/104982			Over Fire Air Ports-	AA	1,400,750	287,769		46,790	7,670	3,707	1,112,980	12/30/2005	SL		R	
100603	/104983			Air and Flue Gas Ducts	AA	350,187	61,662		10,026	1,644	794	288,525	12/30/2005	SL		R	
100603	/104984			Soot Blowers Assembly - Steam,	AA	7,886	1,389		226	37	18	6,498	12/30/2005	SL		R	
100603	/104985			Soot Blower Controls	AA	18,402	5,670		922	151	73	12,731	12/30/2005	SL		R	
100603	/104986			Soot Blowers Assembly - Steam,	AA	7,886	1,389		226	37	18	6,498	12/30/2005	SL		R	
100603	/104987			Soot Blower Controls	AA	18,402	5,670		922	151	73	12,731	12/30/2005	SL		R	
100603	/104988			Soot Blowers Assembly - Steam,	AA	7,886	1,389		226	37	18	6,498	12/30/2005	SL		R	
100603	/104989			Soot Blower Controls	AA	18,402	5,670		922	151	73	12,731	12/30/2005	SL		R	
100603	/104990			Soot Blowers Assembly - Steam,	AA	7,886	1,389		226	37	18	6,498	12/30/2005	SL		R	
100603	/104991			Soot Blower Controls	AA	18,402	5,670		922	151	73	12,731	12/30/2005	SL		R	
100603	/104993			Soot Blower Controls	AA	18,402	5,670		922	151	73	12,731	12/30/2005	SL		R	
100603	/104995			Soot Blower Controls	AA	18,402	5,670		922	151	73	12,731	12/30/2005	SL		R	
100603	/104997			Soot Blower Controls	AA	18,402	5,670		922	151	73	12,731	12/30/2005	SL		R	
100603	/104999			Soot Blower Controls	AA	18,402	5,670		922	151	73	12,731	12/30/2005	SL		R	
100603	/105000			Soot Blowers - Water	AA	31,004	5,459		888	146	70	25,545	12/30/2005	SL		R	
100603	/105001			Soot Blower Controls	AA	72,343	22,292		3,625	594	287	50,051	12/30/2005	SL		R	
100603	/105002			Soot Blowers - Water	AA	31,004	5,459		888	146	70	25,545	12/30/2005	SL		R	
100603	/105003			Soot Blower Controls	AA	72,343	22,292		3,625	594	287	50,051	12/30/2005	SL		R	
100603	/105004			Soot Blowers - Water	AA	31,004	5,459		888	146	70	25,545	12/30/2005	SL		R	
100603	/105005			Soot Blower Controls	AA	72,343	22,292		3,625	594	287	50,051	12/30/2005	SL		R	
100603	/105006			Soot Blowers - Water	AA	31,004	5,459		888	146	70	25,545	12/30/2005	SL		R	
100603	/105007			Soot Blower Controls	AA	72,343	22,292		3,625	594	287	50,051	12/30/2005	SL		R	
100603	/105010			Primary Air Duct Heater	AA	207,185	36,482		5,932	972	470	170,703	12/30/2005	SL		R	
100603	/105011			Primary Air Duct Heater	AA	207,185	36,482		5,932	972	470	170,703	12/30/2005	SL		R	
100603	/116550			Distributed Control System	AA	381,388	228,920		38,226	6,252	3,022	152,468	2/28/2006	SL		C	
100604	/103662			Building Foundation, structur	AA	11,004,926	3,491,103		424,130	69,529	33,606	7,513,823	11/30/2003	SL		R	
100604	/103663			Building Roof	AA	293,465	162,175		22,538	3,695	1,786	131,290	11/30/2003	SL		R	
100604	/103664			Building Ventilation, Heat and	AA	1,467,323	810,876		112,692	18,474	8,929	656,448	11/30/2003	SL		R	
100604	/103665			Building Lighting and Powe	AA	880,394	486,525		67,615	11,084	5,358	393,869	11/30/2003	SL		R	
100604	/103666			Emergency Lighting and	AA	293,465	162,175		22,538	3,695	1,786	131,290	11/30/2003	SL		R	
100604	/103667			Platform	AA	733,662	405,438		56,346	9,237	4,465	328,224	11/30/2003	SL		R	
100604	/103668			Building Foundation, structur	AA	679,598	215,590		26,192	4,294	2,075	464,009	11/30/2003	SL		R	
100604	/103669			Building Roof	AA	42,475	23,473		3,262	535	258	19,002	11/30/2003	SL		R	
100604	/103670			Building Ventilation, Heat and	AA	84,950	46,945		6,524	1,070	517	38,005	11/30/2003	SL		R	
100604	/103671			Building Lighting and Powe	AA	42,475	23,473		3,262	535	258	19,002	11/30/2003	SL		R	
100604	/103716			Fire Protection	AA	127,176	40,344		4,901	804	388	86,832	11/30/2003	SL		R	
100604	/103748			Storage Silos/Hoppers/Bunker	AA	110,083	47,789		5,806	952	460	62,294	11/30/2003	SL		R	
100604	/103749			Storage Silos/Hoppers/Bunker	AA	110,083	47,789		5,806	952	460	62,294	11/30/2003	SL		R	
100604	/103825			Coal Feeder	AA	14,201	5,674		722	118	57	8,527	11/30/2003	SL		R	
100604	/103826			Coal Pulverizer with Far	AA	47,336	18,913		2,406	394	191	28,423	11/30/2003	SL		R	
100604	/103827			Pulverizer Lube Oil System	AA	15,779	8,771		1,203	197	95	7,008	11/30/2003	SL		R	
100604	/103828			Pulverizer Control System	AA	789	439		60	10	5	350	11/30/2003	SL		R	
100604	/103829			Motors	AA	789	439		60	10	5	350	11/30/2003	SL		R	
100604	/103830			Coal Feeder	AA	14,201	5,674		722	118	57	8,527	11/30/2003	SL		R	
100604	/103831			Coal Pulverizer with Far	AA	47,336	18,913		2,406	394	191	28,423	11/30/2003	SL		R	
100604	/103832			Pulverizer Lube Oil System	AA	15,779	8,771		1,203	197	95	7,008	11/30/2003	SL		R	
100604	/103833			Pulverizer Control System	AA	789	439		60	10	5	350	11/30/2003	SL		R	
100604	/103834			Motors	AA	789	439		60	10	5	350	11/30/2003	SL		R	
100604	/103835			Coal Feeder	AA	14,201	5,674		722	118	57	8,527	11/30/2003	SL		R	
100604	/103836			Coal Pulverizer with Far	AA	47,336	18,913		2,406	394	191	28,423	11/30/2003	SL		R	
100604	/103837			Pulverizer Lube Oil System	AA	15,779	8,771		1,203	197	95	7,008	11/30/2003	SL		R	
100604	/103838			Pulverizer Control System	AA	789	439		60	10	5	350	11/30/2003	SL		R	

Dunkirk Generating Plant
Depreciation for Units 1 and 2

				417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
						Unit 2 Depreciation	1,432,772				
						Unit 1 Depreciation	1,470,786				
						TOTAL Unit 1/2 Depreciation	**8,943,946**				
						Total Depreciation	**20,486,909**				
						Percentage	**44%**				

Unit 1&2 Depreciation	28.8%

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100604	/103839			Motors	AA	789	439		60	10	5	350	11/30/2003	SL	R
100604	/103840			Coal Feeder	AA	14,201	5,674		722	118	57	8,527	11/30/2003	SL	R
100604	/103841			Coal Pulverizer with Far	AA	47,336	18,913		2,406	394	191	28,423	11/30/2003	SL	R
100604	/103842			Pulverizer Lube Oil System	AA	15,779	8,771		1,203	197	95	7,008	11/30/2003	SL	R
100604	/103843			Pulverizer Control System	AA	789	439		60	10	5	350	11/30/2003	SL	R
100604	/103844			Motors	AA	789	439		60	10	5	350	11/30/2003	SL	R
100604	/103845			Coal Feeder	AA	14,201	5,674		722	118	57	8,527	11/30/2003	SL	R
100604	/103846			Coal Pulverizer with Far	AA	47,336	18,913		2,406	394	191	28,423	11/30/2003	SL	R
100604	/103847			Pulverizer Lube Oil System	AA	15,779	8,771		1,203	197	95	7,008	11/30/2003	SL	R
100604	/103848			Pulverizer Control System	AA	789	439		60	10	5	350	11/30/2003	SL	R
100604	/103849			Motors	AA	789	439		60	10	5	350	11/30/2003	SL	R
100604	/103850			Coal Feeder	AA	14,201	5,674		722	118	57	8,527	11/30/2003	SL	R
100604	/103851			Coal Pulverizer with Far	AA	47,336	18,913		2,406	394	191	28,423	11/30/2003	SL	R
100604	/103852			Pulverizer Lube Oil System	AA	15,779	8,771		1,203	197	95	7,008	11/30/2003	SL	R
100604	/103853			Pulverizer Control System	AA	789	439		60	10	5	350	11/30/2003	SL	R
100604	/103854			Motors	AA	789	439		60	10	5	350	11/30/2003	SL	R
100604	/103867			Primary Air Fan/ Exhauste	AA	37,405	15,426		1,874	307	149	21,979	11/30/2003	SL	R
100604	/103868			Primary Air Flow Element, Air	AA	2,137	1,534		213	35	17	603	11/30/2003	SL	R
100604	/103869			Pulverized Fuel Piping	AA	66,261	37,393		4,956	812	393	28,868	11/30/2003	SL	R
100604	/103870			Pulverized Fuel Flow Orifices	AA	1,069	603		80	13	6	466	11/30/2003	SL	R
100604	/103875			Igniter System	AA	45,034	33,769		4,102	673	325	11,265	11/30/2003	SL	R
100604	/103880			Fuel Oil Pumps, Drives, and	AA	12,969	4,457		542	89	43	8,512	11/30/2003	SL	R
100604	/103881			Fuel Oil Pumps, Drives, and	AA	12,969	4,457		542	89	43	8,512	11/30/2003	SL	R
100604	/103894			Main Steam Piping	AA	75,459	27,789		3,452	566	274	47,670	11/30/2003	SL	R
100604	/103895			Boiler Isolation Valve	AA	301,837	167,783		23,013	3,773	1,823	134,054	11/30/2003	SL	R
100604	/103918			Boiler Safety Valves with	AA	23,179	7,353		893	146	71	15,826	11/30/2003	SL	R
100604	/103919			Boiler Safety Valves with	AA	23,179	7,353		893	146	71	15,826	11/30/2003	SL	R
100604	/103920			Boiler Safety Valves with	AA	23,179	7,353		893	146	71	15,826	11/30/2003	SL	R
100604	/103921			Boiler Safety Valves with	AA	23,179	7,353		893	146	71	15,826	11/30/2003	SL	R
100604	/103922			Boiler Safety Valves with	AA	23,179	7,353		893	146	71	15,826	11/30/2003	SL	R
100604	/103923			Boiler Safety Valves with	AA	23,179	7,353		893	146	71	15,826	11/30/2003	SL	R
100604	/103927			Cold Reheat Steam Piping	AA	180,567	57,281		6,959	1,141	551	123,286	11/30/2003	SL	R
100604	/103931			Hot Reheat Steam Piping	AA	180,567	57,281		6,959	1,141	551	123,286	11/30/2003	SL	R
100604	/103935			Boiler Safety Valves with	AA	139,419	44,228		5,373	881	426	95,191	11/30/2003	SL	R
100604	/103942			Desuperheater/Attemperator	AA	13,193	4,859		604	99	48	8,335	11/30/2003	SL	R
100604	/103943			Desuperheater/ Attemperator	AA	13,193	4,682		575	94	46	8,511	11/30/2003	SL	R
100604	/103947			Blowdown System	AA	37,538	12,901		1,567	257	124	24,637	11/30/2003	SL	R
100604	/103952			Boiler Circulation Pump	AA	141,873	45,007		5,468	896	433	96,867	11/30/2003	SL	R
100604	/103953			Boiler Circulation Pump	AA	141,873	45,007		5,468	896	433	96,867	11/30/2003	SL	R
100604	/103954			Boiler Circulation Pump	AA	141,873	45,007		5,468	896	433	96,867	11/30/2003	SL	R
100604	/103955			Boiler Circulation Pump	AA	141,873	45,007		5,468	896	433	96,867	11/30/2003	SL	R
100604	/103963			Downcomers or Downtake Piping	AA	31,864	10,108		1,228	201	97	21,756	11/30/2003	SL	R
100604	/103964			Downcomers or Downtake Piping	AA	31,864	10,108		1,228	201	97	21,756	11/30/2003	SL	R
100604	/103965			Downcomers or Downtake Piping	AA	31,864	10,108		1,228	201	97	21,756	11/30/2003	SL	R
100604	/103966			Downcomers or Downtake Piping	AA	31,864	10,108		1,228	201	97	21,756	11/30/2003	SL	R
100604	/103967			Downcomers or Downtake Piping	AA	31,864	10,108		1,228	201	97	21,756	11/30/2003	SL	R
100604	/103972			Boiler Crossover Piping	AA	185,792	76,623		9,309	1,526	738	109,169	11/30/2003	SL	R
100604	/103973			Boiler Crossover Piping	AA	185,792	76,623		9,309	1,526	738	109,169	11/30/2003	SL	R
100604	/103980			Feedwater Piping and Valves	AA	2,497	792		96	16	8	1,705	11/30/2003	SL	R
100604	/103981			Feedwater Piping and Valves	AA	2,497	792		96	16	8	1,705	11/30/2003	SL	R
100604	/103985			Boiler Brickwork, Refractory	AA	588,410	202,222		24,569	4,028	1,947	386,188	11/30/2003	SL	R
100604	/103997			Steam Drum	AA	438,262	139,030		16,891	2,769	1,338	299,232	11/30/2003	SL	R
100604	/103998			Lower (Mud Drum)	AA	438,262	139,030		16,891	2,769	1,338	299,232	11/30/2003	SL	R
100604	/103999			Lower (Mud Drum)	AA	438,262	139,030		16,891	2,769	1,338	299,232	11/30/2003	SL	R
100604	/104000			Lower (Mud Drum)	AA	438,262	139,030		16,891	2,769	1,338	299,232	11/30/2003	SL	R
100604	/104001			Lower (Mud Drum)	AA	438,262	139,030		16,891	2,769	1,338	299,232	11/30/2003	SL	R
100604	/104005			Boiler Supports, Hangers and	AA	653,789	207,402		25,197	4,131	1,996	446,387	11/30/2003	SL	R
100604	/104012			Soot Blowers Assembly - Steam,	AA	80,321	33,126		4,025	660	319	47,196	11/30/2003	SL	R
100604	/104013			Soot Blower Controls	AA	187,416	105,763		14,017	2,298	1,111	81,653	11/30/2003	SL	R
100604	/104027			Fly Ash System Controlle	AA	90,376	50,238		6,891	1,130	546	40,139	11/30/2003	SL	R
100604	/104028			Fly Ash Piping and Valve	AA	22,594	12,559		1,723	282	136	10,035	11/30/2003	SL	R
100604	/104032			Blower/ Exhauste	AA	82,518	48,615		5,906	968	468	33,903	11/30/2003	SL	R
100604	/104037			Bottom Ash Hoppers	AA	110,127	37,848		4,598	754	364	72,279	11/30/2003	SL	R
100604	/104038			Bottom Ash Hoppers	AA	110,127	37,848		4,598	754	364	72,279	11/30/2003	SL	R
100604	/104050			Water-Cooled Wall Tubes	AA	895,445	369,294		44,867	7,355	3,555	526,151	11/30/2003	SL	R
100604	/104051			Waterwall Header	AA	47,129	19,437		2,361	387	187	27,692	11/30/2003	SL	R
100604	/104058			Steam-Cooled Wall Tubes	AA	27,190	11,213		1,362	223	108	15,976	11/30/2003	SL	R
100604	/104059			Steam Cooled Wall Header	AA	244,707	100,921		12,261	2,010	972	143,786	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Units 1 and 2

				417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
						Unit 2 Depreciation	1,432,772				
Unit 1&2 Depreciation	28.8%					Unit 1 Depreciation	1,470,786				
						TOTAL Unit 1/2 Depreciation	**8,943,946**				
						Total Depreciation	**20,486,909**				
						Percentage	**44%**				

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100604	/104063			Boiler/Slag Screen, Wing Wall	AA	279,559	115,294		14,008	2,296	1,110	164,265	11/30/2003	SL	R
100604	/104070			Primary or Low Temperature	AA	313,946	129,476		15,731	2,579	1,246	184,470	11/30/2003	SL	R
100604	/104071			Superheater Header	AA	34,883	19,685		2,609	428	207	15,198	11/30/2003	SL	R
100604	/104074			Intermediate or Secondary	AA	158,349	65,305		7,934	1,301	629	93,043	11/30/2003	SL	R
100604	/104075			Superheater Header	AA	17,594	9,929		1,316	216	104	7,665	11/30/2003	SL	R
100604	/104082			High Temperature, Third or	AA	3,216	2,211		269	44	21	1,005	11/30/2003	SL	R
100604	/104083			Superheater Header	AA	2,144	1,474		179	29	14	670	11/30/2003	SL	R
100604	/104090			Primary or First Reheater	AA	138,478	57,110		6,939	1,137	550	81,368	11/30/2003	SL	R
100604	/104091			Reheater Header	AA	59,348	24,476		2,974	487	236	34,872	11/30/2003	SL	R
100604	/104094			Second Reheater	AA	11,914	4,913		597	98	47	7,000	11/30/2003	SL	R
100604	/104095			Reheater Header	AA	47,655	19,653		2,388	391	189	28,001	11/30/2003	SL	R
100604	/104102			Economizer Assembly	AA	174,606	120,022		14,582	2,391	1,155	54,584	11/30/2003	SL	R
100604	/104103			Economizer Header	AA	9,190	6,317		767	126	61	2,873	11/30/2003	SL	R
100604	/104134			Forced Draft Fan Housing	AA	1,790	1,342		163	27	13	448	11/30/2003	SL	R
100604	/104135			Forced Draft Fan Housing	AA	1,790	1,342		163	27	13	448	11/30/2003	SL	R
100604	/104136			Forced Draft Fan Rotor	AA	5,966	4,474		544	89	43	1,492	11/30/2003	SL	R
100604	/104137			Forced Draft Fan Rotor	AA	5,966	4,474		544	89	43	1,492	11/30/2003	SL	R
100604	/104138			Forced Draft Controls	AA	1,193	1,193		135	41	14	-	11/30/2003	SL	R
100604	/104139			Forced Draft Controls	AA	1,193	1,193		135	41	14	-	11/30/2003	SL	R
100604	/104140			Forced Draft Fan	AA	32,815	24,607		2,989	490	237	8,208	11/30/2003	SL	R
100604	/104141			Forced Draft Fan	AA	32,815	24,607		2,989	490	237	8,208	11/30/2003	SL	R
100604	/104142			Motors	AA	17,899	13,422		1,631	267	129	4,477	11/30/2003	SL	R
100604	/104143			Motors	AA	17,899	13,422		1,631	267	129	4,477	11/30/2003	SL	R
100604	/104146			Over Fire Air Ports-	AA	4,753	1,878		243	40	19	2,875	11/30/2003	SL	R
100604	/104147			Air and Flue Gas Ducts	AA	1,188	416		52	9	4	772	11/30/2003	SL	R
100604	/104149			Air and Flue Gas Ducts	AA	1,641,809	524,614		63,062	10,338	4,997	1,117,195	11/30/2003	SL	R
100604	/104198			Air Heater Drive Unit	AA	100,821	67,522		8,699	1,426	689	33,299	11/30/2003	SL	R
100604	/104199			Air Heater Rotor	AA	16,803	9,767		1,208	198	96	7,037	11/30/2003	SL	R
100604	/104200			Air Heater Baskets	AA	50,410	50,410		3,619	-	-	-	11/30/2003	SL	C
100604	/104201			Air Heater Housing - All Types	AA	168,034	92,401		11,225	1,840	889	75,633	11/30/2003	SL	R
100604	/104202			Air Heater Drive Unit	AA	100,821	67,522		8,699	1,426	689	33,299	11/30/2003	SL	R
100604	/104203			Air Heater Rotor	AA	16,803	9,767		1,208	198	96	7,037	11/30/2003	SL	R
100604	/104204			Air Heater Baskets	AA	50,410	50,410		3,619	-	-	-	11/30/2003	SL	C
100604	/104205			Air Heater Housing - All Types	AA	168,034	92,401		11,225	1,840	889	75,633	11/30/2003	SL	R
100604	/104228			Windboxes - Externa	AA	31,041	10,869		1,362	223	108	20,172	11/30/2003	SL	R
100604	/104229			Windboxes - Externa	AA	31,041	10,869		1,362	223	108	20,172	11/30/2003	SL	R
100604	/104230			Windboxes - Externa	AA	31,041	10,869		1,362	223	108	20,172	11/30/2003	SL	R
100604	/104231			Windboxes - Externa	AA	31,041	10,869		1,362	223	108	20,172	11/30/2003	SL	R
100604	/104232			Windboxes - Externa	AA	31,041	10,869		1,362	223	108	20,172	11/30/2003	SL	R
100604	/104233			Windboxes - Externa	AA	31,041	10,869		1,362	223	108	20,172	11/30/2003	SL	R
100604	/104234			Windboxes - Externa	AA	31,041	10,869		1,362	223	108	20,172	11/30/2003	SL	R
100604	/104235			Windboxes - Externa	AA	31,041	10,869		1,362	223	108	20,172	11/30/2003	SL	R
100604	/104243			Burner Control System	AA	1,871	1,286		156	26	12	585	11/30/2003	SL	R
100604	/104247			FlameSafety Supervisory System	AA	10	7		1	0	0	3	11/30/2003	SL	R
100604	/104257			Condenser Water Box	AA	32,626	17,941		2,180	357	173	14,685	11/30/2003	SL	R
100604	/104258			Condenser Steam Chest,	AA	81,564	44,851		5,449	893	432	36,713	11/30/2003	SL	R
100604	/104259			Condenser Tubes	AA	48,938	28,444		3,518	577	279	20,494	11/30/2003	SL	R
100604	/104266			Hotwell With Expansion Joints	AA	32,668	12,909		1,673	274	133	19,759	11/30/2003	SL	R
100604	/104267			Hotwell Contols	AA	620,687	245,266		31,784	5,211	2,518	375,421	11/30/2003	SL	R
100604	/104271			Air Ejectors	AA	65,081	22,367		2,717	445	215	42,715	11/30/2003	SL	R
100604	/104285			Motors	AA	11,376	6,287		874	143	69	5,089	11/30/2003	SL	R
100604	/104286			Pumps, Water, Spray, Slurry,	AA	34,127	24,234		3,495	573	277	9,893	11/30/2003	SL	R
100604	/104287			Motors	AA	11,376	6,287		874	143	69	5,089	11/30/2003	SL	R
100604	/104288			Pumps, Water, Spray, Slurry,	AA	34,127	24,234		3,495	573	277	9,893	11/30/2003	SL	R
100604	/104291			Boiler Feed Pump	AA	46,279	18,287		2,370	389	188	27,992	11/30/2003	SL	R
100604	/104292			Motors	AA	5,142	2,842		395	65	31	2,300	11/30/2003	SL	R
100604	/104296			Condensate Piping and Valves	AA	152,372	48,337		5,872	963	465	104,035	11/30/2003	SL	R
100604	/104307			Low Pressure Feedwater Heater	AA	50,228	27,620		3,355	550	266	22,608	11/30/2003	SL	R
100604	/104308			Low Pressure Feedwater Heater	AA	50,228	27,620		3,355	550	266	22,608	11/30/2003	SL	R
100604	/104312			Deaerator	AA	118,552	51,466		6,253	1,025	495	67,086	11/30/2003	SL	R
100604	/104321			Condensate Makeup and Return	AA	28,184	11,261		1,433	235	114	16,923	11/30/2003	SL	R
100604	/104322			Tanks	AA	28,184	11,261		1,433	235	114	16,923	11/30/2003	SL	R
100604	/104331			Circulating Water Pump	AA	77,068	24,448		2,970	487	235	52,620	11/30/2003	SL	R
100604	/104332			Circulating Water Pump	AA	77,068	24,448		2,970	487	235	52,620	11/30/2003	SL	R
100604	/104339			Motors	AA	56,572	17,946		2,180	357	173	38,625	11/30/2003	SL	R
100604	/104340			Motors	AA	56,572	17,946		2,180	357	173	38,625	11/30/2003	SL	R
100604	/104344			Circulating Water Piping and	AA	256,106	81,245		9,870	1,618	782	174,862	11/30/2003	SL	R
100604	/104357			Traveling Water Screens	AA	57,627	32,845		4,254	697	337	24,782	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Units 1 and 2

					417,549,936	106,548,558	Unit 1&2 Common Depreciation	6,040,389	20,486,909	3,434,486	1,633,839	311,001,378
							Unit 2 Depreciation	1,432,772				
							Unit 1 Depreciation	1,470,786				
							TOTAL Unit 1/2 Depreciation	**8,943,946**				
							Total Depreciation	**20,486,909**				
							Percentage	**44%**				

Unit 1&2 Depreciation	28.8%

BU	Asset Number	Unit Allocation Unit 2&3	Unit 1&2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Months * Unit Allocation Factor	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100604	/104358			Fish Return Trough	AA	518,647	295,606		38,289	6,277	3,034	223,041	11/30/2003	SL	R
100604	/104365			Feedwater Piping and Valves	AA	471,368	149,533		18,167	2,978	1,439	321,836	11/30/2003	SL	R
100604	/104368			Boiler Feed Pump	AA	271,798	107,402		13,918	2,282	1,103	164,396	11/30/2003	SL	R
100604	/104369			Boiler Feed Pump Turbine Drive	AA	634,196	250,604		32,476	5,324	2,573	383,591	11/30/2003	SL	R
100604	/104400			High Pressure Feedwater	AA	88,711	52,264		6,349	1,041	503	36,447	11/30/2003	SL	R
100604	/104401			High Pressure Feedwater	AA	88,711	52,264		6,349	1,041	503	36,447	11/30/2003	SL	R
100604	/104402			High Pressure Feedwater	AA	88,711	52,264		6,349	1,041	503	36,447	11/30/2003	SL	R
100604	/104403			High Pressure Feedwater	AA	88,711	52,264		6,349	1,041	503	36,447	11/30/2003	SL	R
100604	/104404			High Pressure Feedwater	AA	88,711	52,264		6,349	1,041	503	36,447	11/30/2003	SL	R
100604	/104405			High Pressure Feedwater	AA	88,711	52,264		6,349	1,041	503	36,447	11/30/2003	SL	R
100604	/104406			High Pressure Feedwater	AA	88,711	52,264		6,349	1,041	503	36,447	11/30/2003	SL	R
100604	/104407			High Pressure Feedwater	AA	88,711	52,264		6,349	1,041	503	36,447	11/30/2003	SL	R
100604	/104413			Motor Control Center,	AA	67,856	21,390		2,623	430	208	46,466	11/30/2003	SL	R
100604	/104454			Switchgear, Low Voltage <600 V	AA	136,725	50,959		6,249	1,024	495	85,767	11/30/2003	SL	R
100604	/104455			Switchgear, Low Voltage <600 V	AA	111,406	41,522		5,092	835	403	69,884	11/30/2003	SL	R
100604	/104456			Switchgear, Low Voltage <600 V	AA	67,519	25,165		3,086	506	245	42,354	11/30/2003	SL	R
100604	/104457			Switchgear, Low Voltage <600 V	AA	104,991	39,131		4,799	787	380	65,860	11/30/2003	SL	R
100604	/104458			Switchgear, Low Voltage <600 V	AA	122,884	45,800		5,617	921	445	77,084	11/30/2003	SL	R
100604	/104469			Switchgear, Medium Volt,	AA	455,818	167,617		21,000	3,443	1,664	288,201	11/30/2003	SL	R
100604	/104497			Uninterruptible Power Supply	AA	20,439	12,042		1,463	240	116	8,398	11/30/2003	SL	R
100604	/104501			Plant Grounding and Lightning	AA	22,671	7,192		874	143	69	15,479	11/30/2003	SL	R
100604	/104509			Pumps, Water, Spray, Slurry,	AA	88,400	28,043		3,407	559	270	60,357	11/30/2003	SL	R
100604	/104510			Pumps, Water, Spray, Slurry,	AA	88,400	28,043		3,407	559	270	60,357	11/30/2003	SL	R
100604	/104534			Process Computer - DCS	AA	163,019	112,057		13,615	2,232	1,079	50,962	11/30/2003	SL	R
100604	/104535			Distributed Control System	AA	391,246	391,246		45,138	13,571	4,573	-	11/30/2003	SL	R
100604	/104536			Data Acquisition System	AA	97,812	97,812		11,285	3,393	1,143	-	11/30/2003	SL	R
100604	/104540			High Pressure Casing	AA	374,756	118,884		14,443	2,368	1,144	255,872	11/30/2003	SL	R
100604	/104550			High Pressure Inner Casing	AA	283,315	223,921		32,397	5,311	2,567	59,394	11/30/2003	SL	R
100604	/104551			Diaphragm/ Stationary Vanes	AA	184,155	65,350		8,024	1,315	636	118,805	11/30/2003	SL	R
100604	/104556			Nozzle Blocks or Nozzle Plates	AA	67,456	61,814		7,508	1,231	595	5,642	11/30/2003	SL	R
100604	/104559			Rotor	AA	367,261	168,248		22,565	3,699	1,788	199,013	11/30/2003	SL	R
100604	/104560			Buckets/Blades	AA	157,397	111,771		16,119	2,642	1,277	45,627	11/30/2003	SL	R
100604	/104564			Intermediate Pressure Casing	AA	374,756	118,884		14,443	2,368	1,144	255,872	11/30/2003	SL	R
100604	/104574			Intermediate Pressure	AA	283,315	223,921		32,397	5,311	2,567	59,394	11/30/2003	SL	R
100604	/104575			Diaphragm/ Stationary Vanes	AA	184,155	65,350		8,024	1,315	636	118,805	11/30/2003	SL	R
100604	/104583			Intermediate Pressure Rotor	AA	419,726	192,283		25,788	4,228	2,043	227,443	11/30/2003	SL	R
100604	/104584			Buckets/Blades	AA	179,883	127,738		18,422	3,020	1,460	52,145	11/30/2003	SL	R
100604	/104588			Low Pressure Casing	AA	834,169	286,683		34,830	5,710	2,760	547,486	11/30/2003	SL	R
100604	/104598			Low Pressure	AA	700,702	553,806		80,125	13,135	6,349	146,895	11/30/2003	SL	R
100604	/104599			Diaphragm/ Stationary Vanes	AA	455,456	161,626		19,845	3,253	1,572	293,830	11/30/2003	SL	R
100604	/104607			Low Pressure Rotor	AA	1,186,373	543,497		72,891	11,949	5,776	642,876	11/30/2003	SL	R
100604	/104608			Buckets/Blades	AA	296,593	210,616		30,374	4,979	2,407	85,977	11/30/2003	SL	R
100604	/104613			Main Stop Valves	AA	74,901	26,226		3,288	539	260	48,675	11/30/2003	SL	R
100604	/104614			Main Stop Valves	AA	74,901	26,226		3,288	539	260	48,675	11/30/2003	SL	R
100604	/104637			Turbine Control Valves	AA	26,464	8,395		1,020	167	81	18,069	11/30/2003	SL	R
100604	/104638			Turbine Control Valves	AA	26,464	8,395		1,020	167	81	18,069	11/30/2003	SL	R
100604	/104639			Turbine Control Valves	AA	26,464	8,395		1,020	167	81	18,069	11/30/2003	SL	R
100604	/104640			Turbine Control Valves	AA	26,464	8,395		1,020	167	81	18,069	11/30/2003	SL	R
100604	/104641			Turbine Control Valves	AA	26,464	8,395		1,020	167	81	18,069	11/30/2003	SL	R
100604	/104642			Turbine Control Valves	AA	26,464	8,395		1,020	167	81	18,069	11/30/2003	SL	R
100604	/104647			Reheat Intercept Valves	AA	115,290	36,574		4,443	728	352	78,717	11/30/2003	SL	R
100604	/104648			Reheat Intercept Valves	AA	115,290	36,574		4,443	728	352	78,717	11/30/2003	SL	R
100604	/104651			Reheat Stop Valves	AA	69,531	22,057		2,680	439	212	47,474	11/30/2003	SL	R
100604	/104652			Reheat Stop Valves	AA	69,531	22,057		2,680	439	212	47,474	11/30/2003	SL	R
100604	/104656			Turbine Water Induction	AA	1,021,836	324,158		39,382	6,456	3,120	697,678	11/30/2003	SL	R
100604	/104660			Extraction Steam Piping	AA	124,982	42,953		5,219	856	413	82,029	11/30/2003	SL	R
100604	/104662			Crossover or -under Piping	AA	51,458	16,324		1,983	325	157	35,134	11/30/2003	SL	R
100604	/104666			Turbine Lube Oil System	AA	406,020	128,802		15,648	2,565	1,240	277,218	11/30/2003	SL	R
100604	/104670			Turbine/Generator Supervison	AA	119,563	37,929		4,608	755	365	81,634	11/30/2003	SL	R
100604	/104674			Front Standard	AA	36,851	11,690		1,420	233	113	25,161	11/30/2003	SL	R
100604	/104678			Turbine Control System	AA	51,988	16,492		2,004	328	159	35,496	11/30/2003	SL	R
100604	/104683			Turning Gear and Motor	AA	24,209	7,680		933	153	74	16,529	11/30/2003	SL	R
100604	/104684			Turning Gear and Motor	AA	24,209	7,680		933	153	74	16,529	11/30/2003	SL	R
100604	/104688			Gland Seal System	AA	324,376	111,480		13,544	2,220	1,073	212,896	11/30/2003	SL	R
100604	/104690			Cranes	AA	231,864	86,928		10,561	1,731	837	144,936	11/30/2003	SL	R
100604	/104695			Stator Windings, Bushing, and	AA	734,878	233,126		28,322	4,643	2,244	501,752	11/30/2003	SL	R
100604	/104696			Stator Windings, Bushing, and	AA	734,878	233,126		28,322	4,643	2,244	501,752	11/30/2003	SL	R
100604	/104701			Field/Rotor Retaining Rings	AA	104,983	57,729		7,013	1,150	556	47,253	11/30/2003	SL	R

Dunkirk Generating Plant
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Unit 1&2 Depreciation	28.8%					Unit 1 Depreciation	1,470,786				
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100604	/104702			Field/Rotor Retaining Rings	AA	104,983	57,729		7,013	1,150	556	47,253	11/30/2003	SL	R
100604	/104711			Field/Rotor	AA	668,739	306,360		41,088	6,736	3,256	362,379	11/30/2003	SL	R
100604	/104712			Field /Rotor Windings	AA	286,602	203,522		29,351	4,812	2,326	83,081	11/30/2003	SL	R
100604	/104713			Field/Rotor	AA	668,739	306,360		41,088	6,736	3,256	362,379	11/30/2003	SL	R
100604	/104714			Field /Rotor Windings	AA	286,602	203,522		29,351	4,812	2,326	83,081	11/30/2003	SL	R
100604	/104719			Hydrogen Cooling System	AA	94,484	32,472		3,945	647	313	62,012	11/30/2003	SL	R
100604	/104720			Hydrogen Cooling System	AA	94,484	32,472		3,945	647	313	62,012	11/30/2003	SL	R
100604	/104725			Generator Casing and Bearings	AA	179,520	61,697		7,496	1,229	594	117,824	11/30/2003	SL	R
100604	/104726			Generator Casing and Bearings	AA	179,520	61,697		7,496	1,229	594	117,824	11/30/2003	SL	R
100604	/104747			Exciter Stator- Shaft or Motor	AA	29,956	11,837		1,534	251	122	18,119	11/30/2003	SL	R
100604	/104748			Exciter Field- Shaft or	AA	59,911	23,674		3,068	503	243	36,237	11/30/2003	SL	R
100604	/104750			Collector Rings, Brushes and	AA	29,956	11,837		1,534	251	122	18,119	11/30/2003	SL	R
100604	/104751			Exciter Field Rheostat	AA	22,467	8,878		1,150	189	91	13,589	11/30/2003	SL	R
100604	/104752			Exciter Stator- Shaft or Motor	AA	29,956	11,837		1,534	251	122	18,119	11/30/2003	SL	R
100604	/104753			Exciter Field- Shaft or	AA	59,911	23,674		3,068	503	243	36,237	11/30/2003	SL	R
100604	/104755			Collector Rings, Brushes and	AA	29,956	11,837		1,534	251	122	18,119	11/30/2003	SL	R
100604	/104756			Exciter Field Rheostat	AA	22,467	8,878		1,150	189	91	13,589	11/30/2003	SL	R
100604	/104760			Liquid Cooling System	AA	265,883	84,346		10,247	1,680	812	181,537	11/30/2003	SL	R
100604	/104764			Bus work including	AA	213,921	80,201		9,743	1,597	772	133,720	11/30/2003	SL	R
100604	/104768			Generator Output Breaker	AA	36,884	13,828		1,680	275	133	23,056	11/30/2003	SL	R
100604	/104869			Main Transformer/ Generator	AA	1,054,256	334,443		40,631	6,661	3,219	719,814	11/30/2003	SL	R
100604	/104873			Station Service/Unit	AA	293,330	93,053		11,305	1,853	896	200,277	11/30/2003	SL	R
100604	/104906			Station Service/Unit	AA	256,633	51,900		7,348	1,205	582	204,733	1/1/2005	SL	R
100604	/104907			Soot Blowers - Water	AA	79,461	16,070		2,275	373	180	63,391	1/1/2005	SL	R
100604	/104908			Soot Blower Controls	AA	185,409	63,153		9,480	1,554	751	122,257	1/1/2005	SL	R
100604	/104909			Soot Blowers - Water	AA	79,461	16,070		2,275	373	180	63,391	1/1/2005	SL	R
100604	/104910			Soot Blower Controls	AA	185,409	63,153		9,480	1,554	751	122,257	1/1/2005	SL	R
100604	/104911			Soot Blowers - Water	AA	79,461	16,070		2,275	373	180	63,391	1/1/2005	SL	R
100604	/104912			Soot Blower Controls	AA	185,409	63,153		9,480	1,554	751	122,257	1/1/2005	SL	R
100604	/104913			Soot Blowers - Water	AA	79,461	16,070		2,275	373	180	63,391	1/1/2005	SL	R
100604	/104914			Soot Blower Controls	AA	185,409	63,153		9,480	1,554	751	122,257	1/1/2005	SL	R
100604	/104915			Over Fire Air Ports-	AA	1,509,732	343,794		50,615	8,297	4,010	1,165,938	3/31/2005	SL	R
100604	/104916			Air and Flue Gas Ducts	AA	377,433	74,583		10,806	1,771	856	302,849	3/31/2005	SL	R
100604	/104937			Soot Blowers Assembly - Steam,	AA	9,176	1,616		263	43	21	7,561	12/6/2005	SL	R
100604	/104938			Soot Blower Controls	AA	21,411	6,598		1,073	176	85	14,814	12/6/2005	SL	R
100604	/104939			Soot Blowers Assembly - Steam,	AA	9,176	1,616		263	43	21	7,561	12/6/2005	SL	R
100604	/104940			Soot Blower Controls	AA	21,411	6,598		1,073	176	85	14,814	12/6/2005	SL	R
100604	/104944			Soot Blowers Assembly - Steam,	AA	10,216	1,799		292	48	23	8,417	12/30/2005	SL	R
100604	/104945			Soot Blower Controls	AA	23,836	7,345		1,194	196	95	16,491	12/30/2005	SL	R
100604	/104946			Soot Blowers Assembly - Steam,	AA	10,216	1,799		292	48	23	8,417	12/30/2005	SL	R
100604	/104947			Soot Blower Controls	AA	23,836	7,345		1,194	196	95	16,491	12/30/2005	SL	R
100604	/104948			Soot Blowers Assembly - Steam,	AA	10,216	1,799		292	48	23	8,417	12/30/2005	SL	R
100604	/104949			Soot Blower Controls	AA	23,836	7,345		1,194	196	95	16,491	12/30/2005	SL	R
100604	/104950			Soot Blowers Assembly - Steam,	AA	10,216	1,799		292	48	23	8,417	12/30/2005	SL	R
100604	/104951			Soot Blower Controls	AA	23,836	7,345		1,194	196	95	16,491	12/30/2005	SL	R
100604	/104953			Soot Blower Controls	AA	23,836	7,345		1,194	196	95	16,491	12/30/2005	SL	R
100604	/104955			Soot Blower Controls	AA	23,836	7,345		1,194	196	95	16,491	12/30/2005	SL	R
100604	/104957			Soot Blower Controls	AA	23,836	7,345		1,194	196	95	16,491	12/30/2005	SL	R
100604	/104959			Soot Blower Controls	AA	23,836	7,345		1,194	196	95	16,491	12/30/2005	SL	R
100604	/105008			Primary Air Duct Heater	AA	200,444	35,295		5,739	941	455	165,149	12/30/2005	SL	R
100604	/105009			Primary Air Duct Heater	AA	200,444	35,295		5,739	941	455	165,149	12/30/2005	SL	R
100604	/116551			Distributed Control System	AA	125,875	75,554		12,616	2,064	997	50,321	2/28/2006	SL	C
100604	/127091			DC System Protection Device	AA	45,075	23,276		4,518	739	357	21,798	12/31/2006	SL	C
100604	/133952			Field /Rotor Windings	AA	1,197,762	166,010		80,034	13,090	6,327	1,031,752	1/28/2010	SL	C
100604	/134797			DC System Protection Device	AA	45,075	23,276		4,518	739	357	21,798	12/31/2006	SL	C

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Dunkirk Power
Plant and Equipment Depreiation Rates
As of Feburary 29, 2012

Asset Class	Historical Cost	Accumulated Depreciation	Net Book Value	Depreciation Rates	Depreciation Expense for March 1, 2011 - February 29, 2012
Land	991,519.74	-	991,519.74	0.00%	-
Land Improvements	14,103,701.42	4,959,022.93	9,144,678.49	7.36%	1,038,076
Buildings	48,402,908.53	11,254,698.28	37,148,210.25	3.94%	1,907,928
Plant Equipment	347,350,942.96	88,337,076.25	259,013,866.71	4.92%	17,074,658
Rolling Stock	2,357,715.66	1,322,346.64	1,035,369.02	8.81%	207,701
Transmission Assets	5,875,855.49	1,969,932.04	3,905,923.45	3.96%	232,397
Capital Spares	164,728.09	52,256.85	112,471.24	3.85%	6,349
Furniture & Office Equipment	58,937.17	58,937.17	-	0.00%	-
Automobiles	83,465.41	70,524.97	12,940.44	4.87%	4,062
Computer, Network, Phone	204,700.95	204,700.95	-	1.22%	2,502
Software	1,780,664.50	1,780,664.50	-	0.00%	-
Asset Retire Obligation	2,071,411.00	1,443,492.24	627,918.76	0.64%	13,236
Total	**423,446,550.92**	**111,453,652.82**	**311,992,898.10**		**20,486,909**

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Dunkirk Power
NRG Capital Structure as of 3/31/2012

	Capital	Ratio	Costs	Weighted Costs	PreTax
Debt	7,828,758,147	50.96%	7.547%	3.85%	3.85%
Preferred Stock	250,000,000	1.63%	3.265%	0.05%	0.09%
Equity	7,284,293,000	47.41%	10.880%	5.16%	8.54%
Total	15,363,051,147	100.00%		9.0574%	12.48%

Paid in Capital - 10Q	5,348,000,000
10-Q March 31, 2012 - Treasury Stock	(1,922,000,000)
10-Q March 31, 2012	3,858,293,000
	7,284,293,000

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Dunkirk Power
Long - Term Debt Capital
As of March 31, 2012

	Issuer	Category	Coupon or Rate	Issue Date	Maturity Date	Principal	Original Issuance (Costs)	Original Issuance Premium (Discount)	Unamortized Issuance (Cost)	Unamortized Issuance Premium (Discount)	Net Proceeds	Net Annual Amortization of (Costs), Premiums, and (Discounts)	Annual Debt Cost Based on Coupon Rate	Annual Cost of Debt
	A	B	C	D	E	F	I	J	K	L	M	N	O	P
1	NRG	8.25% Notes	8.250%	08/20/10	09/01/20	1,100,000,000	(14,979,627)	-	(12,555,538)	-	1,087,444,462	(1,497,963)	90,750,000	92,247,963
2		7.625% Notes	7.625%	05/24/11	05/15/19	800,000,000	(10,952,395)	-	(9,807,449)	-	790,192,551	(1,095,239)	61,000,000	62,095,239
3		7.875% Notes	7.875%	05/24/11	05/15/21	1,200,000,000	(16,113,509)	-	(15,574,144)	-	1,184,425,856	(1,611,351)	94,500,000	96,111,351
4		7.375% Notes	7.375%	11/21/06	01/15/17	1,090,000,000	(17,131,233)	-	(8,074,147)	-	1,081,925,853	(1,671,340)	80,387,500	82,058,840
5		8.5% Notes	8.500%	06/05/09	06/15/19	700,000,000	(10,979,059)	(11,564,000)	(9,714,072)	(8,309,422)	681,976,506	(2,254,306)	59,500,000	61,754,306
6		7.625% Notes	7.625%	01/26/11	01/18/18	1,200,000,000	(6,267,088)	-	(5,197,997)	-	1,194,802,003	(895,298)	91,500,000	92,395,298
7		Corporate Term Loan (1)	4.000%	07/01/11	07/01/18	1,588,000,000	(30,157,709)	(4,000,000)	(26,926,526)	(3,571,429)	1,557,502,045	(4,879,673)	63,520,000	68,399,673
8		Revolver (1)	3.750%	07/01/11	07/01/16	-	(62,465,784)	-	(49,928,140)	-	(49,928,140)	(12,493,157)	6,000,000	18,493,157
9	Dunkirk	Dunkirk Tax Exempt Bonds	5.875%	05/15/09	04/01/42	58,500,000	(2,025,188)	-	(1,863,181)	-	56,636,819	(61,369)	3,436,875	3,498,244
10	Indian River	Tax Exempt Bonds	5.375%	10/12/10	10/01/45	190,000,000	(3,555,486)	-	(3,401,810)	-	186,598,190	(101,585)	10,212,500	10,314,085
11		Sussex Count Bonds	6.000%	05/10/10	10/01/40	57,182,000	-	-	-	-	57,182,000	-	3,430,920	3,430,920
											-			
26	Total					7,983,682,000	(174,627,078)	(15,564,000)	(143,043,003)	(11,880,851)	7,828,758,147	(26,561,281)	564,237,795	590,799,076
27	**Annual Debt Costs**													**7.547%**

(1) rate is LIBOR plus a margin. Facility contains a LIBOR floor of 1% so that is what is used for this analysis

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Dunkirk Power
Computation of an Income Tax Allowance, Four Units

Line Nos.			Total Plant (a)
1	Total Rate Base		267,546,903
2	Total Return Allowance		24,232,787
3	Debt Cost		10,288,742
4	Taxable Return		13,944,046
5	Income Tax Allowance @	39.62%	9,147,857

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Dunkirk Power
Computation of an Income Tax Allowance for Units 1 and 2

Line No.			Total Plant	Coal Inventory	Cash Working Capital	Capex	Known and Measurable Change, Acquisition Adjustment	Adjusted Total
			(a)	(b)	(c)	(d)	(e)	(f)
1	Total Rate Base		127,640,134	(6,783,970)	4,330,756	(1,021,084)	13,045,713	111,120,123
2	Total Return Allowance		11,560,875	(614,451)	392,254	(92,484)	(1,181,602)	10,064,592
3	Debt Cost		4,908,509	(260,883)	166,543	(39,267)	(501,684)	4,273,218
4	Taxable Return		6,652,366	(353,568)	225,711	(53,217)	(679,918)	5,791,374
5	Income Tax Allowance @	39.62%	4,364,221	(231,955)	148,076	(34,912)	(446,054)	3,799,375

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Dunkirk Generating Plant
Reconciliation of Book/Tax Plant

	2011	29-Feb-12	2013
Book Plant			
Beginning Book Depreciable Plant	422,269,473	422,455,031	422,269,473
Accumulated Depreciation and Amortization	(108,039,168)	(111,453,653)	(149,012,986)
Book Net Plant	314,230,305	311,001,378	273,256,487
Tax Plant			
Net Tax Plant	191,069,000	188,710,764	162,770,162
Excess Book over Tax	123,161,305	122,290,615	110,486,325
Composite Tax Rate	39.62%	39.62%	39.62%
ADIT	48,790,351	48,445,427	43,769,158

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Dunkirk Power
Computation of Composite Tax Rate

New York State tax Rate	7.10%
New York Apportionment factor	100.00%
New State Effective Rate	0.071
EBT	100
New York Effective Rate	0.071
State Tax	7.1
EBT	100
Less state tax deduction	7.1
Federal Taxable Income	92.9
Federal tax rate	35%
Federal tax	32.515
State Tax	7.1
Total tax	39.615
Composite NYS tax rate	39.615%

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Dunkirk Power
Computation of Operating Expense, 4 units
For the Twelve Months Ending February 29, 2012, As Adjusted

Line No.		(a)	(b)	(c)	(d)	(e)	(f)	
	Cost of Energy	**Historic O+M, G&A and Other Expenses Cost for All Four Units**	**Amount Variable**	**Amount Fixed**	**Adjustment for All Four Units (100% = No Adjustment)**	**All Units Cost of Service**	**Subtotals**	Adjustment for Rail Car Leases
1								
2	Coal Transportation	1,623,867		1,623,867	100%	$1,623,867		
3		-						1,716,000
4		-						1,623,867
5		-						92,133
7	Total Cost of Energy						1,623,867	
	Operation and Maintenance							
8	Other Ops Labor-Regular	-			0%	-		
9	Ops Labor-Overtime	1,810,733		1,810,733	100%	1,810,733		
10	Ops Labor-Contract/Temporary	293,343		293,343	100%	293,343		
11	Operational Labor-Regular	21,459,284		21,459,284	100%	21,459,284		
12								
13	Operational Labor						23,563,360	17,745,855
14	Normal M&S-Land Maintenance	52,988	-	52,988		52,988		
15	Normal M&S-Buildings	608,056	-	608,056		608,056		
16	Normal M&S-Balance of Plants	1,589,267	333,812	1,255,455	100%	1,255,455		
17	Normal M&S-Boiler	1,499,606	1,484,642	14,964	100%	14,964		
18	Normal M&S-Steam Turbine	111,253	38,476	72,777	100%	72,777		
19	Normal M&S-Generator	28,052	9,818	18,234	100%	18,234		
20	Normal M&S-Pollution Control E	253,821	43,408	210,413	100%	210,413		
21	Normal M&S-Hydro Turbine				100%	-		
22	Normal M&S-Facilities	113,435	9,689	103,746	100%	103,746		
23	Normal M&S-Rolling Stock	202,190	-	202,190	100%	202,190		
24	Normal M&S-Transmission	44,910	-	44,910	100%	44,910		
25	Normal Maint-Automobiles	1,101	-	1,101	100%	1,101		
26	Normal Maintenance-Consumables	517,683	51,768	465,915	100%	465,915		
27	Normal Maintenance-Chemicals	438,471	438,471	-	100%	-		
28	Normal Maintenance						3,050,749	
29	Major Maintenance	3,043,836		3,043,836	100%	3,043,836	3,043,836	
30	Environmental Permits	595,985		595,985	100%	595,985		
31	Site Security-Equip & Services	82,682		82,682	100%	82,682		
32	Employee Safety & Protection	238,298		238,298	100%	238,298		
33	Other Environmental&Safety Exp	195,102		195,102	100%	195,102		
34	Total Environmental/Security/Safety						1,112,068	
35	Water & Sewer Utilities	85,367		85,367	100%	85,367		
36	Plant Electric Utilities	13,573		13,573	100%	13,573		
37	Utilities & Auxiliary Power						98,940	
38	Station Service				100%	1,262,837		
39	Plant Equip Lease/Rent Expense	353,764		353,764	100%	353,764		
40	Freight	188,695		188,695	100%	188,695		
41	Inventory Adjustments	15,111		15,111	100%	15,111		
42	Ash Disposal	809,462	709,462	100,000	100%	100,000		
43	Misc Operating Expenses	-				-		
44	Other Operations Expense						1,920,406	
45	General and Administration - Insuranc	864,520		864,520	100%	864,520		
46	General and Administration - Non Insu	808,168		808,168	100%	808,168		
							1,672,688	
46	Total Operating and Divisional A&G	36,318,756		33,199,209				
							36,085,913	

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Computation of Operating Expense, Units 1 and 2
For the Twelve Months Ending February 29, 2012

Line No.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	Cost of Energy	O+M, G&A and Other Expenses Cost for All Four Units	Amount Variable	Amount Fixed	Adjustment for All Four Units (100% = No Adjustment)	All Units Operations and Maintenance Costs	% Adjustment for Units 1 &2	Units 1&2 Operations and Maintenance Costs	Subtotals	Labor Adjustment
1										
2	Coal Transportation	1,623,867			100%	$1,716,000	29%	495,000		
3		0								
4		0								
5		0								
7	Total Cost of Energy								495,000	
	Operation and Maintenance									
8	Other Ops Labor-Regular	(483,919)			0%	0		0		17,745,855
9	Ops Labor-Overtime	1,810,733			100%	1,810,733	53%	951,796		117 Employees
10	Ops Labor-Contract/Temporary	293,343			100%	293,343	53%	154,193		5,359,987
11	Operational Labor-Regular	21,459,284			100%	21,459,284	53%	11,279,880	12,695,515	12,385,869
12	Labor Increase, 2.5%									309,647
13	Operational Labor									Adj 82 Employees
										Total of Other
14	Normal M&S-Land Maintenance	52,988	-	52,988		52,988	100%	52,988		Reductions
15	Normal M&S-Buildings	608,056	-	608,056		608,056	100%	608,056		
16	Normal M&S-Balance of Plants	1,589,267	333,812	1,255,455	100%	1,255,455	50%	627,728		627,728
17	Normal M&S-Boiler	1,499,606	1,484,642	14,964	100%	14,964	29%	4,317		10,647
18	Normal M&S-Steam Turbine	111,253	38,476	72,777	100%	72,777	29%	20,993		51,783
19	Normal M&S-Generator	28,052	9,818	18,234	100%	18,234	29%	5,260		12,974
20	Normal M&S-Pollution Control E	253,821	43,408	210,413	100%	210,413	50%	105,206		105,206
21	Normal M&S-Hydro Turbine				100%	-	29%	0		-
22	Normal M&S-Facilities	113,435	9,689	103,746	100%	103,746	100%	103,746		-
23	Normal M&S-Rolling Stock	202,190	-	202,190	100%	202,190	100%	202,190		-
24	Normal M&S-Transmission	44,910	-	44,910	100%	44,910	100%	44,910		-
25	Normal Maint-Automobiles	1,101	-	1,101	100%	1,101	100%	1,101		-
26	Normal Maintenance-Consumables	517,683	51,768	465,915	100%	465,915	29%	134,399		331,516
27	Normal Maintenance-Chemicals	438,471	438,471	-	100%	-				-
28	Normal Maintenance								1,910,894	-
29	Major Maintenance	3,043,836			100%	3,043,836		3,790,000	3,790,000	
30	Environmental Permits	595,985			100%	595,985	52%	308,155		287,830
31	Site Security-Equip & Services	82,682			100%	82,682	52%	42,751		39,931
32	Employee Safety & Protection	238,298			100%	238,298	52%	123,213		115,086
33	Other Environmental&Safety Exp	195,102			100%	195,102	52%	100,878		94,224
34	Total Environmental/Security/Safety								574,997	-
35	Water & Sewer Utilities	85,367			100%	85,367	58%	49,089		36,278
36	Plant Electric Utilities	13,573			100%	13,573	58%	7,805		5,768
37	Utilities & Auxiliary Power								56,893	-
38	Station Service				100%	1,262,837	75%	946,763		316,074
39	Plant Equip Lease/Rent Expense	353,764			100%	353,764	54%	192,600		161,163
40	Freight	188,695			100%	188,695	54%	102,732		85,963
41	Inventory Adjustments	15,111			100%	15,111	54%	8,227		6,884
42	Ash Disposal	809,462	709,462	100,000	100%	100,000	54%	54,443		45,557
43	Misc Operating Expenses	-								
44	Other Operations Expense								1,304,765	
45	General and Administration - Insurance	864,520			100%	864,520	86%	744,060		120,460
46	General and Administration - Non Insurance	808,168			100%	808,168	87%	703,716		104,452
									1,447,776	-
47	Total Operating and Divisional A&G								22,275,840	2,559,525.4

Exhibit No. NRG-2
Statement 6, page 3 of 6
Docket No. ER12-_____

Dunkirk Power
Units 1 and 2

				Data	Budget Year							
				CapEx				MM			
UnitName	RFEID		ProjectTitle	2012	2013	2014	2015	2012	2013	2014	2015
1	908		D-1 LP Heater Replacement	$0							
	1570		D1Boiler Feed Pump Overhaul			$0	$0		$80,000	$80,000	$80,000
	1581		D1 Outage-Balance of Plant Maint.		$0				$150,000		
	1583		D1 Outage-Balance of Plant Maint.				$0				$150,000
	1582		D1 Outage-Balance of Plant Maint.			$0		$0		$150,000	
	1612		D1 Turbine Valves Overhaul					$0			$350,000
	4483		D-1 Outage- Balance of Plant Maint	$0					$150,000		
	4484		D1 Turbine Generator Internal Outage						$0		
	7229		D1 Final Outlet Header & HEP NDE		$0				$155,000		$175,000
	TBD		D1 Outage-Balance of Plant Maint.								
	9789		D1 Outage-Balance of Plant Maint.								
	9801		D1 ID Fan & Duct ACM Abatement								
1	Total			$0	$0	$0	$0	$0	$535,000	$230,000	$755,000
2	907		D-2 LP Heater Replacemnet		$0						
	1572		D2 Boiler Feed Pump Overhaul			$0	$0			$80,000	$80,000
	1613		D2 Internal Outage- Balance of Plant Maint			$0			$750,000		
	1616		D2 Outage-Balance of Plant Maint.	$0				$150,000			
	1617		D2 Outage-Balance of Plant Maint.		$0						$150,000
	1618		D2 Outage-Balance of Plant Maint.				$0			$150,000	
	1619		D2 Turbine Generator Internal Outage						$1,900,000		
	1621		D2 Turbine Valves Overhaul								
	7379		D2 Final Outlet Header & HEP NDE		$0				$155,000		
	TBD		D2 Outage-Balance of Plant Maint.								
	9790		D2 Outage-Balance of Plant Maint.								
	9802		D2 ID Fan & Duct ACM Abatement								
2	Total			$0	$0	$0	$0	$150,000	$2,805,000	$230,000	$230,000
3	1624		D3Outage-Balance of Plant Maint		$0						
	1625		D3 Outage-Balance of Plant Maint			$0					$750,000
	1626		D3 Internal Outage - Balance of Plant Maint.				$0				
	1627		D3 Turbine Generator Internal Outage				$0				
	4464		D3 HPFW Replacements								
	5278		D3 Turbine Valves Overhaul	$0						$0	$400,000
	5303		D3 Outage-Balance of Plant Maint	$0				$0			
	7234		D3 HTSHPO Superheater								
	7235		D3 HTSHPO Selective Terminal Tube Replacements	$0							$250,000
	7236		D3 Final Outlet Header & HEP NDE	$0							$240,000
	7299		D3 LTSH Horz RH Furnace								
	7311		D3 Boiler Feed Pump Overhaul				$0				
	9794		D3 Outage-Balance of Plant Maint.								
	9798		D3 HP Generator Rewind								$0
	9803		D3 BH Bag Replacement								
	11060		D3 Air/Gas Duct Asbestos Abatement				$0				
	12040		D3 Lay-up On/Off				$0	$500,000	$100,000	$250,000	$100,000
3	Total			$0	$0	$0	$0	$500,000	$100,000	$250,000	$1,740,000
4	1636		D4 Outage - Balance of Plant Maint.			$0					
	1634		D4 Outage-Balance of Plant Maint.		$0						
	1635		D4 Outage-Balance of Plant Maint.				$0				$500,000
	5302		D4 Outage-Balance of Plant Maint.	$0				$0			
	5683		D4 Turbine Generator Internal Outage			$0					
	7279		D4 HTSH Inlet Pendant Repl								
	7382		D4 SH Furnace LTSH Horizontals Repl.								
	8212		Retube D4 Condenser				$0		$0	$0	
	9793		D4 HPFW Heater Replacements				$0				$0
	9795		D4 Outage-Balance of Plant Maint								
	9804		D4 BH Bag Replacement								
	11034		Replace D4 L-0 Bucket Covers			$0					
	11063		D4 Air & Gas Duct Asbestos Abatement			$0					
	TBD		D4 Final Outlet Header & HEP NDE	$0				$0			$250,000
	12040		D4 Lay-up On/Off				$0	$500,000	$100,000	$250,000	$100,000
4	Total			$0	$0	$0	$0	$500,000	$100,000	$250,000	$850,000
Plant	12041		Station Heating System	$0	$1,500,000	$0		$0	$0	$0	
	1195		Ash Removal System- Submerged Conveyor			$0				$0	
	4465		Landfill Cell Development						$0	$0	
	5179		D1 Vacuum Pump System			$275,000			$0		
	5232		316b Compliance	$500,000	$1,200,000	$0		$0	$0	$0	
	7310		Electrical System Upgrades			$0				$250,000	
	7439		Controls Upgrade	$0	$400,000	$400,000	$625,000			$0	$0
	8204		Magnetic Separator			$100,000		$0			
	8307		Coal Handling Bunker Washdowns			$350,000		$0			
	9799		Rolling Stock		$200,000		$150,000		$0		$0
	9819		Bradford Breaker Replacement		$1,400,000			$0			
	11038		Miscellaneous Instrumentation Upgrades	$0						$150,000	$350,000
	11059		D1-D4 HEP Initial Assessments	$0	$0			$300,000	$100,000		
	11064		D3 & D4 BWCP Maint Svcs Overhauls	$0	$0	$0	$0	$0	$0	$0	$500,000
	11171		Combustible Dust Mitigation		$0	$0			$350,000	$350,000	$0
	11224		Dry Ash Unloader (Units 3&4 Only)			$0		$0			
	11440		Dunkirk Stack Marker Lights		$180,000				$0		
	11442		Aurora Mitigation Dunkirk		$10,000	$10,000	$40,000		$0		
	11445		Route % Train Gate Automation		$75,000				$0		
	TBD		MATS Compliance		$172,332	$714,992	$443,662				
	TBD		NERC Compliance		$104,000		$206,000				
	11473		Hydrobin Shell Replacement		$0	$900,000	$600,000		$0		
Plant	Total			$500,000	$5,241,332	$2,749,992	$2,064,662	$300,000	$450,000	$750,000	$850,000
Grand Total				**$500,000**	**$5,241,332**	**$2,749,992**	**$2,064,662**	**$1,450,000**	**$3,990,000**	**$1,710,000**	**$4,425,000**

Budget Year	2012	2013	2014	2015
Major Maintenance	$1,450,000	$3,790,000	$1,210,000	$985,000

Dunkirk Power

12 Months Ending February 29, 2012, As Adjuste

Major Maintenance and Capex 4 Unit

			Data	Budget Yea				MM				
			CapEx (a)	(b)	(c)	(d)		(g)	(h)	(i)	(j)	
UnitName	RFEID	ProjectTitle	2012	2013	2014	2015		2012	2013	2014	2015	
1	908	D-1 LP Heater Replacemen	$300,000									
	1570	D1Boiler Feed Pump Overhau			$0	$0			$80,000	$80,000	$80,000	
	1581	D1 Outage-Balance of Plant Maint		$0					$150,000			
	1583	D1 Outage-Balance of Plant Maint				$0					$150,000	
	1582	D1 Outage-Balance of Plant Maint			$0			$0		$150,000		
	1612	D1 Turbine Valves Overhau						$0			$350,000	
	4483	D-1 Outage- Balance of Plant Main	$0					$750,000				
	4484	D1 Turbine Generator Internal Outag						$1,800,000				
	7229	D1 Final Outlet Header & HEP NDE		$0				$155,000			$175,000	
	TBD1	D1 Outage-Balance of Plant Maint										
	9789	D1 Outage-Balance of Plant Maint										
	9801	D1 ID Fan & Duct ACM Abatement										
1	Total		$300,000	$0	$0	$0		$2,705,000	$230,000	$230,000	$755,000	
2	907	D-2 LP Heater Replacemne		$300,000								
	1572	D2 Boiler Feed Pump Overhau			$0	$0				$80,000	$80,000	
	1613	D2 Internal Outage- Balance of Plant Mair			$0				$750,000			
	1616	D2 Outage-Balance of Plant Maint	$0					$150,000				
	1617	D2 Outage-Balance of Plant Maint		$0							$150,000	
	1618	D2 Outage-Balance of Plant Maint				$0				$150,000		
	1619	D2 Turbine Generator Internal Outag							$1,900,000			
	1621	D2 Turbine Valves Overhau										
	7379	D2 Final Outlet Header & HEP NDE		$0					$155,000			
	TBD2	D2 Outage-Balance of Plant Maint										
	9790	D2 Outage-Balance of Plant Maint										
	9802	D2 ID Fan & Duct ACM Abatement										
2	Total		$0	$300,000	$0	$0		$150,000	$2,805,000	$230,000	$230,000	
3	1624	D3Outage-Balance of Plant Main		$0					$300,000			
	1625	D3 Outage-Balance of Plant Main			$0					$400,000	$0	
	1626	D3 Internal Outage - Balance of Plant Main				$0					$1,400,000	
	1627	D3 Turbine Generator Internal Outag				$0					$2,750,000	
	4464	D3 HPFW Replacements			$850,000	$625,000				$50,000	$100,000	
	5278	D3 Turbine Valves Overhau	$0					$400,000		$0		
	5303	D3 Outage-Balance of Plant Main	$0					$500,000				
	7234	D3 HTSHPO Superheater										
	7235	D3 HTSHPO Selective Terminal Tube Replacement	$0					$250,000				
	7236	D3 Final Outlet Header & HEP NDE	$0					$240,000			$250,000	
	7299	D3 LTSH Horz RH Furnace										
	7311	D3 Boiler Feed Pump Overhau				$0		$0			$200,000	
	9794	D3 Outage-Balance of Plant Maint										
	9798	D3 HP Generator Rewinc									$0	
	9803	D3 BH Bag Replacemen										
	11060	D3 Air/Gas Duct Asbestos Abatemen				$0					$1,500,000	
3	Total		$0	$0	$850,000	$625,000		$1,390,000	$300,000	$450,000	$6,200,000	
4	1636	D4 Outage - Balance of Plant Maint			$0					$1,650,000		
	1634	D4 Outage-Balance of Plant Maint		$0					$300,000			
	1635	D4 Outage-Balance of Plant Maint				$0					$400,000	
	5302	D4 Outage-Balance of Plant Maint	$0					$500,000				
	5683	D4 Turbine Generator Internal Outag			$0					$2,800,000		
	TBD3	D4 Turbine Valves Overhau	$0					$0		$0		
	TBD4	D4 Final Outlet Header & HEP NDE	$0					$0		$250,000		
	7279	D4 HTSH Inlet Pendant Rep										
	7382	D4 SH Furnace LTSH Horizontals Repl										
	8212	Retube D4 Condense		$800,000	$1,100,000	$0			$0	$0		
	9793	D4 HPFW Heater Replacements		$850,000	$625,000	$0			$50,000	$100,000	$0	
	9795	D4 Outage-Balance of Plant Main										
	9804	D4 BH Bag Replacemen										
	11034	Replace D4 L-0 Bucket Covers			$0					$250,000		
	11063	D4 Air & Gas Duct Asbestos Abatemen			$0					$1,500,000		
4	Total		$0	$1,650,000	$1,725,000	$0		$500,000	$350,000	$6,550,000	$400,000	
Plant	1195	Ash Removal System- Submerged Conveyo			$0					$0		
	4465	Landfill Cell Developmen				$750,000			$0	$0		
	5179	D1 Vacuum Pump Syster			$275,000				$0			
	5232	316b Compliance	$500,000	$1,200,000	$0			$0	$0	$0		
	7310	Electrical System Upgrade			$0					$250,000		
	7439	Controls Upgrade	$400,000	$400,000	$625,000	$625,000				$0	$0	
	8204	Magnetic Separato			$100,000			$0				
	8307	Coal Handling Bunker Washdowns			$350,000			$0				
	9799	Rolling Stock			$200,000				$0		$0	
	9819	Bradford Breaker Replacemen		$1,400,000				$0				
	11038	Miscellaneous Instrumentation Upgrade	$0								$500,000	
	11059	D1-D4 HEP Initial Assessments	$0	$0				$300,000	$100,000			
	11064	D3 & D4 BWCP Maint Svcs Overhauls	$0	$0	$0	$0		$250,000	$250,000		$250,000	
	11171	Combustible Dust Mitigatior		$0	$0				$350,000	$350,000	$0	
	11224	Dry Ash Unloade			$525,000			$0				
	11440	Dunkirk Stack Marker Lights		$180,000					$0			
	11442	Aurora Mitigation Dunkirk	$10,000	$10,000	$20,000	$20,000			$0			
	11445	Route % Train Gate Automatio		$75,000					$0			
		MATS Compliance		$258,500	$1,072,500							
		Heating Power Plan		$1,500,000								
		NERC Compliance		$310,000								
	11473	Hydrobin Shell Replacemen		$0	$1,500,000				$0			
Plant	Total		$910,000	$5,333,500	$4,667,500	$1,395,000		$550,000	$700,000	$600,000	$750,000	
Grand Total			**$1,210,000**	**$7,283,500**	**$7,242,500**	**$2,020,000**		**$5,295,000**	**$4,385,000**	**$8,060,000**	**$8,335,000**	

Budget Year	2012	2013	2014	2015
All Units Run: Cap-Ex + MM	$6,505,000	$11,668,500	$15,302,500	$10,355,000

Average Major MAintenance 2013,2015	$ 6,926,667

	AVERAGE	2013	2014	2015
Yearly NERC Expense (000's)	$83	$83	$83	$83
Manpower NERC compliance (000's)	$150	$150	$150	$150
TOTAL	**$233,000**			

Privileged and Confidential
Subject to Attorney/Client Work Product

Dunkirk Power
Computation of Coal Penalty

Coal Burn in Tons	2012 1/31/2012	2012 2/28/2012	2012 3/1/2012	2012 4/1/2012	2012 5/1/2012	2012 6/1/2012	2012 7/1/2012	2012 8/1/2012	2012 9/1/2012	2012 10/1/2012	2012 11/1/2012	2012 12/1/2012	2013 1/1/2013	2013 2/1/2013	2013 3/1/2013	2013 4/1/2013	2013 5/1/2013	2013 6/1/2013	2013 7/1/2013	2013 8/1/2013
Dunkirk 1	0	0	0	0	0	0	3,828	0	0	0	0	2,996	0	4,144	0	0	0	0	4,606	3,410
Dunkirk 2	0	0	0	0	0	0	3,527	3,466	0	0	0	2,409	4,658	4,564	0	0	0	0	3,273	2,568
Dunkirk 3	0	0	0	0	0	0	16,072	15,288	0	0	1,933	11,844	30,737	11,925	0	0	0	5,550	14,468	8,224
Dunkirk 4	0	0	0	0	0	0	10,144	12,763	0	0	0	17,257	33,301	10,599	0	0	0	2,850	15,343	10,201

Coal Burn in Tons	2012	2013	2014	2015	2016 TV	
Dunkirk 1	6,824	12,160	5,214	21,870	57,617	115,714
Dunkirk 2	9,402	17,181	6,903	21,336	52,520	121,243
Dunkirk 3	45,136	82,263	47,415	130,033	269,817	467,845
Dunkirk 4	40,164	84,165	31,192	127,677	275,831	472,512

UPAC LD Calculation - Dunkirk Sept 2012 thru Aug 2013

1	UPAC Contract-Designated Counterparties	Huntley (378MW and Dunkirk 520MW)
2	Huntley MW (ICAP)	378
3	Dunkirk MW (ICAP)	520
4	**TOTAL MW**	**898**
5	Percentage Allocated to Dunkirk	**58%**
6	Minimum Take (Tons)	2,000,000
7	Percentage of Tons Allocated to Dunkirk	**1,158,129**

LD Calculation All four Units	**Next 12 Months Starting September**
All Four Units	206,860
Tons per Shipment	15,000
Roundddown to Shipments	195,000
Min Required Tons	1,158,129
Variance	963,129
LD per Ton	$5
LD per Year	**$4,815,646**

LD Calculation - Units 1&2	**Next 12 Months Starting September**
Units 1&2	32,627
Tons per Shipment	15,000
Roundddown to Shipments	30,000
Min Required Tons	1,158,129
Variance	1,128,129
LD per Ton	$5
LD per Year	**$5,640,646**

Exhibit No. NRG-2
Statement 7, Page 1 of 1
Docket No. ER12-_____

Dunkirk Power
Operating Results for the 12 Months Ending February 29, 2012

Revenues		
Energy Revenues		62,569,989
Capacity Revenues		6,499,360
Ancillary Revenue		1,559,093
Operating Revenue		70,628,442
VOM		
Fuel Cost	50,532,799	
Other VOM	6,857,978	
Total VOM Costs		57,390,777
Gross Margin		13,237,665
Fixed O&M Costs		
Operation and Maintenance Expense	36,085,913	
Corporate Administrative and General Expense	10,393,002	
Taxes Other than Income Taxes Gross	10,595,887	
Depreciation Expense	20,486,909	
Taxes Other than Income Taxes Gross	9,147,857	
Return	24,232,787	
Total Fixed Operating Costs		110,942,356
Incurred Loss When Compared to a Regulated Cost of Service		(97,704,691)

ATTACHMENT D

EXHIBIT NRG-3:

Exhibits and Workpapers to Direct Testimony of Alan R. Lovinger

Exhibit No. NRG-3
Statement 1, Page 1 of 4
Docket No. ER12-_____

Dunkirk Power
Overall Cost of Service for Four Units
For the twelve Months Ending Feb 29, 2012, as adjusted

Line No.		Total	Known and Measurable Change 1, Labor Step-Down	Known and Measurable Change 2, Corporate AG	Known and Measurable Change 3, Take or Pay	Known and Measurable Change 4, Other Taxes	Known and Measurable Change 5, NERC	Known and Measurable Change 6, Heating Costs	Known and Measurable Change 7, Major Maintenance	Known and Measurable Change 8, Depreciation on CAPEX	Known and Measurable Charge 9, Lease for Rail Cars	Adjusted Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Operation and maintenance Expense	36,085,913	(5,817,504)	-	$4,815,646	-	$233,000	$300,000	$3,882,831	-	92,133	39,592,019
2	Corporate Administrative and General Expense	10,393,002	-	(2,212,957)	-	-	-	-	-	-	-	8,180,045
3	Total O&M Expense	46,478,915	(5,817,504)	(2,212,957)	$4,815,646	-	$233,000	$300,000	$3,882,831	-	92,133	47,772,064
4	Depreciation Expense	20,486,909	-	-	-	-	-	-		1,456,700	-	21,943,609
5	Taxes Other than Income Taxes Gross	10,595,887	-	-	-	($1,687,775)	-	-	-		-	8,908,112
6	Federal and State Taxes	9,147,857	-	-	-	-	-	-	-		-	9,147,857
7	Return	24,232,787	-	-	-	-	-	-	-	-	-	24,232,787
8	**Overall Cost of Service**	**110,942,356**	**(5,817,504)**	**(2,212,957)**	**4,815,646**	**(1,687,775)**	**233,000**	**300,000**	**3,882,831**	**1,456,700**	**92,133**	**112,004,429**

Exhibit No. NRG-3
Statement 1, Page 2 of 4
Docket No. ER12-_____

Dunkirk Power
Overall Cost of Service for Unit 2
For the twelve Months Ending Feb 29, 2012, as adjusted
Cost of Service to be Effective June 1, 2013

Line No.		Total for Four Units	Adjustments for Going from All Units to Unit 2	Known and Measurable Change 10, Coal Transportation going from 4 to Unit 2	Known and Measurable Change 11, Labor Force Reduced from 117 to 68 Employees	Known and Measurable Change 12 , Additional Take or Pay Going from 4 Units to Unit 2	Known and Measurable Changes 13, Working Capital Coal Inventory	Known and Measurable Change 14, Cash Working Capital Allowance	Known and Measurable Changes 15, Capex	Known and Measurable Changes 16, Reduction to Major Maintenance	Known and Measurable Change 17, Regulatory Commission Expense	Known and Measurble Change 18, Acquisition Adjustment	Known and Measurable Change 19, Taxes Other Than Income	Known and Measurable Change, Update Rate Base to Average June 1, 2013	Adjusted Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	Operation and maintenance Expense	39,592,019	(3,280,762)	(1,468,500)	(7,217,867)	975,000	-	-	-	(6,021,667)	500,000	-	-	-	23,078,223
2	Corporate Administrative and General Expense	8,180,045	(2,823,598)	-	-	-	-	-	-	-	-	-	-	-	5,356,447
3	Total O&M Expense	47,772,064	(6,104,360)	(1,468,500)	(7,217,867)	975,000	-	-	-	(6,021,667)	500,000	-			28,434,670
4	Depreciation Expense	21,943,609	(14,372,022)	-	-	-	-		(436,067)	-	-	(424,014)	-	341,499	7,053,005
5	Taxes Other than Income Taxes Gross	8,908,112	-	-	-	-	-		-	-	-		(505,314)		8,402,798
6	Federal and State Taxes	9,147,857	(5,956,056)	-	-	-	(278,973)	119,391	(37,275)	-	-	(344,482)	-	(43,317)	2,607,146
7	Return	24,232,787	(15,777,667)	-	-	-	(739,002)	316,269	(98,741)	-	-	(912,537)	-	(114,747)	6,906,363
8	**Overall Cost of Service**	**112,004,429**	**(42,210,106)**	**(1,468,500)**	**(7,217,867)**	**975,000**	**(1,017,975)**	**435,661**	**(572,082)**	**(6,021,667)**	**500,000**	**(1,681,033)**	**(505,314)**	**183,435**	**53,403,982**

Exhibit No. NRG-3
Statement 1, Page 3 of 4
Docket No. ER12-_____

Dunkirk Power
Operations and Maintenance Expense Detail, Unit 2

For the twelve Months Ending Feb 29, 2012, as adjusted

Line No.			
1	Operational Labor	10,527,988	Regular, Overtime, Contract, Temporary
2	Normal Maintenance	1,478,776	Land, Buildings, Balance of Plants, Equipment, Consumables, etc
3	Major Maintenance	905,000	
4	Environmental/Security/Safety	466,131	Environmental Permits, Employee Safety & Protection, etc
5	Utilities & Aux Power	48,371	Water & Sewer and Plant Electric
6	Other Operations Expense	1,173,965	Station Service, Plant Equipment Lease/Rent Expense, Freight, etc
7	G&A Insurance	722,891	
8	G&A Other	683,955	Employee Expenses, External Legal Support, Travel & Entertainment, Office Expenses, Other G&A Expense
9	Take or Pay	5,790,646	
10	NERC	233,000	
11	Coal Transportation	247,500	
12	Heating Costs	300,000	
13	**Total**	**22,578,223**	
14	**A&G**	**5,356,447**	
15	**Total Operating Costs**	**27,934,669**	
15	**Working Capital**	**3,491,834**	
16	**Regulatory Commission Expense**	**500,000**	

Exhibit No. NRG-3
Statement 1, Page 4 of 4
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Dunkirk Power
Computation of Original Cost Assets, Unit 2
As of February 29, 2012, as adjusted

Line No.					Recorded Book Costs by NRG	Depreciated Net Original Costs	Depreciation Expense	Rate Base Adjustment
1		Cost of Facilities on the Books of NIMO, Four Units						
2		Structure and Improvements				35,418,000		
3		Boiler Plant Equipment				89,587,000		
4		Turbogenerators				12,252,000		
5		Accessory Electric Equipment				3,220,000		
6		Miscellaneous Power Plant Equipment				1,580,000		
7		Total			184,674,602	142,057,000		
8		Excess/Premium				(42,617,602)		42,617,602
9		Percentage of premium				30.0004%		
10		Plant adjustment for Units 1 and 2						**12,720,406**
11		Annual Depreciation: (30 Year Life)						
12	1999	Depreciation					212,007	
13	2000	Depreciation	Rate	3.3333%			424,014	
14	2001-2010	Depreciation					4,240,135	
15	2011	Depreciation					424,014	
16	2012	Depreciation					282,676	
17	2013	Depreciation					212,007	
18	1999-2004	Retirement				431,355	38,625	
19	2004-2011	Retirement				15,346,363	1,374,181	
20		Total Depreciation since Acquisition					7,207,657	(2,151,325)
21		Rate Base Adjustment						10,569,080
		Rtio to Total Plant Investment						
		Acquisition Adjustment			42,617,602			
		Total Plant Gross Investment			423,446,551			
		Ratio			10.06%			

Exhibit No. NRG-3
Statement 2, Page 1 of 3
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Dunkirk Power
Computation of Rate Base for Four Units
For the twelve Months Ending Feb 29, 2012, as adjusted

Line No.		Total Plant And Adjusted Total (a)
1	Total Plant in Service	427,088,301
2	Accumulated Depreciation and Amortization	(132,668,912)
3	Net Plant	294,419,389
4	Prepayments and Inventories	19,234,806
5	Total Before Deducting ADIT	313,654,196
6	Less: Accumulated Deferred Income Taxes	46,107,292
7	Total Rate Base	267,546,903
8	Return Allowance	24,232,787

Exhibit No. NRG-3
Statement 2, Page 2 of 3
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Dunkirk Power
Computation of Rate Base, Unit 2
For the 12 Months Ending February 29, 2012. Adjusted Through May 31, 2013

Line No.		Total Plant	Coal Inventory	Cash Working Capital	Known and Measurable Change for Capex	Known and Measurable Change, Acquisition Adjustment	Adjustments to Rate Base to Reflect an Average Rate Base, June 1, 2013	Adjusted Total
		(a)	(b)	(c)	(d)	(e)		(f)
1	Total Plant in Service	127,476,352	-	-	(1,090,167)	(12,720,406)	3,405,331	117,071,111
2	Accumulated Depreciation and Amortization	(39,598,717)	-	-	-	(2,151,325)	(5,289,754)	(42,737,146)
3	Net Plant	87,877,635	-	-	(1,090,167)	(10,569,080)	(1,884,423)	74,333,965
4	Prepayments and Inventories	19,234,806	(8,159,099)	3,491,834	-	-	-	14,567,541
5	Total Before Deducting ADIT	107,112,441	(8,159,099)	3,491,834	(1,090,167)	(10,569,080)	(1,884,423)	88,901,505
6	Less: Accumulated Deferred Income Taxes	13,762,001	-	-	-	(494,029)	(617,536)	12,650,436
7	Total Rate Base	93,350,441	(8,159,099)	3,491,834	(1,090,167)	(10,075,051)	(1,266,887)	76,251,070
8	Return Allowance	8,455,121	(739,002)	316,269	(98,741)	(912,537)	(114,747)	6,906,363

Depreciation, Unit 2 7,053,005

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Dunkirk Power
Computation of Working Capital
Unit 2

Line No.		Prepayments	Inventory-Coal	Inventory-Spare Parts	Total
		(a)	(b)	(c)	(d)
1	Feb, 2011	5,743,737	6,816,514	6,473,961	
2	Mar, 2011	4,969,641	12,941,145	6,459,771	
3	Apr, 2011	4,195,544	11,865,082	6,415,720	
4	May, 2011	2,922,384	7,808,943	6,437,017	
5	Jun, 2011	2,048,475	9,268,942	6,426,562	
6	Jul, 2011	1,707,062	7,950,377	6,514,211	
7	Aug, 2011	1,365,650	8,652,712	6,513,984	
8	Sep, 2011	1,042,256	9,609,971	6,561,095	
9	Oct, 2011	698,841	8,293,544	6,609,205	
10	Nov, 2011	355,427	9,352,703	6,661,669	
11	Dec, 2011	3,279,260	7,833,154	6,648,787	
12	Jan, 2012	6,773,070	11,203,380	6,682,813	
13	Feb, 2012	5,867,601	12,348,501	6,733,770	
14	**Total**	**40,968,948**	**123,944,969**	**85,138,564**	
14	Monthly Average	3,151,458	9,534,228	6,549,120	19,234,806
16	Known and Measurable Change to Coal Inventory	3,151,458	1,375,129	6,549,120	
17	Variance	-	(8,159,099)		11,075,707

	Unit 1	75	14.42%
	Unit 2	75	14.42%
	Unit 3	185	35.58%
	Unit 4	185	35.58%
		520	

Exhibit No. NRG-3
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Dunkirk Power
Plant and Equipment, Unit 2
As of Feburary 29, 2012

Line Nos.	Company	Business Unit	Object Account	Subsidiary	Description	Cumulative 2 General Ledger 2012	Adjustments for Plant in Service September 1, 2012	Plant Investment and DD&A as of September 1, 2012	Projections for Average Rate Base	Plant Investment and DD&A as of September 1, 2013
1	01006	1006	152200	001	PP&E-Land	991,520				
2	01006	1006	152200	010	PP&E-Land Improvements	14,103,701				
3	01006	1006	152200	020	PP&E-Buildings	48,402,909				
4	01006	1006	152,200.00	030	PP&E-Plant Equipment	347,350,943				
5	01006	1006	152200	040	PP&E-Rolling Stock	2,357,716				
6	01006	1006	152200	050	PP&E-Transmission Assets	5,875,855				
7	01006	1006	152200	070	PP&E-Capital Spares	164,728				
8	01006	1006	152200	080	PP&E-Furniture & Office Equipm	58,937				
9	01006	1006	152200	090	PP&E-Automobiles	83,465				
10	01006	1006	152200	100	PP&E-Computer,Network,Phone	204,701				
11	01006	1006	152200	110	PP&E-Software	1,780,665				
12	01006	1006	152200	900	PP&E-Asset Retirement Obligati	2,071,411				
13					Total Dunkirk Plant, As of February 29, 2012	423,446,551	-	423,446,551	$7,283,500	430,730,051
14					Dunkirk Accumulated Depreciation					
15	01006	1006	152300	010	AccumDep-Land Improvements	($4,959,023)				
16	01006	1006	152300	020	AccumDep-Buildings	($11,254,698)				
17	01006	1006	152300	030	AccumDep-Plant Equipment	($88,337,076)				
18	01006	1006	152300	040	AccumDep-RollingStock	($1,322,347)				
19	01006	1006	152300	050	AccumDep-Transmission Assets	($1,969,932)				
20	01006	1006	152300	070	AccumDep-Capital Spares	($52,257)				
21	01006	1006	152300	080	AccumDep-Furniture & Office Eq	($58,937)				
22	01006	1006	152300	090	AccumDep-Automobiles	($70,525)				
23	01006	1006	152300	100	AccumDep-Comp,Network,Phone	($204,701)				
24	01006	1006	152300	110	AccumDep-Software	($1,780,665)				
25	01006	1006	152300	900	AccumDep-Asset Retire Obligati	($1,443,492)				
26					Total DD&A as of February 29, 2012	($111,453,653)	(10,243,454)	(121,697,107)	($21,943,609)	(143,640,716)
27					Net Plant Total	311,992,898				
28					Depreciation For Units 1, 2, 3 and 4	$20,486,909				
29					Common	$4,682,114				
31					Unit 2	$1,432,772				
32										
32					Depreciation For Unit 2	$6,114,886				
33					Ratio	29.848%				
34					Adjustment to Depreciation Expense	$14,372,022				
35										

Dunkirk Generating Plant
Depreciation for Unit 2

					Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
			417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99				
Unit 2 Only Depreciation	14.4%				Unit 1 Depreciation	$0.00				
					TOTAL Unit 2 Depreciation	**$6,114,886.38**				
					Total Depreciation	**$20,486,909.00**				
					Percentage	**29.848%**				

BU	Asset Number	t Allocation Unit 2	Unit 2		Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
1006	/103672	50.0%	14.4%	2,796	Building Foundation, structure	AA	145,108	46,033	$806.61	$5,592.48	$916.80	$443.12	$99,075.43	11/30/2003	SL	R
1006	/103673	50.0%	14.4%	348	Building Roof	AA	9,069	5,012	$100.46	$696.53	$114.18	$55.18	$4,057.38	11/30/2003	SL	R
1006	/103674	50.0%	14.4%	697	Building Ventilation, Heat and	AA	18,139	10,024	$200.92	$1,393.06	$228.37	$110.38	$8,114.77	11/30/2003	SL	R
1006	/103675	50.0%	14.4%	348	Building Lighting and Power	AA	9,069	5,012	$100.46	$696.53	$114.18	$55.18	$4,057.39	11/30/2003	SL	R
1006	/103676	50.0%	14.4%	2,878	Building Foundation, structure	AA	149,370	47,385	$830.30	$5,756.74	$943.73	$456.14	$101,985.47	11/30/2003	SL	R
1006	/103677	50.0%	14.4%	358	Building Roof	AA	9,336	5,159	$103.41	$716.99	$117.54	$56.81	$4,176.57	11/30/2003	SL	R
1006	/103678	50.0%	14.4%	717	Building Ventilation, Heat and	AA	18,671	10,318	$206.82	$1,433.98	$235.08	$113.62	$8,353.13	11/30/2003	SL	R
1006	/103679	50.0%	14.4%	358	Building Lighting and Power	AA	9,336	5,159	$103.41	$716.99	$117.54	$56.81	$4,176.57	11/30/2003	SL	R
1006	/103680	50.0%	14.4%	3,125	Building Foundation, structure	AA	162,180	51,449	$901.50	$6,250.43	$1,024.66	$495.26	$110,731.55	11/30/2003	SL	R
1006	/103681	50.0%	14.4%	366	Building Roof	AA	9,540	5,272	$105.68	$732.68	$120.11	$58.05	$4,268.00	11/30/2003	SL	R
1006	/103682	50.0%	14.4%	733	Building Lighting and Power	AA	19,080	10,544	$211.35	$1,465.36	$240.22	$116.10	$8,535.98	11/30/2003	SL	R
1006	/103683	50.0%	14.4%	234	Building Foundation, structure	AA	12,167	3,860	$67.63	$468.92	$76.87	$37.15	$8,307.40	11/30/2003	SL	R
1006	/103684	50.0%	14.4%	52	Building Lighting and Power	AA	1,352	747	$14.97	$103.82	$17.02	$8.23	$604.82	11/30/2003	SL	R
1006	/103685	50.0%	14.4%	880	Building Foundation, structure	AA	45,645	14,480	$253.73	$1,759.17	$288.39	$139.39	$31,165.17	11/30/2003	SL	R
1006	/103686	50.0%	14.4%	195	Building Lighting and Power	AA	5,072	2,803	$56.18	$389.51	$63.85	$30.86	$2,268.96	11/30/2003	SL	R
1006	/103687	50.0%	14.4%	14,052	Building Foundation, structure	AA	729,199	231,325	$4,053.37	$28,103.34	$4,607.10	$2,226.77	$497,874.79	11/30/2003	SL	R
1006	/103688	50.0%	14.4%	1,750	Building Roof	AA	45,575	25,186	$504.84	$3,500.22	$573.81	$277.34	$20,389.23	11/30/2003	SL	R
1006	/103689	50.0%	14.4%	3,500	Building Ventilation, Heat and	AA	91,150	50,371	$1,009.68	$7,000.42	$1,147.61	$554.68	$40,778.45	11/30/2003	SL	R
1006	/103690	50.0%	14.4%	1,750	Building Lighting and Power	AA	45,575	25,186	$504.84	$3,500.22	$573.81	$277.34	$20,389.23	11/30/2003	SL	R
1006	/103691	50.0%	14.4%	1,298	Building Foundation, structure	AA	67,336	21,361	$374.30	$2,595.14	$425.43	$205.62	$45,975.04	11/30/2003	SL	R
1006	/103692	50.0%	14.4%	287	Building Ventilation, Heat and	AA	7,482	4,135	$82.88	$574.61	$94.20	$45.53	$3,347.19	11/30/2003	SL	R
1006	/103693	50.0%	14.4%	394	Building Foundation, structure	AA	20,439	6,484	$113.61	$787.72	$129.13	$62.41	$13,955.16	11/30/2003	SL	R
1006	/103694	50.0%	14.4%	87	Building Lighting and Power	AA	2,271	1,255	$25.16	$174.41	$28.59	$13.82	$1,016.00	11/30/2003	SL	R
1006	/103695	50.0%	14.4%	268	Building Foundation, structure	AA	13,888	4,406	$77.20	$535.26	$87.75	$42.41	$9,482.40	11/30/2003	SL	R
1006	/103696	50.0%	14.4%	59	Building Lighting and Power	AA	1,543	853	$17.09	$118.52	$19.43	$9.39	$690.36	11/30/2003	SL	R
1006	/103697	50.0%	14.4%	4,816	Building Foundation, structure	AA	249,924	79,284	$1,389.24	$9,632.09	$1,579.03	$763.20	$170,640.67	11/30/2003	SL	R
1006	/103698	50.0%	14.4%	600	Building Roof	AA	15,620	8,632	$173.03	$1,199.66	$196.67	$95.06	$6,988.16	11/30/2003	SL	R
1006	/103699	50.0%	14.4%	1,200	Building Ventilation, Heat and	AA	31,241	17,264	$346.05	$2,399.31	$393.33	$190.11	$13,976.32	11/30/2003	SL	R
1006	/103700	50.0%	14.4%	600	Building Lighting and Power	AA	15,620	8,632	$173.03	$1,199.66	$196.67	$95.06	$6,988.16	11/30/2003	SL	R
1006	/103701	50.0%	14.4%	5,990	Building Foundation, structure	AA	310,858	98,614	$1,727.95	$11,980.46	$1,964.01	$949.28	$212,244.10	11/30/2003	SL	R
1006	/103702	50.0%	14.4%	746	Building Roof	AA	19,429	10,737	$215.21	$1,492.14	$244.61	$118.23	$8,691.93	11/30/2003	SL	R
1006	/103703	50.0%	14.4%	1,492	Building Ventilation, Heat and	AA	38,857	21,473	$430.43	$2,984.28	$489.22	$236.45	$17,383.87	11/30/2003	SL	R
1006	/103704	50.0%	14.4%	746	Building Lighting and Power	AA	19,429	10,737	$215.21	$1,492.14	$244.61	$118.23	$8,691.93	11/30/2003	SL	R
1006	/103705	50.0%	14.4%	12,109	Building Foundation, structure	AA	628,385	199,343	$3,492.98	$24,217.96	$3,970.15	$1,918.91	$429,041.78	11/30/2003	SL	R
1006	/103706	50.0%	14.4%	1,508	Building Roof	AA	39,274	21,704	$435.04	$3,016.30	$494.47	$238.99	$17,570.34	11/30/2003	SL	R
1006	/103707	50.0%	14.4%	3,016	Building Ventilation, Heat and	AA	78,548	43,407	$870.09	$6,032.59	$988.95	$478.00	$35,140.67	11/30/2003	SL	R
1006	/103708	50.0%	14.4%	1,508	Building Lighting and Power	AA	39,274	21,704	$435.04	$3,016.30	$494.47	$238.99	$17,570.34	11/30/2003	SL	R
1006	/103712	100.0%	100.0%	3,116	Elevators	AA	46,639	25,647	$3,115.71	$3,115.71	$510.77	$246.87	$20,992.72	11/30/2003	SL	R
1006	/103717	50.0%	100.0%	8,573	Fire Protection	AA	444,904	141,137	$17,146.61	$17,146.61	$2,810.91	$1,358.61	$303,766.97	11/30/2003	SL	R
1006	/103718	50.0%	100.0%	2,701	Security Equipment	AA	59,292	44,461	$5,401.10	$5,401.10	$885.42	$427.95	$14,830.90	11/30/2003	SL	R
1006	/103719	100.0%	100.0%	32,896	Landfills	AA	722,247	270,778	$32,896.19	$32,896.19	$5,392.81	$2,606.53	$451,468.91	11/30/2003	SL	R
1006	/103721	50.0%	100.0%	37,929	Lagoons/Sedimentation Basins	AA	1,968,272	624,397	$75,857.21	$75,857.21	$12,435.58	$6,010.55	$1,343,875.56	11/30/2003	SL	R
1006	/103722	100.0%	100.0%	4,112	Roads & Paving	AA	61,551	33,847	$4,111.88	$4,111.88	$674.08	$325.81	$27,704.70	11/30/2003	SL	R
1006	/103723	50.0%	14.4%	2,745	Landscaping	AA	142,425	45,182	$791.69	$5,489.07	$899.85	$434.93	$97,243.45	11/30/2003	SL	R
1006	/103724	100.0%	100.0%	16,333	Storm Drainage	AA	391,169	134,435	$16,333.16	$16,333.16	$2,677.56	$1,294.16	$256,734.25	11/30/2003	SL	R
1006	/103725	50.0%	100.0%	3,422	Yard Lighting	AA	102,439	56,331	$6,843.35	$6,843.35	$1,121.86	$542.23	$46,108.56	11/30/2003	SL	R
1006	/103726	100.0%	100.0%	4,786	Fences	AA	90,741	39,392	$4,785.71	$4,785.71	$784.54	$379.20	$51,348.34	11/30/2003	SL	R
1006	/103727	75.0%	100.0%	11,022	Railroad Tracks, Trestles, and	AA	278,641	120,964	$14,695.65	$14,695.65	$2,409.12	$1,164.41	$157,677.18	11/30/2003	SL	R
1006	/103728	0.0%	0.0%	-	Thaw shed	AA	202,211	83,395	$0.00	$10,132.03	$1,660.99	$802.82	$118,816.11	11/30/2003	SL	R
1006	/103729	100.0%	100.0%	17,039	Coal Car Dumpers	AA	255,058	140,254	$17,038.92	$17,038.92	$2,793.26	$1,350.08	$114,803.29	11/30/2003	SL	R
1006	/103730	0.0%	100.0%	-	Unloading/Receiving Hopper	AA	8,334	3,618	$439.52	$439.52	$72.05	$34.82	$4,715.90	11/30/2003	SL	R
1006	/103731	100.0%	100.0%	440	Unloading/Receiving Hopper	AA	8,334	3,618	$439.52	$439.52	$72.05	$34.82	$4,715.90	11/30/2003	SL	R
1006	/103732	100.0%	100.0%	440	Unloading/Receiving Hopper	AA	8,334	3,618	$439.52	$439.52	$72.05	$34.82	$4,715.90	11/30/2003	SL	R
1006	/103733	0.0%	100.0%	-	Unloading/Receiving Hopper	AA	8,334	3,618	$439.52	$439.52	$72.05	$34.82	$4,715.90	11/30/2003	SL	R
1006	/103734	0.0%	0.0%	-	River Mooring Cells	AA	570,809	181,078	$0.00	$21,998.96	$3,606.38	$1,743.09	$389,730.57	11/30/2003	SL	R
1006	/103735	75.0%	65.0%	3,718	Dust Suppression System	AA	128,620	40,803	$3,222.04	$4,956.98	$812.62	$392.77	$87,817.16	11/30/2003	SL	R
1006	/103736	75.0%	65.0%	3,725	Dust Suppression System	AA	128,873	40,883	$3,228.39	$4,966.76	$814.22	$393.54	$87,990.64	11/30/2003	SL	R
1006	/103737	75.0%	65.0%	12,982	Conveyors - Structure, Belt,	AA	240,767	139,940	$11,250.86	$17,309.01	$2,837.54	$1,371.48	$100,827.41	11/30/2003	SL	R
1006	/103738	50.0%	14.4%	1,923	Motors	AA	53,504	31,098	$554.78	$3,846.44	$630.56	$304.77	$22,406.10	11/30/2003	SL	R
1006	/103739	0.0%	0.0%	-	Weight Scales	AA	39,529	21,737	$0.00	$2,640.69	$432.90	$209.24	$17,792.20	11/30/2003	SL	R
1006	/103740	100.0%	100.0%	4,594	Coal Crushers/ Breakers	AA	68,772	37,817	$4,594.27	$4,594.27	$753.16	$364.03	$30,954.89	11/30/2003	SL	R
1006	/103741	100.0%	100.0%	4,594	Coal Crushers/ Breakers	AA	68,772	37,817	$4,594.27	$4,594.27	$753.16	$364.03	$30,954.89	11/30/2003	SL	R
1006	/103742	100.0%	100.0%	4,594	Coal Crushers/ Breakers	AA	68,772	37,817	$4,594.27	$4,594.27	$753.16	$364.03	$30,954.89	11/30/2003	SL	R
1006	/103743	100.0%	100.0%	4,594	Coal Crushers/ Breakers	AA	68,772	37,817	$4,594.27	$4,594.27	$753.16	$364.03	$30,954.89	11/30/2003	SL	R
1006	/103751	100.0%	100.0%	796	Reclaim Tunnel	AA	11,922	6,556	$796.46	$796.46	$130.57	$63.11	$5,366.27	11/30/2003	SL	R
1006	/103752	100.0%	100.0%	3,186	Reclaim Hoppers	AA	47,689	26,224	$3,185.81	$3,185.81	$522.26	$252.42	$21,465.10	11/30/2003	SL	R
1006	/103753	100.0%	100.0%	796	Reclaim Tunnel	AA	11,922	6,556	$796.46	$796.46	$130.57	$63.11	$5,366.27	11/30/2003	SL	R
1006	/103754	100.0%	100.0%	3,186	Reclaim Hoppers	AA	47,689	26,224	$3,185.81	$3,185.81	$522.26	$252.42	$21,465.10	11/30/2003	SL	R
1006	/103882	100.0%	100.0%	179	Fuel Oil Piping System-	AA	2,345	1,304	$178.81	$178.81	$29.31	$14.16	$1,041.62	11/30/2003	SL	R
1006	/103883	100.0%	100.0%	920	Fuel Oil Storage Tanks	AA	21,108	7,490	$919.71	$919.71	$150.77	$72.87	$13,617.21	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Unit 2

						Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
					417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99			
Unit 2 Only Depreciation	14.4%						Unit 1 Depreciation	$0.00			
							TOTAL Unit 2 Depreciation	**$6,114,886.38**			
							Total Depreciation	**$20,486,909.00**			
							Percentage	**29.848%**			

BU	Asset Number	t Allocation Unit 2	Unit 2		Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
1006	/103884	100.0%	100.0%	179	Fuel Oil Piping System-	AA	2,345	1,304	$178.81	$178.81	$29.31	$14.16	$1,041.62	11/30/2003	SL	R
1006	/103885	100.0%	100.0%	920	Fuel Oil Storage Tanks	AA	21,108	7,490	$919.71	$919.71	$150.77	$72.87	$13,617.21	11/30/2003	SL	R
1006	/103886	50.0%	100.0%	22,307	Yard Piping - Fuel, Oil or Gas	AA	801,439	367,239	$44,614.52	$44,614.52	$7,313.84	$3,535.03	$434,199.54	11/30/2003	SL	R
1006	/103887	50.0%	14.4%	39,247	House Piping - Fuel, Oil, or	AA	1,410,034	646,113	$11,321.22	$78,493.80	$12,867.81	$6,219.46	$763,920.97	11/30/2003	SL	R
1006	/104018	100.0%	50.0%	411	Fly Ash Silos	AA	4,454	2,882	$205.28	$410.55	$67.30	$32.53	$1,571.56	11/30/2003	SL	R
1006	/104019	100.0%	50.0%	27,366	Flyash Conditioner/	AA	356,322	196,911	$13,682.97	$27,365.93	$4,486.21	$2,168.34	$159,410.37	11/30/2003	SL	R
1006	/104020	50.0%	50.0%	5,434	Blower/ Exhauster	AA	84,626	84,626	$5,434.43	$10,868.86	$3,267.76	$1,101.10	$0.00	11/30/2003	SL	R
1006	/104040	50.0%	50.0%	1,666	Pumps, Water, Spray, Slurry,	AA	32,773	23,341	$1,665.92	$3,331.84	$546.20	$264.00	$9,431.14	11/30/2003	SL	R
1006	/104041	100.0%	100.0%	4,918	Bottom Ash Dewatering Bins	AA	112,880	40,057	$4,918.44	$4,918.44	$806.30	$389.71	$72,822.62	11/30/2003	SL	R
1006	/104042	100.0%	100.0%	4,918	Bottom Ash Dewatering Bins	AA	112,880	40,057	$4,918.44	$4,918.44	$806.30	$389.71	$72,822.61	11/30/2003	SL	R
1006	/104043	100.0%	100.0%	9,837	Bottom Ash Surge, Settling, or	AA	225,760	80,115	$9,836.89	$9,836.89	$1,612.60	$779.42	$145,645.23	11/30/2003	SL	R
1006	/104272	100.0%	100.0%	5,989	Vacuum Pump	AA	143,425	49,292	$5,988.66	$5,988.66	$981.75	$474.52	$94,133.31	11/30/2003	SL	R
1006	/104323	50.0%	100.0%	10,513	Demineralizer System	AA	377,705	173,074	$21,026.08	$21,026.08	$3,446.89	$1,666.00	$204,630.93	11/30/2003	SL	R
1006	/104324	50.0%	100.0%	8,098	Heater Drain Tank 100 GAL	AA	387,900	133,312	$16,196.65	$16,196.65	$2,655.18	$1,283.34	$254,588.48	11/30/2003	SL	R
1006	/104345	100.0%	100.0%	4,982	Trash Racks	AA	64,873	35,850	$4,982.29	$4,982.29	$816.77	$394.77	$29,022.57	11/30/2003	SL	R
1006	/104346	100.0%	100.0%	1,246	Stop Logs	AA	16,218	8,963	$1,245.57	$1,245.57	$204.19	$98.69	$7,255.65	11/30/2003	SL	R
1006	/104347	50.0%	14.4%	3,114	Isolation Gates	AA	81,091	44,813	$898.25	$6,227.87	$1,020.96	$493.47	$36,278.20	11/30/2003	SL	R
1006	/104348	50.0%	50.0%	28,127	Water Intake Structure/Channel	AA	1,459,634	463,041	$28,127.15	$56,254.29	$9,222.00	$4,457.32	$996,592.87	11/30/2003	SL	R
1006	/104349	100.0%	100.0%	4,982	Trash Racks	AA	64,873	35,850	$4,982.29	$4,982.29	$816.77	$394.77	$29,022.57	11/30/2003	SL	R
1006	/104350	100.0%	100.0%	1,246	Stop Logs	AA	16,218	8,963	$1,245.57	$1,245.57	$204.19	$98.69	$7,255.65	11/30/2003	SL	R
1006	/104351	50.0%	100.0%	3,114	Isolation Gates	AA	81,091	44,813	$6,227.87	$6,227.87	$1,020.96	$493.47	$36,278.20	11/30/2003	SL	R
1006	/104352	50.0%	50.0%	28,127	Water Intake Structure/Channel	AA	1,459,634	463,041	$28,127.15	$56,254.29	$9,222.00	$4,457.32	$996,592.87	11/30/2003	SL	R
1006	/104359	50.0%	100.0%	29,371	Water Discharge Structure/	AA	1,524,168	483,513	$58,741.43	$58,741.43	$9,629.72	$4,654.38	$1,040,654.84	11/30/2003	SL	R
1006	/104360	100.0%	100.0%	10,343	Clarifiers - Tank and	AA	247,706	85,130	$10,342.88	$10,342.88	$1,695.55	$819.52	$162,575.48	11/30/2003	SL	R
1006	/104361	50.0%	100.0%	2,298	Softeners System	AA	82,569	37,835	$4,596.43	$4,596.43	$753.51	$364.20	$44,733.60	11/30/2003	SL	R
1006	/104408	50.0%	14.4%	1,666	Switchgear, Low Voltage <600 V	AA	86,221	27,179	$480.68	$3,332.72	$546.35	$264.07	$59,041.96	11/30/2003	SL	R
1006	/104409	50.0%	14.4%	2,255	Motor Control Center,	AA	116,689	36,784	$650.54	$4,510.38	$739.40	$357.38	$79,905.21	11/30/2003	SL	R
1006	/104410	50.0%	14.4%	1,173	Motor Control Center,	AA	53,288	18,557	$338.33	$2,345.73	$384.54	$185.86	$34,730.97	11/30/2003	SL	R
1006	/104411	50.0%	14.4%	1,173	Motor Control Center,	AA	53,288	18,557	$338.33	$2,345.73	$384.54	$185.86	$34,730.97	11/30/2003	SL	R
1006	/104414	50.0%	14.4%	2,052	Motor Control Center,	AA	106,187	33,473	$591.99	$4,104.44	$672.86	$325.22	$72,713.76	11/30/2003	SL	R
1006	/104415	50.0%	14.4%	514	Motor Control Center,	AA	23,338	8,127	$148.17	$1,027.32	$168.41	$81.40	$15,210.64	11/30/2003	SL	R
1006	/104416	50.0%	14.4%	514	Motor Control Center,	AA	23,338	8,127	$148.17	$1,027.32	$168.41	$81.40	$15,210.64	11/30/2003	SL	R
1006	/104417	50.0%	14.4%	599	Switchgear, Low Voltage <600 V	AA	23,338	9,181	$172.87	$1,198.59	$196.49	$94.97	$14,157.18	11/30/2003	SL	R
1006	/104418	50.0%	14.4%	599	Switchgear, Low Voltage <600 V	AA	23,338	9,181	$172.87	$1,198.59	$196.49	$94.97	$14,157.18	11/30/2003	SL	R
1006	/104419	50.0%	14.4%	514	Motor Control Center,	AA	23,338	8,127	$148.17	$1,027.32	$168.41	$81.40	$15,210.64	11/30/2003	SL	R
1006	/104420	50.0%	14.4%	514	Motor Control Center,	AA	23,338	8,127	$148.17	$1,027.32	$168.41	$81.40	$15,210.64	11/30/2003	SL	R
1006	/104421	50.0%	14.4%	599	Switchgear, Low Voltage <600 V	AA	23,338	9,181	$172.87	$1,198.59	$196.49	$94.97	$14,157.18	11/30/2003	SL	R
1006	/104422	50.0%	14.4%	599	Switchgear, Low Voltage <600 V	AA	23,338	9,181	$172.87	$1,198.59	$196.49	$94.97	$14,157.18	11/30/2003	SL	R
1006	/104423	50.0%	14.4%	1,867	Switchgear, Low Voltage <600 V	AA	81,682	30,444	$538.48	$3,733.49	$612.05	$295.83	$51,238.52	11/30/2003	SL	R
1006	/104424	50.0%	14.4%	1,867	Switchgear, Low Voltage <600 V	AA	81,682	30,444	$538.48	$3,733.49	$612.05	$295.83	$51,238.52	11/30/2003	SL	R
1006	/104425	50.0%	14.4%	1,867	Switchgear, Low Voltage <600 V	AA	81,682	30,444	$538.48	$3,733.49	$612.05	$295.83	$51,238.52	11/30/2003	SL	R
1006	/104426	50.0%	14.4%	1,067	Motor Control Center,	AA	46,676	17,396	$307.70	$2,133.42	$349.74	$169.04	$29,279.17	11/30/2003	SL	R
1006	/104427	50.0%	14.4%	1,180	Switchgear, Low Voltage <600 V	AA	46,676	18,794	$340.47	$2,360.58	$386.98	$187.04	$27,881.93	11/30/2003	SL	R
1006	/104428	50.0%	14.4%	800	Motor Control Center,	AA	35,007	13,047	$230.78	$1,600.07	$262.31	$126.79	$21,959.37	11/30/2003	SL	R
1006	/104429	50.0%	14.4%	800	Motor Control Center,	AA	35,007	13,047	$230.78	$1,600.07	$262.31	$126.79	$21,959.37	11/30/2003	SL	R
1006	/104430	50.0%	14.4%	885	Switchgear, Low Voltage <600 V	AA	35,007	14,095	$255.35	$1,770.43	$290.23	$140.28	$20,911.44	11/30/2003	SL	R
1006	/104431	50.0%	14.4%	1,520	Switchgear, Low Voltage <600 V	AA	60,095	24,197	$438.35	$3,039.25	$498.24	$240.82	$35,897.97	11/30/2003	SL	R
1006	/104432	50.0%	14.4%	1,520	Switchgear, Low Voltage <600 V	AA	60,095	24,197	$438.35	$3,039.25	$498.24	$240.82	$35,897.97	11/30/2003	SL	R
1006	/104433	50.0%	14.4%	669	Switchgear, Low Voltage <600 V	AA	26,449	10,650	$192.93	$1,337.67	$219.29	$105.99	$15,799.75	11/30/2003	SL	R
1006	/104434	50.0%	14.4%	669	Switchgear, Low Voltage <600 V	AA	26,449	10,650	$192.93	$1,337.67	$219.29	$105.99	$15,799.75	11/30/2003	SL	R
1006	/104435	50.0%	14.4%	669	Switchgear, Low Voltage <600 V	AA	26,449	10,650	$192.93	$1,337.67	$219.29	$105.99	$15,799.75	11/30/2003	SL	R
1006	/104436	50.0%	14.4%	1,972	Switchgear, Low Voltage <600 V	AA	77,995	31,404	$568.92	$3,944.52	$646.64	$312.54	$46,590.69	11/30/2003	SL	R
1006	/104437	50.0%	14.4%	1,972	Switchgear, Low Voltage <600 V	AA	77,995	31,404	$568.92	$3,944.52	$646.64	$312.54	$46,590.69	11/30/2003	SL	R
1006	/104438	50.0%	14.4%	3,636	Switchgear, Low Voltage <600 V	AA	159,086	59,293	$1,048.76	$7,271.40	$1,192.03	$576.15	$99,793.16	11/30/2003	SL	R
1006	/104439	50.0%	14.4%	3,289	Switchgear, Low Voltage <600 V	AA	143,916	53,639	$948.76	$6,578.04	$1,078.37	$521.22	$90,277.40	11/30/2003	SL	R
1006	/104440	50.0%	14.4%	2,329	Switchgear, Low Voltage <600 V	AA	101,908	37,982	$671.82	$4,657.96	$763.60	$369.07	$63,926.18	11/30/2003	SL	R
1006	/104441	50.0%	14.4%	1,932	Motor Control Center,	AA	84,535	31,507	$557.29	$3,863.87	$633.42	$306.15	$53,027.81	11/30/2003	SL	R
1006	/104442	50.0%	14.4%	1,932	Motor Control Center,	AA	84,535	31,507	$557.29	$3,863.87	$633.42	$306.15	$53,027.81	11/30/2003	SL	R
1006	/104443	50.0%	14.4%	2,138	Switchgear, Low Voltage <600 V	AA	84,535	34,037	$616.63	$4,275.27	$700.86	$338.75	$50,497.26	11/30/2003	SL	R
1006	/104447	50.0%	14.4%	3,093	Switchgear, Low Voltage <600 V	AA	135,359	50,449	$892.34	$6,186.92	$1,014.25	$490.22	$84,909.55	11/30/2003	SL	R
1006	/104448	50.0%	14.4%	4,622	Switchgear, Low Voltage <600 V	AA	202,261	75,384	$1,333.39	$9,244.82	$1,515.54	$732.51	$126,876.37	11/30/2003	SL	R
1006	/104459	50.0%	14.4%	10,543	Switchgear, Low Voltage <600 V	AA	461,310	171,934	$3,041.15	$21,085.30	$3,456.60	$1,670.70	$289,375.71	11/30/2003	SL	R
1006	/104460	50.0%	14.4%	2,066	Switchgear, Low Voltage <600 V	AA	81,682	32,889	$595.82	$4,131.01	$677.21	$327.32	$48,793.35	11/30/2003	SL	R
1006	/104461	50.0%	14.4%	2,066	Switchgear, Low Voltage <600 V	AA	81,682	32,889	$595.82	$4,131.01	$677.21	$327.32	$48,793.35	11/30/2003	SL	R
1006	/104462	50.0%	14.4%	1,898	Switchgear, Low Voltage <600 V	AA	83,046	30,952	$547.47	$3,795.81	$622.26	$300.76	$52,093.96	11/30/2003	SL	R
1006	/104463	50.0%	14.4%	1,316	Switchgear, Low Voltage <600 V	AA	57,566	21,456	$379.50	$2,631.22	$431.35	$208.49	$36,110.94	11/30/2003	SL	R
1006	/104465	50.0%	14.4%	3,402	Switchgear, Medium Volt,	AA	147,706	54,316	$981.47	$6,804.87	$1,115.55	$539.18	$93,390.38	11/30/2003	SL	R
1006	/104468	50.0%	14.4%	4,915	Switchgear, Medium Volt,	AA	213,353	78,456	$1,417.68	$9,829.26	$1,611.35	$778.82	$134,897.21	11/30/2003	SL	R
1006	/104470	50.0%	14.4%	486	Circuit Breakers	AA	22,166	7,761	$140.32	$972.88	$159.49	$77.09	$14,404.49	11/30/2003	SL	R
1006	/104471	50.0%	14.4%	486	Circuit Breakers	AA	22,166	7,761	$140.32	$972.88	$159.49	$77.09	$14,404.49	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Unit 2

						Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
					417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99			
Unit 2 Only Depreciation	14.4%						Unit 1 Depreciation	$0.00			
							TOTAL Unit 2 Depreciation	**$6,114,886.38**			
							Total Depreciation	**$20,486,909.00**			
							Percentage	**29.848%**			

BU	Asset Number	t Allocation Unit 2	Unit 2		Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
1006	/104472	50.0%	14.4%	6	Disconnect Switch	AA	264	92	$1.67	$11.58	$1.90	$0.92	$171.49	11/30/2003	SL	R
1006	/104473	50.0%	14.4%	6	Disconnect Switch	AA	264	92	$1.67	$11.58	$1.90	$0.92	$171.49	11/30/2003	SL	R
1006	/104474	100.0%	100.0%	116	System Protection Devices	AA	2,639	924	$115.82	$115.82	$18.99	$9.18	$1,714.82	11/30/2003	SL	R
1006	/104475	0.0%	0.0%	-	System Protection Devices	AA	2,639	924	$0.00	$115.82	$18.99	$9.18	$1,714.82	11/30/2003	SL	R
1006	/104476	50.0%	14.4%	51	Current Transformers	AA	1,319	729	$14.61	$101.33	$16.61	$8.03	$590.27	11/30/2003	SL	R
1006	/104477	50.0%	14.4%	51	Current Transformers	AA	1,319	729	$14.61	$101.33	$16.61	$8.03	$590.27	11/30/2003	SL	R
1006	/104478	50.0%	14.4%	2,432	Circuit Breakers	AA	110,829	38,806	$701.60	$4,864.40	$797.44	$385.43	$72,022.45	11/30/2003	SL	R
1006	/104479	50.0%	14.4%	2,432	Circuit Breakers	AA	110,829	38,806	$701.60	$4,864.40	$797.44	$385.43	$72,022.45	11/30/2003	SL	R
1006	/104480	50.0%	14.4%	29	Disconnect Switch	AA	1,319	462	$8.35	$57.91	$9.49	$4.59	$857.42	11/30/2003	SL	R
1006	/104481	50.0%	14.4%	29	Disconnect Switch	AA	1,319	462	$8.35	$57.91	$9.49	$4.59	$857.42	11/30/2003	SL	R
1006	/104482	100.0%	100.0%	579	System Protection Devices	AA	13,194	4,620	$579.09	$579.09	$94.93	$45.88	$8,574.10	11/30/2003	SL	R
1006	/104483	100.0%	100.0%	579	System Protection Devices	AA	13,194	4,620	$579.09	$579.09	$94.93	$45.88	$8,574.10	11/30/2003	SL	R
1006	/104484	50.0%	14.4%	253	Current Transformers	AA	6,597	3,646	$73.08	$506.66	$83.06	$40.15	$2,951.32	11/30/2003	SL	R
1006	/104485	50.0%	14.4%	253	Current Transformers	AA	6,597	3,646	$73.08	$506.66	$83.06	$40.15	$2,951.32	11/30/2003	SL	R
1006	/104502	100.0%	100.0%	13,865	River/ Service Water Pumps	AA	332,050	114,117	$13,864.66	$13,864.66	$2,272.89	$1,098.57	$217,932.90	11/30/2003	SL	R
1006	/104511	50.0%	25.0%	5,823	Compressor, Service Air or	AA	162,711	95,861	$2,911.36	$11,645.45	$1,909.09	$922.73	$66,850.00	11/30/2003	SL	R
1006	/104512	50.0%	25.0%	2,988	Compressor, Service Air or	AA	83,509	49,199	$1,494.23	$5,976.90	$979.82	$473.58	$34,310.01	11/30/2003	SL	R
1006	/104513	100.0%	100.0%	1,992	Dryer, Compressed Air System	AA	27,836	16,400	$1,992.31	$1,992.31	$326.61	$157.86	$11,436.66	11/30/2003	SL	R
1006	/104514	50.0%	25.0%	2,988	Compressor, Service Air or	AA	83,509	49,199	$1,494.23	$5,976.90	$979.82	$473.58	$34,310.01	11/30/2003	SL	R
1006	/104515	0.0%	100.0%	-	Dryer, Compressed Air System	AA	27,836	16,400	$1,992.31	$1,992.31	$326.61	$157.86	$11,436.66	11/30/2003	SL	R
1006	/104516	50.0%	25.0%	2,988	Compressor, Service Air or	AA	83,509	49,199	$1,494.23	$5,976.90	$979.82	$473.58	$34,310.01	11/30/2003	SL	R
1006	/104517	100.0%	100.0%	1,992	Dryer, Compressed Air System	AA	27,836	16,400	$1,992.31	$1,992.31	$326.61	$157.86	$11,436.66	11/30/2003	SL	R
1006	/104518	50.0%	25.0%	2,988	Compressor, Service Air or	AA	83,509	49,199	$1,494.23	$5,976.90	$979.82	$473.58	$34,310.01	11/30/2003	SL	R
1006	/104519	0.0%	100.0%	-	Dryer, Compressed Air System	AA	27,836	16,400	$1,992.31	$1,992.31	$326.61	$157.86	$11,436.66	11/30/2003	SL	R
1006	/104520	50.0%	25.0%	2,988	Compressor, Service Air or	AA	83,509	49,199	$1,494.23	$5,976.90	$979.82	$473.58	$34,310.01	11/30/2003	SL	R
1006	/104521	100.0%	100.0%	1,992	Dryer, Compressed Air System	AA	27,836	16,400	$1,992.31	$1,992.31	$326.61	$157.86	$11,436.66	11/30/2003	SL	R
1006	/104522	50.0%	25.0%	2,988	Compressor, Service Air or	AA	83,509	49,199	$1,494.23	$5,976.90	$979.82	$473.58	$34,310.01	11/30/2003	SL	R
1006	/104523	100.0%	100.0%	1,992	Dryer, Compressed Air System	AA	27,836	16,400	$1,992.31	$1,992.31	$326.61	$157.86	$11,436.66	11/30/2003	SL	R
1006	/104524	50.0%	25.0%	6,259	Compressor, Service Air or	AA	187,393	103,046	$3,129.66	$12,518.64	$2,052.23	$991.91	$84,347.02	11/30/2003	SL	R
1006	/104833	50.0%	14.4%	15,352	Tools	AA	337,053	252,744	$4,428.40	$30,703.54	$5,033.36	$2,432.80	$84,308.95	11/30/2003	SL	R
1006	/104837	50.0%	50.0%	24,765	Sump/ Basin/ Pond	AA	967,209	382,196	$24,764.62	$49,529.24	$8,119.53	$3,924.45	$585,013.79	11/30/2003	SL	R
1006	/104838	50.0%	14.4%	8,255	Oil/Water Separator	AA	322,403	127,399	$2,381.21	$16,509.75	$2,706.51	$1,308.15	$195,004.58	11/30/2003	SL	R
1006	/104839	50.0%	14.4%	49,522	Pipings, Valves	AA	1,289,613	712,669	$14,285.16	$99,043.80	$16,236.66	$7,847.74	$576,944.03	11/30/2003	SL	R
1006	/104840	100.0%	100.0%	8,255	Additive System	AA	161,202	63,699	$8,254.87	$8,254.87	$1,353.26	$654.08	$97,502.30	11/30/2003	SL	R
1006	/104841	50.0%	100.0%	82,549	Sludge Dewatering System	AA	3,224,031	1,273,985	$165,097.47	$165,097.47	$27,065.11	$13,081.51	$1,950,045.96	11/30/2003	SL	R
1006	/104842	50.0%	100.0%	12,380	WWT System Control System	AA	322,403	178,167	$24,760.94	$24,760.94	$4,059.16	$1,961.93	$144,236.01	11/30/2003	SL	R
1006	/104885	0.0%	0.0%	-	Capital Spares	AA	5,460	1,732	$0.00	$210.41	$34.49	$16.67	$3,727.66	11/30/2003	SL	R
1006	/104886	0.0%	0.0%	-	Capital Spares	AA	13,080	4,149	$0.00	$504.12	$82.64	$39.94	$8,930.84	11/30/2003	SL	R
1006	/104887	0.0%	0.0%	-	Capital Spares	AA	20,582	6,529	$0.00	$793.25	$130.04	$62.85	$14,053.06	11/30/2003	SL	R
1006	/104888	50.0%	14.4%	1,139	Capital Spares	AA	59,109	18,751	$328.56	$2,278.04	$373.45	$180.50	$40,357.50	11/30/2003	SL	R
1006	/104889	0.0%	0.0%	-	Capital Spares	AA	66,497	21,095	$0.00	$2,562.80	$420.13	$203.06	$45,402.18	11/30/2003	SL	R
1006	/104895	50.0%	14.4%	12,241	Dozers	AA	244,281	183,142	$3,531.07	$24,482.08	$4,013.45	$1,939.84	$61,138.36	8/31/2004	SL	R
1006	/104896	100.0%	100.0%	192,197	Landfills	AA	1,605,515	1,605,515	$192,196.96	$192,196.96	$57,784.77	$19,471.05	$0.00	12/28/2004	SL	R
1006	/104897	75.0%	50.0%	902	Manlifts, Mobile Cranes,	AA	24,000	8,595	$601.21	$1,202.42	$197.12	$95.28	$15,404.78	12/6/2004	SL	R
1006	/104898	0.0%	0.0%	-	Misc Rolling Stock	AA	7,500	5,373	$0.00	$751.59	$123.21	$59.55	$2,127.48	12/28/2004	SL	R
1006	/104899	0.0%	0.0%	-	Misc Rolling Stock	AA	14,995	10,741	$0.00	$1,502.69	$246.34	$119.06	$4,253.52	12/6/2004	SL	R
1006	/104900	0.0%	0.0%	-	Misc Rolling Stock	AA	5,900	4,226	$0.00	$591.26	$96.93	$46.85	$1,673.61	12/28/2004	SL	R
1006	/104901	100.0%	100.0%	1,784	Loaders	AA	17,800	12,751	$1,783.78	$1,783.78	$292.42	$141.33	$5,049.20	12/15/2004	SL	R
1006	/104902	50.0%	100.0%	1,162	Passenger Vehicles	AA	23,194	16,615	$2,324.33	$2,324.33	$381.04	$184.17	$6,579.27	12/13/2004	SL	R
1006	/104903	100.0%	100.0%	1,187	Fences	AA	29,617	8,586	$1,187.12	$1,187.12	$194.61	$94.06	$21,030.85	11/19/2004	SL	R
1006	/104904	50.0%	100.0%	2,576	Security Equipment	AA	77,105	36,823	$5,151.41	$5,151.41	$844.49	$408.17	$40,282.42	12/31/2004	SL	R
1006	/104917	75.0%	65.0%	56,266	Conveyors - Structure, Belt,	AA	1,497,397	505,302	$48,764.28	$75,021.97	$12,298.66	$5,944.37	$992,094.41	5/10/2005	SL	R
1006	/104918	50.0%	14.4%	2,084	Motors	AA	83,189	28,072	$601.14	$4,167.89	$683.26	$330.24	$55,116.36	5/10/2005	SL	R
1006	/104931	100.0%	100.0%	17,500	Railroad Tracks, Trestles, and	AA	436,593	112,031	$17,499.94	$17,499.94	$2,868.84	$1,386.61	$324,561.76	9/1/2005	SL	R
1006	/104932	100.0%	100.0%	54,383	Railroad Tracks, Trestles, and	AA	1,356,770	348,152	$54,383.33	$54,383.33	$8,915.28	$4,309.06	$1,008,618.44	9/1/2005	SL	R
1006	/104933	100.0%	100.0%	85,836	Dozers	AA	856,493	549,501	$85,835.65	$85,835.65	$14,071.39	$6,801.19	$306,991.68	9/1/2005	SL	R
1006	/104934	100.0%	100.0%	484	Manlifts, Mobile Cranes,	AA	9,652	3,096	$483.59	$483.59	$79.28	$38.32	$6,556.16	9/27/2005	SL	R
1006	/104935	0.0%	100.0%	-	Passenger Vehicles	AA	17,337	10,976	$1,737.46	$1,737.46	$284.83	$137.67	$6,361.17	10/4/2005	SL	R
1006	/104936	100.0%	100.0%	484	Manlifts, Mobile Cranes,	AA	4,826	2,975	$483.66	$483.66	$79.29	$38.32	$1,851.37	12/5/2005	SL	R
1006	/104943	100.0%	100.0%	3,107	Trucks	AA	31,002	19,109	$3,106.99	$3,106.99	$509.34	$246.18	$11,893.21	12/1/2005	SL	R
1006	/104960	50.0%	14.4%	4,596	Fly Ash Separator	AA	321,079	56,537	$1,325.81	$9,192.30	$1,506.93	$728.35	$264,542.44	12/30/2005	SL	R
1006	/104969	100.0%	100.0%	7,578	Battery Load Bank	AA	75,615	46,607	$7,578.06	$7,578.06	$1,242.30	$600.45	$29,007.84	12/30/2005	SL	R
1006	/104970	50.0%	25.0%	3,594	Compressor, Service Air or	AA	143,448	44,203	$1,796.78	$7,187.10	$1,178.21	$569.47	$99,244.85	12/30/2005	SL	R
1006	/104971	100.0%	100.0%	2,396	Dryer, Compressed Air System	AA	47,816	14,734	$2,395.71	$2,395.71	$392.74	$189.83	$33,081.61	12/30/2005	SL	R
1006	/104972	50.0%	25.0%	3,594	Compressor, Service Air or	AA	143,448	44,203	$1,796.78	$7,187.10	$1,178.21	$569.47	$99,244.87	12/30/2005	SL	R
1006	/104973	0.0%	100.0%	-	Dryer, Compressed Air System	AA	47,816	14,734	$2,395.71	$2,395.71	$392.74	$189.83	$33,081.61	12/30/2005	SL	R
1006	/104974	50.0%	25.0%	3,594	Compressor, Service Air or	AA	143,448	44,203	$1,796.78	$7,187.10	$1,178.21	$569.47	$99,244.87	12/30/2005	SL	R
1006	/104975	100.0%	100.0%	2,396	Dryer, Compressed Air System	AA	47,816	14,734	$2,395.71	$2,395.71	$392.74	$189.83	$33,081.61	12/30/2005	SL	R
1006	/104976	50.0%	25.0%	3,594	Compressor, Service Air or	AA	143,448	44,203	$1,796.78	$7,187.10	$1,178.21	$569.47	$99,244.87	12/30/2005	SL	R
1006	/104977	0.0%	100.0%	-	Dryer, Compressed Air System	AA	47,816	14,734	$2,395.71	$2,395.71	$392.74	$189.83	$33,081.61	12/30/2005	SL	R

Dunkirk Generating Plant
Depreciation for Unit 2

					Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
					Unit 2 Depreciation	$1,432,771.99				
Unit 2 Only Depreciation	14.4%				Unit 1 Depreciation	$0.00				
					TOTAL Unit 2 Depreciation	**$6,114,886.38**				
					Total Depreciation	**$20,486,909.00**				
					Percentage	**29.848%**				

BU	Asset Number	t Allocation Unit 2	Unit 2		Description	Eq St	Cost	Accumulated Depreciation		Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
1006	/104978	50.0%	25.0%	3,594	Compressor, Service Air or	AA	143,448	44,203		$1,796.78	$7,187.10	$1,178.21	$569.47	$99,244.87	12/30/2005	SL	R
1006	/104979	100.0%	100.0%	2,396	Dryer, Compressed Air System	AA	47,816	14,734		$2,395.71	$2,395.71	$392.74	$189.83	$33,081.61	12/30/2005	SL	R
1006	/104980	50.0%	25.0%	3,594	Compressor, Service Air or	AA	143,448	44,203		$1,796.78	$7,187.10	$1,178.21	$569.47	$99,244.88	12/30/2005	SL	R
1006	/104981	100.0%	100.0%	2,396	Dryer, Compressed Air System	AA	47,816	14,734		$2,395.71	$2,395.71	$392.74	$189.83	$33,081.61	12/30/2005	SL	R
1006	/116525	50.0%	50.0%	1,037	Manlifts,Mobile Cranes	AA	41,400	12,584		$1,037.37	$2,074.74	$339.34	$164.01	$28,816.47	1/31/2006	SL	C
1006	/116526	100.0%	100.0%	837	Trucks	AA	8,350	5,076		$836.91	$836.91	$136.88	$66.16	$3,274.04	1/31/2006	SL	C
1006	/116527	100.0%	100.0%	837	Trucks	AA	8,350	5,076		$836.91	$836.91	$136.88	$66.16	$3,274.04	1/31/2006	SL	C
1006	/116541	0.0%	0.0%	-	Misc Rolling Stock	AA	19,908	11,949		$0.00	$1,995.36	$326.36	$157.74	$7,958.64	2/28/2006	SL	C
1006	/116884	50.0%	14.4%	1,252	Network hardware & assoc op	AA	24,827	24,827		$361.02	$2,503.08	$0.00	$0.00	$0.00	8/8/2006	SL	C
1006	/117002	75.0%	65.0%	2,773	Dust Suppression System	AA	129,095	19,360		$2,402.97	$3,696.87	$604.66	$292.25	$109,734.54	11/28/2006	SL	C
1006	/127011	50.0%	100.0%	1,250	Thaw Shed Bldg Lighting and	AA	49,895	12,883		$2,500.44	$2,500.44	$408.97	$197.67	$37,012.02	12/31/2006	SL	C
1006	/127012	0.0%	33.0%	-	D1-D4 Emission Monitors and	AA	65,947	34,054		$2,181.22	$6,609.75	$1,081.09	$522.53	$31,892.17	12/31/2006	SL	C
1006	/127013	50.0%	14.4%	883	Motor Control Center	AA	61,658	9,097		$254.67	$1,765.70	$288.80	$139.59	$52,560.90	12/31/2006	SL	C
1006	/127014	50.0%	14.4%	1,030	Motor Control Center	AA	61,658	10,613		$297.11	$2,059.98	$336.93	$162.85	$51,044.73	12/31/2006	SL	C
1006	/127088	50.0%	14.4%	23,953	Equip Simulator	AA	477,964	249,207		$6,909.50	$47,905.86	$7,835.46	$3,787.15	$228,756.64	12/31/2006	SL	C
1006	/127089	100.0%	100.0%	29,706	Vactor Truck	AA	296,382	153,230		$29,706.07	$29,706.07	$4,858.71	$2,348.38	$143,152.29	12/31/2006	SL	C
1006	/127090	100.0%	100.0%	8,338	Battery DC, 118 Cell Station	AA	83,191	42,959		$8,338.12	$8,338.12	$1,363.78	$659.16	$40,231.54	12/31/2006	SL	C
1006	/127102	50.0%	14.4%	592	FIN 47 Asbestos ARO	AA	82,686	6,100		$170.76	$1,183.93	$193.64	$93.59	$76,586.21	12/31/2006	SL	C
1006	/127103	50.0%	14.4%	378	FIN 47 Asbestos ARO	AA	37,683	3,892		$108.95	$755.39	$123.55	$59.72	$33,791.15	12/31/2006	SL	C
1006	/127104	50.0%	14.4%	350	FIN 47 Asbestos ARO	AA	24,451	3,608		$100.99	$700.20	$114.52	$55.35	$20,843.48	12/31/2006	SL	C
1006	/127225	50.0%	14.4%	10,603	Yard Light	AA	423,141	109,254		$3,058.49	$21,205.50	$3,468.36	$1,676.38	$313,887.39	12/31/2006	SL	C
1006	/131357	50.0%	14.4%	588	Gear Reducer	AA	23,459	4,692		$169.56	$1,175.64	$192.29	$92.94	$18,767.28	2/29/2008	SL	C
1006	/131358	50.0%	14.4%	664	Gear Reducer	AA	26,493	5,299		$191.50	$1,327.70	$217.16	$104.96	$21,194.54	2/29/2008	SL	C
1006	/131384	50.0%	100.0%	3,160	WWT System Control System	AA	126,122	24,690		$6,320.53	$6,320.53	$1,033.78	$499.66	$101,431.66	3/31/2008	SL	C
1006	/131385	100.0%	100.0%	1,985	WWT System Control System	AA	39,600	7,752		$1,984.53	$1,984.53	$324.59	$156.89	$31,847.71	3/31/2008	SL	C
1006	/131615	50.0%	14.4%	5,808	Exciter Controls inc VoltageRe	AA	231,808	42,498		$1,675.52	$11,616.92	$1,900.06	$918.37	$189,309.48	6/30/2008	SL	C
1006	/131656	100.0%	100.0%	5,600	CEMS Data Acquisition and	AA	55,875	20,014		$5,600.34	$5,600.34	$915.99	$442.73	$35,861.05	7/31/2008	SL	C
1006	/131897	100.0%	100.0%	125,453	Landfills	AA	876,164	405,047		$125,452.88	$125,452.88	$20,519.00	$9,917.54	$471,116.96	11/30/2008	SL	C
1006	/132197	100.0%	100.0%	5,711	Elevators	AA	142,450	17,544		$5,711.05	$5,711.05	$934.10	$451.49	$124,905.84	1/31/2009	SL	C
1006	/132424	50.0%	14.4%	18,367	Primary or Low Temperature	AA	1,282,750	100,796		$5,298.16	$36,733.93	$6,008.18	$2,903.96	$1,181,953.80	5/26/2009	SL	C
1006	/132837	50.0%	14.4%	854	Soot Blowers Assembly - Steam,	AA	59,654	4,547		$246.39	$1,708.30	$279.41	$135.05	$55,106.13	6/30/2009	SL	C
1006	/132838	50.0%	14.4%	854	Soot Blowers Assembly - Steam,	AA	59,653	4,547		$246.39	$1,708.27	$279.40	$135.04	$55,105.68	6/30/2009	SL	C
1006	/132841	50.0%	14.4%	7,328	Exciter Controls inc VoltageRe	AA	292,434	38,255		$2,113.73	$14,655.17	$2,396.99	$1,158.55	$254,178.70	6/30/2009	SL	C
1006	/133205	100.0%	100.0%	27,309	Roads & Paving	AA	544,941	74,936		$27,309.42	$27,309.42	$4,466.71	$2,158.91	$470,004.95	5/24/2009	SL	I
1006	/133206	100.0%	100.0%	5,862	Fencing	AA	146,203	16,084		$5,861.52	$5,861.52	$958.71	$463.38	$130,119.56	5/24/2009	SL	I
1006	/133207	100.0%	100.0%	4,387	Turnstyle	AA	65,653	12,409		$4,386.92	$4,386.92	$717.52	$346.80	$53,244.23	5/24/2009	SL	I
1006	/133208	50.0%	0.0%	54,662	Baghouse Foundations -Unit 3/4	AA	4,362,950	287,434		$0.00	$109,323.54	$17,880.90	$8,642.46	$4,075,516.39	5/24/2009	SL	C
1006	/133209	50.0%	14.4%	94,313	Baghouse Structure	AA	5,645,853	495,936		$27,205.68	$188,626.07	$30,851.58	$14,911.64	$5,149,916.68	5/24/2009	SL	C
1006	/133210	100.0%	50.0%	225,151	Fly Ash Silo	AA	4,492,740	591,969		$112,575.70	$225,151.40	$36,825.64	$17,799.11	$3,900,770.66	5/24/2009	SL	C
1006	/133211	50.0%	50.0%	9,495	Ash unloading mixer A	AA	378,914	49,926		$9,494.53	$18,989.06	$3,105.84	$1,501.16	$328,987.45	5/24/2009	SL	C
1006	/133212	50.0%	50.0%	9,495	Ash Unloading mixer B	AA	378,914	49,926		$9,494.53	$18,989.06	$3,105.84	$1,501.16	$328,987.45	5/24/2009	SL	C
1006	/133213	50.0%	50.0%	3,260	Ash conditioning System	AA	130,107	17,143		$3,260.13	$6,520.25	$1,066.45	$515.45	$112,963.92	5/24/2009	SL	C
1006	/133214	0.0%	0.0%	-	Induced Draft Fan-Housing 11	AA	916,556	69,009		$0.00	$26,247.29	$4,292.99	$2,074.95	$847,546.77	5/24/2009	SL	C
1006	/133215	0.0%	0.0%	-	Induced Draft Fan-Rotor 11	AA	524,889	69,160		$0.00	$26,304.54	$4,302.36	$2,079.48	$455,728.75	5/24/2009	SL	C
1006	/133216	0.0%	0.0%	-	Induced Draft Fan Motor 11	AA	271,804	35,813		$0.00	$13,621.34	$2,227.90	$1,076.82	$235,991.18	5/24/2009	SL	C
1006	/133217	0.0%	0.0%	-	Induced Draft Fan VFD 11	AA	396,208	52,205		$0.00	$19,855.76	$3,247.60	$1,569.68	$344,002.94	5/24/2009	SL	C
1006	/133218	0.0%	0.0%	-	Induced Draft Fan-Housing 12	AA	916,556	69,009		$0.00	$26,247.29	$4,292.99	$2,074.95	$847,546.77	5/24/2009	SL	C
1006	/133219	0.0%	0.0%	-	Induced Draft Fan-Rotor 12	AA	524,889	69,160		$0.00	$26,304.54	$4,302.36	$2,079.48	$455,728.75	5/24/2009	SL	C
1006	/133220	0.0%	0.0%	-	Induced Draft Fan Motor 12	AA	271,804	35,813		$0.00	$13,621.34	$2,227.90	$1,076.82	$235,991.18	5/24/2009	SL	C
1006	/133221	0.0%	0.0%	-	Induced Draft Fan VFD 12	AA	396,208	52,205		$0.00	$19,855.76	$3,247.60	$1,569.68	$344,002.94	5/24/2009	SL	C
1006	/133222	100.0%	100.0%	26,247	Induced Draft Fan-Housing 21	AA	916,556	69,009		$26,247.29	$26,247.29	$4,292.99	$2,074.95	$847,546.77	5/24/2009	SL	C
1006	/133223	100.0%	100.0%	26,305	Induced Draft Fan-Rotor 21	AA	524,889	69,160		$26,304.54	$26,304.54	$4,302.36	$2,079.48	$455,728.75	5/24/2009	SL	C
1006	/133224	100.0%	100.0%	13,621	Induced Draft Fan Motor 21	AA	271,804	35,813		$13,621.34	$13,621.34	$2,227.90	$1,076.82	$235,991.18	5/24/2009	SL	C
1006	/133225	100.0%	100.0%	19,856	Induced Draft Fan VFD 21	AA	396,208	52,205		$19,855.76	$19,855.76	$3,247.60	$1,569.68	$344,002.94	5/24/2009	SL	C
1006	/133226	100.0%	100.0%	26,247	Induced Draft Fan-Housing 22	AA	916,556	69,009		$26,247.29	$26,247.29	$4,292.99	$2,074.95	$847,546.77	5/24/2009	SL	C
1006	/133227	100.0%	100.0%	26,305	Induced Draft Fan-Rotor 22	AA	524,889	69,160		$26,304.54	$26,304.54	$4,302.36	$2,079.48	$455,728.75	5/24/2009	SL	C
1006	/133228	100.0%	100.0%	13,621	Induced Draft Fan Motor 22	AA	271,804	35,813		$13,621.34	$13,621.34	$2,227.90	$1,076.82	$235,991.18	5/24/2009	SL	C
1006	/133229	100.0%	100.0%	19,856	Induced Draft Fan VFD 22	AA	396,208	52,205		$19,855.76	$19,855.76	$3,247.60	$1,569.68	$344,002.94	5/24/2009	SL	C
1006	/133230	100.0%	0.0%	26,247	Induced Draft Fan-Housing 31	AA	916,556	69,009		$0.00	$26,247.29	$4,292.99	$2,074.95	$847,546.77	5/24/2009	SL	C
1006	/133231	100.0%	0.0%	26,305	Induced Draft Fan-Rotor 31	AA	524,889	69,160		$0.00	$26,304.54	$4,302.36	$2,079.48	$455,728.75	5/24/2009	SL	C
1006	/133232	100.0%	0.0%	17,981	Induced Draft Fan Motor 31	AA	358,804	45,226		$0.00	$17,981.30	$2,941.01	$1,421.49	$313,578.07	5/24/2009	SL	C
1006	/133233	100.0%	0.0%	19,856	Induced Draft Fan VFD 31	AA	396,208	52,205		$0.00	$19,855.76	$3,247.60	$1,569.68	$344,002.94	5/24/2009	SL	C
1006	/133234	100.0%	0.0%	26,247	Induced Draft Fan-Housing 32	AA	916,556	69,009		$0.00	$26,247.29	$4,292.99	$2,074.95	$847,546.77	5/24/2009	SL	C
1006	/133235	100.0%	0.0%	26,305	Induced Draft Fan-Rotor 32	AA	524,889	69,160		$0.00	$26,304.54	$4,302.36	$2,079.48	$455,728.75	5/24/2009	SL	C
1006	/133236	100.0%	0.0%	17,981	Induced Draft Fan Motor 32	AA	358,804	45,226		$0.00	$17,981.30	$2,941.01	$1,421.49	$313,578.07	5/24/2009	SL	C
1006	/133237	100.0%	0.0%	19,856	Induced Draft Fan VFD 32	AA	396,208	52,205		$0.00	$19,855.76	$3,247.60	$1,569.68	$344,002.94	5/24/2009	SL	C
1006	/133238	0.0%	0.0%	-	Induced Draft Fan-Housing 41	AA	916,556	69,009		$0.00	$26,247.29	$4,292.99	$2,074.95	$847,546.77	5/24/2009	SL	C
1006	/133239	0.0%	0.0%	-	Induced Draft Fan-Rotor 41	AA	501,345	66,058		$0.00	$25,124.68	$4,109.38	$1,986.21	$435,287.41	5/24/2009	SL	C
1006	/133240	0.0%	0.0%	-	Induced Draft Fan Motor 41	AA	358,807	44,685		$0.00	$17,981.41	$2,941.03	$1,421.50	$314,121.90	5/24/2009	SL	C
1006	/133241	0.0%	0.0%	-	Induced Draft Fan VFD 41	AA	373,210	49,175		$0.00	$18,703.23	$3,059.09	$1,478.56	$324,035.29	5/24/2009	SL	C

Dunkirk Generating Plant
Depreciation for Unit 2

					Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
			417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99				
Unit 2 Only Depreciation	14.4%				Unit 1 Depreciation	$0.00				
					TOTAL Unit 2 Depreciation	**$6,114,886.38**				
					Total Depreciation	**$20,486,909.00**				
					Percentage	**29.848%**				

BU	Asset Number	t Allocation Unit 2	Unit 2		Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Montl	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
1006	/133242	0.0%	0.0%	-	Induced Draft Fan-Housing 42	AA	916,556	69,009	$0.00	$26,247.29	$4,292.99	$2,074.95	$847,546.77	5/24/2009	SL	C
1006	/133243	0.0%	0.0%	-	Induced Draft Fan-Rotor 42	AA	501,345	66,058	$0.00	$25,124.68	$4,109.38	$1,986.21	$435,287.41	5/24/2009	SL	C
1006	/133244	0.0%	0.0%	-	Induced Draft Fan Motor 42	AA	358,807	44,685	$0.00	$17,981.41	$2,941.03	$1,421.50	$314,121.90	5/24/2009	SL	C
1006	/133245	0.0%	0.0%	-	Induced Draft Fan VFD 42	AA	441,198	58,133	$0.00	$22,110.39	$3,616.36	$1,747.91	$383,064.86	5/24/2009	SL	C
1006	/133246	100.0%	0.0%	138,943	Mercury adsorbent silo unit 3	AA	1,386,258	327,216	$0.00	$138,943.29	$22,725.49	$10,984.02	$1,059,042.78	5/24/2009	SL	C
1006	/133247	0.0%	0.0%	-	Mercury adsorbent injection s	AA	1,327,953	314,599	$0.00	$133,099.45	$21,769.67	$10,522.04	$1,013,354.68	5/24/2009	SL	C
1006	/133248	100.0%	0.0%	130,289	Mercury adsorb inject Unit 3	AA	1,299,917	283,646	$0.00	$130,289.36	$21,310.06	$10,299.89	$1,016,270.87	5/24/2009	SL	C
1006	/133249	0.0%	0.0%	-	Mercury adsorb iinject Unit 4	AA	1,299,917	283,646	$0.00	$130,289.36	$21,310.06	$10,299.89	$1,016,270.87	5/24/2009	SL	C
1006	/133250	50.0%	100.0%	59,033	Mercury adsorb silo unit 1& 2	AA	1,177,953	282,140	$118,065.10	$118,065.10	$19,310.66	$9,333.51	$895,813.69	5/24/2009	SL	C
1006	/133251	50.0%	14.4%	149,239	Mercury adsorbent inject sys	AA	2,977,953	671,648	$43,049.61	$298,477.30	$48,818.78	$23,595.81	$2,306,305.57	5/24/2009	SL	C
1006	/133252	50.0%	14.4%	22,547	Mercury adsorb injecti lances	AA	449,917	99,712	$6,504.04	$45,094.71	$7,375.67	$3,564.92	$350,205.26	5/24/2009	SL	C
1006	/133253	100.0%	100.0%	180,404	Mercury adsorbent injection l	AA	1,799,917	391,843	$180,403.86	$180,403.86	$29,506.76	$14,261.64	$1,408,074.17	5/24/2009	SL	C
1006	/133254	50.0%	14.4%	26,804	Landscaping	AA	1,872,017	124,116	$7,732.02	$53,608.68	$8,768.21	$4,237.98	$1,747,900.19	5/24/2009	SL	C
1006	/133255	50.0%	14.4%	133,753	Building Foundation structure	AA	10,675,808	628,949	$38,582.65	$267,506.40	$43,753.20	$21,147.44	$10,046,859.33	5/24/2009	SL	C
1006	/133256	50.0%	100.0%	10,465	Building Roof	AA	417,653	50,989	$20,930.48	$20,930.48	$3,423.38	$1,654.64	$366,663.93	5/24/2009	SL	C
1006	/133257	50.0%	14.4%	37,543	Baghouse ancillary HVAC	AA	1,498,303	164,712	$10,829.81	$75,086.71	$12,281.14	$5,935.90	$1,333,590.82	5/24/2009	SL	C
1006	/133258	50.0%	14.4%	25,688	Building Lighting & Power Sys	AA	1,025,166	117,404	$7,409.96	$51,375.69	$8,402.98	$4,061.45	$907,762.46	5/24/2009	SL	C
1006	/133259	50.0%	100.0%	4,672	Fire Protection	AA	326,288	20,578	$9,343.87	$9,343.87	$1,528.28	$738.67	$305,710.26	5/24/2009	SL	C
1006	/133260	50.0%	14.4%	26,444	Construction/Office Trailers	AA	1,055,362	128,844	$7,628.21	$52,888.92	$8,650.48	$4,181.08	$926,517.55	5/24/2009	SL	C
1006	/133261	100.0%	100.0%	10,269	Fly Ash System Panel	AA	204,907	26,999	$10,268.80	$10,268.80	$1,679.56	$811.79	$177,907.99	5/24/2009	SL	C
1006	/133262	50.0%	14.4%	12,916	Fly Ash Piping and Valves	AA	515,450	58,046	$3,725.70	$25,831.52	$4,224.99	$2,042.09	$457,404.01	5/24/2009	SL	C
1006	/133263	0.0%	0.0%	-	Fly ash air compressor/dryer	AA	119,897	15,248	$0.00	$6,008.59	$982.76	$475.00	$104,648.78	5/24/2009	SL	C
1006	/133264	0.0%	0.0%	-	Fly ash air compressor/dryer 1	AA	119,897	15,248	$0.00	$6,008.59	$982.76	$475.00	$104,648.78	5/24/2009	SL	C
1006	/133265	100.0%	100.0%	6,009	Fly ash air compressor/dryer 2	AA	119,897	16,996	$6,008.59	$6,008.59	$982.76	$475.00	$102,900.83	5/24/2009	SL	I
1006	/133266	100.0%	0.0%	6,009	Fly ash air compressor/dryer 3	AA	119,897	15,248	$0.00	$6,008.59	$982.76	$475.00	$104,648.78	5/24/2009	SL	C
1006	/133267	0.0%	0.0%	-	Fly ash air compressor/dryer 4	AA	119,897	15,248	$0.00	$6,008.59	$982.76	$475.00	$104,648.78	5/24/2009	SL	C
1006	/133268	0.0%	50.0%	-	Distributed Control System	AA	956,576	233,568	$47,938.32	$95,876.63	$15,681.53	$7,579.43	$723,007.92	5/24/2009	SL	C
1006	/133269	100.0%	0.0%	55,052	Hg CEMS Data Acquisition	AA	549,265	134,114	$0.00	$55,052.26	$9,004.32	$4,352.10	$415,150.39	5/24/2009	SL	C
1006	/133270	100.0%	100.0%	55,052	Hg CEMS Data Acquisiti Unit 2	AA	549,265	134,114	$55,052.26	$55,052.26	$9,004.32	$4,352.10	$415,150.39	5/24/2009	SL	C
1006	/133271	0.0%	0.0%	-	Hg CEMS Data Acquisition	AA	549,265	134,114	$0.00	$55,052.26	$9,004.32	$4,352.10	$415,150.39	5/24/2009	SL	C
1006	/133272	100.0%	100.0%	22,232	SNCR - Urea tank and urea	AA	665,448	53,159	$22,232.41	$22,232.41	$3,636.32	$1,757.56	$612,288.79	5/24/2009	SL	C
1006	/133273	50.0%	14.4%	18,015	SNCR -Piping and Valves	AA	1,078,455	82,950	$5,196.75	$36,030.82	$5,893.18	$2,848.38	$995,505.00	5/24/2009	SL	C
1006	/133274	50.0%	14.4%	21,364	SNCR Urea Inject lances nozzle	AA	852,590	99,987	$6,162.57	$42,727.14	$6,988.43	$3,377.75	$752,603.03	5/24/2009	SL	C
1006	/133275	100.0%	100.0%	51,541	SNCR Dilution Water	AA	1,028,455	119,015	$51,540.52	$51,540.52	$8,429.94	$4,074.48	$909,439.76	5/24/2009	SL	C
1006	/133276	100.0%	0.0%	51,541	SNCR - dilution water	AA	1,028,455	119,015	$0.00	$51,540.52	$8,429.94	$4,074.48	$909,439.76	5/24/2009	SL	C
1006	/133277	100.0%	0.0%	62,816	SNCR - dilution water	AA	1,253,455	143,360	$0.00	$62,816.28	$10,274.20	$4,965.88	$1,110,095.50	5/24/2009	SL	C
1006	/133278	0.0%	0.0%	-	SNCR - dilution water	AA	1,253,455	143,360	$0.00	$62,816.28	$10,274.20	$4,965.88	$1,110,095.50	5/24/2009	SL	C
1006	/133279	0.0%	100.0%	-	Baghouse air compress/dryer 1	AA	632,457	55,556	$21,130.17	$21,130.17	$3,456.04	$1,670.42	$576,901.27	5/24/2009	SL	C
1006	/133280	100.0%	100.0%	21,130	Baghouse air compressor/dryer2	AA	632,457	55,556	$21,130.17	$21,130.17	$3,456.04	$1,670.42	$576,901.27	5/24/2009	SL	C
1006	/133281	100.0%	100.0%	21,130	Baghouse Air Compressor/Dryer3	AA	632,457	55,556	$21,130.17	$21,130.17	$3,456.04	$1,670.42	$576,901.27	5/24/2009	SL	C
1006	/133282	0.0%	0.0%	-	Bags/Cages/Venturies Unit 1	AA	886,668	200,797	$0.00	$88,869.83	$14,535.50	$7,025.51	$685,871.23	5/24/2009	SL	C
1006	/133283	100.0%	100.0%	88,870	Bags/cages/venturies Unit 2	AA	886,668	200,797	$88,869.83	$88,869.83	$14,535.50	$7,025.51	$685,871.23	5/24/2009	SL	C
1006	/133284	100.0%	0.0%	73,608	Bags/cages/venturies Unit 31	AA	734,400	167,847	$0.00	$73,608.17	$12,039.31	$5,819.02	$566,553.21	5/24/2009	SL	C
1006	/133285	100.0%	0.0%	73,608	Bags/cages/venturies Unit 32	AA	734,400	167,847	$0.00	$73,608.17	$12,039.31	$5,819.02	$566,553.21	5/24/2009	SL	C
1006	/133286	0.0%	0.0%	-	Bags/cages/venturies Unit 41	AA	734,400	167,847	$0.00	$73,608.17	$12,039.31	$5,819.02	$566,553.21	5/24/2009	SL	C
1006	/133287	0.0%	0.0%	-	Bags/cages/venturies Unit 42	AA	734,400	167,847	$0.00	$73,608.17	$12,039.31	$5,819.02	$566,553.21	5/24/2009	SL	C
1006	/133288	0.0%	0.0%	-	Pulse headers Unit 1	AA	812,457	68,539	$0.00	$27,143.90	$4,439.64	$2,145.83	$743,917.67	5/24/2009	SL	C
1006	/133289	100.0%	100.0%	27,144	Pulse headers Unit 2	AA	812,457	68,539	$27,143.90	$27,143.90	$4,439.64	$2,145.83	$743,917.67	5/24/2009	SL	C
1006	/133290	100.0%	0.0%	27,144	Pulse headers Unit 31	AA	812,457	68,539	$0.00	$27,143.90	$4,439.64	$2,145.83	$743,917.67	5/24/2009	SL	C
1006	/133291	100.0%	0.0%	27,144	Pulse headers Unit 32	AA	812,457	68,539	$0.00	$27,143.90	$4,439.64	$2,145.83	$743,917.67	5/24/2009	SL	C
1006	/133292	0.0%	0.0%	-	Pulse headers Unit 41	AA	812,457	68,539	$0.00	$27,143.90	$4,439.64	$2,145.83	$743,917.67	5/24/2009	SL	C
1006	/133293	0.0%	0.0%	-	Pulse headers Unit 42	AA	812,457	68,539	$0.00	$27,143.90	$4,439.64	$2,145.83	$743,917.67	5/24/2009	SL	C
1006	/133294	0.0%	0.0%	-	Unit 1 Compartment 1	AA	608,992	47,599	$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133295	0.0%	0.0%	-	Unit 1 Compartment 2	AA	608,992	47,599	$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133296	0.0%	0.0%	-	Unit 1 Compartment 3	AA	608,992	47,599	$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133297	0.0%	0.0%	-	Unit 1 Compartment 4	AA	608,992	47,599	$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133298	0.0%	0.0%	-	Unit 1 Compartment 5	AA	608,992	47,599	$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133299	0.0%	0.0%	-	Unit 1 Compartment 6	AA	608,992	47,599	$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133300	0.0%	0.0%	-	Unit 1 Compartment 7	AA	608,992	47,599	$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133301	0.0%	0.0%	-	Unit 1 Compartment 8	AA	608,992	47,599	$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133302	0.0%	0.0%	-	Unit 1 Compartment 9	AA	608,992	47,599	$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133303	0.0%	0.0%	-	Unit 1 Compartment 10	AA	608,992	47,599	$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133304	0.0%	0.0%	-	Unit 1 Compartment 11	AA	608,992	47,599	$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133305	0.0%	0.0%	-	Unit 1 Compartment 12	AA	608,992	47,599	$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133306	100.0%	100.0%	20,346	Unit 2 Compartment 1	AA	608,992	47,599	$20,346.23	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133307	100.0%	100.0%	20,346	Unit 2 Compartment 2	AA	608,992	47,599	$20,346.23	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133308	100.0%	100.0%	20,346	Unit 2 Compartment 3	AA	608,992	47,599	$20,346.23	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133309	100.0%	100.0%	20,346	Unit 2 Compartment 4	AA	608,992	47,599	$20,346.23	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133310	100.0%	100.0%	20,346	Unit 2 Compartment 5	AA	608,992	47,599	$20,346.23	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133311	100.0%	100.0%	20,346	Unit 2 Compartment 6	AA	608,992	47,599	$20,346.23	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C

Dunkirk Generating Plant
Depreciation for Unit 2

					Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
			417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99				
Unit 2 Only Depreciation	14.4%				Unit 1 Depreciation	$0.00				
					TOTAL Unit 2 Depreciation	**$6,114,886.38**				
					Total Depreciation	**$20,486,909.00**				
					Percentage	**29.848%**				

BU	Asset Number	t Allocation Unit 2	Unit 2		Description	Eq St	Cost	Accumulated Depreciation		Sum Product of Last 12 Montl	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
1006	/133312	100.0%	100.0%	20,346	Unit 2 Compartment 7	AA	608,992	47,599		$20,346.23	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133313	100.0%	100.0%	20,346	Unit 2 Compartment 8	AA	608,992	47,599		$20,346.23	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133314	100.0%	100.0%	20,346	Unit 2 Compartment 9	AA	608,992	47,599		$20,346.23	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133315	100.0%	100.0%	20,346	Unit 2 Compartment 10	AA	608,992	47,599		$20,346.23	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133316	100.0%	100.0%	20,346	Unit 2 Compartment 11	AA	608,992	47,599		$20,346.23	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133317	100.0%	100.0%	20,346	Unit 2 Compartment 12	AA	608,992	47,599		$20,346.23	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133318	100.0%	0.0%	20,346	Unit 31 Compartment 1	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133319	100.0%	0.0%	20,346	Unit 31 Compartment 2	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133320	100.0%	0.0%	20,346	Unit 31 Compartment 3	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133321	100.0%	0.0%	20,346	Unit 31 Compartment 4	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133322	100.0%	0.0%	20,346	Unit 31 Compartment 5	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133323	100.0%	0.0%	20,346	Unit 31 Compartment 6	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133324	100.0%	0.0%	20,346	Unit 31 Compartment 7	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133325	100.0%	0.0%	20,346	Unit 31 Compartment 8	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133326	100.0%	0.0%	20,346	Unit 31 Compartment 9	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133327	100.0%	0.0%	20,346	Unit 31 Compartment 10	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133328	100.0%	0.0%	20,346	Unit 31 Compartment 11	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133329	100.0%	0.0%	20,346	Unit 31 Compartment 12	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133330	100.0%	0.0%	20,346	Unit 32 Compartment 1	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133331	100.0%	0.0%	20,346	Unit 32 Compartment 2	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133332	100.0%	0.0%	20,346	Unit 32 Compartment 3	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133333	100.0%	0.0%	20,346	Unit 32 Compartment 4	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133334	100.0%	0.0%	20,346	Unit 32 Compartment 5	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133335	100.0%	0.0%	20,346	Unit 32 Compartment 6	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133336	100.0%	0.0%	20,346	Unit 32 Compartment 7	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133337	100.0%	0.0%	20,346	Unit 32 Compartment 8	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133338	100.0%	0.0%	20,346	Unit 32 Compartment 9	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133339	100.0%	0.0%	20,346	Unit 32 Compartment 10	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133340	100.0%	0.0%	20,346	Unit 32 Compartment 11	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133341	100.0%	0.0%	20,346	Unit 32 Compartment 12	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133342	0.0%	0.0%	-	Unit 41 Compartment 1	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133343	0.0%	0.0%	-	Unit 41 Compartment 2	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133344	0.0%	0.0%	-	Unit 41 Compartment 3	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133345	0.0%	0.0%	-	Unit 41 Compartment 4	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133346	0.0%	0.0%	-	Unit 41 Compartment 5	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133347	0.0%	0.0%	-	Unit 41 Compartment 6	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133348	0.0%	0.0%	-	Unit 41 Compartment 7	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133349	0.0%	0.0%	-	Unit 41 Compartment 8	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133350	0.0%	0.0%	-	Unit 41 Compartment 9	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133351	0.0%	0.0%	-	Unit 41 Compartment 10	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133352	0.0%	0.0%	-	Unit 41 Compartment 11	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133353	0.0%	0.0%	-	Unit 41 Compartment 12	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133354	0.0%	0.0%	-	Unit 42 Compartment 1	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133355	0.0%	0.0%	-	Unit 42 Compartment 2	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133356	0.0%	0.0%	-	Unit 42 Compartment 3	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133357	0.0%	0.0%	-	Unit 42 Compartment 4	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133358	0.0%	0.0%	-	Unit 42 Compartment 5	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133359	0.0%	0.0%	-	Unit 42 Compartment 6	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133360	0.0%	0.0%	-	Unit 42 Compartment 7	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133361	0.0%	0.0%	-	Unit 42 Compartment 8	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133362	0.0%	0.0%	-	Unit 42 Compartment 9	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133363	0.0%	0.0%	-	Unit 42 Compartment 10	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133364	0.0%	0.0%	-	Unit 42 Compartment 11	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133365	0.0%	0.0%	-	Unit 42 Compartment 12	AA	608,992	47,599		$0.00	$20,346.23	$3,327.82	$1,608.45	$561,393.73	5/24/2009	SL	C
1006	/133366	100.0%	100.0%	43,794	Trona bulk silo	AA	1,310,819	103,361		$43,794.04	$43,794.04	$7,162.93	$3,462.09	$1,207,458.14	5/24/2009	SL	C
1006	/133367	50.0%	100.0%	29,414	Trona bulk unloading	AA	1,760,819	135,820		$58,828.39	$58,828.39	$9,621.94	$4,650.62	$1,624,999.13	5/24/2009	SL	C
1006	/133368	50.0%	100.0%	32,588	Trona bulk rail - unloading	AA	1,625,669	147,796		$65,175.67	$65,175.67	$10,660.10	$5,152.40	$1,477,873.14	5/24/2009	SL	C
1006	/133369	50.0%	100.0%	51,130	Trona - bulk unloading	AA	3,060,819	229,591		$102,260.96	$102,260.96	$16,725.75	$8,084.14	$2,831,228.66	5/24/2009	SL	C
1006	/133370	0.0%	0.0%	-	Trona - day bin unit 1	AA	710,819	60,083		$0.00	$23,748.24	$3,884.25	$1,877.39	$650,736.82	5/24/2009	SL	C
1006	/133371	100.0%	100.0%	23,748	Trona - day bin unit 2	AA	710,819	60,083		$23,748.24	$23,748.24	$3,884.25	$1,877.39	$650,736.82	5/24/2009	SL	C
1006	/133372	0.0%	0.0%	-	Trona - day bin unit 3	AA	760,819	63,689		$0.00	$25,418.71	$4,157.47	$2,009.45	$697,130.28	5/24/2009	SL	C
1006	/133373	0.0%	0.0%	-	Trona - day bin unit 4	AA	760,819	63,689		$0.00	$25,418.71	$4,157.47	$2,009.45	$697,130.28	5/24/2009	SL	C
1006	/133374	100.0%	100.0%	40,453	Trona transport system bulk t	AA	1,210,819	96,148		$40,453.06	$40,453.06	$6,616.48	$3,197.97	$1,114,671.27	5/24/2009	SL	C
1006	/133375	0.0%	0.0%	-	Trona injection Unit 1	AA	2,250,807	171,164		$0.00	$75,198.72	$12,299.46	$5,944.76	$2,079,643.85	5/24/2009	SL	C
1006	/133376	100.0%	100.0%	75,199	Trona injection Unit 2	AA	2,250,807	171,164		$75,198.72	$75,198.72	$12,299.46	$5,944.76	$2,079,643.85	5/24/2009	SL	C
1006	/133377	100.0%	0.0%	57,519	Trona injection Unit 3	AA	1,721,639	132,994		$0.00	$57,519.37	$9,407.84	$4,547.14	$1,588,644.61	5/24/2009	SL	C
1006	/133378	0.0%	0.0%	-	Trona injection Unit 4	AA	1,738,123	134,183		$0.00	$58,070.10	$9,497.91	$4,590.67	$1,603,939.96	5/24/2009	SL	C
1006	/133379	0.0%	0.0%	-	Unit 1 - Ductwork and	AA	3,706,484	276,817		$0.00	$106,142.06	$17,360.54	$8,390.95	$3,429,667.14	5/24/2009	SL	C
1006	/133380	100.0%	100.0%	102,377	Unit 2 - Ductwork and	AA	3,575,000	268,688		$102,376.77	$102,376.77	$16,744.69	$8,093.29	$3,306,311.99	5/24/2009	SL	C
1006	/133381	100.0%	0.0%	116,695	Unit 3 - Ductwork and	AA	4,075,000	299,601		$0.00	$116,695.19	$19,086.60	$9,225.22	$3,775,398.66	5/24/2009	SL	C

Dunkirk Generating Plant
Depreciation for Unit 2

					Unit 2 Common					
				417,549,936	106,548,558	Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
						Unit 2 Depreciation	$1,432,771.99				
Unit 2 Only Depreciation	14.4%										
						Unit 1 Depreciation	$0.00				
						TOTAL Unit 2 Depreciation	**$6,114,886.38**				
						Total Depreciation	**$20,486,909.00**				
						Percentage	**29.848%**				

BU	Asset Number	t Allocation Unit 2	Unit 2		Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
1006	/133382	0.0%	0.0%	-	Unit 4 - Ductwork and	AA	4,875,000	349,063	$0.00	$139,604.67	$22,833.66	$11,036.30	$4,525,937.32	5/24/2009	SL	C
1006	/133383	100.0%	100.0%	4,988	Elevator - Unit 3 and 4	AA	124,403	13,113	$4,987.53	$4,987.53	$815.76	$394.29	$111,290.07	5/24/2009	SL	C
1006	/133384	100.0%	100.0%	4,988	Elevator - Unit 1 and 2	AA	124,403	13,113	$4,987.53	$4,987.53	$815.76	$394.29	$111,290.07	5/24/2009	SL	C
1006	/133385	0.0%	0.0%	-	Economizer ash conveying sys	AA	436,008	109,007	$0.00	$43,700.67	$7,147.66	$3,454.71	$327,001.42	5/24/2009	SL	C
1006	/133386	100.0%	100.0%	43,701	Economizer ash conveying sys	AA	436,008	109,007	$43,700.67	$43,700.67	$7,147.66	$3,454.71	$327,001.42	5/24/2009	SL	C
1006	/133387	100.0%	0.0%	43,701	Economizer ash conveying syst	AA	436,008	109,007	$0.00	$43,700.67	$7,147.66	$3,454.71	$327,001.42	5/24/2009	SL	C
1006	/133388	0.0%	0.0%	-	Economizer ash conveying syst	AA	436,008	109,007	$0.00	$43,700.67	$7,147.66	$3,454.71	$327,001.42	5/24/2009	SL	C
1006	/133389	0.0%	0.0%	-	Station Service Unit T1X	AA	111,482	14,689	$0.00	$5,586.88	$913.79	$441.67	$96,793.16	5/24/2009	SL	C
1006	/133390	100.0%	100.0%	5,587	Station Service Unit T2X	AA	111,482	14,689	$5,586.88	$5,586.88	$913.79	$441.67	$96,793.16	5/24/2009	SL	C
1006	/133391	100.0%	0.0%	5,587	Station Service Unit T3X	AA	111,482	14,689	$0.00	$5,586.88	$913.79	$441.67	$96,793.16	5/24/2009	SL	C
1006	/133392	0.0%	0.0%	-	Station Service Unit T4X	AA	111,482	14,689	$0.00	$5,586.88	$913.79	$441.67	$96,793.16	5/24/2009	SL	C
1006	/133393	100.0%	100.0%	5,587	Reserve Station Service Unit	AA	111,482	14,689	$5,586.88	$5,586.88	$913.79	$441.67	$96,793.16	5/24/2009	SL	C
1006	/133394	100.0%	100.0%	26,060	Current Limiter	AA	780,000	58,191	$26,059.54	$26,059.54	$4,262.28	$2,060.11	$721,808.93	5/24/2009	SL	C
1006	/133395	0.0%	0.0%	-	Current Limiter	AA	780,000	58,191	$0.00	$26,059.54	$4,262.28	$2,060.11	$721,808.93	5/24/2009	SL	C
1006	/133396	0.0%	0.0%	-	Current Limiter	AA	730,000	54,585	$0.00	$24,389.05	$3,989.06	$1,928.05	$675,415.49	5/24/2009	SL	C
1006	/133397	100.0%	0.0%	24,389	Current Limiter	AA	730,000	54,585	$0.00	$24,389.05	$3,989.06	$1,928.05	$675,415.49	5/24/2009	SL	C
1006	/133398	50.0%	14.4%	3,297	15 kV Breaker	AA	197,386	16,166	$951.14	$6,594.59	$1,078.61	$521.33	$181,219.10	5/24/2009	SL	C
1006	/133399	50.0%	14.4%	3,297	15 kV Breaker	AA	197,386	16,166	$951.14	$6,594.59	$1,078.61	$521.33	$181,219.10	5/24/2009	SL	C
1006	/133400	50.0%	14.4%	3,297	15 kV Breaker	AA	197,386	16,166	$951.14	$6,594.59	$1,078.61	$521.33	$181,219.10	5/24/2009	SL	C
1006	/133401	50.0%	14.4%	3,297	15 kV Breaker	AA	197,386	16,166	$951.14	$6,594.59	$1,078.61	$521.33	$181,219.10	5/24/2009	SL	C
1006	/133402	50.0%	14.4%	1,649	15 kV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133403	50.0%	14.4%	1,649	15 kV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133404	50.0%	14.4%	1,649	15 kV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133405	50.0%	14.4%	1,649	15 kV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133406	50.0%	14.4%	1,283	Medium Voltage PDC	AA	89,614	7,042	$370.13	$2,566.25	$419.73	$202.87	$82,571.87	5/24/2009	SL	C
1006	/133407	50.0%	14.4%	12,593	MVPDC 5KV Breaker	AA	753,850	56,305	$3,632.58	$25,185.88	$4,119.39	$1,991.04	$697,545.45	5/24/2009	SL	C
1006	/133408	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133409	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133410	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133411	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133412	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133413	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133414	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133415	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133416	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133417	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133418	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133419	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133420	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133421	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133422	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133423	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133424	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133425	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133426	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133427	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133428	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133429	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133430	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133431	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133432	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133433	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133434	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133435	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133436	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133437	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133438	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133439	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133440	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133441	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133442	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133443	50.0%	14.4%	1,649	MVPDC 5KV Breaker	AA	98,693	9,048	$475.57	$3,297.29	$539.30	$260.66	$89,645.16	5/24/2009	SL	C
1006	/133444	100.0%	100.0%	16,686	MVPDC Room Battery	AA	166,482	41,280	$16,686.35	$16,686.35	$2,729.21	$1,319.12	$125,202.50	5/24/2009	SL	C
1006	/133445	50.0%	14.4%	2,245	Transformers Medium and Low	AA	89,614	12,323	$647.73	$4,490.94	$734.54	$355.03	$77,290.61	5/24/2009	SL	C
1006	/133446	50.0%	14.4%	2,245	Transformers Medium and Low	AA	89,614	12,323	$647.73	$4,490.94	$734.54	$355.03	$77,290.61	5/24/2009	SL	C
1006	/133447	50.0%	14.4%	2,245	Transformers Medium and Low	AA	89,614	12,323	$647.73	$4,490.94	$734.54	$355.03	$77,290.61	5/24/2009	SL	C
1006	/133448	50.0%	14.4%	2,245	Transformers Medium and Low	AA	89,614	12,323	$647.73	$4,490.94	$734.54	$355.03	$77,290.61	5/24/2009	SL	C
1006	/133449	50.0%	14.4%	2,245	Transformers Medium and Low	AA	89,614	12,323	$647.73	$4,490.94	$734.54	$355.03	$77,290.61	5/24/2009	SL	C
1006	/133450	50.0%	14.4%	2,245	Transformers Medium and Low	AA	89,614	12,323	$647.73	$4,490.94	$734.54	$355.03	$77,290.61	5/24/2009	SL	C
1006	/133451	50.0%	14.4%	2,245	Transformers Medium and Low	AA	89,614	12,323	$647.73	$4,490.94	$734.54	$355.03	$77,290.61	5/24/2009	SL	C

Dunkirk Generating Plant
Depreciation for Unit 2

					Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36	
			417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99					
Unit 2 Only Depreciation	14.4%				Unit 1 Depreciation	$0.00					
					TOTAL Unit 2 Depreciation	**$6,114,886.38**					
					Total Depreciation	**$20,486,909.00**					
					Percentage	**29.848%**					

BU	Asset Number	t Allocation Unit 2	Unit 2		Description	Eq St	Cost	Accumulated Depreciation		Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
1006	/133452	50.0%	14.4%	2,245	Transformers Medium and Low	AA	89,614	12,323		$647.73	$4,490.94	$734.54	$355.03	$77,290.61	5/24/2009	SL	C
1006	/133453	50.0%	14.4%	2,245	Transformers Medium and Low	AA	89,614	12,323		$647.73	$4,490.94	$734.54	$355.03	$77,290.61	5/24/2009	SL	C
1006	/133454	50.0%	14.4%	2,245	Transformers Medium and Low	AA	89,614	12,323		$647.73	$4,490.94	$734.54	$355.03	$77,290.61	5/24/2009	SL	C
1006	/133455	50.0%	14.4%	2,245	Transformers Medium and Low	AA	89,614	12,323		$647.73	$4,490.94	$734.54	$355.03	$77,290.61	5/24/2009	SL	C
1006	/133456	50.0%	14.4%	2,245	Transformers Medium and Low	AA	89,614	12,323		$647.73	$4,490.94	$734.54	$355.03	$77,290.61	5/24/2009	SL	C
1006	/133457	50.0%	14.4%	2,245	Transformers Medium and Low	AA	89,614	12,323		$647.73	$4,490.94	$734.54	$355.03	$77,290.61	5/24/2009	SL	C
1006	/133458	50.0%	14.4%	2,245	Transformers Medium and Low	AA	89,614	12,323		$647.73	$4,490.94	$734.54	$355.03	$77,290.61	5/24/2009	SL	C
1006	/133459	50.0%	14.4%	2,245	Transformers Medium and Low	AA	89,614	12,323		$647.73	$4,490.94	$734.54	$355.03	$77,290.61	5/24/2009	SL	C
1006	/133460	50.0%	14.4%	2,245	Transformers Medium and Low	AA	89,614	12,323		$647.73	$4,490.94	$734.54	$355.03	$77,290.61	5/24/2009	SL	C
1006	/133461	50.0%	14.4%	2,245	Transformers Medium and Low	AA	89,614	12,323		$647.73	$4,490.94	$734.54	$355.03	$77,290.61	5/24/2009	SL	C
1006	/133462	50.0%	14.4%	5,011	Low Voltage Power Distributio	AA	350,000	23,484		$1,445.61	$10,022.90	$1,639.34	$792.35	$326,515.91	5/24/2009	SL	C
1006	/133463	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133464	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133465	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133466	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133467	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133468	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133469	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133470	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133471	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133472	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133473	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133474	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133475	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133476	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133477	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133478	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133479	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133480	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133481	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133482	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133483	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133484	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133485	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133486	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133487	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133488	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133489	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133490	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133491	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133492	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133493	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133494	50.0%	14.4%	1,510	LVPDC 600V Breaker	AA	90,368	8,284		$435.46	$3,019.16	$493.81	$238.67	$82,083.77	5/24/2009	SL	C
1006	/133495	100.0%	100.0%	16,686	LVPDC Battery Room	AA	166,482	41,280		$16,686.35	$16,686.35	$2,729.21	$1,319.12	$125,202.50	5/24/2009	SL	C
1006	/133496	0.0%	0.0%	-	Low Voltage Switchgear - MCC 1	AA	707,175	48,254		$0.00	$20,251.27	$3,312.29	$1,600.95	$658,921.20	5/24/2009	SL	C
1006	/133497	100.0%	100.0%	20,251	Low Voltage Switchgear - MCC 2	AA	707,175	48,254		$20,251.27	$20,251.27	$3,312.29	$1,600.95	$658,921.20	5/24/2009	SL	C
1006	/133498	100.0%	0.0%	21,560	Low Voltage Switchgear - MCC 3	AA	752,875	51,079		$0.00	$21,559.97	$3,526.34	$1,704.40	$701,795.55	5/24/2009	SL	C
1006	/133499	0.0%	0.0%	-	Low Voltage Switchgear - MCC 4	AA	752,875	51,079		$0.00	$21,559.97	$3,526.34	$1,704.40	$701,795.60	5/24/2009	SL	C
1006	/133500	50.0%	100.0%	759	Building Lighting and Power Sy	AA	30,300	3,660		$1,518.47	$1,518.47	$248.36	$120.04	$26,639.78	9/30/2009	SL	C
1006	/133502	50.0%	100.0%	1,496	Building Ventilation, Heat and	AA	59,710	7,213		$2,992.33	$2,992.33	$489.42	$236.55	$52,497.07	9/30/2009	SL	C
1006	/133504	100.0%	100.0%	5,112	Elevators	AA	127,507	12,322		$5,111.95	$5,111.95	$836.11	$404.12	$115,184.46	9/30/2009	SL	C
1006	/133755	0.0%	0.0%	-	Data Acquisition System	AA	77,866	16,850		$0.00	$7,804.46	$1,276.49	$616.97	$61,016.54	12/23/2009	SL	C
1006	/133756	100.0%	100.0%	7,804	Data Acquisition System	AA	77,866	16,850		$7,804.46	$7,804.46	$1,276.49	$616.97	$61,016.54	12/23/2009	SL	C
1006	/133757	100.0%	0.0%	7,804	Data Acquisition System	AA	77,866	16,850		$0.00	$7,804.46	$1,276.49	$616.97	$61,016.54	12/23/2009	SL	C
1006	/133779	50.0%	14.4%	321	Analyzer	AA	9,594	1,384		$92.46	$641.09	$104.86	$50.68	$8,210.15	12/23/2009	SL	C
1006	/133780	50.0%	14.4%	321	Analyzer	AA	9,594	1,384		$92.46	$641.09	$104.86	$50.68	$8,210.15	12/23/2009	SL	C
1006	/133781	50.0%	14.4%	321	Analyzer	AA	9,594	1,384		$92.46	$641.09	$104.86	$50.68	$8,210.15	12/23/2009	SL	C
1006	/133782	50.0%	14.4%	321	Analyzer	AA	9,594	1,384		$92.46	$641.09	$104.86	$50.68	$8,210.15	12/23/2009	SL	C
1006	/133783	50.0%	14.4%	321	Analyzer	AA	9,594	1,384		$92.46	$641.09	$104.86	$50.68	$8,210.15	12/23/2009	SL	C
1006	/133784	50.0%	14.4%	321	Analyzer	AA	9,594	1,384		$92.46	$641.09	$104.86	$50.68	$8,210.15	12/23/2009	SL	C
1006	/133785	50.0%	14.4%	321	Analyzer	AA	9,594	1,384		$92.46	$641.09	$104.86	$50.68	$8,210.15	12/23/2009	SL	C
1006	/133786	50.0%	14.4%	321	Analyzer	AA	9,594	1,384		$92.46	$641.09	$104.86	$50.68	$8,210.22	12/23/2009	SL	C
1006	/133791	50.0%	14.4%	830	Soot Blowers Assembly - Steam,	AA	57,945	3,583		$239.33	$1,659.36	$271.40	$131.17	$54,362.46	12/23/2009	SL	C
1006	/133793	50.0%	14.4%	885	Soot Blowers Assembly - Steam,	AA	61,823	3,822		$255.35	$1,770.42	$289.57	$139.96	$58,000.69	12/23/2009	SL	C
1006	/133794	50.0%	14.4%	857	Soot Blowers Assembly - Steam,	AA	59,884	3,702		$247.34	$1,714.89	$280.49	$135.57	$56,181.57	12/29/2009	SL	C
1006	/133795	50.0%	14.4%	857	Soot Blowers Assembly - Steam,	AA	59,884	3,702		$247.34	$1,714.89	$280.49	$135.57	$56,181.57	12/29/2009	SL	C
1006	/134063	50.0%	100.0%	38,082	Baghouse Foundations -Unit 1/2	AA	3,039,572	164,436		$76,163.31	$76,163.31	$12,457.23	$6,021.01	$2,875,135.76	11/16/2009	SL	C
1006	/134064	50.0%	100.0%	28,854	Baghouse Structure - Unit 1/2	AA	2,015,177	124,592		$57,708.35	$57,708.35	$9,438.75	$4,562.08	$1,890,585.66	11/16/2009	SL	C
1006	/134066	50.0%	14.4%	21,191	Fly Ash Piping and Valves	AA	1,480,000	91,503		$6,112.87	$42,382.55	$6,932.07	$3,350.51	$1,388,496.51	11/16/2009	SL	C
1006	/134067	50.0%	100.0%	2,044	Fly Ash System Panel Unit 1/2	AA	142,754	8,826		$4,088.03	$4,088.03	$668.64	$323.18	$133,928.01	11/16/2009	SL	C

Dunkirk Generating Plant
Depreciation for Unit 2

			Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	
417,549,936	106,548,558		Unit 2 Depreciation	$1,432,771.99		
			Unit 1 Depreciation	$0.00		
			TOTAL Unit 2 Depreciation	**$6,114,886.38**		
			Total Depreciation	**$20,486,909.00**		
			Percentage	**29.848%**		

Unit 2 Only Depreciation	14.4%

BU	Asset Number	t Allocation Unit 2	Unit 2		Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
1006	/134068	100.0%	100.0%	3,436	Fly ash air compressor/dryer	AA	120,000	7,419	$3,436.42	$3,436.42	$562.06	$271.66	$112,580.80	11/16/2009	SL	C
1006	/134069	0.0%	0.0%	-	Fly ash air compressor/dryer 1	AA	120,000	7,419	$0.00	$3,436.42	$562.06	$271.66	$112,580.80	11/16/2009	SL	C
1006	/134070	100.0%	100.0%	3,436	Fly ash air compressor/dryer 2	AA	120,000	7,419	$3,436.42	$3,436.42	$562.06	$271.66	$112,580.80	11/16/2009	SL	C
1006	/134071	0.0%	0.0%	-	Baghouse air compress/dryer 1	AA	440,619	27,242	$0.00	$12,617.94	$2,063.78	$997.49	$413,376.75	11/16/2009	SL	C
1006	/134072	100.0%	100.0%	12,618	Baghouse air compressor/dryer2	AA	440,619	27,242	$12,617.94	$12,617.94	$2,063.78	$997.49	$413,376.75	11/16/2009	SL	C
1006	/134073	100.0%	100.0%	12,618	Baghouse Air Compressor/Dryer3	AA	440,619	27,242	$12,617.94	$12,617.94	$2,063.78	$997.49	$413,376.71	11/16/2009	SL	C
1006	/134149	50.0%	14.4%	44,375	Electrical Cables, Trays and	AA	2,656,419	191,610	$12,800.49	$88,750.06	$14,515.91	$7,016.04	$2,464,808.22	11/1/2009	SL	C
1006	/134154	50.0%	0.0%	23,924	Unit 3&4 Electric Cables, Tray	AA	1,432,188	103,305	$0.00	$47,848.92	$7,826.14	$3,782.64	$1,328,882.63	11/1/2009	SL	C
1006	/134314	0.0%	0.0%	-	Heat Exchanger	AA	10,004	875	$0.00	$501.35	$82.00	$39.63	$9,128.66	5/24/2010	SL	C
1006	/134315	100.0%	100.0%	501	Heat Exchanger	AA	10,004	875	$501.35	$501.35	$82.00	$39.63	$9,128.66	5/24/2010	SL	C
1006	/134316	100.0%	0.0%	501	Heat Exchanger	AA	10,004	875	$0.00	$501.35	$82.00	$39.63	$9,128.65	5/24/2010	SL	C
1006	/134317	0.0%	0.0%	-	Heat Exchanger	AA	10,004	875	$0.00	$501.35	$82.00	$39.63	$9,128.63	5/24/2010	SL	C
1006	/134490	100.0%	100.0%	48,204	Dozers	AA	480,935	84,175	$48,203.63	$48,203.63	$7,884.16	$3,810.69	$396,759.95	5/31/2010	SL	C
1006	/134788	75.0%	65.0%	12,982	Conveyors - Structure, Belt,	AA	240,767	139,940	$11,250.86	$17,309.01	$2,837.54	$1,371.48	$100,827.40	11/30/2003	SL	R
1006	/134791	100.0%	100.0%	13,865	River/ Service Water Pumps	AA	332,050	114,117	$13,864.66	$13,864.66	$2,272.89	$1,098.57	$217,932.91	11/30/2003	SL	R
1006	/134792	0.0%	0.0%	-	River/ Service Water Pumps	AA	332,050	114,117	$0.00	$13,864.66	$2,272.89	$1,098.57	$217,932.90	11/30/2003	SL	R
1006	/134793	100.0%	100.0%	8,255	Additive System	AA	161,202	63,699	$8,254.87	$8,254.87	$1,353.26	$654.08	$97,502.29	11/30/2003	SL	R
1006	/134794	50.0%	14.4%	2,084	Motors	AA	83,189	28,072	$601.14	$4,167.89	$683.26	$330.24	$55,116.36	5/10/2005	SL	R
1006	/134795	100.0%	100.0%	6,610	D1-D4 Emission Monitors and	AA	65,947	34,054	$6,609.75	$6,609.75	$1,081.09	$522.53	$31,892.17	12/31/2006	SL	C
1006	/134796	100.0%	0.0%	6,610	D1-D4 Emission Monitors and	AA	65,947	34,054	$0.00	$6,609.75	$1,081.09	$522.53	$31,892.17	12/31/2006	SL	C
1006	/134798	100.0%	100.0%	5,600	CEMS Data Acquisition and	AA	55,875	20,014	$5,600.34	$5,600.34	$915.99	$442.73	$35,861.05	7/31/2008	SL	C
1006	/134799	50.0%	14.4%	854	Soot Blowers Assembly - Steam,	AA	59,654	4,547	$246.39	$1,708.30	$279.41	$135.05	$55,106.12	6/30/2009	SL	C
1006	/134800	50.0%	14.4%	854	Soot Blowers Assembly - Steam,	AA	59,653	4,547	$246.39	$1,708.27	$279.40	$135.04	$55,105.68	6/30/2009	SL	C
1006	/134801	100.0%	0.0%	188,626	Baghouse Structure	AA	5,645,853	495,936	$0.00	$188,626.07	$30,851.58	$14,911.64	$5,149,916.68	5/24/2009	SL	C
1006	/134802	100.0%	100.0%	95,877	Distributed Control System	AA	956,576	233,568	$95,876.63	$95,876.63	$15,681.53	$7,579.43	$723,007.93	5/24/2009	SL	C
1006	/134803	100.0%	100.0%	95,877	Distributed Control System	AA	956,576	233,568	$95,876.63	$95,876.63	$15,681.53	$7,579.43	$723,007.93	5/24/2009	SL	C
1006	/134804	0.0%	0.0%	-	Distributed Control System	AA	956,576	233,568	$0.00	$95,876.63	$15,681.53	$7,579.43	$723,007.93	5/24/2009	SL	C
1006	/134805	50.0%	100.0%	28,854	Baghouse Structure - Unit 1/2	AA	2,015,177	124,592	$57,708.35	$57,708.35	$9,438.75	$4,562.08	$1,890,585.65	11/16/2009	SL	C
1006	/135665	0.0%	0.0%	-	Material Handler	AA	19,599	2,372	$0.00	$1,785.81	$292.09	$141.18	$17,227.41	10/31/2010	SL	C
1006	/135672	100.0%	100.0%	6,209	Elevators	AA	154,868	7,766	$6,208.91	$6,208.91	$1,015.53	$490.84	$147,102.28	11/22/2010	SL	C
1006	/135733	100.0%	100.0%	373,972	Landfills	AA	2,605,219	433,186	$373,971.51	$373,971.51	$61,012.01	$29,489.23	$2,172,033.21	12/21/2010	SL	C
1006	/135734	75.0%	65.0%	16,826	Conveyors - Structure, Belt,	AA	447,668	26,053	$14,582.53	$22,434.66	$3,669.40	$1,773.55	$421,615.13	12/21/2010	SL	C
1006	/135735	100.0%	100.0%	2,038	Dump Truck	AA	20,334	2,367	$2,038.01	$2,038.01	$333.34	$161.12	$17,966.81	12/15/2010	SL	C
1006	/135914	50.0%	14.4%	732	Pumps- Water, Spray, Slurry	AA	21,924	1,701	$211.29	$1,464.92	$239.60	$115.81	$20,222.41	12/21/2010	SL	C
1006	/135915	50.0%	14.4%	732	Pumps- Water, Spray, Slurry	AA	21,924	1,701	$211.29	$1,464.92	$239.60	$115.81	$20,222.42	12/21/2010	SL	C
1006	/135916	0.0%	0.0%	-	CEMS Stack Probe	AA	31,719	3,692	$0.00	$3,179.19	$519.99	$251.33	$28,027.34	12/31/2010	SL	C
1006	/135917	100.0%	100.0%	3,179	CEMS Stack Probe	AA	31,719	3,692	$3,179.19	$3,179.19	$519.99	$251.33	$28,027.34	12/31/2010	SL	C
1006	/135918	100.0%	0.0%	3,179	CEMS Stack Probe	AA	31,719	3,692	$0.00	$3,179.19	$519.99	$251.33	$28,027.34	12/31/2010	SL	C
1006	/135919	100.0%	100.0%	8,790	Radios - Communication System	AA	88,130	10,258	$8,790.28	$8,790.28	$1,444.75	$698.30	$77,872.45	12/31/2010	SL	C
1006	/136231	50.0%	14.4%	6,298	Feedwater Controls	AA	251,332	12,595	$1,816.64	$12,595.39	$2,060.09	$995.71	$238,736.89	2/24/2011	SL	C
1006	/137072	50.0%	14.4%	50,982	Control System, PLC or	AA	1,359,082	101,963	$14,706.22	$101,963.15	$22,279.98	$10,768.69	$1,257,118.90	5/31/2011	SL	C
1006	/137073	50.0%	14.4%	2,416	Building Ventilation, Heat and	AA	128,800	4,832	$696.85	$4,831.51	$1,055.73	$510.27	$123,968.49	5/15/2011	SL	C
1006	/137398	50.0%	14.4%	883	Building Ventilation, Heat and	AA	84,861	1,765	$254.58	$1,765.06	$695.58	$336.20	$83,096.10	9/6/2011	SL	C
1006	/137399	100.0%	100.0%	196	Bottom Ash Dewatering Bins	AA	16,454	196	$195.56	$195.56	$77.07	$37.25	$16,258.44	9/6/2011	SL	C
1006	/138086	50.0%	14.4%	525	Feedwater Controls	AA	84,418	1,050	$151.51	$1,050.44	$691.95	$334.44	$83,367.59	11/30/2011	SL	C
1006	/22101	50.0%	14.4%	196	Dunkirk Petroleum & Chemical	AA	17,962	2,797	$56.45	$391.37	$64.01	$30.94	$15,164.63	1/1/2005	SL	C
1006	/22681	50.0%	14.4%	1,681	FIN 47 Asbestos ARO	AA	127,492	27,390	$485.01	$3,362.74	$550.01	$265.84	$100,101.59	12/5/2003	SL	I
1006	/22682	50.0%	14.4%	1,532	FIN 47 Asbestos ARO	AA	162,067	24,964	$442.05	$3,064.87	$501.29	$242.29	$137,102.75	12/5/2003	SL	I
1006	/22683	50.0%	14.4%	1,889	FIN 47 Asbestos ARO	AA	275,094	30,765	$544.77	$3,777.04	$617.77	$298.59	$244,328.95	12/5/2003	SL	I
100601	/103713				Fire Protection	AA	87,228	34,259		$4,162.02	$682.30	$329.78	$52,969.09	11/30/2003	SL	R
100601	/103744				Storage Silos/Hoppers/Bunker	AA	47,723	26,243		$3,188.10	$522.64	$252.61	$21,480.52	11/30/2003	SL	R
100601	/103750				Conveyors - Structure, Belt,	AA	46,725	32,118		$3,902.28	$639.72	$309.20	$14,606.88	11/30/2003	SL	R
100601	/103755				Coal Feeder	AA	20,026	8,694		$1,056.20	$173.15	$83.69	$11,332.48	11/30/2003	SL	R
100601	/103756				Coal Pulverizer with Fan	AA	66,754	28,980		$3,520.66	$577.16	$278.96	$37,774.95	11/30/2003	SL	R
100601	/103757				Pulverizer Lube Oil System	AA	22,251	12,616		$1,654.05	$271.16	$131.06	$9,635.08	11/30/2003	SL	R
100601	/103758				Pulverizer Control System	AA	1,113	631		$82.71	$13.56	$6.56	$481.75	11/30/2003	SL	R
100601	/103759				Motors	AA	1,113	631		$82.71	$13.56	$6.56	$481.75	11/30/2003	SL	R
100601	/103760				Coal Feeder	AA	20,026	8,694		$1,056.20	$173.15	$83.69	$11,332.48	11/30/2003	SL	R
100601	/103761				Coal Pulverizer with Fan	AA	66,754	28,980		$3,520.66	$577.16	$278.96	$37,774.95	11/30/2003	SL	R
100601	/103762				Pulverizer Lube Oil System	AA	22,251	12,616		$1,654.05	$271.16	$131.06	$9,635.08	11/30/2003	SL	R
100601	/103763				Pulverizer Control System	AA	1,113	631		$82.71	$13.56	$6.56	$481.75	11/30/2003	SL	R
100601	/103764				Motors	AA	1,113	631		$82.71	$13.56	$6.56	$481.75	11/30/2003	SL	R
100601	/103765				Coal Feeder	AA	20,026	8,694		$1,056.20	$173.15	$83.69	$11,332.48	11/30/2003	SL	R
100601	/103766				Coal Pulverizer with Fan	AA	66,754	28,980		$3,520.66	$577.16	$278.96	$37,774.95	11/30/2003	SL	R
100601	/103767				Pulverizer Lube Oil System	AA	22,251	12,616		$1,654.05	$271.16	$131.06	$9,635.08	11/30/2003	SL	R
100601	/103768				Pulverizer Control System	AA	1,113	631		$82.71	$13.56	$6.56	$481.75	11/30/2003	SL	R
100601	/103769				Motors	AA	1,113	631		$82.71	$13.56	$6.56	$481.75	11/30/2003	SL	R
100601	/103770				Coal Feeder	AA	20,026	8,694		$1,056.20	$173.15	$83.69	$11,332.48	11/30/2003	SL	R
100601	/103771				Coal Pulverizer with Fan	AA	66,754	28,980		$3,520.66	$577.16	$278.96	$37,774.95	11/30/2003	SL	R
100601	/103772				Pulverizer Lube Oil System	AA	22,251	12,616		$1,654.05	$271.16	$131.06	$9,635.08	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Unit 2

				Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36	
			417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99				
Unit 2 Only Depreciation	14.4%				Unit 1 Depreciation	$0.00				
					TOTAL Unit 2 Depreciation	**$6,114,886.38**				
					Total Depreciation	**$20,486,909.00**				
					Percentage	**29.848%**				

BU	Asset Number	t Allocation Unit 2	Unit 2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100601	/103773			Pulverizer Control System	AA	1,113	631		$82.71	$13.56	$6.56	$481.75	11/30/2003	SL	R
100601	/103774			Motors	AA	1,113	631		$82.71	$13.56	$6.56	$481.75	11/30/2003	SL	R
100601	/103855			Primary Air Fan/ Exhauster	AA	30,539	15,743		$1,912.77	$313.57	$151.56	$14,795.17	11/30/2003	SL	R
100601	/103856			Primary Air Flow Element, Air	AA	1,745	1,267		$168.97	$27.70	$13.39	$478.31	11/30/2003	SL	R
100601	/103857			Pulverized Fuel Piping	AA	54,097	31,214		$3,928.33	$643.99	$311.26	$22,883.07	11/30/2003	SL	R
100601	/103858			Pulverized Fuel Flow Orifices	AA	873	503		$63.37	$10.39	$5.02	$369.07	11/30/2003	SL	R
100601	/103871			Stoker Grates, Feeders	AA	77,875	53,531		$6,503.79	$1,066.19	$515.33	$24,344.81	11/30/2003	SL	R
100601	/103872			Igniter System	AA	47,394	43,430		$5,275.41	$864.82	$418.00	$3,963.76	11/30/2003	SL	R
100601	/103876			Fuel Oil Pumps, Drives, and	AA	10,962	4,759		$578.15	$94.78	$45.81	$6,203.21	11/30/2003	SL	R
100601	/103888			Main Steam Piping	AA	43,418	18,849		$2,289.88	$375.39	$181.44	$24,569.22	11/30/2003	SL	R
100601	/103889			Boiler Isolation Valve	AA	173,671	98,470		$12,909.75	$2,116.35	$1,022.91	$75,201.08	11/30/2003	SL	R
100601	/103896			Boiler Safety Valves with	AA	14,096	5,536		$672.59	$110.26	$53.29	$8,559.92	11/30/2003	SL	R
100601	/103897			Boiler Safety Valves with	AA	14,096	5,536		$672.59	$110.26	$53.29	$8,559.92	11/30/2003	SL	R
100601	/103898			Boiler Safety Valves with	AA	14,096	5,536		$672.59	$110.26	$53.29	$8,559.92	11/30/2003	SL	R
100601	/103899			Boiler Safety Valves with	AA	14,096	5,536		$672.59	$110.26	$53.29	$8,559.92	11/30/2003	SL	R
100601	/103900			Boiler Safety Valves with	AA	14,096	5,536		$672.59	$110.26	$53.29	$8,559.92	11/30/2003	SL	R
100601	/103901			Boiler Safety Valves with	AA	14,096	5,536		$672.59	$110.26	$53.29	$8,559.92	11/30/2003	SL	R
100601	/103902			Boiler Safety Valves with	AA	14,096	5,536		$672.59	$110.26	$53.29	$8,559.92	11/30/2003	SL	R
100601	/103903			Boiler Safety Valves with	AA	14,096	5,536		$672.59	$110.26	$53.29	$8,559.92	11/30/2003	SL	R
100601	/103924			Cold Reheat Steam Piping	AA	107,363	42,167		$5,122.72	$839.79	$405.90	$65,195.82	11/30/2003	SL	R
100601	/103928			Hot Reheat Steam Piping	AA	264,574	103,912		$12,623.90	$2,069.49	$1,000.26	$160,661.57	11/30/2003	SL	R
100601	/103932			Boiler Safety Valves with	AA	112,770	44,291		$5,380.72	$882.08	$426.34	$68,479.30	11/30/2003	SL	R
100601	/103936			Desuperheater/Attemperator	AA	4,009	1,740		$211.42	$34.66	$16.75	$2,268.42	11/30/2003	SL	R
100601	/103937			Desuperheater/ Attemperator	AA	4,009	1,740		$211.42	$34.66	$16.75	$2,268.42	11/30/2003	SL	R
100601	/103944			Blowdown System	AA	15,360	6,668		$810.10	$132.80	$64.19	$8,692.03	11/30/2003	SL	R
100601	/103956			Downcomers or Downtake Piping	AA	91,669	36,003		$4,373.93	$717.04	$346.57	$55,666.03	11/30/2003	SL	R
100601	/103968			Boiler Crossover Piping,	AA	213,802	110,220		$13,391.31	$2,195.29	$1,061.06	$103,581.53	11/30/2003	SL	R
100601	/103974			Feedwater Piping and Valves	AA	2,110	829		$100.67	$16.50	$7.97	$1,281.31	11/30/2003	SL	R
100601	/103975			Feedwater Piping and Valves	AA	2,110	829		$100.67	$16.50	$7.97	$1,281.31	11/30/2003	SL	R
100601	/103982			Boiler Brickwork, Refractory	AA	204,437	88,750		$10,782.07	$1,767.55	$854.32	$115,686.38	11/30/2003	SL	R
100601	/103986			Steam Drum	AA	529,943	208,137		$25,285.77	$4,145.20	$2,003.52	$321,806.54	11/30/2003	SL	R
100601	/103987			Steam Drum	AA	529,943	208,137		$25,285.77	$4,145.20	$2,003.52	$321,806.54	11/30/2003	SL	R
100601	/103988			Lower (Mud Drum)	AA	529,943	208,137		$25,285.77	$4,145.20	$2,003.52	$321,806.54	11/30/2003	SL	R
100601	/104002			Boiler Supports, Hangers and	AA	272,582	107,057		$13,006.01	$2,132.13	$1,030.53	$165,524.68	11/30/2003	SL	R
100601	/104006			Soot Blowers Assembly - Steam,	AA	70,453	36,320		$4,412.77	$723.40	$349.64	$34,132.70	11/30/2003	SL	R
100601	/104007			Soot Blower Controls	AA	164,391	94,853		$11,937.46	$1,956.96	$945.87	$69,537.40	11/30/2003	SL	R
100601	/104014			Soot Blowers Assembly - Steam,	AA	44,989	17,669		$2,146.60	$351.90	$170.09	$27,319.32	11/30/2003	SL	R
100601	/104015			Soot Blower Controls	AA	104,974	58,986		$7,894.77	$1,294.22	$625.54	$45,988.15	11/30/2003	SL	R
100601	/104021			Fly Ash System Controller	AA	29,595	16,780		$2,199.92	$360.64	$174.31	$12,814.87	11/30/2003	SL	R
100601	/104022			Fly Ash Piping and Valves	AA	7,399	4,195		$549.98	$90.16	$43.58	$3,203.71	11/30/2003	SL	R
100601	/104029			Blower/ Exhauster	AA	34,873	26,150		$3,176.69	$520.77	$251.71	$8,722.89	11/30/2003	SL	R
100601	/104033			Bottom Ash Hoppers	AA	129,909	56,396		$6,851.46	$1,123.19	$542.88	$73,512.80	11/30/2003	SL	R
100601	/104044			Water-Cooled Wall Tubes	AA	489,134	252,161		$30,636.53	$5,022.37	$2,427.48	$236,972.87	11/30/2003	SL	R
100601	/104045			Waterwall Header	AA	25,744	13,272		$1,612.45	$264.34	$127.77	$12,472.26	11/30/2003	SL	R
100601	/104052			Steam-Cooled Wall Tubes	AA	12,033	6,204		$753.70	$123.56	$59.72	$5,829.84	11/30/2003	SL	R
100601	/104053			Steam Cooled Wall Header	AA	228,633	117,866		$14,320.28	$2,347.58	$1,134.67	$110,767.00	11/30/2003	SL	R
100601	/104060			Boiler/Slag Screen, Wing Wall	AA	128,563	66,277		$8,052.42	$1,320.07	$638.04	$62,285.28	11/30/2003	SL	R
100601	/104064			Primary or Low Temperature	AA	797,800	411,286		$49,969.54	$8,191.71	$3,959.34	$386,513.23	11/30/2003	SL	R
100601	/104065			Superheater Header	AA	88,644	88,644		$25,036.28	$3,167.87	$0.00	$0.00	11/30/2003	SL	C
100601	/104076			High Temperature, Third or	AA	152,747	139,972		$17,002.14	$2,787.23	$1,347.16	$12,774.85	11/30/2003	SL	R
100601	/104077			Superheater Header	AA	101,831	93,315		$11,334.76	$1,858.15	$898.10	$8,516.57	11/30/2003	SL	R
100601	/104084			Primary or First Reheater	AA	163,053	84,058		$10,212.67	$1,674.21	$809.21	$78,994.77	11/30/2003	SL	R
100601	/104085			Reheater Header	AA	69,880	36,025		$4,376.86	$717.52	$346.80	$33,854.90	11/30/2003	SL	R
100601	/104096			Economizer Assembly	AA	104,510	95,770		$11,632.98	$1,907.04	$921.74	$8,740.64	11/30/2003	SL	R
100601	/104097			Economizer Header	AA	11,612	10,641		$1,292.55	$211.89	$102.41	$971.19	11/30/2003	SL	R
100601	/104104			Forced Draft Fan Housing,	AA	579	531		$64.48	$10.57	$5.11	$48.45	11/30/2003	SL	R
100601	/104105			Forced Draft Fan Housing,	AA	579	531		$64.48	$10.57	$5.11	$48.45	11/30/2003	SL	R
100601	/104106			Forced Draft Fan Rotor	AA	1,931	1,770		$214.94	$35.24	$17.03	$161.50	11/30/2003	SL	R
100601	/104107			Forced Draft Fan Rotor	AA	1,931	1,770		$214.94	$35.24	$17.03	$161.50	11/30/2003	SL	R
100601	/104108			Forced Draft Controls	AA	386	386		$41.43	$12.46	$4.20	$0.00	11/30/2003	SL	R
100601	/104109			Forced Draft Controls	AA	386	386		$41.43	$12.46	$4.20	$0.00	11/30/2003	SL	R
100601	/104110			Forced Draft Fan	AA	10,621	9,732		$1,182.16	$193.80	$93.67	$888.24	11/30/2003	SL	R
100601	/104111			Forced Draft Fan	AA	10,621	9,732		$1,182.16	$193.80	$93.67	$888.24	11/30/2003	SL	R
100601	/104112			Motors	AA	5,793	5,309		$644.82	$105.71	$51.09	$484.49	11/30/2003	SL	R
100601	/104113			Motors	AA	5,793	5,309		$644.82	$105.71	$51.09	$484.49	11/30/2003	SL	R
100601	/104174			Air Heater Drive Unit	AA	48,774	33,527		$4,073.38	$667.77	$322.76	$15,247.33	11/30/2003	SL	R
100601	/104175			Air Heater Rotor	AA	8,129	5,588		$678.89	$111.29	$53.79	$2,541.23	11/30/2003	SL	R
100601	/104176			Air Heater Baskets	AA	24,387	24,387		$2,813.54	$845.90	$285.03	$0.00	11/30/2003	SL	R
100601	/104177			Air Heater Housing - All Types	AA	81,290	55,878		$6,788.95	$1,112.94	$537.92	$25,412.25	11/30/2003	SL	R
100601	/104178			Air Heater Drive Unit	AA	48,774	33,527		$4,073.38	$667.77	$322.76	$15,247.33	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Unit 2

					Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
			417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99				
Unit 2 Only Depreciation	14.4%				Unit 1 Depreciation	$0.00				
					TOTAL Unit 2 Depreciation	**$6,114,886.38**				
					Total Depreciation	**$20,486,909.00**				
					Percentage	**29.848%**				

BU	Asset Number	t Allocation Unit 2	Unit 2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100601	/104179			Air Heater Rotor	AA	8,129	5,588		$678.89	$111.29	$53.79	$2,541.23	11/30/2003	SL	R
100601	/104180			Air Heater Baskets	AA	24,387	24,387		$2,813.54	$845.90	$285.03	$0.00	11/30/2003	SL	R
100601	/104181			Air Heater Housing - All Types	AA	81,290	55,878		$6,788.95	$1,112.94	$537.92	$25,412.25	11/30/2003	SL	R
100601	/104208			Stacks	AA	117,099	50,835		$6,175.86	$1,012.43	$489.34	$66,263.93	11/30/2003	SL	R
100601	/104212			Windboxes - External	AA	82,179	32,276		$3,921.10	$642.80	$310.69	$49,902.95	11/30/2003	SL	R
100601	/104213			Windboxes - External	AA	82,179	32,276		$3,921.10	$642.80	$310.69	$49,902.94	11/30/2003	SL	R
100601	/104214			Windboxes - External	AA	82,179	32,276		$3,921.10	$642.80	$310.69	$49,902.94	11/30/2003	SL	R
100601	/104215			Windboxes - External	AA	82,179	32,276		$3,921.10	$642.80	$310.69	$49,902.94	11/30/2003	SL	R
100601	/104240			Burner Control System	AA	1,239	1,135		$137.85	$22.60	$10.92	$103.58	11/30/2003	SL	R
100601	/104244			FlameSafety Supervisory System	AA	7	6		$0.76	$0.12	$0.06	$0.57	11/30/2003	SL	R
100601	/104248			Condenser Water Box	AA	73,269	50,364		$6,119.11	$1,003.13	$484.85	$22,904.84	11/30/2003	SL	R
100601	/104249			Condenser Steam Chest,	AA	183,173	125,911		$15,297.75	$2,507.82	$1,212.12	$57,262.13	11/30/2003	SL	R
100601	/104250			Condenser Tubes,	AA	109,904	75,546		$9,178.65	$1,504.69	$727.27	$34,357.26	11/30/2003	SL	R
100601	/104260			Hotwell With Expansion Joints	AA	25,057	10,216		$1,256.49	$205.98	$99.56	$14,840.98	11/30/2003	SL	R
100601	/104261			Hotwell Contols	AA	476,081	194,102		$23,873.27	$3,913.64	$1,891.60	$281,978.78	11/30/2003	SL	R
100601	/104268			Air Ejectors	AA	66,399	28,825		$3,501.90	$574.08	$277.47	$37,573.76	11/30/2003	SL	R
100601	/104273			Motors	AA	4,802	2,698		$361.13	$59.20	$28.61	$2,103.58	11/30/2003	SL	R
100601	/104274			Pumps, Water, Spray, Slurry,	AA	14,405	10,316		$1,444.60	$236.82	$114.46	$4,089.08	11/30/2003	SL	R
100601	/104275			Motors	AA	4,802	2,698		$361.13	$59.20	$28.61	$2,103.58	11/30/2003	SL	R
100601	/104276			Pumps, Water, Spray, Slurry,	AA	14,405	10,316		$1,444.60	$236.82	$114.46	$4,089.08	11/30/2003	SL	R
100601	/104293			Condensate Piping and Valves	AA	143,652	56,420		$6,854.21	$1,123.64	$543.09	$87,232.09	11/30/2003	SL	R
100601	/104297			Low Pressure Feedwater Heate	AA	13,055	8,974		$1,090.26	$178.73	$86.39	$4,081.00	11/30/2003	SL	R
100601	/104298			Low Pressure Feedwater Heate	AA	13,055	8,974		$1,090.26	$178.73	$86.39	$4,081.00	11/30/2003	SL	R
100601	/104299			Low Pressure Feedwater Heate	AA	13,055	8,974		$1,090.26	$178.73	$86.39	$4,081.00	11/30/2003	SL	R
100601	/104300			Low Pressure Feedwater Heate	AA	39,164	26,921		$3,270.77	$536.19	$259.16	$12,243.05	11/30/2003	SL	R
100601	/104309			Deaerator	AA	88,047	48,416		$5,881.89	$964.24	$466.05	$39,630.41	11/30/2003	SL	R
100601	/104313			Chemical Addition System Skid	AA	89,960	67,458		$8,194.82	$1,343.41	$649.32	$22,502.20	11/30/2003	SL	R
100601	/104315			Condensate Makeup and Return	AA	46,529	20,199		$2,453.98	$402.29	$194.44	$26,330.00	11/30/2003	SL	R
100601	/104316			Tanks	AA	139,588	60,598		$7,361.94	$1,206.87	$583.32	$78,990.04	11/30/2003	SL	R
100601	/104325			Circulating Water Pump	AA	38,699	15,199		$1,846.49	$302.70	$146.30	$23,499.95	11/30/2003	SL	R
100601	/104326			Circulating Water Pump	AA	38,699	15,199		$1,846.49	$302.70	$146.30	$23,499.95	11/30/2003	SL	R
100601	/104333			Motors	AA	16,267	6,389		$776.18	$127.24	$61.50	$9,878.35	11/30/2003	SL	R
100601	/104334			Motors	AA	16,267	6,389		$776.18	$127.24	$61.50	$9,878.35	11/30/2003	SL	R
100601	/104341			Circulating Water Piping and	AA	66,063	25,947		$3,152.15	$516.74	$249.76	$40,116.76	11/30/2003	SL	R
100601	/104353			Traveling Water Screens	AA	58,519	34,477		$4,188.32	$686.61	$331.86	$24,042.80	11/30/2003	SL	R
100601	/104354			Fish Return Trough	AA	1,580,024	930,868		$113,084.75	$18,538.45	$8,960.28	$649,156.29	11/30/2003	SL	R
100601	/104362			Feedwater Piping and Valves	AA	244,905	96,187		$11,685.43	$1,915.64	$925.90	$148,717.89	11/30/2003	SL	R
100601	/104370			Boiler Feed Pump	AA	91,961	36,118		$4,387.82	$719.31	$347.67	$55,842.88	11/30/2003	SL	R
100601	/104371			Boiler Feed Pump	AA	91,961	36,118		$4,387.82	$719.31	$347.67	$55,842.88	11/30/2003	SL	R
100601	/104372			Boiler Feed Pump	AA	91,961	36,118		$4,387.82	$719.31	$347.67	$55,842.88	11/30/2003	SL	R
100601	/104376			Motors	AA	72,160	28,341		$3,443.07	$564.44	$272.82	$43,819.13	11/30/2003	SL	R
100601	/104377			Motors	AA	72,160	28,341		$3,443.07	$564.44	$272.82	$43,819.13	11/30/2003	SL	R
100601	/104378			Motors	AA	72,160	28,341		$3,443.07	$564.44	$272.82	$43,819.13	11/30/2003	SL	R
100601	/104382			Feedwater Regulating Valve	AA	14,244	13,053		$1,585.49	$259.92	$125.63	$1,191.29	11/30/2003	SL	R
100601	/104384			High Pressure Feedwater	AA	64,266	48,191		$5,854.23	$959.71	$463.86	$16,075.17	11/30/2003	SL	R
100601	/104385			High Pressure Feedwater	AA	64,266	48,191		$5,854.23	$959.71	$463.86	$16,075.17	11/30/2003	SL	R
100601	/104386			High Pressure Feedwater	AA	64,266	48,191		$5,854.23	$959.71	$463.86	$16,075.17	11/30/2003	SL	R
100601	/104387			High Pressure Feedwater	AA	64,266	48,191		$5,854.23	$959.71	$463.86	$16,075.17	11/30/2003	SL	R
100601	/104464			Switchgear, Medium Volt,	AA	439,955	198,172		$24,843.56	$4,072.71	$1,968.48	$241,783.56	11/30/2003	SL	R
100601	/104494			Uninterruptible Power Supply	AA	17,722	13,289		$1,614.38	$264.65	$127.91	$4,432.95	11/30/2003	SL	R
100601	/104498			Plant Grounding and Lightning	AA	36,846	14,471		$1,758.08	$288.21	$139.30	$22,374.67	11/30/2003	SL	R
100601	/104503			Pumps, Water, Spray, Slurry,	AA	24,888	9,775		$1,187.51	$194.67	$94.09	$15,113.24	11/30/2003	SL	R
100601	/104504			Pumps, Water, Spray, Slurry,	AA	24,888	9,775		$1,187.51	$194.67	$94.09	$15,113.24	11/30/2003	SL	R
100601	/104525			Process Computer - DCS	AA	47,049	43,114		$5,237.04	$858.53	$414.96	$3,934.94	11/30/2003	SL	R
100601	/104526			Distributed Control System	AA	112,919	112,919		$12,114.33	$3,642.22	$1,227.28	$0.00	11/30/2003	SL	R
100601	/104527			Data Acquisition System	AA	28,230	28,230		$3,028.59	$910.56	$306.82	$0.00	11/30/2003	SL	R
100601	/104537			High Pressure Casing	AA	254,186	99,832		$12,128.25	$1,988.23	$960.98	$154,353.65	11/30/2003	SL	R
100601	/104541			High Pressure Inner Casing/	AA	192,165	152,888		$21,423.72	$3,512.08	$1,697.51	$39,276.84	11/30/2003	SL	R
100601	/104542			Diaphragm/ Stationary Vanes	AA	124,907	54,225		$6,587.65	$1,079.94	$521.97	$70,682.23	11/30/2003	SL	R
100601	/104561			Intermediate Pressure Casing	AA	254,186	99,832		$12,128.25	$1,988.23	$960.98	$154,353.65	11/30/2003	SL	R
100601	/104565			Intermediate Pressure	AA	192,165	152,888		$21,423.72	$3,512.08	$1,697.51	$39,276.84	11/30/2003	SL	R
100601	/104566			Diaphragm/ Stationary Vanes	AA	124,907	54,225		$6,587.65	$1,079.94	$521.97	$70,682.23	11/30/2003	SL	R
100601	/104577			Rotor	AA	409,239	192,082		$24,621.86	$4,036.36	$1,950.91	$217,156.96	11/30/2003	SL	R
100601	/104578			Buckets/Blades	AA	175,388	125,602		$17,588.65	$2,883.38	$1,393.64	$49,786.49	11/30/2003	SL	R
100601	/104585			Low Pressure Casing	AA	228,767	99,313		$12,065.29	$1,977.91	$955.99	$129,454.64	11/30/2003	SL	R
100601	/104589			Low Pressure	AA	192,165	152,888		$21,423.72	$3,512.08	$1,697.51	$39,276.84	11/30/2003	SL	R
100601	/104590			Diaphragm/ Stationary Vanes	AA	124,907	54,225		$6,587.65	$1,079.94	$521.97	$70,682.23	11/30/2003	SL	R
100601	/104601			Low Pressure Rotor	AA	467,702	219,523		$28,139.28	$4,612.99	$2,229.62	$248,179.37	11/30/2003	SL	R
100601	/104602			Buckets/Blades	AA	116,925	83,735		$11,725.77	$1,922.25	$929.09	$33,190.99	11/30/2003	SL	R
100601	/104609			Main Stop Valves	AA	254,186	99,832		$12,128.25	$1,988.23	$960.98	$154,353.65	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Unit 2

				Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
		417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99				
Unit 2 Only Depreciation	14.4%			Unit 1 Depreciation	$0.00				
				TOTAL Unit 2 Depreciation	**$6,114,886.38**				
				Total Depreciation	**$20,486,909.00**				
				Percentage	**29.848%**				

BU	Asset Number	t Allocation Unit 2	Unit 2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100601	/104615			Turbine Control Valves	AA	3,341	1,312		$159.40	$26.13	$12.63	$2,028.71	11/30/2003	SL	R
100601	/104616			Turbine Control Valves	AA	3,341	1,312		$159.40	$26.13	$12.63	$2,028.71	11/30/2003	SL	R
100601	/104617			Turbine Control Valves	AA	3,341	1,312		$159.40	$26.13	$12.63	$2,028.71	11/30/2003	SL	R
100601	/104618			Turbine Control Valves	AA	3,341	1,312		$159.40	$26.13	$12.63	$2,028.71	11/30/2003	SL	R
100601	/104619			Turbine Control Valves	AA	3,341	1,312		$159.40	$26.13	$12.63	$2,028.71	11/30/2003	SL	R
100601	/104620			Turbine Control Valves	AA	3,341	1,312		$159.40	$26.13	$12.63	$2,028.71	11/30/2003	SL	R
100601	/104621			Turbine Control Valves	AA	3,341	1,312		$159.40	$26.13	$12.63	$2,028.71	11/30/2003	SL	R
100601	/104622			Turbine Control Valves	AA	3,341	1,312		$159.40	$26.13	$12.63	$2,028.71	11/30/2003	SL	R
100601	/104643			Reheat Intercept Valves	AA	112,026	43,999		$5,345.24	$876.27	$423.53	$68,027.70	11/30/2003	SL	R
100601	/104653			Turbine Water Induction	AA	70,851	27,827		$3,380.58	$554.19	$267.86	$43,024.03	11/30/2003	SL	R
100601	/104657			Extraction Steam Piping	AA	132,662	57,591		$6,996.66	$1,146.99	$554.38	$75,070.78	11/30/2003	SL	R
100601	/104663			Turbine Lube Oil System	AA	500,022	196,385		$23,858.09	$3,911.15	$1,890.39	$303,636.72	11/30/2003	SL	R
100601	/104667			Turbine/Generator Supervisory	AA	44,531	17,490		$2,124.75	$348.32	$168.36	$27,041.09	11/30/2003	SL	R
100601	/104671			Front Standard	AA	8,908	3,499		$425.04	$69.68	$33.68	$5,409.44	11/30/2003	SL	R
100601	/104675			Turbine Control System-	AA	21,915	8,607		$1,045.64	$171.42	$82.86	$13,307.61	11/30/2003	SL	R
100601	/104679			Turning Gear and Motor	AA	31,043	12,192		$1,481.21	$242.82	$117.36	$18,851.06	11/30/2003	SL	R
100601	/104685			Gland Seal System	AA	37,613	16,329		$1,983.72	$325.20	$157.18	$21,284.37	11/30/2003	SL	R
100601	/104691			Stator Windings, Bushing, and	AA	413,903	162,562		$19,749.02	$3,237.54	$1,564.82	$251,341.42	11/30/2003	SL	R
100601	/104697			Field/Rotor Retaining Rings	AA	59,129	40,645		$4,938.19	$809.54	$391.28	$18,484.47	11/30/2003	SL	R
100601	/104703			Field/Rotor	AA	376,652	176,787		$22,661.24	$3,714.95	$1,795.56	$199,864.88	11/30/2003	SL	R
100601	/104704			Field /Rotor Windings	AA	161,422	115,600		$16,188.08	$2,653.78	$1,282.67	$45,822.01	11/30/2003	SL	R
100601	/104715			Hydrogen Cooling System	AA	53,216	23,102		$2,806.63	$460.10	$222.38	$30,113.89	11/30/2003	SL	R
100601	/104721			Generator Casing and Bearings	AA	101,111	43,894		$5,332.62	$874.20	$422.53	$57,216.37	11/30/2003	SL	R
100601	/104727			Exciter Stator- Shaft or Motor	AA	82,781	33,750		$4,151.07	$680.50	$328.91	$49,030.30	11/30/2003	SL	R
100601	/104728			Exciter Field- Shaft or	AA	165,561	67,501		$8,302.13	$1,361.00	$657.82	$98,060.59	11/30/2003	SL	R
100601	/104729			Exciter Controls inc Voltage	AA	20,695	11,629		$1,556.42	$255.15	$123.32	$9,066.36	11/30/2003	SL	R
100601	/104730			Collector Rings, Brushes and	AA	82,781	33,750		$4,151.07	$680.50	$328.91	$49,030.30	11/30/2003	SL	R
100601	/104731			Exciter Field Rheostat	AA	62,085	25,313		$3,113.31	$510.38	$246.69	$36,772.72	11/30/2003	SL	R
100601	/104757			Liquid Cooling System	AA	236,457	92,869		$11,282.35	$1,849.56	$893.96	$143,587.99	11/30/2003	SL	R
100601	/104761			Bus work including	AA	113,556	52,034		$6,321.46	$1,036.30	$500.88	$61,521.95	11/30/2003	SL	R
100601	/104866			Main Transformer/ Generator	AA	615,982	241,929		$29,391.04	$4,818.19	$2,328.80	$374,053.44	11/30/2003	SL	R
100601	/104870			Station Service/Unit	AA	197,298	77,489		$9,413.91	$1,543.26	$745.91	$119,808.81	11/30/2003	SL	R
100601	/104874			Station Service Startup/	AA	1,879	738		$89.64	$14.70	$7.11	$1,140.76	11/30/2003	SL	R
100601	/104941			Over Fire Air Ports-	AA	724,451	148,831		$24,199.05	$3,967.05	$1,917.41	$575,620.54	12/14/2005	SL	R
100601	/104942			Air and Flue Gas Ducts/	AA	181,113	31,891		$5,185.15	$850.02	$410.84	$149,221.89	12/14/2005	SL	R
100601	/116683			SootBlowers Assembly	AA	26,134	4,232		$748.39	$122.41	$59.17	$21,901.73	6/6/2006	SL	C
100601	/116684			SootBlowers Assembly	AA	26,134	4,232		$748.39	$122.41	$59.17	$21,901.57	6/6/2006	SL	C
100601	/116685			SootBlowers Assembly	AA	26,134	4,232		$748.39	$122.41	$59.17	$21,901.57	6/6/2006	SL	C
100601	/116686			SootBlowers Assembly	AA	26,134	4,232		$748.39	$122.41	$59.17	$21,901.57	6/6/2006	SL	C
100601	/116687			SootBlowers Assembly	AA	26,134	4,232		$748.39	$122.41	$59.17	$21,901.57	6/6/2006	SL	C
100601	/116688			SootBlowers Assembly	AA	26,134	4,232		$748.39	$122.41	$59.17	$21,901.57	6/6/2006	SL	C
100601	/116689			SootBlowers Assembly	AA	26,134	4,232		$748.39	$122.41	$59.17	$21,901.57	6/6/2006	SL	C
100601	/116690			SootBlowers Assembly	AA	26,134	4,232		$748.39	$122.41	$59.17	$21,901.57	6/6/2006	SL	C
100601	/116691			SootBlowers Assembly	AA	26,134	4,232		$748.39	$122.41	$59.17	$21,901.57	6/6/2006	SL	C
100601	/116692			SootBlowers Assembly	AA	26,134	4,232		$748.39	$122.41	$59.17	$21,901.57	6/6/2006	SL	C
100601	/116693			SootBlowers Assembly	AA	26,134	4,232		$748.39	$122.41	$59.17	$21,901.57	6/6/2006	SL	C
100601	/116694			SootBlowers Assembly	AA	26,134	4,232		$748.39	$122.41	$59.17	$21,901.57	6/6/2006	SL	C
100601	/116695			SootBlowers Assembly	AA	26,134	4,232		$748.39	$122.41	$59.17	$21,901.57	6/6/2006	SL	C
100601	/116696			SootBlowers Assembly	AA	26,134	4,232		$748.39	$122.41	$59.17	$21,901.57	6/6/2006	SL	C
100601	/116697			SootBlowers Assembly	AA	26,134	4,232		$748.39	$122.41	$59.17	$21,901.57	6/6/2006	SL	C
100601	/116698			SootBlowers Assembly	AA	26,134	4,232		$748.39	$122.41	$59.17	$21,901.57	6/6/2006	SL	C
100601	/116746			Distributed Control System	AA	300,576	170,368		$30,126.43	$4,927.46	$2,381.61	$130,208.20	6/6/2006	SL	C
100601	/116815			Generator Output Breaker	AA	163,519	30,894		$5,463.10	$893.54	$431.88	$132,624.31	6/30/2006	SL	C
100601	/126996			R112 Generator Output Breaker	AA	30,592	5,266		$1,022.08	$167.17	$80.80	$25,326.46	12/15/2006	SL	C
100601	/126999			D1 Flyash Piping & Valves	AA	545,447	140,833		$27,334.79	$4,470.86	$2,160.92	$404,614.18	12/31/2006	SL	C
100601	/127000			D1 Primary Air Duct Htrr 2	AA	135,535	27,109		$5,433.80	$888.75	$429.56	$108,425.74	12/31/2006	SL	C
100601	/127002			D1 Primary Air Duct Htr 1of2	AA	135,535	27,109		$5,433.80	$888.75	$429.56	$108,425.74	12/31/2006	SL	C
100601	/127003			D1 SOOT BLOWER WATER CANNON	AA	503,412	74,274		$14,416.12	$2,357.89	$1,139.65	$429,137.94	12/31/2006	SL	C
100601	/127004			D1 SOOT BLOWER WATER CANNON	AA	503,412	73,091		$14,416.12	$2,357.89	$1,139.65	$430,320.61	12/31/2006	SL	C
100601	/127007			D1 Burner Coal,Oil,Gas,BioMass	AA	123,839	18,271		$3,546.36	$580.04	$280.35	$105,567.89	12/31/2006	SL	C
100601	/127008			D1 Burner Coal,Oil,Gas,BioMass	AA	123,839	18,271		$3,546.36	$580.04	$280.35	$105,567.89	12/31/2006	SL	C
100601	/127146			D1 Distributed Control System	AA	362,801	187,348		$36,363.15	$5,947.54	$2,874.65	$175,452.78	12/31/2006	SL	C
100601	/127321			Distributed Control System	AA	267,862	136,047		$26,847.55	$4,391.17	$2,122.40	$131,814.83	1/5/2007	SL	C
100601	/134789			Traveling Water Screens	AA	58,519	34,477		$4,188.32	$686.61	$331.86	$24,042.79	11/30/2003	SL	R
100601	/134790			Traveling Water Screens	AA	58,520	34,477		$4,188.33	$686.61	$331.86	$24,042.87	11/30/2003	SL	R
100602	/103656			Building Foundation, structure	AA	4,900,032	1,924,502		$233,800.69	$38,327.90	$18,525.20	$2,975,530.82	11/30/2003	SL	R
100602	/103657			Building Roof	AA	130,668	73,423		$9,827.12	$1,611.00	$778.65	$57,244.33	11/30/2003	SL	R
100602	/103658			Building Ventilation, Heat and	AA	653,338	367,116		$49,135.58	$8,055.00	$3,893.26	$286,221.63	11/30/2003	SL	R
100602	/103659			Building Lighting and Power	AA	392,003	220,270		$29,481.35	$4,833.00	$2,335.96	$171,732.98	11/30/2003	SL	R
100602	/103660			Emergency Lighting and	AA	130,668	73,423		$9,827.12	$1,611.00	$778.65	$57,244.33	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Unit 2

				Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
		417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99				
Unit 2 Only Depreciation	14.4%			Unit 1 Depreciation	$0.00				
				TOTAL Unit 2 Depreciation	**$6,114,886.38**				
				Total Depreciation	**$20,486,909.00**				
				Percentage	**29.848%**				

BU	Asset Number	t Allocation Unit 2	Unit 2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100602	/103661			Platform	AA	326,669	183,558		$24,567.79	$4,027.50	$1,946.63	$143,110.81	11/30/2003	SL	R
100602	/103714			Fire Protection	AA	60,661	23,825		$2,894.40	$474.49	$229.34	$36,836.52	11/30/2003	SL	R
100602	/103745			Storage Silos/Hoppers/Bunker	AA	33,188	18,250		$2,217.12	$363.46	$175.67	$14,938.28	11/30/2003	SL	R
100602	/103775			Coal Feeder	AA	13,927	6,046		$734.51	$120.41	$58.20	$7,881.00	11/30/2003	SL	R
100602	/103776			Coal Pulverizer with Fan	AA	46,423	20,153		$2,448.38	$401.37	$193.99	$26,269.99	11/30/2003	SL	R
100602	/103777			Pulverizer Lube Oil System	AA	15,474	8,774		$1,150.28	$188.57	$91.14	$6,700.57	11/30/2003	SL	R
100602	/103778			Pulverizer Control System	AA	774	439		$57.52	$9.43	$4.56	$335.02	11/30/2003	SL	R
100602	/103779			Motors	AA	774	439		$57.52	$9.43	$4.56	$335.02	11/30/2003	SL	R
100602	/103780			Coal Feeder	AA	13,927	6,046		$734.51	$120.41	$58.20	$7,881.00	11/30/2003	SL	R
100602	/103781			Coal Pulverizer with Fan	AA	46,423	20,153		$2,448.38	$401.37	$193.99	$26,269.99	11/30/2003	SL	R
100602	/103782			Pulverizer Lube Oil System	AA	15,474	8,774		$1,150.28	$188.57	$91.14	$6,700.57	11/30/2003	SL	R
100602	/103783			Pulverizer Control System	AA	774	439		$57.52	$9.43	$4.56	$335.02	11/30/2003	SL	R
100602	/103784			Motors	AA	774	439		$57.52	$9.43	$4.56	$335.02	11/30/2003	SL	R
100602	/103785			Coal Feeder	AA	13,927	6,046		$734.51	$120.41	$58.20	$7,881.00	11/30/2003	SL	R
100602	/103786			Coal Pulverizer with Fan	AA	46,423	20,153		$2,448.38	$401.37	$193.99	$26,269.99	11/30/2003	SL	R
100602	/103787			Pulverizer Lube Oil System	AA	15,474	8,774		$1,150.28	$188.57	$91.14	$6,700.57	11/30/2003	SL	R
100602	/103788			Pulverizer Control System	AA	774	439		$57.52	$9.43	$4.56	$335.02	11/30/2003	SL	R
100602	/103789			Motors	AA	774	439		$57.52	$9.43	$4.56	$335.02	11/30/2003	SL	R
100602	/103790			Coal Feeder	AA	13,927	6,046		$734.51	$120.41	$58.20	$7,881.00	11/30/2003	SL	R
100602	/103791			Coal Pulverizer with Fan	AA	46,423	20,153		$2,448.38	$401.37	$193.99	$26,269.99	11/30/2003	SL	R
100602	/103792			Pulverizer Lube Oil System	AA	15,474	8,774		$1,150.28	$188.57	$91.14	$6,700.57	11/30/2003	SL	R
100602	/103793			Pulverizer Control System	AA	774	439		$57.52	$9.43	$4.56	$335.02	11/30/2003	SL	R
100602	/103794			Motors	AA	774	439		$57.52	$9.43	$4.56	$335.02	11/30/2003	SL	R
100602	/103859			Primary Air Fan/ Exhauster	AA	21,238	10,949		$1,330.21	$218.07	$105.40	$10,289.05	11/30/2003	SL	R
100602	/103860			Primary Air Flow Element, Air	AA	1,214	881		$117.51	$19.26	$9.31	$332.63	11/30/2003	SL	R
100602	/103861			Pulverized Fuel Piping	AA	37,621	21,707		$2,731.89	$447.85	$216.46	$15,913.67	11/30/2003	SL	R
100602	/103862			Pulverized Fuel Flow Orifices	AA	607	350		$44.06	$7.22	$3.49	$256.68	11/30/2003	SL	R
100602	/103873			Igniter System	AA	32,959	30,203		$3,668.70	$601.42	$290.68	$2,756.54	11/30/2003	SL	R
100602	/103877			Fuel Oil Pumps, Drives, and	AA	7,623	3,309		$402.06	$65.91	$31.86	$4,313.94	11/30/2003	SL	R
100602	/103890			Main Steam Piping	AA	30,194	13,108		$1,592.45	$261.06	$126.18	$17,086.27	11/30/2003	SL	R
100602	/103891			Boiler Isolation Valve	AA	120,777	68,479		$8,977.87	$1,471.78	$711.36	$52,297.39	11/30/2003	SL	R
100602	/103904			Boiler Safety Valves with	AA	9,803	3,850		$467.74	$76.68	$37.06	$5,952.86	11/30/2003	SL	R
100602	/103905			Boiler Safety Valves with	AA	9,803	3,850		$467.74	$76.68	$37.06	$5,952.86	11/30/2003	SL	R
100602	/103906			Boiler Safety Valves with	AA	9,803	3,850		$467.74	$76.68	$37.06	$5,952.86	11/30/2003	SL	R
100602	/103907			Boiler Safety Valves with	AA	9,803	3,850		$467.74	$76.68	$37.06	$5,952.86	11/30/2003	SL	R
100602	/103908			Boiler Safety Valves with	AA	9,803	3,850		$467.74	$76.68	$37.06	$5,952.86	11/30/2003	SL	R
100602	/103909			Boiler Safety Valves with	AA	9,803	3,850		$467.74	$76.68	$37.06	$5,952.86	11/30/2003	SL	R
100602	/103910			Boiler Safety Valves with	AA	9,803	3,850		$467.74	$76.68	$37.06	$5,952.86	11/30/2003	SL	R
100602	/103911			Boiler Safety Valves with	AA	9,803	3,850		$467.74	$76.68	$37.06	$5,952.86	11/30/2003	SL	R
100602	/103925			Cold Reheat Steam Piping	AA	74,664	29,324		$3,562.52	$584.02	$282.28	$45,339.39	11/30/2003	SL	R
100602	/103929			Hot Reheat Steam Piping	AA	183,994	72,264		$8,779.08	$1,439.19	$695.61	$111,729.54	11/30/2003	SL	R
100602	/103933			Boiler Safety Valves with	AA	78,424	30,801		$3,741.94	$613.43	$296.49	$47,622.82	11/30/2003	SL	R
100602	/103938			Desuperheater/Attemperator	AA	2,788	1,210		$147.02	$24.10	$11.65	$1,577.53	11/30/2003	SL	R
100602	/103939			Desuperheater/ Attemperator	AA	2,788	1,210		$147.03	$24.10	$11.65	$1,577.53	11/30/2003	SL	R
100602	/103945			Blowdown System	AA	10,682	4,637		$563.37	$92.36	$44.64	$6,044.73	11/30/2003	SL	R
100602	/103957			Downcomers or Downtake Piping	AA	63,750	25,038		$3,041.78	$498.65	$241.01	$38,712.05	11/30/2003	SL	R
100602	/103969			Boiler Crossover Piping,	AA	148,685	76,651		$9,312.78	$1,526.68	$737.90	$72,034.12	11/30/2003	SL	R
100602	/103976			Feedwater Piping and Valves	AA	1,467	576		$70.01	$11.48	$5.55	$891.07	11/30/2003	SL	R
100602	/103977			Feedwater Piping and Valves	AA	1,467	576		$70.01	$11.48	$5.55	$891.07	11/30/2003	SL	R
100602	/103983			Boiler Brickwork, Refractory	AA	142,172	61,720		$7,498.22	$1,229.21	$594.12	$80,452.27	11/30/2003	SL	R
100602	/103989			Steam Drum	AA	357,374	140,360		$17,051.78	$2,795.37	$1,351.10	$217,014.38	11/30/2003	SL	R
100602	/103990			Steam Drum	AA	357,374	140,360		$17,051.78	$2,795.37	$1,351.10	$217,014.38	11/30/2003	SL	R
100602	/103991			Lower (Mud Drum)	AA	357,374	140,360		$17,051.78	$2,795.37	$1,351.10	$217,014.38	11/30/2003	SL	R
100602	/104003			Boiler Supports, Hangers and	AA	189,563	74,451		$9,044.83	$1,482.76	$716.67	$115,111.49	11/30/2003	SL	R
100602	/104008			Soot Blowers Assembly - Steam,	AA	48,995	25,258		$3,068.79	$503.08	$243.16	$23,737.05	11/30/2003	SL	R
100602	/104009			Soot Blower Controls	AA	114,323	65,964		$8,301.71	$1,360.93	$657.78	$48,358.69	11/30/2003	SL	R
100602	/104016			Soot Blowers Assembly - Steam,	AA	31,287	12,288		$1,492.81	$244.72	$118.28	$18,998.81	11/30/2003	SL	R
100602	/104017			Soot Blower Controls	AA	73,002	41,021		$5,490.30	$900.05	$435.03	$31,981.72	11/30/2003	SL	R
100602	/104023			Fly Ash System Controller	AA	20,581	11,669		$1,529.90	$250.80	$121.22	$8,911.89	11/30/2003	SL	R
100602	/104024			Fly Ash Piping and Valves	AA	5,145	2,917		$382.47	$62.70	$30.30	$2,227.97	11/30/2003	SL	R
100602	/104030			Blower/ Exhauster	AA	24,252	18,185		$2,209.18	$362.16	$175.04	$6,066.19	11/30/2003	SL	R
100602	/104034			Bottom Ash Hoppers	AA	90,343	39,220		$4,764.73	$781.10	$377.53	$51,123.33	11/30/2003	SL	R
100602	/104046			Water-Cooled Wall Tubes	AA	268,986	138,669		$16,847.75	$2,761.92	$1,334.93	$130,316.97	11/30/2003	SL	R
100602	/104047			Waterwall Header	AA	14,157	7,298		$886.73	$145.37	$70.26	$6,858.79	11/30/2003	SL	R
100602	/104054			Steam-Cooled Wall Tubes	AA	4,184	2,157		$262.07	$42.96	$20.76	$2,027.13	11/30/2003	SL	R
100602	/104055			Steam Cooled Wall Header	AA	79,500	40,984		$4,979.40	$816.29	$394.54	$38,515.59	11/30/2003	SL	R
100602	/104061			Boiler/Slag Screen, Wing Wall	AA	89,407	46,092		$5,599.93	$918.02	$443.71	$43,315.29	11/30/2003	SL	R
100602	/104066			Primary or Low Temperature	AA	554,817	286,023		$34,750.53	$5,696.80	$2,753.46	$268,794.50	11/30/2003	SL	R
100602	/104067			Superheater Header	AA	61,646	35,570		$4,476.54	$733.86	$354.70	$26,076.47	11/30/2003	SL	R
100602	/104078			High Temperature, Third or	AA	177,183	162,364		$19,722.07	$3,233.12	$1,562.68	$14,818.51	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Unit 2

					Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
			417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99				
Unit 2 Only Depreciation	14.4%				Unit 1 Depreciation	$0.00				
					TOTAL Unit 2 Depreciation	**$6,114,886.38**				
					Total Depreciation	**$20,486,909.00**				
					Percentage	**29.848%**				

BU	Asset Number	t Allocation Unit 2	Unit 2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100602	/104079			Superheater Header	AA	118,122	108,243		$13,148.04	$2,155.41	$1,041.78	$9,879.02	11/30/2003	SL	R
100602	/104086			Primary or First Reheater	AA	113,392	58,457		$7,102.24	$1,164.30	$562.75	$54,935.64	11/30/2003	SL	R
100602	/104087			Reheater Header	AA	48,597	25,053		$3,043.82	$498.99	$241.18	$23,543.86	11/30/2003	SL	R
100602	/104098			Economizer Assembly	AA	72,680	66,602		$8,089.97	$1,326.22	$641.01	$6,078.54	11/30/2003	SL	R
100602	/104099			Economizer Header	AA	8,076	7,400		$898.89	$147.36	$71.23	$675.39	11/30/2003	SL	R
100602	/104114			Forced Draft Fan Housing,	AA	403	369		$44.84	$7.35	$3.55	$33.70	11/30/2003	SL	R
100602	/104115			Forced Draft Fan Housing,	AA	403	369		$44.84	$7.35	$3.55	$33.70	11/30/2003	SL	R
100602	/104116			Forced Draft Fan Rotor	AA	1,343	1,231		$149.47	$24.50	$11.84	$112.31	11/30/2003	SL	R
100602	/104117			Forced Draft Fan Rotor	AA	1,343	1,231		$149.47	$24.50	$11.84	$112.31	11/30/2003	SL	R
100602	/104118			Forced Draft Controls	AA	269	269		$28.81	$8.66	$2.92	$0.00	11/30/2003	SL	R
100602	/104119			Forced Draft Controls	AA	269	269		$28.81	$8.66	$2.92	$0.00	11/30/2003	SL	R
100602	/104120			Forced Draft Fan	AA	7,386	6,768		$822.11	$134.77	$65.14	$617.71	11/30/2003	SL	R
100602	/104121			Forced Draft Fan	AA	7,386	6,768		$822.11	$134.77	$65.14	$617.71	11/30/2003	SL	R
100602	/104122			Motors	AA	4,029	3,692		$448.42	$73.51	$35.53	$336.94	11/30/2003	SL	R
100602	/104123			Motors	AA	4,029	3,692		$448.42	$73.51	$35.53	$336.93	11/30/2003	SL	R
100602	/104182			Air Heater Drive Unit	AA	33,919	23,316		$2,832.76	$464.39	$224.46	$10,603.52	11/30/2003	SL	R
100602	/104183			Air Heater Rotor	AA	5,653	3,886		$472.13	$77.40	$37.41	$1,767.24	11/30/2003	SL	R
100602	/104184			Air Heater Baskets	AA	16,960	16,960		$2,064.19	$261.18	$0.00	$0.00	11/30/2003	SL	C
100602	/104185			Air Heater Housing - All Types	AA	56,532	38,859		$4,721.28	$773.98	$374.09	$17,672.53	11/30/2003	SL	R
100602	/104186			Air Heater Drive Unit	AA	33,919	23,316		$2,832.76	$464.39	$224.46	$10,603.52	11/30/2003	SL	R
100602	/104187			Air Heater Rotor	AA	5,653	3,886		$472.13	$77.40	$37.41	$1,767.24	11/30/2003	SL	R
100602	/104188			Air Heater Baskets	AA	16,960	16,960		$2,064.19	$261.18	$0.00	$0.00	11/30/2003	SL	C
100602	/104189			Air Heater Housing - All Types	AA	56,532	38,859		$4,721.28	$773.98	$374.09	$17,672.53	11/30/2003	SL	R
100602	/104209			Stacks	AA	81,435	35,352		$4,294.90	$704.08	$340.31	$46,082.20	11/30/2003	SL	R
100602	/104216			Windboxes - External	AA	57,150	22,446		$2,726.87	$447.03	$216.07	$34,704.20	11/30/2003	SL	R
100602	/104217			Windboxes - External	AA	57,150	22,446		$2,726.87	$447.03	$216.07	$34,704.20	11/30/2003	SL	R
100602	/104218			Windboxes - External	AA	57,150	22,446		$2,726.87	$447.03	$216.07	$34,704.20	11/30/2003	SL	R
100602	/104219			Windboxes - External	AA	57,150	22,446		$2,726.87	$447.03	$216.07	$34,704.20	11/30/2003	SL	R
100602	/104241			Burner Control System	AA	861	789		$95.87	$15.72	$7.60	$72.03	11/30/2003	SL	R
100602	/104245			FlameSafety Supervisory System	AA	5	4		$0.53	$0.09	$0.05	$0.39	11/30/2003	SL	R
100602	/104251			Condenser Water Box	AA	50,954	35,025		$4,255.43	$697.61	$337.18	$15,928.80	11/30/2003	SL	R
100602	/104252			Condenser Steam Chest,	AA	127,385	87,563		$10,638.57	$1,744.02	$842.94	$39,822.03	11/30/2003	SL	R
100602	/104253			Condenser Tubes,	AA	76,431	52,538		$6,383.15	$1,046.42	$505.77	$23,893.23	11/30/2003	SL	R
100602	/104262			Hotwell With Expansion Joints	AA	17,425	7,104		$873.81	$143.25	$69.24	$10,320.92	11/30/2003	SL	R
100602	/104263			Hotwell Contols	AA	331,083	134,985		$16,602.29	$2,721.68	$1,315.48	$196,097.67	11/30/2003	SL	R
100602	/104269			Air Ejectors	AA	46,176	20,046		$2,435.35	$399.24	$192.97	$26,130.08	11/30/2003	SL	R
100602	/104277			Motors	AA	3,339	1,876		$251.14	$41.17	$19.90	$1,462.89	11/30/2003	SL	R
100602	/104278			Pumps, Water, Spray, Slurry,	AA	10,018	7,174		$1,004.62	$164.69	$79.60	$2,843.69	11/30/2003	SL	R
100602	/104279			Motors	AA	3,339	1,876		$251.14	$41.17	$19.90	$1,462.89	11/30/2003	SL	R
100602	/104280			Pumps, Water, Spray, Slurry,	AA	10,018	7,174		$1,004.62	$164.69	$79.60	$2,843.69	11/30/2003	SL	R
100602	/104294			Condensate Piping and Valves	AA	99,900	39,236		$4,766.65	$781.42	$377.69	$60,664.19	11/30/2003	SL	R
100602	/104301			Low Pressure Feedwater Heate	AA	9,079	6,240		$758.20	$124.29	$60.07	$2,838.09	11/30/2003	SL	R
100602	/104302			Low Pressure Feedwater Heate	AA	9,079	6,240		$758.20	$124.29	$60.07	$2,838.09	11/30/2003	SL	R
100602	/104303			Low Pressure Feedwater Heate	AA	9,079	6,240		$758.20	$124.29	$60.07	$2,838.09	11/30/2003	SL	R
100602	/104304			Low Pressure Feedwater Heate	AA	27,236	18,721		$2,274.61	$372.89	$180.23	$8,514.24	11/30/2003	SL	R
100602	/104310			Deaerator	AA	61,231	33,670		$4,090.47	$670.57	$324.11	$27,560.36	11/30/2003	SL	R
100602	/104317			Condensate Makeup and Return	AA	32,358	14,047		$1,706.58	$279.77	$135.22	$18,310.79	11/30/2003	SL	R
100602	/104318			Tanks	AA	97,074	42,142		$5,119.74	$839.30	$405.66	$54,932.36	11/30/2003	SL	R
100602	/104327			Circulating Water Pump	AA	26,913	10,570		$1,284.12	$210.51	$101.75	$16,342.65	11/30/2003	SL	R
100602	/104328			Circulating Water Pump	AA	26,913	10,570		$1,284.12	$210.51	$101.75	$16,342.65	11/30/2003	SL	R
100602	/104335			Motors	AA	11,313	4,443		$539.79	$88.49	$42.77	$6,869.74	11/30/2003	SL	R
100602	/104336			Motors	AA	11,313	4,443		$539.79	$88.49	$42.77	$6,869.74	11/30/2003	SL	R
100602	/104342			Circulating Water Piping and	AA	45,943	18,044		$2,192.12	$359.36	$173.69	$27,898.55	11/30/2003	SL	R
100602	/104363			Feedwater Piping and Valves	AA	170,315	66,892		$8,126.45	$1,332.20	$643.90	$103,423.50	11/30/2003	SL	R
100602	/104373			Boiler Feed Pump	AA	63,953	25,118		$3,051.44	$500.23	$241.78	$38,835.05	11/30/2003	SL	R
100602	/104374			Boiler Feed Pump	AA	63,953	25,118		$3,051.44	$500.23	$241.78	$38,835.05	11/30/2003	SL	R
100602	/104375			Boiler Feed Pump	AA	63,953	25,118		$3,051.44	$500.23	$241.78	$38,835.05	11/30/2003	SL	R
100602	/104379			Motors	AA	50,183	19,709		$2,394.42	$392.53	$189.72	$30,473.32	11/30/2003	SL	R
100602	/104380			Motors	AA	50,183	19,709		$2,394.42	$392.53	$189.72	$30,473.32	11/30/2003	SL	R
100602	/104381			Motors	AA	50,183	19,709		$2,394.42	$392.53	$189.72	$30,473.32	11/30/2003	SL	R
100602	/104383			Feedwater Regulating Valve	AA	9,906	9,077		$1,102.62	$180.76	$87.37	$828.46	11/30/2003	SL	R
100602	/104388			High Pressure Feedwater	AA	44,693	33,513		$4,071.23	$667.41	$322.58	$11,179.23	11/30/2003	SL	R
100602	/104389			High Pressure Feedwater	AA	44,693	33,513		$4,071.23	$667.41	$322.58	$11,179.23	11/30/2003	SL	R
100602	/104390			High Pressure Feedwater	AA	44,693	33,513		$4,071.23	$667.41	$322.58	$11,179.23	11/30/2003	SL	R
100602	/104391			High Pressure Feedwater	AA	44,693	33,513		$4,071.23	$667.41	$322.58	$11,179.23	11/30/2003	SL	R
100602	/104444			Switchgear, Low Voltage <600 V	AA	146,062	66,581		$8,166.83	$1,338.82	$647.10	$79,481.59	11/30/2003	SL	R
100602	/104445			Switchgear, Low Voltage <600 V	AA	48,014	21,887		$2,684.62	$440.10	$212.71	$26,127.47	11/30/2003	SL	R
100602	/104446			Switchgear, Low Voltage <600 V	AA	48,014	21,887		$2,684.62	$440.10	$212.71	$26,127.47	11/30/2003	SL	R
100602	/104466			Switchgear, Medium Volt,	AA	305,960	137,815		$17,277.06	$2,832.30	$1,368.95	$168,144.53	11/30/2003	SL	R
100602	/104495			Uninterruptible Power Supply	AA	12,325	9,242		$1,122.70	$184.05	$88.96	$3,082.82	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Unit 2

				Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
		417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99				
Unit 2 Only Depreciation	14.4%			Unit 1 Depreciation	$0.00				
				TOTAL Unit 2 Depreciation	**$6,114,886.38**				
				Total Depreciation	**$20,486,909.00**				
				Percentage	**29.848%**				

BU	Asset Number	t Allocation Unit 2	Unit 2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100602	/104499			Plant Grounding and Lightning	AA	25,624	10,064		$1,222.63	$200.43	$96.87	$15,560.11	11/30/2003	SL	R
100602	/104505			Pumps, Water, Spray, Slurry,	AA	17,308	6,798		$825.83	$135.38	$65.43	$10,510.27	11/30/2003	SL	R
100602	/104506			Pumps, Water, Spray, Slurry,	AA	17,308	6,798		$825.83	$135.38	$65.43	$10,510.27	11/30/2003	SL	R
100602	/104528			Process Computer - DCS	AA	32,720	29,983		$3,642.01	$597.05	$288.57	$2,736.49	11/30/2003	SL	R
100602	/104529			Distributed Control System	AA	78,527	78,527		$8,424.72	$2,532.93	$853.49	$0.00	11/30/2003	SL	R
100602	/104530			Data Acquisition System	AA	19,632	19,632		$2,106.19	$633.23	$213.37	$0.00	11/30/2003	SL	R
100602	/104538			High Pressure Casing	AA	176,770	69,427		$8,434.39	$1,382.68	$668.29	$107,342.79	11/30/2003	SL	R
100602	/104544			High Pressure Inner Casing/	AA	133,638	106,323		$14,898.79	$2,442.42	$1,180.51	$27,314.46	11/30/2003	SL	R
100602	/104545			Diaphragm/ Stationary Vanes	AA	86,865	37,710		$4,581.28	$751.03	$363.00	$49,154.82	11/30/2003	SL	R
100602	/104562			Intermediate Pressure Casing	AA	176,770	69,427		$8,434.39	$1,382.68	$668.29	$107,342.79	11/30/2003	SL	R
100602	/104568			Intermediate Pressure	AA	133,638	106,323		$14,898.79	$2,442.42	$1,180.51	$27,314.46	11/30/2003	SL	R
100602	/104569			Diaphragm/ Stationary Vanes	AA	86,865	37,710		$4,581.28	$751.03	$363.00	$49,154.82	11/30/2003	SL	R
100602	/104579			Rotor	AA	284,599	133,581		$17,122.89	$2,807.03	$1,356.74	$151,018.36	11/30/2003	SL	R
100602	/104580			Buckets/Blades	AA	121,971	87,348		$12,231.74	$2,005.20	$969.18	$34,623.23	11/30/2003	SL	R
100602	/104586			Low Pressure Casing	AA	159,093	69,065		$8,390.61	$1,375.51	$664.83	$90,027.17	11/30/2003	SL	R
100602	/104592			Low Pressure	AA	133,638	106,323		$14,898.79	$2,442.42	$1,180.51	$27,314.46	11/30/2003	SL	R
100602	/104593			Diaphragm/ Stationary Vanes	AA	86,865	37,710		$4,581.28	$751.03	$363.00	$49,154.82	11/30/2003	SL	R
100602	/104603			Low Pressure Rotor	AA	325,256	152,664		$19,569.02	$3,208.03	$1,550.55	$172,592.42	11/30/2003	SL	R
100602	/104604			Buckets/Blades	AA	81,314	58,232		$8,154.50	$1,336.80	$646.12	$23,082.16	11/30/2003	SL	R
100602	/104610			Main Stop Valves	AA	176,770	69,427		$8,434.39	$1,382.68	$668.29	$107,342.79	11/30/2003	SL	R
100602	/104623			Turbine Control Valves	AA	6,970	2,737		$332.57	$54.52	$26.35	$4,232.50	11/30/2003	SL	R
100602	/104624			Turbine Control Valves	AA	6,970	2,737		$332.57	$54.52	$26.35	$4,232.50	11/30/2003	SL	R
100602	/104625			Turbine Control Valves	AA	6,970	2,737		$332.57	$54.52	$26.35	$4,232.50	11/30/2003	SL	R
100602	/104626			Turbine Control Valves	AA	6,970	2,737		$332.57	$54.52	$26.35	$4,232.50	11/30/2003	SL	R
100602	/104627			Turbine Control Valves	AA	6,970	2,737		$332.57	$54.52	$26.35	$4,232.50	11/30/2003	SL	R
100602	/104628			Turbine Control Valves	AA	6,970	2,737		$332.57	$54.52	$26.35	$4,232.50	11/30/2003	SL	R
100602	/104629			Turbine Control Valves	AA	6,970	2,737		$332.57	$54.52	$26.35	$4,232.50	11/30/2003	SL	R
100602	/104630			Turbine Control Valves	AA	6,970	2,737		$332.57	$54.52	$26.35	$4,232.50	11/30/2003	SL	R
100602	/104644			Reheat Intercept Valves	AA	77,907	30,598		$3,717.27	$609.39	$294.54	$47,308.77	11/30/2003	SL	R
100602	/104654			Turbine Water Induction	AA	49,272	19,352		$2,350.99	$385.41	$186.28	$29,920.37	11/30/2003	SL	R
100602	/104658			Extraction Steam Piping	AA	92,258	40,051		$4,865.72	$797.66	$385.54	$52,206.77	11/30/2003	SL	R
100602	/104664			Turbine Lube Oil System	AA	347,732	136,573		$16,591.73	$2,719.95	$1,314.65	$211,159.35	11/30/2003	SL	R
100602	/104668			Turbine/Generator Supervisory	AA	30,968	12,163		$1,477.61	$242.23	$117.08	$18,805.32	11/30/2003	SL	R
100602	/104672			Front Standard	AA	6,195	2,433		$295.59	$48.46	$23.42	$3,761.91	11/30/2003	SL	R
100602	/104676			Turbine Control System-	AA	15,240	5,986		$727.18	$119.21	$57.62	$9,254.55	11/30/2003	SL	R
100602	/104680			Turning Gear and Motor	AA	21,589	8,479		$1,030.09	$168.87	$81.62	$13,109.67	11/30/2003	SL	R
100602	/104686			Gland Seal System	AA	26,157	11,355		$1,379.55	$226.16	$109.31	$14,801.85	11/30/2003	SL	R
100602	/104689			Cranes	AA	244,515	112,043		$13,611.65	$2,231.41	$1,078.52	$132,471.91	11/30/2003	SL	R
100602	/104692			Stator Windings, Bushing, and	AA	287,842	113,051		$13,734.13	$2,251.49	$1,088.22	$174,791.40	11/30/2003	SL	R
100602	/104698			Field/Rotor Retaining Rings	AA	41,120	28,266		$3,434.18	$562.98	$272.11	$12,854.74	11/30/2003	SL	R
100602	/104705			Field/Rotor	AA	261,936	122,944		$15,759.40	$2,583.50	$1,248.69	$138,992.87	11/30/2003	SL	R
100602	/104706			Field /Rotor Windings	AA	112,258	80,392		$11,257.74	$1,845.53	$892.01	$31,866.18	11/30/2003	SL	R
100602	/104716			Hydrogen Cooling System	AA	37,008	16,066		$1,951.83	$319.97	$154.65	$20,942.23	11/30/2003	SL	R
100602	/104722			Generator Casing and Bearings	AA	70,316	30,526		$3,708.48	$607.95	$293.84	$39,790.23	11/30/2003	SL	R
100602	/104732			Exciter Stator- Shaft or Motor	AA	57,568	23,471		$2,886.79	$473.24	$228.73	$34,097.35	11/30/2003	SL	R
100602	/104733			Exciter Field- Shaft or	AA	115,137	46,942		$5,773.59	$946.49	$457.47	$68,194.67	11/30/2003	SL	R
100602	/104734			Exciter Controls inc Voltage	AA	14,392	8,087		$1,082.39	$177.44	$85.76	$6,305.07	11/30/2003	SL	R
100602	/104735			Collector Rings, Brushes and	AA	57,568	23,471		$2,886.79	$473.24	$228.73	$34,097.35	11/30/2003	SL	R
100602	/104736			Exciter Field Rheostat	AA	43,176	17,603		$2,165.09	$354.93	$171.55	$25,573.01	11/30/2003	SL	R
100602	/104758			Liquid Cooling System	AA	164,440	64,584		$7,846.13	$1,286.25	$621.69	$99,855.98	11/30/2003	SL	R
100602	/104762			Bus work including	AA	78,971	36,186		$4,396.16	$720.68	$348.33	$42,784.46	11/30/2003	SL	R
100602	/104867			Main Transformer/ Generator	AA	428,375	168,246		$20,439.54	$3,350.74	$1,619.53	$260,129.52	11/30/2003	SL	R
100602	/104871			Station Service/Unit	AA	137,208	53,889		$6,546.76	$1,073.24	$518.74	$83,319.13	11/30/2003	SL	R
100602	/104961			Over Fire Air Ports-	AA	854,832	175,616		$28,554.18	$4,681.00	$2,262.49	$679,215.58	12/30/2005	SL	R
100602	/104962			Air and Flue Gas Ducts/	AA	165,057	29,064		$4,725.48	$774.67	$374.43	$135,993.24	12/30/2005	SL	R
100602	/104963			Primary Air Duct Heater	AA	221,665	39,031		$6,346.13	$1,040.35	$502.84	$182,633.22	12/30/2005	SL	R
100602	/104964			Primary Air Duct Heater	AA	221,665	39,031		$6,346.13	$1,040.35	$502.84	$182,633.20	12/30/2005	SL	R
100602	/104966			Unit Outage	AA	1,139,999	1,139,999		$159,214.74	$47,868.53	$16,129.69	$0.00	12/30/2005	SL	R
100602	/105012			Soot Blowers - Water	AA	115,772	20,386		$3,314.50	$543.36	$262.63	$95,386.86	12/30/2005	SL	R
100602	/105013			Soot Blower Controls	AA	279,593	86,155		$14,008.36	$2,296.45	$1,109.96	$193,437.86	12/30/2005	SL	R
100602	/105014			Soot Blowers - Water	AA	115,772	20,386		$3,314.50	$543.36	$262.63	$95,386.86	12/30/2005	SL	R
100602	/105015			Soot Blower Controls	AA	279,593	86,155		$14,008.36	$2,296.45	$1,109.96	$193,437.86	12/30/2005	SL	R
100602	/116552			Distributed Control System	AA	116,473	69,911		$11,674.02	$1,909.40	$922.88	$46,562.64	2/28/2006	SL	C
100602	/116766			FlyAsh Piping and Valves	AA	395,753	112,157		$19,832.97	$3,243.87	$1,567.87	$283,595.87	6/6/2006	SL	C
100602	/117007			Machine Breaker	AA	141,725	24,797		$4,734.99	$774.45	$374.32	$116,928.51	11/30/2006	SL	C
100602	/126998			D2 Flyash Piping & Valves	AA	149,694	38,650		$7,501.82	$1,226.99	$593.05	$111,043.16	12/31/2006	SL	C
100602	/127085			D2 Generator Output #122	AA	59,867	10,474		$2,000.13	$327.14	$158.12	$49,392.33	11/30/2006	SL	C
100603	/103715			Fire Protection	AA	190,578	60,457		$7,344.89	$1,204.08	$581.98	$130,120.91	11/30/2003	SL	R
100603	/103746			Storage Silos/Hoppers/Bunker	AA	170,839	74,165		$9,010.10	$1,477.06	$713.91	$96,674.01	11/30/2003	SL	R
100603	/103747			Storage Silos/Hoppers/Bunker	AA	170,839	74,165		$9,010.10	$1,477.06	$713.91	$96,674.01	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Unit 2

					Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
				417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99			
						Unit 1 Depreciation	$0.00			
						TOTAL Unit 2 Depreciation	**$6,114,886.38**			
						Total Depreciation	**$20,486,909.00**			
						Percentage	**29.848%**			

Unit 2 Only Depreciation	14.4%

BU	Asset Number	t Allocation Unit 2	Unit 2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100603	/103795			Coal Feeder	AA	21,281	8,503		$1,081.83	$177.35	$85.72	$12,778.00	11/30/2003	SL	R
100603	/103796			Coal Pulverizer with Fan	AA	70,935	28,342		$3,606.09	$591.16	$285.73	$42,593.34	11/30/2003	SL	R
100603	/103797			Pulverizer Lube Oil System	AA	23,645	13,144		$1,802.79	$295.54	$142.85	$10,501.44	11/30/2003	SL	R
100603	/103798			Pulverizer Control System	AA	1,182	657		$90.14	$14.78	$7.15	$525.08	11/30/2003	SL	R
100603	/103799			Motors	AA	1,182	657		$90.14	$14.78	$7.15	$525.08	11/30/2003	SL	R
100603	/103800			Coal Feeder	AA	21,281	8,503		$1,081.83	$177.35	$85.72	$12,778.00	11/30/2003	SL	R
100603	/103801			Coal Pulverizer with Fan	AA	70,935	28,342		$3,606.09	$591.16	$285.73	$42,593.34	11/30/2003	SL	R
100603	/103802			Pulverizer Lube Oil System	AA	23,645	13,144		$1,802.79	$295.54	$142.85	$10,501.44	11/30/2003	SL	R
100603	/103803			Pulverizer Control System	AA	1,182	657		$90.14	$14.78	$7.15	$525.08	11/30/2003	SL	R
100603	/103804			Motors	AA	1,182	657		$90.14	$14.78	$7.15	$525.08	11/30/2003	SL	R
100603	/103805			Coal Feeder	AA	21,281	8,503		$1,081.83	$177.35	$85.72	$12,778.00	11/30/2003	SL	R
100603	/103806			Coal Pulverizer with Fan	AA	70,935	28,342		$3,606.09	$591.16	$285.73	$42,593.34	11/30/2003	SL	R
100603	/103807			Pulverizer Lube Oil System	AA	23,645	13,144		$1,802.79	$295.54	$142.85	$10,501.44	11/30/2003	SL	R
100603	/103808			Pulverizer Control System	AA	1,182	657		$90.14	$14.78	$7.15	$525.08	11/30/2003	SL	R
100603	/103809			Motors	AA	1,182	657		$90.14	$14.78	$7.15	$525.08	11/30/2003	SL	R
100603	/103810			Coal Feeder	AA	21,281	8,503		$1,081.83	$177.35	$85.72	$12,778.00	11/30/2003	SL	R
100603	/103811			Coal Pulverizer with Fan	AA	70,935	28,342		$3,606.09	$591.16	$285.73	$42,593.34	11/30/2003	SL	R
100603	/103812			Pulverizer Lube Oil System	AA	23,645	13,144		$1,802.79	$295.54	$142.85	$10,501.44	11/30/2003	SL	R
100603	/103813			Pulverizer Control System	AA	1,182	657		$90.14	$14.78	$7.15	$525.08	11/30/2003	SL	R
100603	/103814			Motors	AA	1,182	657		$90.14	$14.78	$7.15	$525.08	11/30/2003	SL	R
100603	/103815			Coal Feeder	AA	21,281	8,503		$1,081.83	$177.35	$85.72	$12,778.00	11/30/2003	SL	R
100603	/103816			Coal Pulverizer with Fan	AA	70,935	28,342		$3,606.09	$591.16	$285.73	$42,593.34	11/30/2003	SL	R
100603	/103817			Pulverizer Lube Oil System	AA	23,645	13,144		$1,802.79	$295.54	$142.85	$10,501.44	11/30/2003	SL	R
100603	/103818			Pulverizer Control System	AA	1,182	657		$90.14	$14.78	$7.15	$525.08	11/30/2003	SL	R
100603	/103819			Motors	AA	1,182	657		$90.14	$14.78	$7.15	$525.08	11/30/2003	SL	R
100603	/103820			Coal Feeder	AA	21,281	8,503		$1,081.83	$177.35	$85.72	$12,778.00	11/30/2003	SL	R
100603	/103821			Coal Pulverizer with Fan	AA	70,935	28,342		$3,606.09	$591.16	$285.73	$42,593.34	11/30/2003	SL	R
100603	/103822			Pulverizer Lube Oil System	AA	23,645	13,144		$1,802.79	$295.54	$142.85	$10,501.44	11/30/2003	SL	R
100603	/103823			Pulverizer Control System	AA	1,182	657		$90.14	$14.78	$7.15	$525.08	11/30/2003	SL	R
100603	/103824			Motors	AA	1,182	657		$90.14	$14.78	$7.15	$525.08	11/30/2003	SL	R
100603	/103863			Primary Air Fan/ Exhauster	AA	56,053	23,117		$2,808.63	$460.43	$222.54	$32,936.16	11/30/2003	SL	R
100603	/103864			Primary Air Flow Element, Air	AA	3,203	2,299		$319.45	$52.37	$25.31	$904.22	11/30/2003	SL	R
100603	/103865			Pulverized Fuel Piping	AA	99,295	56,034		$7,426.48	$1,217.45	$588.43	$43,260.34	11/30/2003	SL	R
100603	/103866			Pulverized Fuel Flow Orifices	AA	1,602	904		$119.79	$19.64	$9.49	$697.74	11/30/2003	SL	R
100603	/103874			Igniter System	AA	67,485	50,605		$6,147.48	$1,007.78	$487.09	$16,880.38	11/30/2003	SL	R
100603	/103878			Fuel Oil Pumps, Drives, and	AA	19,435	6,679		$811.51	$133.03	$64.30	$12,755.86	11/30/2003	SL	R
100603	/103879			Fuel Oil Pumps, Drives, and	AA	19,435	6,679		$811.51	$133.03	$64.30	$12,755.86	11/30/2003	SL	R
100603	/103892			Main Steam Piping	AA	113,079	41,643		$5,173.20	$848.06	$409.90	$71,435.46	11/30/2003	SL	R
100603	/103893			Boiler Isolation Valve	AA	452,314	251,429		$34,485.92	$5,653.42	$2,732.50	$200,885.27	11/30/2003	SL	R
100603	/103912			Boiler Safety Valves with	AA	34,734	11,019		$1,338.66	$219.45	$106.07	$23,715.39	11/30/2003	SL	R
100603	/103913			Boiler Safety Valves with	AA	34,734	11,019		$1,338.66	$219.45	$106.07	$23,715.39	11/30/2003	SL	R
100603	/103914			Boiler Safety Valves with	AA	34,734	11,019		$1,338.66	$219.45	$106.07	$23,715.39	11/30/2003	SL	R
100603	/103915			Boiler Safety Valves with	AA	34,734	11,019		$1,338.66	$219.45	$106.07	$23,715.39	11/30/2003	SL	R
100603	/103916			Boiler Safety Valves with	AA	34,734	11,019		$1,338.66	$219.45	$106.07	$23,715.39	11/30/2003	SL	R
100603	/103917			Boiler Safety Valves with	AA	34,734	11,019		$1,338.66	$219.45	$106.07	$23,715.39	11/30/2003	SL	R
100603	/103926			Cold Reheat Steam Piping	AA	270,587	85,838		$10,428.41	$1,709.57	$826.29	$184,748.12	11/30/2003	SL	R
100603	/103930			Hot Reheat Steam Piping	AA	270,587	85,838		$10,428.41	$1,709.57	$826.29	$184,748.12	11/30/2003	SL	R
100603	/103934			Boiler Safety Valves with	AA	208,924	66,277		$8,051.93	$1,319.99	$638.00	$142,646.84	11/30/2003	SL	R
100603	/103940			Desuperheater/Attemperator	AA	19,296	7,106		$882.78	$144.72	$69.95	$12,190.12	11/30/2003	SL	R
100603	/103941			Desuperheater/ Attemperator	AA	19,296	6,848		$840.78	$137.83	$66.62	$12,448.70	11/30/2003	SL	R
100603	/103946			Blowdown System	AA	56,253	19,333		$2,348.82	$385.05	$186.11	$36,920.15	11/30/2003	SL	R
100603	/103948			Boiler Circulation Pump	AA	204,484	64,869		$7,880.81	$1,291.93	$624.43	$139,615.38	11/30/2003	SL	R
100603	/103949			Boiler Circulation Pump	AA	204,484	64,869		$7,880.81	$1,291.93	$624.43	$139,615.38	11/30/2003	SL	R
100603	/103950			Boiler Circulation Pump	AA	204,484	64,869		$7,880.81	$1,291.93	$624.43	$139,615.38	11/30/2003	SL	R
100603	/103951			Boiler Circulation Pump	AA	204,484	64,869		$7,880.81	$1,291.93	$624.43	$139,615.38	11/30/2003	SL	R
100603	/103958			Downcomers or Downtake Piping	AA	47,750	15,148		$1,840.27	$301.68	$145.81	$32,602.00	11/30/2003	SL	R
100603	/103959			Downcomers or Downtake Piping	AA	47,750	15,148		$1,840.27	$301.68	$145.81	$32,602.00	11/30/2003	SL	R
100603	/103960			Downcomers or Downtake Piping	AA	47,750	15,148		$1,840.27	$301.68	$145.81	$32,602.00	11/30/2003	SL	R
100603	/103961			Downcomers or Downtake Piping	AA	47,750	15,148		$1,840.27	$301.68	$145.81	$32,602.00	11/30/2003	SL	R
100603	/103962			Downcomers or Downtake Piping	AA	47,750	15,148		$1,840.27	$301.68	$145.81	$32,602.00	11/30/2003	SL	R
100603	/103970			Boiler Crossover Piping,	AA	278,417	114,823		$13,950.44	$2,286.95	$1,105.36	$163,593.71	11/30/2003	SL	R
100603	/103971			Boiler Crossover Piping,	AA	278,417	114,823		$13,950.44	$2,286.95	$1,105.36	$163,593.71	11/30/2003	SL	R
100603	/103978			Feedwater Piping and Valves	AA	3,742	1,187		$144.20	$23.64	$11.43	$2,554.77	11/30/2003	SL	R
100603	/103979			Feedwater Piping and Valves	AA	3,742	1,187		$144.20	$23.64	$11.43	$2,554.77	11/30/2003	SL	R
100603	/103984			Boiler Brickwork, Refractory	AA	881,755	303,037		$36,817.41	$6,035.63	$2,917.23	$578,717.75	11/30/2003	SL	R
100603	/103992			Steam Drum	AA	656,752	208,342		$25,311.23	$4,149.37	$2,005.53	$448,410.09	11/30/2003	SL	R
100603	/103993			Lower (Mud Drum)	AA	656,752	208,342		$25,311.23	$4,149.37	$2,005.53	$448,410.09	11/30/2003	SL	R
100603	/103994			Lower (Mud Drum)	AA	656,752	208,342		$25,311.23	$4,149.37	$2,005.53	$448,410.09	11/30/2003	SL	R
100603	/103995			Lower (Mud Drum)	AA	656,752	208,342		$25,311.23	$4,149.37	$2,005.53	$448,410.09	11/30/2003	SL	R
100603	/103996			Lower (Mud Drum)	AA	656,752	208,342		$25,311.23	$4,149.37	$2,005.53	$448,410.09	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Unit 2

				Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36	
		417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99					
Unit 2 Only Depreciation	14.4%			Unit 1 Depreciation	$0.00					
				TOTAL Unit 2 Depreciation	**$6,114,886.38**					
				Total Depreciation	**$20,486,909.00**					
				Percentage	**29.848%**					

BU	Asset Number	t Allocation Unit 2	Unit 2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100603	/104004			Boiler Supports, Hangers and	AA	979,728	310,800		$37,758.70	$6,189.94	$2,991.81	$668,927.81	11/30/2003	SL	R
100603	/104010			Soot Blowers Assembly - Steam,	AA	120,364	49,640		$6,031.02	$988.69	$477.87	$70,724.34	11/30/2003	SL	R
100603	/104011			Soot Blower Controls	AA	280,850	158,490		$21,005.48	$3,443.51	$1,664.37	$122,359.89	11/30/2003	SL	R
100603	/104025			Fly Ash System Controller	AA	135,432	75,283		$10,325.80	$1,692.75	$818.16	$60,149.25	11/30/2003	SL	R
100603	/104026			Fly Ash Piping and Valves	AA	33,858	18,821		$2,581.45	$423.19	$204.54	$15,037.30	11/30/2003	SL	R
100603	/104031			Blower/ Exhauster	AA	123,656	72,852		$8,850.27	$1,450.86	$701.25	$50,804.52	11/30/2003	SL	R
100603	/104035			Bottom Ash Hoppers	AA	191,470	65,803		$7,994.78	$1,310.62	$633.47	$125,666.56	11/30/2003	SL	R
100603	/104036			Bottom Ash Hoppers	AA	191,470	65,803		$7,994.78	$1,310.62	$633.47	$125,666.56	11/30/2003	SL	R
100603	/104048			Water-Cooled Wall Tubes	AA	1,564,629	645,275		$78,397.79	$12,852.07	$6,211.85	$919,353.83	11/30/2003	SL	R
100603	/104049			Waterwall Header	AA	82,349	33,962		$4,126.20	$676.42	$326.93	$48,387.04	11/30/2003	SL	R
100603	/104056			Steam-Cooled Wall Tubes	AA	40,745	16,804		$2,041.56	$334.68	$161.76	$23,941.06	11/30/2003	SL	R
100603	/104057			Steam Cooled Wall Header	AA	366,703	151,233		$18,374.13	$3,012.15	$1,455.88	$215,469.38	11/30/2003	SL	R
100603	/104062			Boiler/Slag Screen, Wing Wall	AA	404,345	166,758		$20,260.22	$3,321.34	$1,605.32	$237,587.25	11/30/2003	SL	R
100603	/104068			Primary or Low Temperature	AA	625,894	258,128		$31,361.25	$5,141.18	$2,484.91	$367,766.62	11/30/2003	SL	R
100603	/104069			Superheater Header	AA	69,544	39,245		$5,201.36	$852.68	$412.13	$30,298.64	11/30/2003	SL	R
100603	/104072			Intermediate or Secondary	AA	527,163	217,409		$26,414.20	$4,330.19	$2,092.93	$309,753.47	11/30/2003	SL	R
100603	/104073			Superheater Header	AA	58,574	33,054		$4,380.86	$718.17	$347.11	$25,519.20	11/30/2003	SL	R
100603	/104080			High Temperature, Third or	AA	4,592	3,156		$383.46	$62.86	$30.38	$1,435.37	11/30/2003	SL	R
100603	/104081			Superheater Header	AA	3,061	2,104		$255.64	$41.91	$20.26	$956.92	11/30/2003	SL	R
100603	/104088			Primary or First Reheater	AA	199,764	82,385		$10,009.43	$1,640.89	$793.10	$117,378.33	11/30/2003	SL	R
100603	/104089			Reheater Header	AA	85,613	35,308		$4,289.76	$703.24	$339.90	$50,305.00	11/30/2003	SL	R
100603	/104092			Second Reheater	AA	74,068	30,547		$3,711.29	$608.41	$294.07	$43,521.53	11/30/2003	SL	R
100603	/104093			Reheater Header	AA	296,274	122,187		$14,845.17	$2,433.63	$1,176.26	$174,086.10	11/30/2003	SL	R
100603	/104100			Economizer Assembly	AA	253,355	174,153		$21,159.03	$3,468.69	$1,676.54	$79,201.87	11/30/2003	SL	R
100603	/104101			Economizer Header	AA	13,334	9,166		$1,113.63	$182.56	$88.24	$4,168.53	11/30/2003	SL	R
100603	/104124			Forced Draft Fan Housing,	AA	2,739	2,054		$249.51	$40.90	$19.77	$685.15	11/30/2003	SL	R
100603	/104125			Forced Draft Fan Housing,	AA	2,739	2,054		$249.51	$40.90	$19.77	$685.15	11/30/2003	SL	R
100603	/104126			Forced Draft Fan Rotor	AA	9,130	6,846		$831.72	$136.35	$65.90	$2,283.78	11/30/2003	SL	R
100603	/104127			Forced Draft Fan Rotor	AA	9,130	6,846		$831.72	$136.35	$65.90	$2,283.78	11/30/2003	SL	R
100603	/104128			Forced Draft Controls	AA	1,826	1,826		$206.65	$62.13	$20.93	$0.00	11/30/2003	SL	R
100603	/104129			Forced Draft Controls	AA	1,826	1,826		$206.65	$62.13	$20.93	$0.00	11/30/2003	SL	R
100603	/104130			Forced Draft Fan	AA	50,216	37,655		$4,574.40	$749.90	$362.45	$12,560.88	11/30/2003	SL	R
100603	/104131			Forced Draft Fan	AA	50,216	37,655		$4,574.40	$749.90	$362.45	$12,560.87	11/30/2003	SL	R
100603	/104132			Motors	AA	27,391	20,539		$2,495.13	$409.04	$197.70	$6,851.39	11/30/2003	SL	R
100603	/104133			Motors	AA	27,391	20,539		$2,495.13	$409.04	$197.70	$6,851.39	11/30/2003	SL	R
100603	/104144			Over Fire Air Ports-	AA	7,122	2,814		$364.71	$59.79	$28.90	$4,307.75	11/30/2003	SL	R
100603	/104145			Air and Flue Gas Ducts/	AA	1,781	623		$78.14	$12.81	$6.19	$1,157.07	11/30/2003	SL	R
100603	/104148			Air and Flue Gas Ducts/	AA	2,417,456	772,475		$92,853.59	$15,221.87	$7,357.26	$1,644,980.86	11/30/2003	SL	R
100603	/104190			Air Heater Drive Unit	AA	145,138	97,201		$12,522.91	$2,052.93	$992.25	$47,936.15	11/30/2003	SL	R
100603	/104191			Air Heater Rotor	AA	24,190	14,060		$1,739.02	$285.08	$137.79	$10,130.01	11/30/2003	SL	R
100603	/104192			Air Heater Baskets	AA	72,569	72,569		$8,724.39	$2,623.02	$883.85	$0.00	11/30/2003	SL	R
100603	/104193			Air Heater Housing - All Types	AA	241,896	133,017		$16,159.66	$2,649.12	$1,280.41	$108,879.07	11/30/2003	SL	R
100603	/104194			Air Heater Drive Unit	AA	145,138	97,201		$12,522.91	$2,052.93	$992.25	$47,936.15	11/30/2003	SL	R
100603	/104195			Air Heater Rotor	AA	24,190	14,060		$1,739.02	$285.08	$137.79	$10,130.01	11/30/2003	SL	R
100603	/104196			Air Heater Baskets	AA	72,569	72,569		$8,724.39	$2,623.02	$883.85	$0.00	11/30/2003	SL	R
100603	/104197			Air Heater Housing - All Types	AA	241,896	133,017		$16,159.66	$2,649.12	$1,280.41	$108,879.07	11/30/2003	SL	R
100603	/104210			Stacks	AA	24,363	8,645		$1,061.53	$174.02	$84.11	$15,717.09	11/30/2003	SL	R
100603	/104211			Stack Elevator	AA	462,888	213,879		$28,233.38	$4,628.41	$2,237.07	$249,009.38	11/30/2003	SL	R
100603	/104220			Windboxes - External	AA	46,517	16,288		$2,041.67	$334.70	$161.77	$30,229.03	11/30/2003	SL	R
100603	/104221			Windboxes - External	AA	46,517	16,288		$2,041.67	$334.70	$161.77	$30,229.04	11/30/2003	SL	R
100603	/104222			Windboxes - External	AA	46,517	16,288		$2,041.67	$334.70	$161.77	$30,229.04	11/30/2003	SL	R
100603	/104223			Windboxes - External	AA	46,517	16,288		$2,041.67	$334.70	$161.77	$30,229.04	11/30/2003	SL	R
100603	/104224			Windboxes - External	AA	46,517	16,288		$2,041.67	$334.70	$161.77	$30,229.04	11/30/2003	SL	R
100603	/104225			Windboxes - External	AA	46,517	16,288		$2,041.67	$334.70	$161.77	$30,229.04	11/30/2003	SL	R
100603	/104226			Windboxes - External	AA	46,517	16,288		$2,041.67	$334.70	$161.77	$30,229.04	11/30/2003	SL	R
100603	/104227			Windboxes - External	AA	46,517	16,288		$2,041.67	$334.70	$161.77	$30,229.04	11/30/2003	SL	R
100603	/104242			Burner Control System	AA	2,804	1,928		$234.19	$38.39	$18.55	$876.63	11/30/2003	SL	R
100603	/104246			FlameSafety Supervisory System	AA	15	11		$1.29	$0.21	$0.10	$4.82	11/30/2003	SL	R
100603	/104254			Condenser Water Box	AA	46,235	25,424		$3,088.68	$506.34	$244.73	$20,810.63	11/30/2003	SL	R
100603	/104255			Condenser Steam Chest,	AA	115,587	63,560		$7,721.69	$1,265.85	$611.83	$52,026.55	11/30/2003	SL	R
100603	/104256			Condenser Tubes,	AA	69,352	40,309		$4,985.81	$817.34	$395.05	$29,043.04	11/30/2003	SL	R
100603	/104264			Hotwell With Expansion Joints	AA	47,120	18,620		$2,412.93	$395.56	$191.19	$28,500.25	11/30/2003	SL	R
100603	/104265			Hotwell Contols	AA	895,276	353,771		$45,845.63	$7,515.66	$3,632.58	$541,504.93	11/30/2003	SL	R
100603	/104270			Air Ejectors	AA	97,527	33,518		$4,072.20	$667.57	$322.66	$64,009.30	11/30/2003	SL	R
100603	/104281			Motors	AA	17,047	9,421		$1,309.24	$214.63	$103.74	$7,626.47	11/30/2003	SL	R
100603	/104282			Pumps, Water, Spray, Slurry,	AA	51,141	36,316		$5,237.36	$858.58	$414.98	$14,824.89	11/30/2003	SL	R
100603	/104283			Motors	AA	17,047	9,421		$1,309.24	$214.63	$103.74	$7,626.47	11/30/2003	SL	R
100603	/104284			Pumps, Water, Spray, Slurry,	AA	51,141	36,316		$5,237.36	$858.58	$414.98	$14,824.89	11/30/2003	SL	R
100603	/104289			Boiler Feed Pump	AA	65,826	26,011		$3,370.84	$552.60	$267.09	$39,814.58	11/30/2003	SL	R
100603	/104290			Motors	AA	7,314	4,042		$561.73	$92.09	$44.51	$3,272.11	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Unit 2

				Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
		417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99				
				Unit 1 Depreciation	$0.00				
				TOTAL Unit 2 Depreciation	**$6,114,886.38**				
				Total Depreciation	**$20,486,909.00**				
				Percentage	**29.848%**				

Unit 2 Only Depreciation	14.4%

BU	Asset Number	t Allocation Unit 2	Unit 2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100603	/104295			Condensate Piping and Valves	AA	228,335	72,435		$8,800.02	$1,442.62	$697.27	$155,899.86	11/30/2003	SL	R
100603	/104305			Low Pressure Feedwater Heater	AA	75,268	41,390		$5,028.24	$824.30	$398.41	$33,878.85	11/30/2003	SL	R
100603	/104306			Low Pressure Feedwater Heater	AA	75,268	41,390		$5,028.24	$824.30	$398.41	$33,878.86	11/30/2003	SL	R
100603	/104311			Deaerator	AA	177,655	77,124		$9,369.62	$1,536.00	$742.40	$100,531.51	11/30/2003	SL	R
100603	/104314			Chemical Addition System Skid	AA	61,025	35,953		$4,367.62	$716.00	$346.07	$25,072.09	11/30/2003	SL	R
100603	/104319			Condensate Makeup and Return	AA	42,234	16,875		$2,147.03	$351.97	$170.12	$25,359.61	11/30/2003	SL	R
100603	/104320			Tanks	AA	42,234	16,875		$2,147.03	$351.97	$170.12	$25,359.61	11/30/2003	SL	R
100603	/104329			Circulating Water Pump	AA	110,723	35,125		$4,267.27	$699.55	$338.12	$75,598.24	11/30/2003	SL	R
100603	/104330			Circulating Water Pump	AA	110,723	35,125		$4,267.27	$699.55	$338.12	$75,598.24	11/30/2003	SL	R
100603	/104337			Motors	AA	84,773	26,893		$3,267.17	$535.60	$258.87	$57,880.65	11/30/2003	SL	R
100603	/104338			Motors	AA	84,773	26,893		$3,267.17	$535.60	$258.87	$57,880.65	11/30/2003	SL	R
100603	/104343			Circulating Water Piping and	AA	383,785	121,748		$14,791.07	$2,424.76	$1,171.97	$262,036.61	11/30/2003	SL	R
100603	/104355			Traveling Water Screens	AA	52,563	29,959		$3,880.48	$636.14	$307.47	$22,604.34	11/30/2003	SL	R
100603	/104356			Fish Return Trough	AA	473,066	269,627		$34,924.32	$5,725.29	$2,767.23	$203,439.03	11/30/2003	SL	R
100603	/104364			Feedwater Piping and Valves	AA	706,363	224,080		$27,223.24	$4,462.82	$2,157.04	$482,282.90	11/30/2003	SL	R
100603	/104366			Boiler Feed Pump	AA	430,140	169,971		$22,026.77	$3,610.94	$1,745.29	$260,168.77	11/30/2003	SL	R
100603	/104367			Boiler Feed Pump Turbine Drive	AA	1,003,659	396,599		$51,395.78	$8,425.52	$4,072.35	$607,060.50	11/30/2003	SL	R
100603	/104392			High Pressure Feedwater	AA	132,937	78,320		$9,514.51	$1,559.75	$753.88	$54,617.47	11/30/2003	SL	R
100603	/104393			High Pressure Feedwater	AA	132,937	78,320		$9,514.51	$1,559.75	$753.88	$54,617.47	11/30/2003	SL	R
100603	/104394			High Pressure Feedwater	AA	132,937	78,320		$9,514.51	$1,559.75	$753.88	$54,617.47	11/30/2003	SL	R
100603	/104395			High Pressure Feedwater	AA	132,937	78,320		$9,514.51	$1,559.75	$753.88	$54,617.47	11/30/2003	SL	R
100603	/104396			High Pressure Feedwater	AA	132,937	78,320		$9,514.51	$1,559.75	$753.88	$54,617.47	11/30/2003	SL	R
100603	/104397			High Pressure Feedwater	AA	132,937	78,320		$9,514.51	$1,559.75	$753.88	$54,617.47	11/30/2003	SL	R
100603	/104398			High Pressure Feedwater	AA	132,937	78,320		$9,514.51	$1,559.75	$753.88	$54,617.47	11/30/2003	SL	R
100603	/104399			High Pressure Feedwater	AA	132,937	78,320		$9,514.51	$1,559.75	$753.88	$54,617.47	11/30/2003	SL	R
100603	/104412			Motor Control Center,	AA	101,685	32,054		$3,930.43	$644.33	$311.43	$69,631.08	11/30/2003	SL	R
100603	/104449			Switchgear, Low Voltage <600 V	AA	204,888	76,363		$9,364.90	$1,535.23	$742.03	$128,524.38	11/30/2003	SL	R
100603	/104450			Switchgear, Low Voltage <600 V	AA	166,946	62,222		$7,630.66	$1,250.92	$604.61	$104,723.57	11/30/2003	SL	R
100603	/104451			Switchgear, Low Voltage <600 V	AA	101,179	37,710		$4,624.65	$758.14	$366.44	$63,468.84	11/30/2003	SL	R
100603	/104452			Switchgear, Low Voltage <600 V	AA	157,334	58,640		$7,191.32	$1,178.90	$569.80	$98,694.05	11/30/2003	SL	R
100603	/104453			Switchgear, Low Voltage <600 V	AA	184,146	68,633		$8,416.85	$1,379.81	$666.91	$115,513.28	11/30/2003	SL	R
100603	/104467			Switchgear, Medium Volt,	AA	683,061	251,181		$31,468.81	$5,158.81	$2,493.43	$431,879.69	11/30/2003	SL	R
100603	/104496			Uninterruptible Power Supply	AA	30,629	18,045		$2,192.18	$359.37	$173.70	$12,584.04	11/30/2003	SL	R
100603	/104500			Plant Grounding and Lightning	AA	33,973	10,777		$1,309.32	$214.64	$103.74	$23,195.80	11/30/2003	SL	R
100603	/104507			Pumps, Water, Spray, Slurry,	AA	132,378	41,994		$5,101.86	$836.37	$404.25	$90,383.78	11/30/2003	SL	R
100603	/104508			Pumps, Water, Spray, Slurry,	AA	132,378	41,994		$5,101.86	$836.37	$404.25	$90,383.78	11/30/2003	SL	R
100603	/104531			Process Computer - DCS	AA	244,291	167,922		$20,402.04	$3,344.59	$1,616.56	$76,368.33	11/30/2003	SL	R
100603	/104532			Distributed Control System	AA	586,297	586,297		$67,641.37	$20,336.64	$6,852.60	$0.00	11/30/2003	SL	R
100603	/104533			Data Acquisition System	AA	146,574	146,574		$16,910.34	$5,084.16	$1,713.15	$0.00	11/30/2003	SL	R
100603	/104539			High Pressure Casing	AA	471,222	149,486		$18,160.91	$2,977.19	$1,438.98	$321,736.14	11/30/2003	SL	R
100603	/104547			High Pressure Inner Casing/	AA	356,244	281,561		$40,736.24	$6,678.06	$3,227.74	$74,683.17	11/30/2003	SL	R
100603	/104548			Diaphragm/ Stationary Vanes	AA	231,559	82,172		$10,089.56	$1,654.02	$799.44	$149,386.21	11/30/2003	SL	R
100603	/104555			Nozzle Blocks or Nozzle Plates	AA	84,820	77,726		$9,441.26	$1,547.74	$748.07	$7,093.85	11/30/2003	SL	R
100603	/104557			Rotor	AA	461,798	211,557		$28,373.01	$4,651.30	$2,248.13	$250,240.85	11/30/2003	SL	R
100603	/104558			Buckets/Blades	AA	197,913	140,542		$20,268.28	$3,322.66	$1,605.96	$57,371.46	11/30/2003	SL	R
100603	/104563			Intermediate Pressure Casing	AA	471,222	149,486		$18,160.91	$2,977.19	$1,438.98	$321,736.14	11/30/2003	SL	R
100603	/104571			Intermediate Pressure	AA	356,244	281,561		$40,736.24	$6,678.06	$3,227.74	$74,683.17	11/30/2003	SL	R
100603	/104572			Diaphragm/ Stationary Vanes	AA	231,559	82,172		$10,089.56	$1,654.02	$799.44	$149,386.21	11/30/2003	SL	R
100603	/104581			Intermediate Pressure Rotor	AA	527,769	241,780		$32,426.31	$5,315.78	$2,569.30	$285,989.53	11/30/2003	SL	R
100603	/104582			Buckets/Blades	AA	226,187	160,619		$23,163.76	$3,797.33	$1,835.38	$65,567.38	11/30/2003	SL	R
100603	/104587			Low Pressure Casing	AA	1,018,208	349,933		$42,514.95	$6,969.65	$3,368.67	$668,275.04	11/30/2003	SL	R
100603	/104595			Low Pressure	AA	855,294	675,990		$97,802.23	$16,033.12	$7,749.36	$179,304.25	11/30/2003	SL	R
100603	/104596			Diaphragm/ Stationary Vanes	AA	555,941	197,285		$24,223.68	$3,971.09	$1,919.37	$358,656.25	11/30/2003	SL	R
100603	/104605			Low Pressure Rotor	AA	1,448,118	663,406		$88,972.80	$14,585.68	$7,049.77	$784,711.39	11/30/2003	SL	R
100603	/104606			Buckets/Blades	AA	362,029	257,084		$37,075.37	$6,077.92	$2,937.67	$104,945.66	11/30/2003	SL	R
100603	/104611			Main Stop Valves	AA	235,611	82,498		$10,341.27	$1,695.29	$819.39	$153,113.01	11/30/2003	SL	R
100603	/104612			Main Stop Valves	AA	235,611	82,498		$10,341.27	$1,695.29	$819.39	$153,113.01	11/30/2003	SL	R
100603	/104631			Turbine Control Valves	AA	31,607	10,027		$1,218.13	$199.69	$96.51	$21,580.42	11/30/2003	SL	R
100603	/104632			Turbine Control Valves	AA	31,607	10,027		$1,218.13	$199.69	$96.51	$21,580.42	11/30/2003	SL	R
100603	/104633			Turbine Control Valves	AA	31,607	10,027		$1,218.13	$199.69	$96.51	$21,580.42	11/30/2003	SL	R
100603	/104634			Turbine Control Valves	AA	31,607	10,027		$1,218.13	$199.69	$96.51	$21,580.42	11/30/2003	SL	R
100603	/104635			Turbine Control Valves	AA	31,607	10,027		$1,218.13	$199.69	$96.51	$21,580.42	11/30/2003	SL	R
100603	/104636			Turbine Control Valves	AA	31,607	10,027		$1,218.13	$199.69	$96.51	$21,580.42	11/30/2003	SL	R
100603	/104645			Reheat Intercept Valves	AA	138,232	43,851		$5,327.44	$873.35	$422.12	$94,380.25	11/30/2003	SL	R
100603	/104646			Reheat Intercept Valves	AA	138,232	43,851		$5,327.44	$873.35	$422.12	$94,380.25	11/30/2003	SL	R
100603	/104649			Reheat Stop Valves	AA	83,435	26,468		$3,215.58	$527.14	$254.78	$56,966.84	11/30/2003	SL	R
100603	/104650			Reheat Stop Valves	AA	83,435	26,468		$3,215.58	$527.14	$254.78	$56,966.84	11/30/2003	SL	R
100603	/104655			Turbine Water Induction	AA	1,320,824	419,006		$50,904.57	$8,344.99	$4,033.42	$901,818.12	11/30/2003	SL	R
100603	/104659			Extraction Steam Piping	AA	187,290	64,367		$7,820.23	$1,282.00	$619.63	$122,922.95	11/30/2003	SL	R
100603	/104661			Crossover or -under Piping	AA	77,112	24,462		$2,971.91	$487.20	$235.48	$52,649.82	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Unit 2

					Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
			417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99				
Unit 2 Only Depreciation	14.4%				Unit 1 Depreciation	$0.00				
					TOTAL Unit 2 Depreciation	**$6,114,886.38**				
					Total Depreciation	**$20,486,909.00**				
					Percentage	**29.848%**				

BU	Asset Number	t Allocation Unit 2	Unit 2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100603	/104665			Turbine Lube Oil System	AA	505,094	160,231		$19,466.32	$3,191.19	$1,542.41	$344,862.60	11/30/2003	SL	R
100603	/104669			Turbine/Generator Supervisory	AA	179,170	56,838		$6,905.22	$1,132.00	$547.13	$122,331.90	11/30/2003	SL	R
100603	/104673			Front Standard	AA	43,931	13,936		$1,693.08	$277.55	$134.15	$29,994.41	11/30/2003	SL	R
100603	/104677			Turbine Control System-	AA	76,777	24,356		$2,958.98	$485.08	$234.46	$52,420.93	11/30/2003	SL	R
100603	/104681			Turning Gear and Motor	AA	28,723	9,112		$1,106.98	$181.47	$87.71	$19,611.08	11/30/2003	SL	R
100603	/104682			Turning Gear and Motor	AA	28,723	9,112		$1,106.98	$181.47	$87.71	$19,611.08	11/30/2003	SL	R
100603	/104687			Gland Seal System	AA	405,846	139,479		$16,945.98	$2,778.02	$1,342.71	$266,366.97	11/30/2003	SL	R
100603	/104693			Stator Windings, Bushing, and	AA	874,320	277,361		$33,696.29	$5,523.97	$2,669.93	$596,958.73	11/30/2003	SL	R
100603	/104694			Stator Windings, Bushing, and	AA	874,320	277,361		$33,696.29	$5,523.97	$2,669.93	$596,958.73	11/30/2003	SL	R
100603	/104699			Field/Rotor Retaining Rings	AA	124,903	68,683		$8,344.03	$1,367.87	$661.14	$56,219.64	11/30/2003	SL	R
100603	/104700			Field/Rotor Retaining Rings	AA	124,903	68,683		$8,344.03	$1,367.87	$661.14	$56,219.64	11/30/2003	SL	R
100603	/104707			Field/Rotor	AA	795,631	364,492		$48,883.84	$8,013.73	$3,873.32	$431,139.68	11/30/2003	SL	R
100603	/104708			Field /Rotor Windings	AA	340,985	242,140		$34,920.20	$5,724.61	$2,766.90	$98,845.23	11/30/2003	SL	R
100603	/104709			Field/Rotor	AA	795,631	364,492		$48,883.84	$8,013.73	$3,873.32	$431,139.68	11/30/2003	SL	R
100603	/104710			Field /Rotor Windings	AA	340,985	242,140		$34,920.20	$5,724.61	$2,766.90	$98,845.23	11/30/2003	SL	R
100603	/104717			Hydrogen Cooling System	AA	112,413	38,633		$4,693.76	$769.47	$371.91	$73,779.17	11/30/2003	SL	R
100603	/104718			Hydrogen Cooling System	AA	112,413	38,633		$4,693.76	$769.47	$371.91	$73,779.17	11/30/2003	SL	R
100603	/104723			Generator Casing and Bearings	AA	213,584	73,403		$8,918.14	$1,461.99	$706.63	$140,180.43	11/30/2003	SL	R
100603	/104724			Generator Casing and Bearings	AA	213,584	73,403		$8,918.14	$1,461.99	$706.63	$140,180.43	11/30/2003	SL	R
100603	/104737			Exciter Stator- Shaft or Motor	AA	174,864	69,098		$8,954.50	$1,467.95	$709.51	$105,765.99	11/30/2003	SL	R
100603	/104738			Exciter Field- Shaft or	AA	349,728	138,196		$17,909.01	$2,935.90	$1,419.02	$211,531.97	11/30/2003	SL	R
100603	/104740			Collector Rings, Brushes and	AA	174,864	69,098		$8,954.50	$1,467.95	$709.51	$105,765.99	11/30/2003	SL	R
100603	/104742			Exciter Stator- Shaft or Motor	AA	174,864	69,098		$8,954.50	$1,467.95	$709.51	$105,765.99	11/30/2003	SL	R
100603	/104743			Exciter Field- Shaft or	AA	349,728	138,196		$17,909.01	$2,935.90	$1,419.02	$211,531.97	11/30/2003	SL	R
100603	/104745			Collector Rings, Brushes and	AA	174,864	69,098		$8,954.50	$1,467.95	$709.51	$105,765.99	11/30/2003	SL	R
100603	/104759			Liquid Cooling System	AA	91,667	29,080		$3,532.85	$579.15	$279.92	$62,587.44	11/30/2003	SL	R
100603	/104763			Bus work including	AA	320,569	120,185		$14,600.96	$2,393.60	$1,156.91	$200,384.33	11/30/2003	SL	R
100603	/104767			Generator Output Breaker	AA	55,273	20,722		$2,517.49	$412.70	$199.47	$34,550.32	11/30/2003	SL	R
100603	/104808			O2 Analyzer	AA	4,527	4,527		$485.70	$146.03	$49.21	$0.00	11/30/2003	SL	R
100603	/104825			CEMS Data Acquisition and	AA	461	461		$49.44	$14.86	$5.01	$0.00	11/30/2003	SL	R
100603	/104827			CEMS Calibration Gas System	AA	461	461		$49.44	$14.86	$5.01	$0.00	11/30/2003	SL	R
100603	/104828			SO2 Analyzer	AA	1,382	1,382		$148.31	$44.59	$15.02	$0.00	11/30/2003	SL	R
100603	/104829			NOx Analyzer	AA	922	922		$98.88	$29.73	$10.02	$0.00	11/30/2003	SL	R
100603	/104830			CO2 Analyzer	AA	1,382	1,382		$148.31	$44.59	$15.02	$0.00	11/30/2003	SL	R
100603	/104831			Opacity Monitor	AA	922	922		$98.88	$29.73	$10.02	$0.00	11/30/2003	SL	R
100603	/104832			Flow Monitor	AA	1,382	1,382		$148.31	$44.59	$15.02	$0.00	11/30/2003	SL	R
100603	/104868			Main Transformer/ Generator	AA	1,579,709	501,133		$60,881.98	$9,980.63	$4,823.98	$1,078,576.59	11/30/2003	SL	R
100603	/104872			Station Service/Unit	AA	439,566	139,444		$16,940.88	$2,777.19	$1,342.31	$300,122.25	11/30/2003	SL	R
100603	/104875			Station Service Startup/	AA	151,679	48,117		$5,845.70	$958.31	$463.19	$103,561.49	11/30/2003	SL	R
100603	/104919			Soot Blowers - Water	AA	67,234	12,965		$1,924.84	$315.55	$152.52	$54,268.85	5/31/2005	SL	R
100603	/104920			Soot Blower Controls	AA	156,879	51,594		$7,961.61	$1,305.18	$630.84	$105,284.65	5/31/2005	SL	R
100603	/104921			Soot Blowers - Water	AA	67,234	12,965		$1,924.84	$315.55	$152.52	$54,268.85	5/31/2005	SL	R
100603	/104922			Soot Blower Controls	AA	156,879	51,594		$7,961.61	$1,305.18	$630.84	$105,284.65	5/31/2005	SL	R
100603	/104923			Soot Blowers - Water	AA	67,234	12,965		$1,924.84	$315.55	$152.52	$54,268.85	5/31/2005	SL	R
100603	/104924			Soot Blower Controls	AA	156,879	51,594		$7,961.61	$1,305.18	$630.84	$105,284.65	5/31/2005	SL	R
100603	/104925			Soot Blowers - Water	AA	67,234	12,965		$1,924.84	$315.55	$152.52	$54,268.85	5/31/2005	SL	R
100603	/104926			Soot Blower Controls	AA	156,879	51,594		$7,961.61	$1,305.18	$630.84	$105,284.65	5/31/2005	SL	R
100603	/104927			Station Service/Unit	AA	318,846	61,031		$9,144.34	$1,499.07	$724.55	$257,815.55	5/31/2005	SL	R
100603	/104982			Over Fire Air Ports-	AA	1,400,750	287,769		$46,789.64	$7,670.42	$3,707.38	$1,112,980.36	12/30/2005	SL	R
100603	/104983			Air and Flue Gas Ducts/	AA	350,187	61,662		$10,025.65	$1,643.55	$794.39	$288,525.22	12/30/2005	SL	R
100603	/104984			Soot Blowers Assembly - Steam,	AA	7,886	1,389		$225.78	$37.01	$17.89	$6,497.80	12/30/2005	SL	R
100603	/104985			Soot Blower Controls	AA	18,402	5,670		$921.97	$151.14	$73.05	$12,731.40	12/30/2005	SL	R
100603	/104986			Soot Blowers Assembly - Steam,	AA	7,886	1,389		$225.78	$37.01	$17.89	$6,497.80	12/30/2005	SL	R
100603	/104987			Soot Blower Controls	AA	18,402	5,670		$921.97	$151.14	$73.05	$12,731.40	12/30/2005	SL	R
100603	/104988			Soot Blowers Assembly - Steam,	AA	7,886	1,389		$225.78	$37.01	$17.89	$6,497.80	12/30/2005	SL	R
100603	/104989			Soot Blower Controls	AA	18,402	5,670		$921.97	$151.14	$73.05	$12,731.40	12/30/2005	SL	R
100603	/104990			Soot Blowers Assembly - Steam,	AA	7,886	1,389		$225.78	$37.01	$17.89	$6,497.80	12/30/2005	SL	R
100603	/104991			Soot Blower Controls	AA	18,402	5,670		$921.97	$151.14	$73.05	$12,731.40	12/30/2005	SL	R
100603	/104993			Soot Blower Controls	AA	18,402	5,670		$921.97	$151.14	$73.05	$12,731.40	12/30/2005	SL	R
100603	/104995			Soot Blower Controls	AA	18,402	5,670		$921.97	$151.14	$73.05	$12,731.40	12/30/2005	SL	R
100603	/104997			Soot Blower Controls	AA	18,402	5,670		$921.97	$151.14	$73.05	$12,731.40	12/30/2005	SL	R
100603	/104999			Soot Blower Controls	AA	18,402	5,670		$921.97	$151.14	$73.05	$12,731.42	12/30/2005	SL	R
100603	/105000			Soot Blowers - Water	AA	31,004	5,459		$887.63	$145.51	$70.33	$25,544.90	12/30/2005	SL	R
100603	/105001			Soot Blower Controls	AA	72,343	22,292		$3,624.59	$594.19	$287.19	$50,051.01	12/30/2005	SL	R
100603	/105002			Soot Blowers - Water	AA	31,004	5,459		$887.63	$145.51	$70.33	$25,544.90	12/30/2005	SL	R
100603	/105003			Soot Blower Controls	AA	72,343	22,292		$3,624.59	$594.19	$287.19	$50,051.01	12/30/2005	SL	R
100603	/105004			Soot Blowers - Water	AA	31,004	5,459		$887.63	$145.51	$70.33	$25,544.91	12/30/2005	SL	R
100603	/105005			Soot Blower Controls	AA	72,343	22,292		$3,624.59	$594.19	$287.19	$50,051.01	12/30/2005	SL	R
100603	/105006			Soot Blowers - Water	AA	31,004	5,459		$887.63	$145.51	$70.33	$25,544.91	12/30/2005	SL	R
100603	/105007			Soot Blower Controls	AA	72,343	22,292		$3,624.59	$594.19	$287.19	$50,051.01	12/30/2005	SL	R

Dunkirk Generating Plant
Depreciation for Unit 2

					Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
			417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99				
Unit 2 Only Depreciation	14.4%				Unit 1 Depreciation	$0.00				
					TOTAL Unit 2 Depreciation	**$6,114,886.38**				
					Total Depreciation	**$20,486,909.00**				
					Percentage	**29.848%**				

BU	Asset Number	t Allocation Unit 2	Unit 2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100603	/105010			Primary Air Duct Heater	AA	207,185	36,482		$5,931.58	$972.39	$469.99	$170,703.10	12/30/2005	SL	R
100603	/105011			Primary Air Duct Heater	AA	207,185	36,482		$5,931.58	$972.39	$469.99	$170,703.09	12/30/2005	SL	R
100603	/116550			Distributed Control System	AA	381,388	228,920		$38,226.10	$6,252.24	$3,021.93	$152,467.70	2/28/2006	SL	C
100604	/103662			Building Foundation, structure	AA	11,004,926	3,491,103		$424,129.82	$69,529.34	$33,605.95	$7,513,823.49	11/30/2003	SL	R
100604	/103663			Building Roof	AA	293,465	162,175		$22,538.45	$3,694.82	$1,785.83	$131,289.59	11/30/2003	SL	R
100604	/103664			Building Ventilation, Heat and	AA	1,467,323	810,876		$112,692.20	$18,474.09	$8,929.17	$656,447.95	11/30/2003	SL	R
100604	/103665			Building Lighting and Power	AA	880,394	486,525		$67,615.32	$11,084.46	$5,357.51	$393,868.77	11/30/2003	SL	R
100604	/103666			Emergency Lighting and	AA	293,465	162,175		$22,538.45	$3,694.82	$1,785.83	$131,289.59	11/30/2003	SL	R
100604	/103667			Platform	AA	733,662	405,438		$56,346.11	$9,237.05	$4,464.59	$328,223.96	11/30/2003	SL	R
100604	/103668			Building Foundation, structure	AA	679,598	215,590		$26,191.72	$4,293.72	$2,075.31	$464,008.76	11/30/2003	SL	R
100604	/103669			Building Roof	AA	42,475	23,473		$3,262.12	$534.77	$258.47	$19,002.34	11/30/2003	SL	R
100604	/103670			Building Ventilation, Heat and	AA	84,950	46,945		$6,524.25	$1,069.55	$516.95	$38,004.65	11/30/2003	SL	R
100604	/103671			Building Lighting and Power	AA	42,475	23,473		$3,262.12	$534.77	$258.47	$19,002.34	11/30/2003	SL	R
100604	/103716			Fire Protection	AA	127,176	40,344		$4,901.37	$803.50	$388.36	$86,831.90	11/30/2003	SL	R
100604	/103748			Storage Silos/Hoppers/Bunker	AA	110,083	47,789		$5,805.81	$951.77	$460.02	$62,293.55	11/30/2003	SL	R
100604	/103749			Storage Silos/Hoppers/Bunker	AA	110,083	47,789		$5,805.81	$951.77	$460.02	$62,293.55	11/30/2003	SL	R
100604	/103825			Coal Feeder	AA	14,201	5,674		$721.92	$118.35	$57.20	$8,526.99	11/30/2003	SL	R
100604	/103826			Coal Pulverizer with Fan	AA	47,336	18,913		$2,406.41	$394.49	$190.67	$28,423.25	11/30/2003	SL	R
100604	/103827			Pulverizer Lube Oil System	AA	15,779	8,771		$1,203.03	$197.22	$95.33	$7,007.78	11/30/2003	SL	R
100604	/103828			Pulverizer Control System	AA	789	439		$60.15	$9.86	$4.77	$350.38	11/30/2003	SL	R
100604	/103829			Motors	AA	789	439		$60.15	$9.86	$4.77	$350.38	11/30/2003	SL	R
100604	/103830			Coal Feeder	AA	14,201	5,674		$721.92	$118.35	$57.20	$8,526.99	11/30/2003	SL	R
100604	/103831			Coal Pulverizer with Fan	AA	47,336	18,913		$2,406.41	$394.49	$190.67	$28,423.25	11/30/2003	SL	R
100604	/103832			Pulverizer Lube Oil System	AA	15,779	8,771		$1,203.03	$197.22	$95.33	$7,007.78	11/30/2003	SL	R
100604	/103833			Pulverizer Control System	AA	789	439		$60.15	$9.86	$4.77	$350.38	11/30/2003	SL	R
100604	/103834			Motors	AA	789	439		$60.15	$9.86	$4.77	$350.38	11/30/2003	SL	R
100604	/103835			Coal Feeder	AA	14,201	5,674		$721.92	$118.35	$57.20	$8,526.99	11/30/2003	SL	R
100604	/103836			Coal Pulverizer with Fan	AA	47,336	18,913		$2,406.41	$394.49	$190.67	$28,423.25	11/30/2003	SL	R
100604	/103837			Pulverizer Lube Oil System	AA	15,779	8,771		$1,203.03	$197.22	$95.33	$7,007.78	11/30/2003	SL	R
100604	/103838			Pulverizer Control System	AA	789	439		$60.15	$9.86	$4.77	$350.38	11/30/2003	SL	R
100604	/103839			Motors	AA	789	439		$60.15	$9.86	$4.77	$350.38	11/30/2003	SL	R
100604	/103840			Coal Feeder	AA	14,201	5,674		$721.92	$118.35	$57.20	$8,526.99	11/30/2003	SL	R
100604	/103841			Coal Pulverizer with Fan	AA	47,336	18,913		$2,406.41	$394.49	$190.67	$28,423.25	11/30/2003	SL	R
100604	/103842			Pulverizer Lube Oil System	AA	15,779	8,771		$1,203.03	$197.22	$95.33	$7,007.78	11/30/2003	SL	R
100604	/103843			Pulverizer Control System	AA	789	439		$60.15	$9.86	$4.77	$350.38	11/30/2003	SL	R
100604	/103844			Motors	AA	789	439		$60.15	$9.86	$4.77	$350.38	11/30/2003	SL	R
100604	/103845			Coal Feeder	AA	14,201	5,674		$721.92	$118.35	$57.20	$8,526.99	11/30/2003	SL	R
100604	/103846			Coal Pulverizer with Fan	AA	47,336	18,913		$2,406.41	$394.49	$190.67	$28,423.25	11/30/2003	SL	R
100604	/103847			Pulverizer Lube Oil System	AA	15,779	8,771		$1,203.03	$197.22	$95.33	$7,007.78	11/30/2003	SL	R
100604	/103848			Pulverizer Control System	AA	789	439		$60.15	$9.86	$4.77	$350.38	11/30/2003	SL	R
100604	/103849			Motors	AA	789	439		$60.15	$9.86	$4.77	$350.38	11/30/2003	SL	R
100604	/103850			Coal Feeder	AA	14,201	5,674		$721.92	$118.35	$57.20	$8,526.99	11/30/2003	SL	R
100604	/103851			Coal Pulverizer with Fan	AA	47,336	18,913		$2,406.41	$394.49	$190.67	$28,423.25	11/30/2003	SL	R
100604	/103852			Pulverizer Lube Oil System	AA	15,779	8,771		$1,203.03	$197.22	$95.33	$7,007.78	11/30/2003	SL	R
100604	/103853			Pulverizer Control System	AA	789	439		$60.15	$9.86	$4.77	$350.38	11/30/2003	SL	R
100604	/103854			Motors	AA	789	439		$60.15	$9.86	$4.77	$350.38	11/30/2003	SL	R
100604	/103867			Primary Air Fan/ Exhauster	AA	37,405	15,426		$1,874.24	$307.25	$148.50	$21,978.87	11/30/2003	SL	R
100604	/103868			Primary Air Flow Element, Air	AA	2,137	1,534		$213.18	$34.95	$16.89	$603.40	11/30/2003	SL	R
100604	/103869			Pulverized Fuel Piping	AA	66,261	37,393		$4,955.83	$812.43	$392.68	$28,868.36	11/30/2003	SL	R
100604	/103870			Pulverized Fuel Flow Orifices	AA	1,069	603		$79.93	$13.10	$6.33	$465.63	11/30/2003	SL	R
100604	/103875			Igniter System	AA	45,034	33,769		$4,102.32	$672.51	$325.05	$11,264.58	11/30/2003	SL	R
100604	/103880			Fuel Oil Pumps, Drives, and	AA	12,969	4,457		$541.54	$88.78	$42.91	$8,512.18	11/30/2003	SL	R
100604	/103881			Fuel Oil Pumps, Drives, and	AA	12,969	4,457		$541.54	$88.78	$42.91	$8,512.18	11/30/2003	SL	R
100604	/103894			Main Steam Piping	AA	75,459	27,789		$3,452.16	$565.93	$273.53	$47,670.09	11/30/2003	SL	R
100604	/103895			Boiler Isolation Valve	AA	301,837	167,783		$23,013.04	$3,772.62	$1,823.44	$134,054.18	11/30/2003	SL	R
100604	/103918			Boiler Safety Valves with	AA	23,179	7,353		$893.31	$146.44	$70.78	$15,825.67	11/30/2003	SL	R
100604	/103919			Boiler Safety Valves with	AA	23,179	7,353		$893.31	$146.44	$70.78	$15,825.67	11/30/2003	SL	R
100604	/103920			Boiler Safety Valves with	AA	23,179	7,353		$893.31	$146.44	$70.78	$15,825.67	11/30/2003	SL	R
100604	/103921			Boiler Safety Valves with	AA	23,179	7,353		$893.31	$146.44	$70.78	$15,825.67	11/30/2003	SL	R
100604	/103922			Boiler Safety Valves with	AA	23,179	7,353		$893.31	$146.44	$70.78	$15,825.67	11/30/2003	SL	R
100604	/103923			Boiler Safety Valves with	AA	23,179	7,353		$893.31	$146.44	$70.78	$15,825.67	11/30/2003	SL	R
100604	/103927			Cold Reheat Steam Piping	AA	180,567	57,281		$6,959.05	$1,140.83	$551.40	$123,285.58	11/30/2003	SL	R
100604	/103931			Hot Reheat Steam Piping	AA	180,567	57,281		$6,959.05	$1,140.83	$551.40	$123,285.58	11/30/2003	SL	R
100604	/103935			Boiler Safety Valves with	AA	139,419	44,228		$5,373.19	$880.85	$425.75	$95,190.68	11/30/2003	SL	R
100604	/103942			Desuperheater/Attemperator	AA	13,193	4,859		$603.57	$98.95	$47.83	$8,334.55	11/30/2003	SL	R
100604	/103943			Desuperheater/ Attemperator	AA	13,193	4,682		$574.86	$94.24	$45.55	$8,511.33	11/30/2003	SL	R
100604	/103947			Blowdown System	AA	37,538	12,901		$1,567.41	$256.95	$124.19	$24,637.43	11/30/2003	SL	R
100604	/103952			Boiler Circulation Pump	AA	141,873	45,007		$5,467.80	$896.36	$433.24	$96,866.79	11/30/2003	SL	R
100604	/103953			Boiler Circulation Pump	AA	141,873	45,007		$5,467.80	$896.36	$433.24	$96,866.79	11/30/2003	SL	R
100604	/103954			Boiler Circulation Pump	AA	141,873	45,007		$5,467.80	$896.36	$433.24	$96,866.79	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Unit 2

				Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
		417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99				
Unit 2 Only Depreciation	14.4%			Unit 1 Depreciation	$0.00				
				TOTAL Unit 2 Depreciation	**$6,114,886.38**				
				Total Depreciation	**$20,486,909.00**				
				Percentage	**29.848%**				

BU	Asset Number	t Allocation Unit 2	Unit 2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100604	/103955			Boiler Circulation Pump	AA	141,873	45,007		$5,467.80	$896.36	$433.24	$96,866.79	11/30/2003	SL	R
100604	/103963			Downcomers or Downtake Piping	AA	31,864	10,108		$1,228.05	$201.32	$97.31	$21,755.86	11/30/2003	SL	R
100604	/103964			Downcomers or Downtake Piping	AA	31,864	10,108		$1,228.05	$201.32	$97.31	$21,755.86	11/30/2003	SL	R
100604	/103965			Downcomers or Downtake Piping	AA	31,864	10,108		$1,228.05	$201.32	$97.31	$21,755.86	11/30/2003	SL	R
100604	/103966			Downcomers or Downtake Piping	AA	31,864	10,108		$1,228.05	$201.32	$97.31	$21,755.86	11/30/2003	SL	R
100604	/103967			Downcomers or Downtake Piping	AA	31,864	10,108		$1,228.05	$201.32	$97.31	$21,755.86	11/30/2003	SL	R
100604	/103972			Boiler Crossover Piping,	AA	185,792	76,623		$9,309.36	$1,526.12	$737.63	$109,168.91	11/30/2003	SL	R
100604	/103973			Boiler Crossover Piping,	AA	185,792	76,623		$9,309.36	$1,526.12	$737.63	$109,168.91	11/30/2003	SL	R
100604	/103980			Feedwater Piping and Valves	AA	2,497	792		$96.24	$15.78	$7.63	$1,704.81	11/30/2003	SL	R
100604	/103981			Feedwater Piping and Valves	AA	2,497	792		$96.24	$15.78	$7.63	$1,704.81	11/30/2003	SL	R
100604	/103985			Boiler Brickwork, Refractory	AA	588,410	202,222		$24,568.89	$4,027.68	$1,946.72	$386,188.25	11/30/2003	SL	R
100604	/103997			Steam Drum	AA	438,262	139,030		$16,890.61	$2,768.95	$1,338.33	$299,231.70	11/30/2003	SL	R
100604	/103998			Lower (Mud Drum)	AA	438,262	139,030		$16,890.61	$2,768.95	$1,338.33	$299,231.70	11/30/2003	SL	R
100604	/103999			Lower (Mud Drum)	AA	438,262	139,030		$16,890.61	$2,768.95	$1,338.33	$299,231.70	11/30/2003	SL	R
100604	/104000			Lower (Mud Drum)	AA	438,262	139,030		$16,890.61	$2,768.95	$1,338.33	$299,231.70	11/30/2003	SL	R
100604	/104001			Lower (Mud Drum)	AA	438,262	139,030		$16,890.61	$2,768.95	$1,338.33	$299,231.70	11/30/2003	SL	R
100604	/104005			Boiler Supports, Hangers and	AA	653,789	207,402		$25,197.03	$4,130.65	$1,996.49	$446,386.94	11/30/2003	SL	R
100604	/104012			Soot Blowers Assembly - Steam,	AA	80,321	33,126		$4,024.60	$659.77	$318.89	$47,195.56	11/30/2003	SL	R
100604	/104013			Soot Blower Controls	AA	187,416	105,763		$14,017.32	$2,297.92	$1,110.67	$81,652.83	11/30/2003	SL	R
100604	/104027			Fly Ash System Controller	AA	90,376	50,238		$6,890.58	$1,129.60	$545.97	$40,138.62	11/30/2003	SL	R
100604	/104028			Fly Ash Piping and Valves	AA	22,594	12,559		$1,722.65	$282.40	$136.49	$10,034.65	11/30/2003	SL	R
100604	/104032			Blower/ Exhauster	AA	82,518	48,615		$5,905.94	$968.18	$467.95	$33,902.71	11/30/2003	SL	R
100604	/104037			Bottom Ash Hoppers	AA	110,127	37,848		$4,598.32	$753.82	$364.35	$72,279.19	11/30/2003	SL	R
100604	/104038			Bottom Ash Hoppers	AA	110,127	37,848		$4,598.32	$753.82	$364.35	$72,279.19	11/30/2003	SL	R
100604	/104050			Water-Cooled Wall Tubes	AA	895,445	369,294		$44,867.43	$7,355.30	$3,555.07	$526,150.72	11/30/2003	SL	R
100604	/104051			Waterwall Header	AA	47,129	19,437		$2,361.44	$387.12	$187.11	$27,692.16	11/30/2003	SL	R
100604	/104058			Steam-Cooled Wall Tubes	AA	27,190	11,213		$1,362.37	$223.34	$107.95	$15,976.27	11/30/2003	SL	R
100604	/104059			Steam Cooled Wall Header	AA	244,707	100,921		$12,261.37	$2,010.06	$971.53	$143,786.40	11/30/2003	SL	R
100604	/104063			Boiler/Slag Screen, Wing Wall	AA	279,559	115,294		$14,007.65	$2,296.33	$1,109.90	$164,264.68	11/30/2003	SL	R
100604	/104070			Primary or Low Temperature	AA	313,946	129,476		$15,730.70	$2,578.80	$1,246.42	$184,470.48	11/30/2003	SL	R
100604	/104071			Superheater Header	AA	34,883	19,685		$2,608.98	$427.70	$206.72	$15,197.69	11/30/2003	SL	R
100604	/104074			Intermediate or Secondary	AA	158,349	65,305		$7,934.25	$1,300.69	$628.67	$93,043.34	11/30/2003	SL	R
100604	/104075			Superheater Header	AA	17,594	9,929		$1,315.92	$215.72	$104.26	$7,665.42	11/30/2003	SL	R
100604	/104082			High Temperature, Third or	AA	3,216	2,211		$268.62	$44.04	$21.29	$1,005.47	11/30/2003	SL	R
100604	/104083			Superheater Header	AA	2,144	1,474		$179.08	$29.36	$14.19	$670.30	11/30/2003	SL	R
100604	/104090			Primary or First Reheater	AA	138,478	57,110		$6,938.60	$1,137.47	$549.78	$81,367.57	11/30/2003	SL	R
100604	/104091			Reheater Header	AA	59,348	24,476		$2,973.69	$487.49	$235.62	$34,871.80	11/30/2003	SL	R
100604	/104094			Second Reheater	AA	11,914	4,913		$596.95	$97.86	$47.30	$7,000.32	11/30/2003	SL	R
100604	/104095			Reheater Header	AA	47,655	19,653		$2,387.80	$391.44	$189.19	$28,001.26	11/30/2003	SL	R
100604	/104102			Economizer Assembly	AA	174,606	120,022		$14,582.28	$2,390.53	$1,155.42	$54,583.99	11/30/2003	SL	R
100604	/104103			Economizer Header	AA	9,190	6,317		$767.49	$125.82	$60.81	$2,872.85	11/30/2003	SL	R
100604	/104134			Forced Draft Fan Housing,	AA	1,790	1,342		$163.06	$26.73	$12.92	$447.72	11/30/2003	SL	R
100604	/104135			Forced Draft Fan Housing,	AA	1,790	1,342		$163.06	$26.73	$12.92	$447.72	11/30/2003	SL	R
100604	/104136			Forced Draft Fan Rotor	AA	5,966	4,474		$543.51	$89.10	$43.07	$1,492.41	11/30/2003	SL	R
100604	/104137			Forced Draft Fan Rotor	AA	5,966	4,474		$543.51	$89.10	$43.07	$1,492.41	11/30/2003	SL	R
100604	/104138			Forced Draft Controls	AA	1,193	1,193		$135.04	$40.60	$13.68	$0.00	11/30/2003	SL	R
100604	/104139			Forced Draft Controls	AA	1,193	1,193		$135.04	$40.60	$13.68	$0.00	11/30/2003	SL	R
100604	/104140			Forced Draft Fan	AA	32,815	24,607		$2,989.28	$490.04	$236.85	$8,208.28	11/30/2003	SL	R
100604	/104141			Forced Draft Fan	AA	32,815	24,607		$2,989.28	$490.04	$236.85	$8,208.28	11/30/2003	SL	R
100604	/104142			Motors	AA	17,899	13,422		$1,630.52	$267.30	$129.20	$4,477.23	11/30/2003	SL	R
100604	/104143			Motors	AA	17,899	13,422		$1,630.52	$267.30	$129.20	$4,477.24	11/30/2003	SL	R
100604	/104146			Over Fire Air Ports-	AA	4,753	1,878		$243.38	$39.90	$19.29	$2,874.64	11/30/2003	SL	R
100604	/104147			Air and Flue Gas Ducts/	AA	1,188	416		$52.15	$8.55	$4.13	$772.13	11/30/2003	SL	R
100604	/104149			Air and Flue Gas Ducts/	AA	1,641,809	524,614		$63,061.86	$10,337.99	$4,996.71	$1,117,195.09	11/30/2003	SL	R
100604	/104198			Air Heater Drive Unit	AA	100,821	67,522		$8,699.11	$1,426.08	$689.27	$33,299.11	11/30/2003	SL	R
100604	/104199			Air Heater Rotor	AA	16,803	9,767		$1,208.02	$198.04	$95.72	$7,036.86	11/30/2003	SL	R
100604	/104200			Air Heater Baskets	AA	50,410	50,410		$3,619.34	$0.00	$0.00	$0.00	11/30/2003	SL	C
100604	/104201			Air Heater Housing - All Types	AA	168,034	92,401		$11,225.41	$1,840.23	$889.45	$75,633.47	11/30/2003	SL	R
100604	/104202			Air Heater Drive Unit	AA	100,821	67,522		$8,699.11	$1,426.08	$689.27	$33,299.11	11/30/2003	SL	R
100604	/104203			Air Heater Rotor	AA	16,803	9,767		$1,208.02	$198.04	$95.72	$7,036.86	11/30/2003	SL	R
100604	/104204			Air Heater Baskets	AA	50,410	50,410		$3,619.34	$0.00	$0.00	$0.00	11/30/2003	SL	C
100604	/104205			Air Heater Housing - All Types	AA	168,034	92,401		$11,225.41	$1,840.23	$889.45	$75,633.47	11/30/2003	SL	R
100604	/104228			Windboxes - External	AA	31,041	10,869		$1,362.44	$223.35	$107.95	$20,172.34	11/30/2003	SL	R
100604	/104229			Windboxes - External	AA	31,041	10,869		$1,362.44	$223.35	$107.95	$20,172.34	11/30/2003	SL	R
100604	/104230			Windboxes - External	AA	31,041	10,869		$1,362.44	$223.35	$107.95	$20,172.34	11/30/2003	SL	R
100604	/104231			Windboxes - External	AA	31,041	10,869		$1,362.44	$223.35	$107.95	$20,172.42	11/30/2003	SL	R
100604	/104232			Windboxes - External	AA	31,041	10,869		$1,362.44	$223.35	$107.95	$20,172.33	11/30/2003	SL	R
100604	/104233			Windboxes - External	AA	31,041	10,869		$1,362.44	$223.35	$107.95	$20,172.34	11/30/2003	SL	R
100604	/104234			Windboxes - External	AA	31,041	10,869		$1,362.44	$223.35	$107.95	$20,172.34	11/30/2003	SL	R
100604	/104235			Windboxes - External	AA	31,041	10,869		$1,362.44	$223.35	$107.95	$20,172.34	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Unit 2

				Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
			417,549,936	106,548,558					
				Unit 2 Depreciation	$1,432,771.99				
Unit 2 Only Depreciation	14.4%								
				Unit 1 Depreciation	$0.00				
				TOTAL Unit 2 Depreciation	**$6,114,886.38**				
				Total Depreciation	**$20,486,909.00**				
				Percentage	**29.848%**				

BU	Asset Number	t Allocation Unit 2	Unit 2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100604	/104243			Burner Control System	AA	1,871	1,286		$156.28	$25.62	$12.38	$584.99	11/30/2003	SL	R
100604	/104247			FlameSafety Supervisory System	AA	10	7		$0.86	$0.14	$0.07	$3.23	11/30/2003	SL	R
100604	/104257			Condenser Water Box	AA	32,626	17,941		$2,179.53	$357.30	$172.70	$14,685.02	11/30/2003	SL	R
100604	/104258			Condenser Steam Chest,	AA	81,564	44,851		$5,448.82	$893.25	$431.74	$36,712.54	11/30/2003	SL	R
100604	/104259			Condenser Tubes,	AA	48,938	28,444		$3,518.23	$576.76	$278.77	$20,494.22	11/30/2003	SL	R
100604	/104266			Hotwell With Expansion Joints	AA	32,668	12,909		$1,672.86	$274.24	$132.55	$19,758.99	11/30/2003	SL	R
100604	/104267			Hotwell Contols	AA	620,687	245,266		$31,784.39	$5,210.55	$2,518.44	$375,420.73	11/30/2003	SL	R
100604	/104271			Air Ejectors	AA	65,081	22,367		$2,717.45	$445.48	$215.31	$42,714.50	11/30/2003	SL	R
100604	/104285			Motors	AA	11,376	6,287		$873.67	$143.22	$69.22	$5,089.28	11/30/2003	SL	R
100604	/104286			Pumps, Water, Spray, Slurry,	AA	34,127	24,234		$3,494.98	$572.95	$276.93	$9,892.90	11/30/2003	SL	R
100604	/104287			Motors	AA	11,376	6,287		$873.67	$143.22	$69.22	$5,089.28	11/30/2003	SL	R
100604	/104288			Pumps, Water, Spray, Slurry,	AA	34,127	24,234		$3,494.98	$572.95	$276.93	$9,892.90	11/30/2003	SL	R
100604	/104291			Boiler Feed Pump	AA	46,279	18,287		$2,369.88	$388.50	$187.77	$27,991.83	11/30/2003	SL	R
100604	/104292			Motors	AA	5,142	2,842		$394.92	$64.74	$31.29	$2,300.48	11/30/2003	SL	R
100604	/104296			Condensate Piping and Valves	AA	152,372	48,337		$5,872.40	$962.69	$465.30	$104,034.63	11/30/2003	SL	R
100604	/104307			Low Pressure Feedwater Heate	AA	50,228	27,620		$3,355.44	$550.07	$265.87	$22,607.92	11/30/2003	SL	R
100604	/104308			Low Pressure Feedwater Heate	AA	50,228	27,620		$3,355.44	$550.07	$265.87	$22,607.92	11/30/2003	SL	R
100604	/104312			Deaerator	AA	118,552	51,466		$6,252.51	$1,025.00	$495.42	$67,086.39	11/30/2003	SL	R
100604	/104321			Condensate Makeup and Return	AA	28,184	11,261		$1,432.76	$234.88	$113.53	$16,922.89	11/30/2003	SL	R
100604	/104322			Tanks	AA	28,184	11,261		$1,432.76	$234.88	$113.53	$16,922.89	11/30/2003	SL	R
100604	/104331			Circulating Water Pump	AA	77,068	24,448		$2,970.21	$486.92	$235.35	$52,619.66	11/30/2003	SL	R
100604	/104332			Circulating Water Pump	AA	77,068	24,448		$2,970.21	$486.92	$235.35	$52,619.66	11/30/2003	SL	R
100604	/104339			Motors	AA	56,572	17,946		$2,180.27	$357.42	$172.75	$38,625.34	11/30/2003	SL	R
100604	/104340			Motors	AA	56,572	17,946		$2,180.27	$357.42	$172.75	$38,625.34	11/30/2003	SL	R
100604	/104344			Circulating Water Piping and	AA	256,106	81,245		$9,870.33	$1,618.08	$782.07	$174,861.50	11/30/2003	SL	R
100604	/104357			Traveling Water Screens	AA	57,627	32,845		$4,254.37	$697.44	$337.10	$24,782.30	11/30/2003	SL	R
100604	/104358			Fish Return Trough	AA	518,647	295,606		$38,289.34	$6,276.93	$3,033.86	$223,040.72	11/30/2003	SL	R
100604	/104365			Feedwater Piping and Valves	AA	471,368	149,533		$18,166.52	$2,978.11	$1,439.42	$321,835.62	11/30/2003	SL	R
100604	/104368			Boiler Feed Pump	AA	271,798	107,402		$13,918.35	$2,281.69	$1,102.82	$164,396.31	11/30/2003	SL	R
100604	/104369			Boiler Feed Pump Turbine Drive	AA	634,196	250,604		$32,476.15	$5,323.95	$2,573.25	$383,591.40	11/30/2003	SL	R
100604	/104400			High Pressure Feedwater	AA	88,711	52,264		$6,349.19	$1,040.85	$503.08	$36,447.16	11/30/2003	SL	R
100604	/104401			High Pressure Feedwater	AA	88,711	52,264		$6,349.19	$1,040.85	$503.08	$36,447.16	11/30/2003	SL	R
100604	/104402			High Pressure Feedwater	AA	88,711	52,264		$6,349.19	$1,040.85	$503.08	$36,447.16	11/30/2003	SL	R
100604	/104403			High Pressure Feedwater	AA	88,711	52,264		$6,349.19	$1,040.85	$503.08	$36,447.16	11/30/2003	SL	R
100604	/104404			High Pressure Feedwater	AA	88,711	52,264		$6,349.19	$1,040.85	$503.08	$36,447.16	11/30/2003	SL	R
100604	/104405			High Pressure Feedwater	AA	88,711	52,264		$6,349.19	$1,040.85	$503.08	$36,447.16	11/30/2003	SL	R
100604	/104406			High Pressure Feedwater	AA	88,711	52,264		$6,349.19	$1,040.85	$503.08	$36,447.16	11/30/2003	SL	R
100604	/104407			High Pressure Feedwater	AA	88,711	52,264		$6,349.19	$1,040.85	$503.08	$36,447.16	11/30/2003	SL	R
100604	/104413			Motor Control Center,	AA	67,856	21,390		$2,622.84	$429.97	$207.82	$46,466.00	11/30/2003	SL	R
100604	/104454			Switchgear, Low Voltage <600 V	AA	136,725	50,959		$6,249.36	$1,024.48	$495.17	$85,766.50	11/30/2003	SL	R
100604	/104455			Switchgear, Low Voltage <600 V	AA	111,406	41,522		$5,092.07	$834.76	$403.47	$69,883.84	11/30/2003	SL	R
100604	/104456			Switchgear, Low Voltage <600 V	AA	67,519	25,165		$3,086.10	$505.92	$244.53	$42,353.85	11/30/2003	SL	R
100604	/104457			Switchgear, Low Voltage <600 V	AA	104,991	39,131		$4,798.89	$786.70	$380.24	$65,860.21	11/30/2003	SL	R
100604	/104458			Switchgear, Low Voltage <600 V	AA	122,884	45,800		$5,616.71	$920.77	$445.04	$77,083.99	11/30/2003	SL	R
100604	/104469			Switchgear, Medium Volt,	AA	455,818	167,617		$20,999.68	$3,442.56	$1,663.91	$288,200.69	11/30/2003	SL	R
100604	/104497			Uninterruptible Power Supply	AA	20,439	12,042		$1,462.88	$239.82	$115.92	$8,397.54	11/30/2003	SL	R
100604	/104501			Plant Grounding and Lightning	AA	22,671	7,192		$873.73	$143.23	$69.23	$15,478.94	11/30/2003	SL	R
100604	/104509			Pumps, Water, Spray, Slurry,	AA	88,400	28,043		$3,406.93	$558.51	$269.95	$60,356.55	11/30/2003	SL	R
100604	/104510			Pumps, Water, Spray, Slurry,	AA	88,400	28,043		$3,406.93	$558.51	$269.95	$60,356.55	11/30/2003	SL	R
100604	/104534			Process Computer - DCS	AA	163,019	112,057		$13,614.62	$2,231.90	$1,078.75	$50,961.89	11/30/2003	SL	R
100604	/104535			Distributed Control System	AA	391,246	391,246		$45,138.24	$13,570.99	$4,572.86	$0.00	11/30/2003	SL	R
100604	/104536			Data Acquisition System	AA	97,812	97,812		$11,284.57	$3,392.75	$1,143.21	$0.00	11/30/2003	SL	R
100604	/104540			High Pressure Casing	AA	374,756	118,884		$14,443.09	$2,367.72	$1,144.40	$255,871.67	11/30/2003	SL	R
100604	/104550			High Pressure Inner Casing	AA	283,315	223,921		$32,396.88	$5,310.95	$2,566.96	$59,394.34	11/30/2003	SL	R
100604	/104551			Diaphragm/ Stationary Vanes	AA	184,155	65,350		$8,024.07	$1,315.42	$635.79	$118,804.51	11/30/2003	SL	R
100604	/104556			Nozzle Blocks or Nozzle Plates	AA	67,456	61,814		$7,508.49	$1,230.90	$594.94	$5,641.62	11/30/2003	SL	R
100604	/104559			Rotor	AA	367,261	168,248		$22,564.61	$3,699.11	$1,787.91	$199,012.60	11/30/2003	SL	R
100604	/104560			Buckets/Blades	AA	157,397	111,771		$16,119.04	$2,642.46	$1,277.19	$45,626.63	11/30/2003	SL	R
100604	/104564			Intermediate Pressure Casing	AA	374,756	118,884		$14,443.09	$2,367.72	$1,144.40	$255,871.67	11/30/2003	SL	R
100604	/104574			Intermediate Pressure	AA	283,315	223,921		$32,396.88	$5,310.95	$2,566.96	$59,394.34	11/30/2003	SL	R
100604	/104575			Diaphragm/ Stationary Vanes	AA	184,155	65,350		$8,024.07	$1,315.42	$635.79	$118,804.51	11/30/2003	SL	R
100604	/104583			Intermediate Pressure Rotor	AA	419,726	192,283		$25,788.12	$4,227.55	$2,043.32	$227,442.98	11/30/2003	SL	R
100604	/104584			Buckets/Blades	AA	179,883	127,738		$18,421.77	$3,019.96	$1,459.65	$52,144.71	11/30/2003	SL	R
100604	/104588			Low Pressure Casing	AA	834,169	286,683		$34,830.46	$5,709.90	$2,759.79	$547,485.68	11/30/2003	SL	R
100604	/104598			Low Pressure	AA	700,702	553,806		$80,124.69	$13,135.17	$6,348.69	$146,895.36	11/30/2003	SL	R
100604	/104599			Diaphragm/ Stationary Vanes	AA	455,456	161,626		$19,845.30	$3,253.32	$1,572.44	$293,829.87	11/30/2003	SL	R
100604	/104607			Low Pressure Rotor	AA	1,186,373	543,497		$72,891.14	$11,949.34	$5,775.53	$642,876.43	11/30/2003	SL	R
100604	/104608			Buckets/Blades	AA	296,593	210,616		$30,374.08	$4,979.35	$2,406.69	$85,976.95	11/30/2003	SL	R
100604	/104613			Main Stop Valves	AA	74,901	26,226		$3,287.51	$538.93	$260.48	$48,674.87	11/30/2003	SL	R
100604	/104614			Main Stop Valves	AA	74,901	26,226		$3,287.51	$538.93	$260.48	$48,674.87	11/30/2003	SL	R

Dunkirk Generating Plant
Depreciation for Unit 2

				Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
		417,549,936	106,548,558	Unit 2 Depreciation	$1,432,771.99				
Unit 2 Only Depreciation	14.4%			Unit 1 Depreciation	$0.00				
				TOTAL Unit 2 Depreciation	**$6,114,886.38**				
				Total Depreciation	**$20,486,909.00**				
				Percentage	**29.848%**				

BU	Asset Number	t Allocation Unit 2	Unit 2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100604	/104637			Turbine Control Valves	AA	26,464	8,395		$1,019.92	$167.20	$80.81	$18,068.64	11/30/2003	SL	R
100604	/104638			Turbine Control Valves	AA	26,464	8,395		$1,019.92	$167.20	$80.81	$18,068.64	11/30/2003	SL	R
100604	/104639			Turbine Control Valves	AA	26,464	8,395		$1,019.92	$167.20	$80.81	$18,068.64	11/30/2003	SL	R
100604	/104640			Turbine Control Valves	AA	26,464	8,395		$1,019.92	$167.20	$80.81	$18,068.64	11/30/2003	SL	R
100604	/104641			Turbine Control Valves	AA	26,464	8,395		$1,019.92	$167.20	$80.81	$18,068.64	11/30/2003	SL	R
100604	/104642			Turbine Control Valves	AA	26,464	8,395		$1,019.92	$167.20	$80.81	$18,068.64	11/30/2003	SL	R
100604	/104647			Reheat Intercept Valves	AA	115,290	36,574		$4,443.29	$728.41	$352.07	$78,716.60	11/30/2003	SL	R
100604	/104648			Reheat Intercept Valves	AA	115,290	36,574		$4,443.29	$728.41	$352.07	$78,716.60	11/30/2003	SL	R
100604	/104651			Reheat Stop Valves	AA	69,531	22,057		$2,679.74	$439.30	$212.33	$47,473.91	11/30/2003	SL	R
100604	/104652			Reheat Stop Valves	AA	69,531	22,057		$2,679.74	$439.30	$212.33	$47,473.91	11/30/2003	SL	R
100604	/104656			Turbine Water Induction	AA	1,021,836	324,158		$39,381.55	$6,455.98	$3,120.40	$697,677.87	11/30/2003	SL	R
100604	/104660			Extraction Steam Piping	AA	124,982	42,953		$5,218.57	$855.50	$413.49	$82,028.58	11/30/2003	SL	R
100604	/104662			Crossover or -under Piping	AA	51,458	16,324		$1,983.20	$325.11	$157.13	$35,134.14	11/30/2003	SL	R
100604	/104666			Turbine Lube Oil System	AA	406,020	128,802		$15,648.00	$2,565.24	$1,239.87	$277,217.85	11/30/2003	SL	R
100604	/104670			Turbine/Generator Supervisory	AA	119,563	37,929		$4,607.96	$755.40	$365.11	$81,634.18	11/30/2003	SL	R
100604	/104674			Front Standard	AA	36,851	11,690		$1,420.24	$232.83	$112.54	$25,160.69	11/30/2003	SL	R
100604	/104678			Turbine Control System-	AA	51,988	16,492		$2,003.62	$328.46	$158.76	$35,495.90	11/30/2003	SL	R
100604	/104683			Turning Gear and Motor	AA	24,209	7,680		$933.02	$152.95	$73.92	$16,529.18	11/30/2003	SL	R
100604	/104684			Turning Gear and Motor	AA	24,209	7,680		$933.02	$152.95	$73.92	$16,529.18	11/30/2003	SL	R
100604	/104688			Gland Seal System	AA	324,376	111,480		$13,544.21	$2,220.36	$1,073.18	$212,895.88	11/30/2003	SL	R
100604	/104690			Cranes	AA	231,864	86,928		$10,560.71	$1,731.26	$836.78	$144,935.70	11/30/2003	SL	R
100604	/104695			Stator Windings, Bushing, and	AA	734,878	233,126		$28,322.18	$4,642.97	$2,244.11	$501,751.79	11/30/2003	SL	R
100604	/104696			Stator Windings, Bushing, and	AA	734,878	233,126		$28,322.18	$4,642.97	$2,244.11	$501,751.79	11/30/2003	SL	R
100604	/104701			Field/Rotor Retaining Rings	AA	104,983	57,729		$7,013.26	$1,149.71	$555.69	$47,253.38	11/30/2003	SL	R
100604	/104702			Field/Rotor Retaining Rings	AA	104,983	57,729		$7,013.26	$1,149.71	$555.69	$47,253.38	11/30/2003	SL	R
100604	/104711			Field/Rotor	AA	668,739	306,360		$41,087.51	$6,735.64	$3,255.57	$362,378.68	11/30/2003	SL	R
100604	/104712			Field /Rotor Windings	AA	286,602	203,522		$29,350.89	$4,811.61	$2,325.62	$83,080.75	11/30/2003	SL	R
100604	/104713			Field/Rotor	AA	668,739	306,360		$41,087.51	$6,735.64	$3,255.57	$362,378.68	11/30/2003	SL	R
100604	/104714			Field /Rotor Windings	AA	286,602	203,522		$29,350.89	$4,811.61	$2,325.62	$83,080.75	11/30/2003	SL	R
100604	/104719			Hydrogen Cooling System	AA	94,484	32,472		$3,945.17	$646.75	$312.60	$62,012.37	11/30/2003	SL	R
100604	/104720			Hydrogen Cooling System	AA	94,484	32,472		$3,945.17	$646.75	$312.60	$62,012.37	11/30/2003	SL	R
100604	/104725			Generator Casing and Bearings	AA	179,520	61,697		$7,495.81	$1,228.82	$593.93	$117,823.54	11/30/2003	SL	R
100604	/104726			Generator Casing and Bearings	AA	179,520	61,697		$7,495.81	$1,228.82	$593.93	$117,823.54	11/30/2003	SL	R
100604	/104747			Exciter Stator- Shaft or Motor	AA	29,956	11,837		$1,533.98	$251.47	$121.54	$18,118.55	11/30/2003	SL	R
100604	/104748			Exciter Field- Shaft or	AA	59,911	23,674		$3,067.95	$502.94	$243.09	$36,237.11	11/30/2003	SL	R
100604	/104750			Collector Rings, Brushes and	AA	29,956	11,837		$1,533.98	$251.47	$121.54	$18,118.55	11/30/2003	SL	R
100604	/104751			Exciter Field Rheostat	AA	22,467	8,878		$1,150.48	$188.60	$91.16	$13,588.92	11/30/2003	SL	R
100604	/104752			Exciter Stator- Shaft or Motor	AA	29,956	11,837		$1,533.98	$251.47	$121.54	$18,118.55	11/30/2003	SL	R
100604	/104753			Exciter Field- Shaft or	AA	59,911	23,674		$3,067.95	$502.94	$243.09	$36,237.11	11/30/2003	SL	R
100604	/104755			Collector Rings, Brushes and	AA	29,956	11,837		$1,533.98	$251.47	$121.54	$18,118.55	11/30/2003	SL	R
100604	/104756			Exciter Field Rheostat	AA	22,467	8,878		$1,150.48	$188.60	$91.16	$13,588.92	11/30/2003	SL	R
100604	/104760			Liquid Cooling System	AA	265,883	84,346		$10,247.14	$1,679.85	$811.93	$181,536.82	11/30/2003	SL	R
100604	/104764			Bus work including	AA	213,921	80,201		$9,743.47	$1,597.29	$772.03	$133,719.87	11/30/2003	SL	R
100604	/104768			Generator Output Breaker	AA	36,884	13,828		$1,679.96	$275.40	$133.11	$23,056.02	11/30/2003	SL	R
100604	/104869			Main Transformer/ Generator	AA	1,054,256	334,443		$40,631.04	$6,660.81	$3,219.40	$719,813.64	11/30/2003	SL	R
100604	/104873			Station Service/Unit	AA	293,330	93,053		$11,304.94	$1,853.26	$895.74	$200,276.68	11/30/2003	SL	R
100604	/104906			Station Service/Unit	AA	256,633	51,900		$7,347.73	$1,204.54	$582.19	$204,732.87	1/1/2005	SL	R
100604	/104907			Soot Blowers - Water	AA	79,461	16,070		$2,275.07	$372.96	$180.26	$63,391.27	1/1/2005	SL	R
100604	/104908			Soot Blower Controls	AA	185,409	63,153		$9,480.07	$1,554.11	$751.16	$122,256.68	1/1/2005	SL	R
100604	/104909			Soot Blowers - Water	AA	79,461	16,070		$2,275.07	$372.96	$180.26	$63,391.27	1/1/2005	SL	R
100604	/104910			Soot Blower Controls	AA	185,409	63,153		$9,480.07	$1,554.11	$751.16	$122,256.68	1/1/2005	SL	R
100604	/104911			Soot Blowers - Water	AA	79,461	16,070		$2,275.07	$372.96	$180.26	$63,391.27	1/1/2005	SL	R
100604	/104912			Soot Blower Controls	AA	185,409	63,153		$9,480.07	$1,554.11	$751.16	$122,256.68	1/1/2005	SL	R
100604	/104913			Soot Blowers - Water	AA	79,461	16,070		$2,275.07	$372.96	$180.26	$63,391.27	1/1/2005	SL	R
100604	/104914			Soot Blower Controls	AA	185,409	63,153		$9,480.07	$1,554.11	$751.16	$122,256.69	1/1/2005	SL	R
100604	/104915			Over Fire Air Ports-	AA	1,509,732	343,794		$50,614.76	$8,297.48	$4,010.46	$1,165,937.91	3/31/2005	SL	R
100604	/104916			Air and Flue Gas Ducts/	AA	377,433	74,583		$10,805.51	$1,771.39	$856.17	$302,849.49	3/31/2005	SL	R
100604	/104937			Soot Blowers Assembly - Steam,	AA	9,176	1,616		$262.71	$43.07	$20.82	$7,560.53	12/6/2005	SL	R
100604	/104938			Soot Blower Controls	AA	21,411	6,598		$1,072.77	$175.86	$85.00	$14,813.59	12/6/2005	SL	R
100604	/104939			Soot Blowers Assembly - Steam,	AA	9,176	1,616		$262.71	$43.07	$20.82	$7,560.53	12/6/2005	SL	R
100604	/104940			Soot Blower Controls	AA	21,411	6,598		$1,072.77	$175.86	$85.00	$14,813.58	12/6/2005	SL	R
100604	/104944			Soot Blowers Assembly - Steam,	AA	10,216	1,799		$292.46	$47.94	$23.17	$8,416.75	12/30/2005	SL	R
100604	/104945			Soot Blower Controls	AA	23,836	7,345		$1,194.26	$195.78	$94.63	$16,491.21	12/30/2005	SL	R
100604	/104946			Soot Blowers Assembly - Steam,	AA	10,216	1,799		$292.46	$47.94	$23.17	$8,416.75	12/30/2005	SL	R
100604	/104947			Soot Blower Controls	AA	23,836	7,345		$1,194.26	$195.78	$94.63	$16,491.21	12/30/2005	SL	R
100604	/104948			Soot Blowers Assembly - Steam,	AA	10,216	1,799		$292.46	$47.94	$23.17	$8,416.75	12/30/2005	SL	R
100604	/104949			Soot Blower Controls	AA	23,836	7,345		$1,194.26	$195.78	$94.63	$16,491.21	12/30/2005	SL	R
100604	/104950			Soot Blowers Assembly - Steam,	AA	10,216	1,799		$292.46	$47.94	$23.17	$8,416.75	12/30/2005	SL	R
100604	/104951			Soot Blower Controls	AA	23,836	7,345		$1,194.26	$195.78	$94.63	$16,491.21	12/30/2005	SL	R
100604	/104953			Soot Blower Controls	AA	23,836	7,345		$1,194.26	$195.78	$94.63	$16,491.21	12/30/2005	SL	R

Dunkirk Generating Plant
Depreciation for Unit 2

				417,549,936	106,548,558	Unit 2 Common Depreciation	$4,682,114.39	$20,486,909.00	$3,434,486.11	$1,633,839.18	$311,001,378.36
						Unit 2 Depreciation	$1,432,771.99				
Unit 2 Only Depreciation	14.4%					Unit 1 Depreciation	$0.00				
						TOTAL Unit 2 Depreciation	**$6,114,886.38**				
						Total Depreciation	**$20,486,909.00**				
						Percentage	**29.848%**				

BU	Asset Number	t Allocation Unit 2	Unit 2	Description	Eq St	Cost	Accumulated Depreciation	Sum Product of Last 12 Month	Last 12 Months	QTD Dep Exp	MTD Dep Exp	Net Book Value	Start Depr	D M	M C
100604	/104955			Soot Blower Controls	AA	23,836	7,345		$1,194.26	$195.78	$94.63	$16,491.21	12/30/2005	SL	R
100604	/104957			Soot Blower Controls	AA	23,836	7,345		$1,194.26	$195.78	$94.63	$16,491.22	12/30/2005	SL	R
100604	/104959			Soot Blower Controls	AA	23,836	7,345		$1,194.26	$195.78	$94.63	$16,491.22	12/30/2005	SL	R
100604	/105008			Primary Air Duct Heater	AA	200,444	35,295		$5,738.59	$940.75	$454.70	$165,149.23	12/30/2005	SL	R
100604	/105009			Primary Air Duct Heater	AA	200,444	35,295		$5,738.59	$940.75	$454.70	$165,149.24	12/30/2005	SL	R
100604	/116551			Distributed Control System	AA	125,875	75,554		$12,616.33	$2,063.52	$997.37	$50,321.17	2/28/2006	SL	C
100604	/127091			DC System Protection Device	AA	45,075	23,276		$4,517.77	$738.92	$357.14	$21,798.33	12/31/2006	SL	C
100604	/133952			Field /Rotor Windings	AA	1,197,762	166,010		$80,033.67	$13,090.26	$6,326.98	$1,031,752.25	1/28/2010	SL	C
100604	/134797			DC System Protection Device	AA	45,075	23,276		$4,517.77	$738.92	$357.14	$21,798.33	12/31/2006	SL	C

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Statement 3, Page 3 of 3
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Dunkirk Power
Plant and Equipment Depreiation Rates, Unit 2
As of Feburary 29, 2012

Asset Class	Historical Cost	Accumulated Depreciation	Net Book Value	Depreciation Rates	Depreciation Expense for March 1, 2011 - February 29, 2012
Land	991,519.74	-	991,519.74	0.00%	-
Land Improvements	14,103,701.42	4,959,022.93	9,144,678.49	7.36%	1,038,076
Buildings	48,402,908.53	11,254,698.28	37,148,210.25	3.94%	1,907,928
Plant Equipment	347,350,942.96	88,337,076.25	259,013,866.71	4.92%	17,074,658
Rolling Stock	2,357,715.66	1,322,346.64	1,035,369.02	8.81%	207,701
Transmission Assets	5,875,855.49	1,969,932.04	3,905,923.45	3.96%	232,397
Capital Spares	164,728.09	52,256.85	112,471.24	3.85%	6,349
Furniture & Office Equipment	58,937.17	58,937.17	-	0.00%	-
Automobiles	83,465.41	70,524.97	12,940.44	4.87%	4,062
Computer, Network, Phone	204,700.95	204,700.95	-	1.22%	2,502
Software	1,780,664.50	1,780,664.50	-	0.00%	-
Asset Retire Obligation	2,071,411.00	1,443,492.24	627,918.76	0.64%	13,236
Total	**423,446,550.92**	**111,453,652.82**	**311,992,898.10**		**20,486,909**

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Dunkirk Power
NRG Capital Structure as of 3/31/2012

	Capital	Ratio	Costs	Weighted Costs	PreTax
Debt	7,828,758,147	50.96%	7.547%	3.85%	3.85%
Preferred Stock	250,000,000	1.63%	3.265%	0.05%	0.09%
Equity	7,284,293,000	47.41%	10.880%	5.16%	8.54%
Total	15,363,051,147	100.00%		9.0574%	12.48%

Paid in Capital - 10Q	5,348,000,000
10-Q March 31, 2012 - Treasury Stock	(1,922,000,000)
10-Q March 31, 2012	3,858,293,000
	7,284,293,000

Dunkirk Power
Long - Term Debt Capital
As of March 31, 2012

	Issuer	Category	Coupon or Rate	Issue Date	Maturity Date	Principal	Original Issuance (Costs)	Original Issuance Premium (Discount)	Unamortized Issuance (Cost)	Unamortized Issuance Premium (Discount)	Net Proceeds	Net Annual Amortization of (Costs), Premiums, and (Discounts)	Annual Debt Cost Based on Coupon Rate	Annual Cost of Debt
	A	B	C	D	E	F	I	J	K	L	M	N	O	P
1	NRG	8.25% Notes	8.250%	08/20/10	09/01/20	1,100,000,000	(14,979,627)	-	(12,555,538)	-	1,087,444,462	(1,497,963)	90,750,000	92,247,963
2		7.625% Notes	7.625%	05/24/11	05/15/19	800,000,000	(10,952,395)	-	(9,807,449)	-	790,192,551	(1,095,239)	61,000,000	62,095,239
3		7.875% Notes	7.875%	05/24/11	05/15/21	1,200,000,000	(16,113,509)	-	(15,574,144)	-	1,184,425,856	(1,611,351)	94,500,000	96,111,351
4		7.375% Notes	7.375%	11/21/06	01/15/17	1,090,000,000	(17,131,233)	-	(8,074,147)	-	1,081,925,853	(1,671,340)	80,387,500	82,058,840
5		8.5% Notes	8.500%	06/05/09	06/15/19	700,000,000	(10,979,059)	(11,564,000)	(9,714,072)	(8,309,422)	681,976,506	(2,254,306)	59,500,000	61,754,306
6		7.625% Notes	7.625%	01/26/11	01/18/18	1,200,000,000	(6,267,088)	-	(5,197,997)	-	1,194,802,003	(895,298)	91,500,000	92,395,298
7		Corporate Term Loan (1)	4.000%	07/01/11	07/01/18	1,588,000,000	(30,157,709)	(4,000,000)	(26,926,526)	(3,571,429)	1,557,502,045	(4,879,673)	63,520,000	68,399,673
8		Revolver (1)	3.750%	07/01/11	07/01/16	-	(62,465,784)	-	(49,928,140)	-	(49,928,140)	(12,493,157)	6,000,000	18,493,157
9	Dunkirk	Dunkirk Tax Exempt Bonds	5.875%	05/15/09	04/01/42	58,500,000	(2,025,188)	-	(1,863,181)	-	56,636,819	(61,369)	3,436,875	3,498,244
10	Indian River	Tax Exempt Bonds	5.375%	10/12/10	10/01/45	190,000,000	(3,555,486)	-	(3,401,810)	-	186,598,190	(101,585)	10,212,500	10,314,085
11		Sussex Count Bonds	6.000%	05/10/10	10/01/40	57,182,000	-	-	-	-	57,182,000	-	3,430,920	3,430,920
											-			
26	Total					7,983,682,000	(174,627,078)	(15,564,000)	(143,043,003)	(11,880,851)	7,828,758,147	(26,561,281)	564,237,795	590,799,076
27	**Annual Debt Costs**													**7.547%**

(1) rate is LIBOR plus a margin. Facility contains a LIBOR floor of 1% so that is what is used for this analysis

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Statement 5, Page 1 of 4
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Dunkirk Power
Computation of an Income Tax Allowance, Four Units

Line Nos.			Total Plant (a)
1	Total Rate Base		267,546,903
2	Total Return Allowance		24,232,787
3	Debt Cost		10,288,742
4	Taxable Return		13,944,046
5	Income Tax Allowance @	39.62%	9,147,857

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Dunkirk Power
Computation of an Income Tax Allowance for Unit 2

Line No.			Total Plant	Coal Inventory	Cash Working Capital	Capex	Known and Measurable Change, Acquisition Adjustment	Known and Measurable Change, Update to Average rate base, June 1, 2013	Adjusted Total
			(a)	(b)	(c)	(d)	(e)		(f)
1	Total Rate Base		93,350,441	(8,159,099)	3,491,834	(1,090,167)	(10,075,051)	(1,266,887)	76,251,070
2	Total Return Allowance		8,455,121	(739,002)	316,269	(98,741)	(912,537)	(114,747)	6,906,363
3	Debt Cost		3,589,870	(313,765)	134,281	(41,923)	(387,445)	(48,719)	2,932,299
4	Taxable Return		4,865,251	(425,237)	181,988	(56,817)	(525,093)	(66,028)	3,974,064
5	Income Tax Allowance @	39.62%	3,191,801	(278,973)	119,391	(37,275)	(344,482)	(43,317)	2,607,146

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Dunkirk Generating Plant
Reconciliation of Book/Tax Plant

	2011	29-Feb-12	2013
Book Plant			
Beginning Book Depreciable Plant	422,269,473	422,455,031	422,269,473
Accumulated Depreciation and Amortization	(108,039,168)	(111,453,653)	(149,012,986)
Book Net Plant	314,230,305	311,001,378	273,256,487
Tax Plant			
Net Tax Plant	191,069,000	188,710,764	162,770,162
Excess Book over Tax	123,161,305	122,290,615	110,486,325
Composite Tax Rate	39.62%	39.62%	39.62%
ADIT	48,790,351	48,445,427	43,769,158

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Dunkirk Power
Computation of Composite Tax Rate

New York State tax Rate	7.10%
New York Apportionment factor	100.00%
New State Effective Rate	0.071
EBT	100
New York Effective Rate	0.071
State Tax	7.1
EBT	100
Less state tax deduction	7.1
Federal Taxable Income	92.9
Federal tax rate	35%
Federal tax	32.515
State Tax	7.1
Total tax	39.615
Composite NYS tax rate	39.615%

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Dunkirk Power
Computation of Operating Expense, 4 units
For the Twelve Months Ending February 29, 2012, As Adjusted

Line No.		(a)	(b)	(c)	(d)	(e)	(f)	
	Cost of Energy	**Historic O+M, G&A and Other Expenses Cost for All Four Units**	**Amount Variable**	**Amount Fixed**	**Adjustment for All Four Units (100% = No Adjustment)**	**All Units Cost of Service**	**Subtotals**	Adjustment for Rail Car Leases
1								
2	Coal Transportation	1,623,867		1,623,867	100%	$1,623,867		
3		-						1,716,000
4		-						1,623,867
5		-						92,133
7	Total Cost of Energy						1,623,867	
	Operation and Maintenance							
8	Other Ops Labor-Regular	-			0%	-		
9	Ops Labor-Overtime	1,810,733		1,810,733	100%	1,810,733		
10	Ops Labor-Contract/Temporary	293,343		293,343	100%	293,343		
11	Operational Labor-Regular	21,459,284		21,459,284	100%	21,459,284		
12								
13	Operational Labor						23,563,360	17,745,855
14	Normal M&S-Land Maintenance	52,988	-	52,988		52,988		
15	Normal M&S-Buildings	608,056	-	608,056		608,056		
16	Normal M&S-Balance of Plants	1,589,267	333,812	1,255,455	100%	1,255,455		
17	Normal M&S-Boiler	1,499,606	1,484,642	14,964	100%	14,964		
18	Normal M&S-Steam Turbine	111,253	38,476	72,777	100%	72,777		
19	Normal M&S-Generator	28,052	9,818	18,234	100%	18,234		
20	Normal M&S-Pollution Control E	253,821	43,408	210,413	100%	210,413		
21	Normal M&S-Hydro Turbine				100%	-		
22	Normal M&S-Facilities	113,435	9,689	103,746	100%	103,746		
23	Normal M&S-Rolling Stock	202,190	-	202,190	100%	202,190		
24	Normal M&S-Transmission	44,910	-	44,910	100%	44,910		
25	Normal Maint-Automobiles	1,101	-	1,101	100%	1,101		
26	Normal Maintenance-Consumables	517,683	51,768	465,915	100%	465,915		
27	Normal Maintenance-Chemicals	438,471	438,471	-	100%	-		
28	Normal Maintenance						3,050,749	
29	Major Maintenance	3,043,836		3,043,836	100%	3,043,836	3,043,836	
30	Environmental Permits	595,985		595,985	100%	595,985		
31	Site Security-Equip & Services	82,682		82,682	100%	82,682		
32	Employee Safety & Protection	238,298		238,298	100%	238,298		
33	Other Environmental&Safety Exp	195,102		195,102	100%	195,102		
34	Total Environmental/Security/Safety						1,112,068	
35	Water & Sewer Utilities	85,367		85,367	100%	85,367		
36	Plant Electric Utilities	13,573		13,573	100%	13,573		
37	Utilities & Auxiliary Power						98,940	
38	Station Service				100%	1,262,837		
39	Plant Equip Lease/Rent Expense	353,764		353,764	100%	353,764		
40	Freight	188,695		188,695	100%	188,695		
41	Inventory Adjustments	15,111		15,111	100%	15,111		
42	Ash Disposal	809,462	709,462	100,000	100%	100,000		
43	Misc Operating Expenses	-				-		
44	Other Operations Expense						1,920,406	
45	General and Administration - Insuranc	864,520		864,520	100%	864,520		
46	General and Administration - Non Insu	808,168		808,168	100%	808,168		
							1,672,688	
47	Total Operating and Divisional A&G	36,318,756		33,199,209				
							36,085,913	

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Computation of Operating Expense, Unit 2
For the Twelve Months Ending February 29, 2012

Line No.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	Cost of Energy	O+M, G&A and Other Expenses Cost for All Four Units	Amount Variable	Amount Fixed	Adjustment for All Four Units (100% = No Adjustment)	All Units Operations and Maintenance Costs	% Adjustment for Units 2 Only	Unit 2 Operations and Maintenance Costs	Subtotals	Labor Adjustment
1										
2	Coal Transportation	1,623,867			100%	$1,716,000	14%	247,500		
3		0								
4		0								
5		0								
7	Total Cost of Energy								247,500	
	Operation and Maintenance									
8	Other Ops Labor-Regular	(483,919)			0%	0		0		
9	Ops Labor-Overtime	1,810,733			100%	1,810,733	44%	789,294		
10	Ops Labor-Contract/Temporary	293,343			100%	293,343	44%	127,867		17,745,855
11	Operational Labor-Regular	21,459,284			100%	21,459,284	44%	9,354,047		117 Employees
12									10,271,208	7,474,647
13	Operational Labor Labor Increase 2.5%								$ 256,780	Adj 68 Employees
14	Normal M&S-Land Maintenance	52,988	-	52,988		52,988	100%	52,988		Total of Other Reductions
15	Normal M&S-Buildings	608,056	-	608,056		608,056	100%	608,056		
16	Normal M&S-Balance of Plants	1,589,267	333,812	1,255,455	100%	1,255,455	25%	313,864		941,591
17	Normal M&S-Boiler	1,499,606	1,484,642	14,964	100%	14,964	14%	2,158		12,806
18	Normal M&S-Steam Turbine	111,253	38,476	72,777	100%	72,777	14%	10,497		62,280
19	Normal M&S-Generator	28,052	9,818	18,234	100%	18,234	14%	2,630		15,604
20	Normal M&S-Pollution Control E	253,821	43,408	210,413	100%	210,413	33%	69,436		140,977
21	Normal M&S-Hydro Turbine				100%	-	14%	0		-
22	Normal M&S-Facilities	113,435	9,689	103,746	100%	103,746	100%	103,746		-
23	Normal M&S-Rolling Stock	202,190	-	202,190	100%	202,190	100%	202,190		-
24	Normal M&S-Transmission	44,910	-	44,910	100%	44,910	100%	44,910		-
25	Normal Maint-Automobiles	1,101	-	1,101	100%	1,101	100%	1,101		-
26	Normal Maintenance-Consumables	517,683	51,768	465,915	100%	465,915	14%	67,199		398,716
27	Normal Maintenance-Chemicals	438,471	438,471	-	100%	-				-
28	Normal Maintenance								1,478,776	-
29	Major Maintenance	3,043,836			100%	3,043,836		905,000	905,000	
30	Environmental Permits	595,985			100%	595,985	42%	249,812		346,174
31	Site Security-Equip & Services	82,682			100%	82,682	42%	34,657		48,025
32	Employee Safety & Protection	238,298			100%	238,298	42%	99,884		138,414
33	Other Environmental&Safety Exp	195,102			100%	195,102	42%	81,779		113,324
34	Total Environmental/Security/Safety								466,131	-
35	Water & Sewer Utilities	85,367			100%	85,367	49%	41,735		43,632
36	Plant Electric Utilities	13,573			100%	13,573	49%	6,635		6,937
37	Utilities & Auxiliary Power								48,371	-
38	Station Service				100%	1,262,837	69%	876,686		386,151
39	Plant Equip Lease/Rent Expense	353,764			100%	353,764	45%	159,932		193,831
40	Freight	188,695			100%	188,695	45%	85,307		103,388
41	Inventory Adjustments	15,111			100%	15,111	45%	6,831		8,279
42	Ash Disposal	809,462	709,462	100,000	100%	100,000	45%	45,209		54,791
43	Misc Operating Expenses	-								
44	Other Operations Expense								1,173,965	
45	General and Administration - Insurance	864,520			100%	864,520	84%	722,891		141,629
46	General and Administration - Non Insurance	808,168			100%	808,168	85%	683,955		124,213
									1,406,846	-
47	Total Operating and Divisional A&G								16,254,577	3,280,762

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Dunkirk's Capital Additions and Major Maintenance
12 Months Ending February 29, 2012, As Adjusted
Unit 2

			Data	Budget Year						
			CapEx				MM			
UnitName	RFEID	ProjectTitle	2012	2013	2014	2015	2012	2013	2014	2015
1	908	D-1 LP Heater Replacement	$0							
	1570	D1Boiler Feed Pump Overhaul			$0	$0		$0	$0	$0
	1581	D1 Outage-Balance of Plant Maint.		$0				$0		
	1583	D1 Outage-Balance of Plant Maint.				$0				$150,000
	1582	D1 Outage-Balance of Plant Maint.			$0		$0		$0	
	1612	D1 Turbine Valves Overhaul					$0			$0
	4483	D-1 Outage- Balance of Plant Maint	$0				$0			
	4484	D1 Turbine Generator Internal Outage					$0			
	7229	D1 Final Outlet Header & HEP NDE		$0			$0			
	9789	D1 Outage-Balance of Plant Maint.								
	9801	D1 ID Fan & Duct ACM Abatement								
	12040	D1 Lay-up On/Off				$0	$250,000	$50,000	$125,000	$50,000
1	Total		$0	$0	$0	$0	$250,000	$50,000	$125,000	$200,000
2	907	D-2 LP Heater Replacemnet		$0						
	1572	D2 Boiler Feed Pump Overhaul			$0	$0			$80,000	$80,000
	1613	D2 Internal Outage- Balance of Plant Maint			$0			$750,000		
	1616	D2 Outage-Balance of Plant Maint.	$0				$150,000			
	1617	D2 Outage-Balance of Plant Maint.		$0						$150,000
	1618	D2 Outage-Balance of Plant Maint.				$0			$150,000	
	1619	D2 Turbine Generator Internal Outage						$1,900,000		
	1621	D2 Turbine Valves Overhaul								
	7379	D2 Final Outlet Header & HEP NDE		$0				$155,000		
	TBD	D2 Outage-Balance of Plant Maint.								
	9790	D2 Outage-Balance of Plant Maint.								
	9802	D2 ID Fan & Duct ACM Abatement								
2	Total		$0	$0	$0	$0	$150,000	$2,805,000	$230,000	$230,000
3	1624	D3Outage-Balance of Plant Maint		$0						
	1625	D3 Outage-Balance of Plant Maint			$0					$750,000
	1626	D3 Internal Outage - Balance of Plant Maint.				$0				
	1627	D3 Turbine Generator Internal Outage				$0				
	4464	D3 HPFW Replacements								
	5278	D3 Turbine Valves Overhaul	$0						$0	$400,000
	5303	D3 Outage-Balance of Plant Maint	$0				$0			
	7234	D3 HTSHPO Superheater								
	7235	D3 HTSHPO Selective Terminal Tube Replacements	$0							$250,000
	7236	D3 Final Outlet Header & HEP NDE	$0							$240,000
	7299	D3 LTSH Horz RH Furnace								
	7311	D3 Boiler Feed Pump Overhaul				$0				
	9794	D3 Outage-Balance of Plant Maint.								
	9798	D3 HP Generator Rewind								$0
	9803	D3 BH Bag Replacement								
	11060	D3 Air/Gas Duct Asbestos Abatement				$0				
	12040	D3 Lay-up On/Off				$0	$500,000	$100,000	$250,000	$100,000
3	Total		$0	$0	$0	$0	$500,000	$100,000	$250,000	$1,740,000
4	1636	D4 Outage - Balance of Plant Maint.			$0					
	1634	D4 Outage-Balance of Plant Maint.		$0						
	1635	D4 Outage-Balance of Plant Maint.				$0				$500,000
	5302	D4 Outage-Balance of Plant Maint.	$0				$0			
	5683	D4 Turbine Generator Internal Outage			$0					
	7279	D4 HTSH Inlet Pendant Repl								
	7382	D4 SH Furnace LTSH Horizontals Repl.								
	8212	Retube D4 Condenser				$0		$0	$0	
	9793	D4 HPFW Heater Replacements				$0				$0
	9795	D4 Outage-Balance of Plant Maint								
	9804	D4 BH Bag Replacement								
	11034	Replace D4 L-0 Bucket Covers			$0					
	11063	D4 Air & Gas Duct Asbestos Abatement			$0					
	TBD	D4 Final Outlet Header & HEP NDE	$0				$0			$250,000
	12040	D4 Lay-up On/Off				$0	$500,000	$100,000	$250,000	$100,000
4	Total		$0	$0	$0		$500,000	$100,000	$250,000	$850,000
Plant	12041	Station Heating System	$0	$1,500,000	$0		$0	$0	$0	
	1195	Ash Removal System- Submerged Conveyor			$0				$0	
	4465	Landfill Cell Development						$0	$0	
	5179	D1 Vacuum Pump System			$0	$0		$0		
	5232	316b Compliance	$500,000	$1,200,000	$0		$0	$0	$0	
	7310	Electrical System Upgrades			$0				$250,000	
	7439	Controls Upgrade	$0	$400,000	$0	$1,250,000			$0	$0
	8204	Magnetic Separator			$100,000		$0			
	8307	Coal Handling Bunker Washdowns			$350,000		$0			
	9799	Rolling Stock		$200,000		$150,000		$0		$0
	9819	Bradford Breaker Replacement		$1,400,000			$0			
	11038	Miscellaneous Instrumentation Upgrades	$0						$75,000	$425,000
	11059	D1-D4 HEP Initial Assessments	$0	$0			$300,000	$100,000		
	11064	D3 & D4 BWCP Maint Svcs Overhauls	$0	$0	$0	$0	$0	$0	$0	$500,000
	11171	Combustible Dust Mitigation		$0	$0			$350,000	$350,000	$0
	11224	Dry Ash Unloader (Units 3&4 Only)			$0		$0			
	11440	Dunkirk Stack Marker Lights		$180,000				$0		
	11442	Aurora Mitigation Dunkirk		$10,000		$50,000		$0		
	11445	Route % Train Gate Automation		$75,000				$0		
	TBD	MATS Compliance		$86,166	$357,496	$887,324				
	TBD	NERC Compliance		$52,000		$258,000				
	11473	Hydrobin Shell Replacement		$0	$900,000	$600,000		$0		
Plant	Total		$500,000	$5,103,166	$1,707,496	$3,195,324	$300,000	$450,000	$675,000	$925,000
Grand Total			**$500,000**	**$5,103,166**	**$1,707,496**	**$3,195,324**	**$1,700,000**	**$3,505,000**	**$1,530,000**	**$3,945,000**

Budget Year	2012	2013	2014	2015
Major Maintenance	$1,700,000	$3,255,000	$905,000	$230,000

Major Maintenance for U2 for year 2 905,000

Dunkirk Power
12 Months Ending February 29, 2012, As Adjuste
Major Maintenance and Capex 4 Unit

			Data	Budget Yea								
			CapEx (a)	(b)	(c)	(d)		MM (g)	(h)	(i)	(j)	
UnitName	RFEID	ProjectTitle	2012	2013	2014	2015		2012	2013	2014	2015	
1	908	D-1 LP Heater Replacemen	$300,000									
	1570	D1Boiler Feed Pump Overhau			$0	$0			$80,000	$80,000	$80,000	
	1581	D1 Outage-Balance of Plant Maint		$0					$150,000			
	1583	D1 Outage-Balance of Plant Maint				$0					$150,000	
	1582	D1 Outage-Balance of Plant Maint			$0			$0		$150,000		
	1612	D1 Turbine Valves Overhau						$0			$350,000	
	4483	D-1 Outage- Balance of Plant Main	$0					$750,000				
	4484	D1 Turbine Generator Internal Outage						$1,800,000				
	7229	D1 Final Outlet Header & HEP NDE		$0				$155,000			$175,000	
	TBD1	D1 Outage-Balance of Plant Maint										
	9789	D1 Outage-Balance of Plant Maint										
	9801	D1 ID Fan & Duct ACM Abatement										
1	Total		$300,000	$0	$0	$0		$2,705,000	$230,000	$230,000	$755,000	
2	907	D-2 LP Heater Replacemne		$300,000								
	1572	D2 Boiler Feed Pump Overhau			$0	$0				$80,000	$80,000	
	1613	D2 Internal Outage- Balance of Plant Mair			$0				$750,000			
	1616	D2 Outage-Balance of Plant Maint	$0					$150,000				
	1617	D2 Outage-Balance of Plant Maint		$0							$150,000	
	1618	D2 Outage-Balance of Plant Maint				$0				$150,000		
	1619	D2 Turbine Generator Internal Outage							$1,900,000			
	1621	D2 Turbine Valves Overhau										
	7379	D2 Final Outlet Header & HEP NDE		$0					$155,000			
	TBD2	D2 Outage-Balance of Plant Maint										
	9790	D2 Outage-Balance of Plant Maint										
	9802	D2 ID Fan & Duct ACM Abatement										
2	Total		$0	$300,000	$0	$0		$150,000	$2,805,000	$230,000	$230,000	
3	1624	D3Outage-Balance of Plant Main		$0					$300,000			
	1625	D3 Outage-Balance of Plant Main			$0					$400,000	$0	
	1626	D3 Internal Outage - Balance of Plant Main				$0					$1,400,000	
	1627	D3 Turbine Generator Internal Outage				$0					$2,750,000	
	4464	D3 HPFW Replacements			$850,000	$625,000				$50,000	$100,000	
	5278	D3 Turbine Valves Overhau	$0					$400,000		$0		
	5303	D3 Outage-Balance of Plant Main	$0					$500,000				
	7234	D3 HTSHPO Superheater										
	7235	D3 HTSHPO Selective Terminal Tube Replacement	$0					$250,000				
	7236	D3 Final Outlet Header & HEP NDE	$0					$240,000			$250,000	
	7299	D3 LTSH Horz RH Furnace										
	7311	D3 Boiler Feed Pump Overhau				$0		$0			$200,000	
	9794	D3 Outage-Balance of Plant Maint										
	9798	D3 HP Generator Rewinc									$0	
	9803	D3 BH Bag Replacement										
	11060	D3 Air/Gas Duct Asbestos Abatemen				$0					$1,500,000	
3	Total		$0	$0	$850,000	$625,000		$1,390,000	$300,000	$450,000	$6,200,000	
4	1636	D4 Outage - Balance of Plant Maint			$0					$1,650,000		
	1634	D4 Outage-Balance of Plant Maint		$0					$300,000			
	1635	D4 Outage-Balance of Plant Maint				$0					$400,000	
	5302	D4 Outage-Balance of Plant Maint	$0					$500,000				
	5683	D4 Turbine Generator Internal Outage			$0					$2,800,000		
	TBD3	D4 Turbine Valves Overhau	$0					$0		$0		
	TBD4	D4 Final Outlet Header & HEP NDE	$0					$0		$250,000		
	7279	D4 HTSH Inlet Pendant Rep										
	7382	D4 SH Furnace LTSH Horizontals Repl										
	8212	Retube D4 Condenser		$800,000	$1,100,000	$0			$0	$0		
	9793	D4 HPFW Heater Replacements		$850,000	$625,000	$0			$50,000	$100,000	$0	
	9795	D4 Outage-Balance of Plant Main										
	9804	D4 BH Bag Replacement										
	11034	Replace D4 L-0 Bucket Covers			$0					$250,000		
	11063	D4 Air & Gas Duct Asbestos Abatemen			$0					$1,500,000		
4	Total		$0	$1,650,000	$1,725,000	$0		$500,000	$350,000	$6,550,000	$400,000	
Plant	1195	Ash Removal System- Submerged Conveyo			$0					$0		
	4465	Landfill Cell Developmen				$750,000			$0	$0		
	5179	D1 Vacuum Pump System			$275,000				$0			
	5232	316b Compliance	$500,000	$1,200,000	$0			$0	$0	$0		
	7310	Electrical System Upgrades			$0					$250,000		
	7439	Controls Upgrade	$400,000	$400,000	$625,000	$625,000				$0	$0	
	8204	Magnetic Separato			$100,000			$0				
	8307	Coal Handling Bunker Washdowns			$350,000			$0				
	9799	Rolling Stock			$200,000				$0		$0	
	9819	Bradford Breaker Replacemen		$1,400,000				$0				
	11038	Miscellaneous Instrumentation Upgrade	$0								$500,000	
	11059	D1-D4 HEP Initial Assessments	$0	$0				$300,000	$100,000			
	11064	D3 & D4 BWCP Maint Svcs Overhauls	$0	$0	$0	$0		$250,000	$250,000		$250,000	
	11171	Combustible Dust Mitigatior		$0	$0				$350,000	$350,000	$0	
	11224	Dry Ash Unloader			$525,000			$0				
	11440	Dunkirk Stack Marker Lights		$180,000					$0			
	11442	Aurora Mitigation Dunkirk	$10,000	$10,000	$20,000	$20,000			$0			
	11445	Route % Train Gate Automatio		$75,000					$0			
		MATS Compliance		$258,500	$1,072,500							
		Heating Power Plan		$1,500,000								
		NERC Compliance		$310,000								
	11473	Hydrobin Shell Replacemen		$0	$1,500,000				$0			
Plant	Total		$910,000	$5,333,500	$4,667,500	$1,395,000		$550,000	$700,000	$600,000	$750,000	
Grand Total			**$1,210,000**	**$7,283,500**	**$7,242,500**	**$2,020,000**		**$5,295,000**	**$4,385,000**	**$8,060,000**	**$8,335,000**	

Budget Year	2012	2013	2014	2015
All Units Run: Cap-Ex + MM	$6,505,000	$11,668,500	$15,302,500	$10,355,000

Average Major MAintenance 2013,2015	$	6,926,667

	AVERAGE	2013	2014	2015
Yearly NERC Expense (000's)	$83	$83	$83	$83
Manpower NERC compliance (000's)	$150	$150	$150	$150
TOTAL	**$233,000**			

Privileged and Confidential
Subject to Attorney/Client Work Product

Dunkirk Power

Coal Penalty

Coal Burn in Tons	2012 1/31/2012	2012 2/28/2012	2012 3/1/2012	2012 4/1/2012	2012 5/1/2012	2012 6/1/2012	2012 7/1/2012	2012 8/1/2012	2012 9/1/2012	2012 10/1/2012	2012 11/1/2012	2012 12/1/2012	2013 1/1/2013	2013 2/1/2013	2013 3/1/2013	2013 4/1/2013	2013 5/1/2013	2013 6/1/2013	2013 7/1/2013	2013 8/1/2013
Dunkirk 1	0	0	0	0	0	0	3,828	0	0	0	0	2,996	0	4,144	0	0	0	0	4,606	3,410
Dunkirk 2	0	0	0	0	0	0	3,527	3,466	0	0	0	2,409	4,658	4,564	0	0	0	0	3,273	2,568
Dunkirk 3	0	0	0	0	0	0	16,072	15,288	0	0	1,933	11,844	30,737	11,925	0	0	0	5,550	14,468	8,224
Dunkirk 4	0	0	0	0	0	0	10,144	12,763	0	0	0	17,257	33,301	10,599	0	0	0	2,850	15,343	10,201

Coal Burn in Tons	2012	2013	2014	2015	2016 TV	
Dunkirk 1	6,824	12,160	5,214	21,870	57,617	115,714
Dunkirk 2	9,402	17,181	6,903	21,336	52,520	121,243
Dunkirk 3	45,136	82,263	47,415	130,033	269,817	467,845
Dunkirk 4	40,164	84,165	31,192	127,677	275,831	472,512

UPAC LD Calculation - Dunkirk Sept 2012 thru Aug 2013

1	UPAC Contract-Designated Counterparties	Huntley (378MW and Dunkirk 520MW)
2	Huntley MW (ICAP)	378
3	Dunkirk MW (ICAP)	520
4	**TOTAL MW**	**898**
5	Percentage Allocated to Dunkirk	**58%**
6	Minimum Take (Tons)	2,000,000
7	Percentage of Tons Allocated to Dunkirk	**1,158,129**

LD Calculation All four Units	**Next 12 Months Starting September**
All Four Units	206,860
Tons per Shipment	15,000
Rounddown to Shipments	195,000
Min Required Tons	1,158,129
Variance	963,129
LD per Ton	$5
LD per Year	**$4,815,646**

LD Calculation - Units 2	**12 Months Starting Sept 2013**
Units 1&2	5,214
Tons per Shipment	15,000
Rounddown to Shipments	0
Min Required Tons	1,158,129
Variance	1,158,129
LD per Ton	$5
LD per Year	**$5,790,646**

Exhibit No. NRG-3
Statement 7, Page 1 of 1
Docket No. ER12-_____

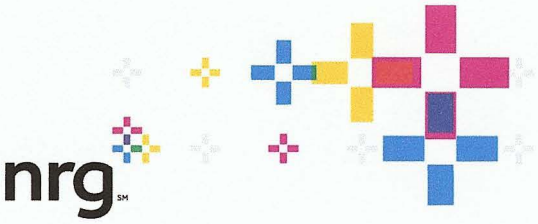
Dunkirk Power
Operating Results for the 12 Months Ending February 29, 2012

Revenues		
Energy Revenues		62,569,989
Capacity Revenues		6,499,360
Ancillary Revenue		1,559,093
Operating Revenue		70,628,442
VOM		
Fuel Cost	50,532,799	
Other VOM	6,857,978	
Total VOM Costs		57,390,777
Gross Margin		13,237,665
Fixed O&M Costs		
Operation and Maintenance Expense	36,085,913	
Corporate Administrative and General Expense	10,393,002	
Taxes Other than Income Taxes Gross	10,595,887	
Depreciation Expense	20,486,909	
Taxes Other than Income Taxes Gross	9,147,857	
Return	24,232,787	
Total Fixed Operating Costs		110,942,356
Incurred Loss When Compared to a Regulated Cost of Service		(97,704,691)

ATTACHMENT E

EXHIBIT NRG – 4:

Letter Dated March 14, 2012—Notice of Intent to Mothball



NRG Energy, Inc.
211 Carnegie Center
Princeton, NJ 08540

March 14, 2012

VIA Electronic Filing

Hon. Jaclyn Brilling, Secretary
NYS Public Service Commission
Three Empire State Plaza
Albany, New York 12223

Subject: Notice of intent to Mothball Dunkirk Units 1, 2, 3 and 4

Dear Secretary Brilling:

In accordance with the Commission's *Generating Unit Retirement Order*[1], Dunkirk Power LLC ("Dunkirk"), a wholly owned subsidiary of NRG Energy, Inc. ("NRG"), hereby provides notice that it intends to cease operation and place in NERC Inactive State Mothballed Units 1, 2, 3 and 4 at the Dunkirk facility, no later than September 10, 2012. Additionally, to the extent that it is determined prior to this date that there would be no adverse reliability impact from the mothball of any individual unit identified in this notice, NRG requests a waiver of the 180 day notice requirement and seeks the Commission's consent to cease operation of such unit or units in advance of this date.

The units are located in Dunkirk, NY, and are interconnected to the National Grid system in the New York Independent System Operator's ("NYISO") Zone A. The NYISO PTID's and nameplate capability are as follows:

UNIT NAME	NYISO PTID	NAMEPLATE MW
Dunkirk 1	23563	100.0
Dunkirk 2	23564	100.0
Dunkirk 3	23565	217.6
Dunkirk 4	23566	217.6

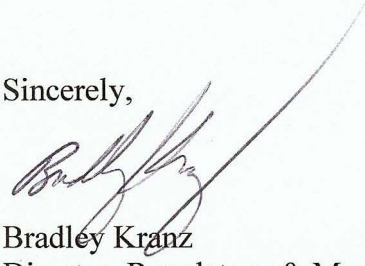
[1] Case 05-E-0889 – Proceeding on Motion of the Commission to Establish Policies and Procedures Regarding Generating Unit Retirements, *Order Adopting Notice Requirements for Generation Unit Retirements* (Issued and Effective December 20, 2005).

Due to the current and forecasted wholesale electric prices in Western New York and the underlying cost of operation, the Dunkirk facility is, and would continue to be, operating at a net loss. Thus, because the facility is not currently economic and is not expected to be economic, NRG intends to mothball the units until such time as market conditions improve. NRG reserves the right to rescind this notice and will continue to evaluate the economic conditions for any change that may warrant continuing operation of the Dunkirk facility.

It should be noted that NRG exercised its right to request a confidential Additional Reliability Study be performed to assess the impact of the lay-up of Dunkirk Units 1 & 2. This study was performed by the New York Independent System Operator, Inc. ("NYISO") and Niagara Mohawk Power Corporation [d/b/a National Grid] ("National Grid") to assess the bulk power and local reliability impacts from the lay-up of these units. Additionally, a more comprehensive reliability assessment of the impact of Western NY coal retirements, including the entire Dunkirk site has recently been completed by National Grid at the request of Department of Public Service Staff[2]. Consequently, the potential impact of the mothball being noticed in this letter is already known and it should be possible for a determination to be made shortly after receipt of this notice in order to facilitate the waiver requested above.

NRG is simultaneously providing a copy of this notice to the NYISO and National Grid. If you have any questions, please contact me at (609) 571-2329.

Sincerely,



Bradley Kranz
Director, Regulatory & Market Affairs - NY
NRG Energy, Inc.

cc: NYISO at generator_retirement@nyiso.com
Carol Sedewitz - Director, Transmission Planning, National Grid
Bill Malee, Director - Transmission Commercial, National Grid
Mike Schiavone - Director, Transmission Control Center, National Grid

[2] Matter Number 11-02360 – Request for Exception from Disclosure by Niagara Mohawk Power Corporation Regarding Bulk Power Studies for Eastern and Western New York, *Final Report - Addendum to Western Division Area Review – Review of Potential EPA Impacts*, October 31, 2011.

ATTACHMENT F

EXHIBIT NRG – 5:

Letter Dated June 29, 2012—Final Reliability Determination

nationalgrid

William Malee
Director
Transmission Commercial
FERC – Regulated Businesses

June 29, 2012

Brad Kranz
Director, Regulatory & Market Affairs - NY
NRG Energy, Inc.
211 Carnegie Center
Princeton, NJ 08540

Subject: Dunkirk Mothball Analysis

Dear Mr. Kranz:

In the meeting between National Grid, NRG and Department of Public Service staff on June 25, 2012 NRG requested National Grid to provide a written indication that three units are no longer needed. This letter serves to move the negotiations forward and provide NRG the written notice it has requested.

National Grid sees a need for two, 115 kV units to remain in service from September 2012 until the critical substation and line projects are completed by June 1, 2013. After June 1, 2013, one 115 kV unit is expected to be needed until a major substation project is completed. We are currently anticipating that substation project to be in-service by June 1, 2015. However, we are continuing with our analysis and will examine whether it is possible to avoid the need for any units after June 1, 2013.

Please feel free to contact me if you have any questions.

Sincerely,

William Malee
Director, Transmission Commercial
FERC – Regulated Businesses

40 Sylvan Road – Waltham, MA 02451
T: 781-907-2422 email: bill.malee@nationalgrid.com www.nationalgrid.com

ATTACHMENT 2

NIAGARA MOHAWK POWER CORPORATION d/b/a NATIONAL GRID
SUMMARY OF TYPICAL BILL IMPACTS WITH CHANGES FROM CASE NO. 12-E-0201 AND RSS SURCHARGE

West Region		Current	Proposed	Difference	% of Total Bill Impact
SC-1	600 kWh				
TOTAL ELECTRIC DELIVERY CHARGE		$52.61	$51.70	-$0.91	-1.1%
TOTAL ELECTRIC SUPPLY CHARGE		$27.87	$27.83	-$0.04	0.0%
TOTAL ELECTRIC CHARGE		$80.48	$79.53	-$0.95	-1.2%
SC-2ND	1,500 kWh				
TOTAL ELECTRIC DELIVERY CHARGE		$129.40	$120.72	-$8.68	-4.3%
TOTAL ELECTRIC SUPPLY CHARGE		$71.29	$71.15	-$0.14	-0.1%
TOTAL ELECTRIC CHARGE		$200.69	$191.87	-$8.82	-4.4%
SC-2D	7,200 kWh				
	25 kWh				
TOTAL ELECTRIC DELIVERY CHARGE		$416.25	$399.48	-$16.77	-2.3%
TOTAL ELECTRIC SUPPLY CHARGE		$322.25	$321.75	-$0.50	-0.1%
TOTAL ELECTRIC CHARGE		$738.50	$721.23	-$17.27	-2.3%
SC-3 Pri	216,000 kWh				
	500 kWh				
TOTAL ELECTRIC DELIVERY CHARGE		$6,975.87	$6,819.30	-$156.56	-1.0%
TOTAL ELECTRIC SUPPLY CHARGE		$9,274.91	$9,261.82	-$13.09	-0.1%
TOTAL ELECTRIC CHARGE		$16,250.78	$16,081.12	-$169.65	-1.0%
SC-3A Tran	4,000.0 kWh				
	2,304,000 kW				
	40% Peak Hours Use				
TOTAL ELECTRIC DELIVERY CHARGE		$35,547.83	$36,340.08	$792.25	0.6%
TOTAL ELECTRIC SUPPLY CHARGE		$89,344.00	$89,227.64	-$116.36	-0.1%
TOTAL ELECTRIC CHARGE		$124,891.83	$125,567.72	$675.89	0.5%