

**ARO White Paper**  
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**To record monthly accretion expense**

Every month, the ARO liability must be accreted to the final future value of the ARO liability at the company's risk free rate plus risk premium.

**3) Settlement of the obligation and the retirement of the initial asset:** There are a number of journal entries that are required at the time the asset for which the ARO is attached is retired and the settlement of the ARO obligation is made to properly reflect the effect of FAS 143 on operations. These journal entries are:

- To record gain or loss on settlement of ARO liability;
- To record retirement of ARO Asset;
- To record retirement on asset for which the ARO is attached.

**To record gain or loss on settlement of ARO liability**

When the ARO liability is settled, any gain or loss resulting from the difference between the ARO liability currently reflected on the Balance Sheet and the total cash outflow must be reflected in operations. Any gain or loss should be reflected when the last cash payment is made and the gain or loss can be accurately calculated.

**To record retirement of ARO Asset**

When the ARO asset is retired the difference between any cash inflow (none for ARO assets) and the net book value of the ARO asset is to be reflected as a gain or loss on the company's Profit & Loss Statement.

**To record retirement on asset for which the ARO is attached**

When the asset for which the ARO is attached is retired any gain or loss is to be reflected on the company's Profit & Loss Statement.

**4) Additional ARO resulting from an increase in ownership percentage:** An increase in ownership percentage may create an additional ARO liability. This additional ARO liability (in current dollars) must be future valued at the anticipated inflation rate to when the projected cash outflows will occur. The additional ARO liability must then be present valued back to the date the additional ARO was incurred (date of ownership percentage change) using the company's risk free rate plus risk premium. This present value of the additional future cash flows is an

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additional layer of ARO asset to be depreciated over the remaining useful life of the asset for which the ARO is attached. A corresponding increase to the ARO liability is also to be made.

## Regulated Operations

As stated earlier in the paper, the impact on regulated entities resulting from FAS 143 (implementation to settlement) will be Profit & Loss neutral and will be reflected as a regulatory asset/liability on the Balance Sheet as long as the recovery of the regulatory asset/liability is probable under FAS 71. Overall, the journal entries required at implementation, subsequent to implementation and settlement are primarily the same except that during implementation any cumulative effect that would have occurred in an unregulated environment would be reflected as a regulatory asset/liability in a regulatory environment and any effect on earnings going forward from implementation that would have been realized in an unregulated environment would be reflected as a regulatory asset/liability in a regulated environment.

**1) Journal Entries Required at Implementation:** There are a number of journal entries required at implementation to properly reflect the effect of FAS 143. These journal entries are:

- To record the initial fair value of the ARO asset and ARO liability;
- To record the effect of depreciation on the ARO asset from the time the ARO liability was incurred to implementation (offset is regulatory asset/liability);
- To record the effect of accretion on the ARO liability from the time the ARO liability was incurred to implementation (offset is regulatory asset/liability);
- To record the reversal of gross cost of removal liability accrued to date (offset is regulatory asset/liability);

### **To record the initial fair value of the ARO asset and ARO liability**

The journal entry to record the initial present value of the ARO asset and the ARO liability at implementation is the same for both regulated and unregulated entities.

Upon implementation of FAS 143, the ARO liability (in current dollars) must be future valued at the anticipated inflation rate to when the projected cash outflows will occur. The ARO liability must then be present valued back to when the liability was first incurred using the company's risk free rate plus risk premium. This present value of the future cash flows at the time the liability was first incurred is the ARO asset to be depreciated using a systematic and rational allocation method. This amount is also the initial ARO liability before any accretion on the ARO liability to date of implementation and beyond.

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**To record the effect of depreciation on the ARO asset from the time the ARO liability was incurred to implementation**

As with unregulated entities, the ARO asset must be depreciated using a systematic and rational allocation method. The total life to date depreciation that would have occurred if the asset was established at the time the ARO liability was incurred to date of implementation of FAS 143 is reflected as a regulatory asset/liability on the regulated entity's Balance Sheet rather than to the cumulative effect.

**To record the effect of accretion on the ARO liability from the time the liability was incurred to implementation**

As with unregulated entities, the ARO liability must be accreted to the final future value of the ARO liability at the company's risk free rate plus risk premium. The total life to date accretion that would have occurred if the ARO liability was established and accreted from the time the ARO liability was incurred to date of implementation of FAS 143 is reflected as a regulatory asset/liability on the regulated entity's Balance Sheet rather than to the cumulative effect.

**To record the reversal of gross cost of removal liability accrued to date**

The gross cost of removal liability accrued to date must be reversed from the Balance Sheet (accumulated depreciation) and offset against the regulatory asset/liability.

**2) Monthly Journal Entries Subsequent to Implementation:** There are a number of journal entries that are required each month to properly reflect the effect of FAS 143 on operations. However, no depreciation on the ARO asset or accretion on the ARO liability is reflected on the regulated entity's Profit and Loss Statement but rather these adjustments are recorded to the regulatory asset/liability on the Balance Sheet as the effect of FAS 143 is Profit & Loss neutral as long as recovery is probable under FAS 71. The entries to reflect both depreciation and accretion expense are originally made to the appropriate expense category. However, the monthly amounts are then adjusted from the expense category to a regulatory asset/liability. These journal entries are:

- To record monthly depreciation expense;
- To record monthly accretion expense.

**To record monthly depreciation expense**

Every month, the present value of the future cash flows at the time the liability was first incurred (ARO asset) must be depreciated using a systematic and rational allocation method. The amount depreciated is to be reclassified to a regulatory asset/liability on the Balance Sheet.

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**To record monthly accretion expense**

Every month, the ARO liability must be accreted to the final future value of the ARO liability at the company's risk free rate plus risk premium. The amount accreted is to be reclassified to a regulatory asset/liability on the Balance Sheet.

**3) Settlement of the obligation and the retirement of the initial asset:** There are a number of journal entries that are required at the time the asset for which the ARO is attached is retired and the settlement of the ARO obligation is made to properly reflect the effect of FAS 143 on operations. However, no gain or loss on the settlement of either the ARO asset or the ARO liability is reflected on the regulated entity's Profit and Loss Statement but rather these adjustments are recorded to the regulatory asset/liability on the Balance Sheet as the effect of FAS 143 is Profit & Loss neutral as long as recovery of the regulatory asset/liability is probable under FAS 71. These journal entries are:

- To record settlement of ARO liability;
- To record retirement of ARO Asset;
- To record retirement on the asset for which the ARO is attached.

**To record settlement of ARO liability**

In a regulated environment, when the ARO liability is settled, the difference between the ARO liability currently reflected on the Balance Sheet and the total cash outflow must be recorded to a regulatory asset/liability on the Balance Sheet. This adjustment should be made when the last cash payment is made and the difference between the ARO liability on the Balance Sheet and total cash outflows can be accurately calculated.

**To record retirement of ARO Asset**

When the ARO asset is retired the difference between any cash inflow (none for ARO assets) and the net book value of the ARO asset is to be recorded to a regulatory asset on the company's Balance Sheet.

**To record retirement on the asset for which the ARO is attached**

When the asset for which the ARO is attached is retired any gain or loss is to be reflected on the company's Profit & Loss Statement.

**4) Additional ARO resulting from an increase in ownership percentage:** As with an unregulated entity any increase in ownership percentage may create an additional ARO liability. This additional ARO liability (in current dollars) must be future valued at the anticipated inflation rate to when the projected cash outflows will occur. The additional ARO liability must then be present valued back to the date the additional ARO was incurred (date of ownership

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**DOCUMENTS FOR EEI/AGA MEMBER REVIEW ONLY**

percentage change) using the company's risk free rate plus risk premium. This present value of the additional future cash flows is an additional layer of ARO asset to be depreciated over the remaining useful life and method as the asset for which the ARO is attached. A corresponding increase to the initial ARO liability is also to be made.

**Other Considerations (Unregulated and Regulated Operations):**

- The original asset for which the ARO is attached, the ARO asset and the ARO liability must be linked within the General Ledger Systems.
- The original asset for which the ARO is attached, the ARO asset and the ARO liability must be retired at the same time and any gain or loss recognized upon settlement (unregulated).
- Corporate systems should be programmed to record monthly depreciation and accretion expense so that manual entries are not required.
- Accretion on the ARO liability and depreciation on the ARO asset will stop upon settlement.

**See Appendix B for Unregulated and Regulated Operations – ARO Journal Entry Assumptions**

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DOCUMENTS FOR EEL/AGA MEMBER REVIEW ONLY**

## **Financial Statement Disclosure**

1. Requirements of the standard.
2. Transition disclosure requirements
3. Other related disclosure impacts

### **1. Requirements of the standard.**

The final stage of implementing Statement 143 is the complying with disclosure requirements (paragraph 22.), which are:

*An entity shall disclose the following information about its asset retirement obligations:*

- a. A general description of the asset retirement obligations and the associated long-lived assets*
- b. The fair value of assets that are legally restricted for purposes of settling asset retirement obligations*
- c. A reconciliation of the beginning and ending aggregate carrying amount of asset retirement obligations showing separately the changes attributable to (1) liabilities incurred in the current period, (2) liabilities settled in the current period, (3) accretion expense, and (4) revisions in estimated cashflows, whenever there is a significant change in one of more of those four components during the reporting period.*

*If the fair value of an asset retirement obligation cannot be reasonably estimated, that fact and the reasons therefore shall be disclosed.*

In the statement, Appendix B, BACKGROUND INFORMATION AND BASIS FOR CONCLUSIONS provides some background information but does not provide any additional guidance on disclosure. If an entity does not have assets that fall within the scope of this standard, there is no disclosure requirement.

For those entities with assets that fall within the scope of the standard, the source of information will obviously be available from the measurement, calculation process, and journal entry process described previously. Without specific guidance, the content and format of the disclosure will likely evolve over time. For many, the disclosure may take the form of a separate footnote. The content and style of disclosure will likely vary depending on such individual circumstances as: number or types of assets or the related obligations, differences in measurement approaches, consolidations of companies and business segments, and the materiality of the details. Other circumstances affecting this disclosure for the gas and electric utility industry will be related to

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application of Statement 71, Accounting for the Effects of Certain Types of Regulation and if the final conclusions by the Federal Energy Regulatory Commission in Docket RM02-7 involves changes in the Uniform System of Accounts to accommodate Statement 143.

## **2. Transition disclosure requirements**

Until this statement is adopted, there is a disclosure requirement for adoption of new accounting pronouncements. Basically, an entity is to provide qualitative or quantitative information as available about the expected impact of implementation, updated quarterly.

## **3. Other related disclosure impacts**

There are additional disclosure issues beyond the requirements of this statement such as other footnotes on property, depreciation, or estimates. Current and proposed disclosure rules of the Securities and Exchange Commission should also be reviewed for additional Statement 143 related disclosures.

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## Record Keeping Issues for FAS 143

EEI does not support specific regulations related to record keeping requirements for ARO's. As companies develop strategies and methods for the implementation and on-going reviews required for this accounting standard, various methods may evolve over time on how ARO's will be determined and measured. Because of this, EEI believes that companies should be allowed flexibility for how they will specifically maintain these records. Basic accounting guidelines require that companies maintain sufficient, detailed records in order to support information provided in financial statements.

EEI has developed some suggested record keeping guidelines that may help companies develop their own policies. They are as follows:

- 1) Documentation of communications with Business Units/Functions. The initial documentation of these discussions should be very detailed and thorough. Each year, a review of this documentation should be done to determine any changes, new issues, etc.
- 2) Documentation of the due diligence analysis provided by the Legal Department as to what is considered a legal obligation and why. This should also include discussions surrounding issues that were ultimately not determined to be legal obligations and why. The legal department should then perform an annual review for any changes, new issues, etc. This should also include a review of the Business Units/Functions documentation referred to in item 1) above.
- 3) Support for all items associated with the calculation of the ARO including, but not limited to, the following:
  - Third-party written estimates and related assumptions  
or  
internal cost estimates including assumptions for profits or mark-up, overheads, market risk premium, etc.
  - Timing of cash outflows
  - Inflation rate
  - Risk-free credit rate
  - Estimated retirement dates
  - Amortization schedules for interest accretion expense
  - Depreciation schedules
- 4) Support for ARO transactions and balances included in the regulatory asset and liability accounts.



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## Appendix A – Multiple Year Cash Flows

# **SFAS No. 143**

# **ARO MODEL**

LG&E Energy Corp.  
Preliminary FAS 143 Journal Entries  
Consolidated Utility

Discount Rate 6.61%  
Inflation Rate 2.10%

Transition Journal Entries @ 01/01/03

	<u>Dr</u>	<u>Cr</u>	
ARO Asset	13,193	-	BS-PV of ARO at in service date
Reg Asset	15,207	-	BS-Accumulated Accretion + Accumulated depreciation at transition Date
Reg Credits	-	15,207	IS- offset to Reg Asset
Extr. Deductions	15,207	-	IS-Cumulative Effect Adjustment
Reg Liability	-	969	BS-Removal cost in excess of FAS 143 amount previously accrued
Acc Depreciation	2,846	2,470	BS-DR previously accrued removal cost. Cr depreciation on ARO asset
ARO Liability	-	27,807	BS-Acc. Accretion at Transition + PV of ARO assets at in service date
	<u>46,453</u>	<u>46,453</u>	

2003 Post implementation Journal Entries

	<u>Dr</u>	<u>Cr</u>	
Accretion Expense	1,838	0	IS-Annual Accretion expense on ARO liability
Depreciation Expense	293	0	IS-Annual depreciation expense on ARO Asset
Reg Assets	2,131	-	BS-SFAS 71 amount of recovery probable in future regulatory proceedings
Acc Depreciation	-	293	BS-Annual depreciation expense on ARO Asset
ARO Liability	-	1,838	BS-Annual Accretion expense on ARO liability
Reg Credits	-	2,131	IS- Offset to Reg Asset
	<u>4,263</u>	<u>4,263</u>	

**LG&E Energy Corp.**  
**Preliminary FAS 143 Journal Entries**  
**Kentucky Utilities Company- Utility**

Discount Rate        6.61%  
Inflation Rate        2.10%

**Transition Journal Entries @ 01/01/03**

	<u>Dr</u>	<u>Cr</u>
ARO Asset	8,608	-
Reg Asset	9,926	-
Reg Credits	-	9,926
Extr. Deductions	9,926	-
Reg Liability	-	910
Acc Depreciation	2,388	1,536
ARO Liability	-	18,477
	30,849	30,849

**2003 Post implementation Journal Entries**

	<u>Dr</u>	<u>Cr</u>
Accretion Expense	1,221	0
Depreciation Expense	176	0
Reg Assets	1,397	-
Acc Depreciation	-	176
ARO Liability	-	1,221
Reg Credits	-	1,397
	2,794	2,795

**LG&E Energy Corp.**  
**Preliminary FAS 143 Journal Entries**  
**Louisville Gas and Electric Company-Utility**

Discount Rate            6.61%  
 Inflation Rate            2.10%

**Transition Journal Entries @ 01/01/03**

	<u>Dr</u>	<u>Cr</u>
ARO Asset	4,585	-
Reg Asset	5,281	-
Reg Credits	-	5,281
Extr. Deductions	5,281	-
Reg Liability	-	59
Acc Depreciation	458	934
ARO Liability	-	9,330
	15,604	15,604

**2003 Post implementation Journal Entries**

	<u>Dr</u>	<u>Cr</u>
Accretion Expense	617	-
Depreciation Expense	117	-
Reg Assets	734	-
Acc Depreciation	-	117
ARO Liability	-	617
Reg Credits	-	734
	1,468	1,468



**CALCULATION OF FASB 143 PENSION RETIREMENT OBLIGATION  
and Transfers**  
as of 01/01/2003

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
<b>Total Liab.</b>																									
Estimated Settlement Cost Current \$	71,094																								
PV Estimated Settlement Cost at	114,822																								
PV Settlement Cost at 4.51% Discount Rate	13,183																								
2003	1,018	1,960	2,018	2,227	2,374	2,531	2,699	2,877	3,067	3,270	3,488	3,716	3,962	4,224	4,512	4,826	5,166	5,534	5,932	6,362	6,826	7,326	7,864	8,442	
Accretion																									
Depreciation																									
Total Utility Debit/Accret	2,151	2,253	2,287	2,520	2,668	2,825	2,992	3,170	3,360	3,563	3,778	4,010	4,255	4,517	4,796	5,092	5,416	5,766	6,144	6,552	7,002	7,496	8,036	8,624	
Regulatory Credits																									
Total MS Effect/LOE	2,151	2,253	2,287	2,520	2,668	2,825	2,992	3,170	3,360	3,563	3,778	4,010	4,255	4,517	4,796	5,092	5,416	5,766	6,144	6,552	7,002	7,496	8,036	8,624	

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
<b>Transition Journal Entries @ 01/01/03</b>																								
ARO Asset																								
Reg. Assets	13,183																							
Depreciation Expense	15,207																							
Accretion Expense	15,207																							
Reg. Depreciation																								
ARO Liability	2,848																							
Reg. Credits	2,848																							
2003 Post Implementation Journal Entries																								
Di	1,834.9																							
Cr	293.3																							
Total	2,131.3																							
2003 Total	46,435.49																							
Total	46,435.49																							

Total Utility Operations  
ARO Journal Entries  
(\$000's)

DESCRIPTION	Annual Amount	
	DEBIT	CREDIT
<b>JOURNAL ENTRIES REQUIRED AT IMPLEMENTATION</b>		
Long Lived Assets - ARO - (New Account)	13,193	
COR Liability Accrued to Date	2,846	
Regulatory Asset	15,207	
Cumulative effect	15,207	
Regulatory Credits		15,207
Regulatory Liability (New Account)		969
Accumulated Depreciation of ARO Asset - (New Account)		2,470
ARO Liability - (New Account)		27,807
	46,453	46,453
<i>To record the implementation of FAS 143</i>		

Long Lived Assets - ARO - BS Account 317	13,193	
ARO Liability - BS Account 230		13,193
<i>To record the initial present value of ARO liability</i>		
<p>Upon implementation of FAS 143, the ARO liability (in current dollars) must be future valued at the anticipated inflation rate. The ARO liability must then be present valued back to when the liability was incurred using risk free rate plus risk premium at the time the liability was incurred.</p> <p>The ARO asset is valued at the present value of the liability at the time the liability is incurred.</p>		

Cumulative Effect Adjustment - IS Account 435	2,470	
Accumulated Depreciation of ARO Asset - BS Account 108		2,470
<i>To record accumulated depreciation on ARO assets</i>		
<p>Assumes the ARO Asset is depreciated over the same life and method as the asset for which the ARO is attached.</p> <p>The cumulative affect adjustment is offset by a credit to other regulatory credits (Account 407) and a debit to Regulatory assets (Account 182.3)</p>		

Cumulative Effect Adjustment - IS Account 435	14,614	
ARO Liability - BS Account 230		14,614
<i>To record accumulated accretion on ARO liability</i>		
<p>The total accretion expense that would have been incurred if the liability was accreted from the time the liability was incurred to date.</p> <p>The cumulative affect adjustment is offset by a credit to other regulatory credits (Account 407) and a debit to Regulatory assets (Account 182.3)</p>		

Accumulated Deprecation- BS Account 108	2,846	
Regulatory Liability - BS Account 254		969
Cumulative Effect Adjustment - IS Account 435		1,877
<i>To reclassify existing Cost of Removal</i>		
<p>The COR liability currently reflected on the Balance Sheet must be fully reversed from the reserve.</p> <p>The cumulative affect adjustment is offset by a credit to other regulatory credits (Account 407) and a debit to Regulatory assets (Account 182.3)</p>		

Regulatory Assets - BS Account 182.3	15,207	
Regulatory Credits - IS Account 407		15,207
<i>Because ARO costs qualify for SFAS 71 treatment The cumulative affect adjustment is offset by a credit to other regulatory credits (Account 407) and a debit to Regulatory assets (Account 182.3)</i>		



Louisville Gas and Electric Company  
ARO Journal Entries  
(\$000's)

DESCRIPTION	Annual Amount	
	DEBIT	CREDIT
<b>JOURNAL ENTRIES REQUIRED AT IMPLEMENTATION</b>		
Long Lived Assets - ARO - (New Account)	4,585	
COR Liability Accrued to Date	458	
Regulatory Asset	5,281	
Cumulative effect	5,281	
Regulatory Credits		5,281
Regulatory Liability (New Account)		59
Accumulated Depreciation of ARO Asset - (New Account)		934
ARO Liability - (New Account)		9,330
	15,604	15,604
<i>To record the Implementation of FAS 143</i>		
Long Lived Assets - ARO - BS Account 317	4,585	
ARO Liability - BS Account 230		4,585
<i>To record the initial present value of ARO liability</i>		
<p>Upon implementation of FAS 143, the ARO liability (in current dollars) must be future valued at the anticipated inflation rate. The ARO liability must then be present valued back to when the liability was incurred using risk free rate plus risk premium at the time the liability was incurred.</p> <p>The ARO asset is valued at the present value of the liability at the time the liability is incurred.</p>		
Cumulative Effect Adjustment - IS Account 435	934	
Accumulated Depreciation of ARO Asset - BS Account 108		934
<i>To record accumulated depreciation on ARO assets</i>		
<p>Assumes the ARO Asset is depreciated over the same life and method as the asset for which the ARO is attached.</p> <p>The cumulative affect adjustment is offset by a credit to other regulatory credits (Account 407) and a debit to Regulatory assets (Account 182.3)</p>		
Cumulative Effect Adjustment - IS Account 435	4,745	
ARO Liability - BS Account 230		4,745
<i>To record accumulated accretion on ARO liability</i>		
<p>The total accretion expense that would have been incurred if the liability was accreted from the time the liability was incurred to date.</p> <p>The cumulative affect adjustment is offset by a credit to other regulatory credits (Account 407) and a debit to Regulatory assets (Account 182.3)</p>		
Accumulated Depreciation- BS Account 108	458	
Regulatory Liability - BS Account 254		59
Cumulative Effect Adjustment - IS Account 435		398
<i>To reclassify existing Cost of Removal</i>		
<p>The COR liability currently reflected on the Balance Sheet must be fully reversed from the reserve.</p> <p>The cumulative affect adjustment is offset by a credit to other regulatory credits (Account 407) and a debit to Regulatory assets (Account 182.3)</p>		
Regulatory Assets - BS Account 182.3	5,281	
Regulatory Credits - IS Account 407		5,281
<i>Because ARO costs qualify for SFAS 71 treatment The cumulative affect adjustment is offset by a credit to other regulatory credits (Account 407) and a debit to Regulatory assets (Account 182.3)</i>		



Kentucky Utilities Company  
ARO Journal Entries  
(\$000's)

DESCRIPTION	Annual Amount	
	DEBIT	CREDIT
<b>JOURNAL ENTRIES REQUIRED AT IMPLEMENTATION</b>		
Long Lived Assets - ARO - (New Account)	8,608	
COR Liability Accrued to Date	2,388	
Regulatory Asset	9,926	
Cumulative effect	9,926	
Regulatory Credits		9,926
Regulatory Liability (New Account)		910
Accumulated Depreciation of ARO Asset - (New Account)		1,536
ARO Liability - (New Account)		18,477
	30,849	30,849
<i>To record the implementation of FAS 143</i>		
Long Lived Assets - ARO - BS Account 317	8,608	
ARO Liability - BS Account 230		8,608
<i>To record the initial present value of ARO liability</i>		
<p>Upon implementation of FAS 143, the ARO liability (in current dollars) must be future valued at the anticipated inflation rate. The ARO liability must then be present valued back to when the liability was incurred using risk free rate plus risk premium at the time the liability was incurred.</p> <p>The ARO asset is valued at the present value of the liability at the time the liability is incurred.</p>		
Cumulative Effect Adjustment - IS Account 435	1,536	
Accumulated Depreciation of ARO Asset - BS Account 108		1,536
<i>To record accumulated depreciation on ARO assets</i>		
<p>Assumes the ARO Asset is depreciated over the same life and method as the asset for which the ARO is attached.</p> <p>The cumulative affect adjustment is offset by a credit to other regulatory credits (Account 407) and a debit to Regulatory assets (Account 182.3)</p>		
Cumulative Effect Adjustment - IS Account 435	9,869	
ARO Liability - BS Account 230		9,869
<i>To record accumulated accretion on ARO liability</i>		
<p>The total accretion expense that would have been incurred if the liability was accreted from the time the liability was incurred to date.</p> <p>The cumulative affect adjustment is offset by a credit to other regulatory credits (Account 407) and a debit to Regulatory assets (Account 182.3)</p>		
Accumulated Depreciation - BS Account 108	2,388	
Regulatory Liability - BS Account 254		910
Cumulative Effect Adjustment - IS Account 435		1,478
<i>To reclassify existing Cost of Removal</i>		
<p>The COR liability currently reflected on the Balance Sheet must be fully reversed from the reserve.</p> <p>The cumulative affect adjustment is offset by a credit to other regulatory credits (Account 407) and a debit to Regulatory assets (Account 182.3)</p>		
Regulatory Assets - BS Account 182.3	9,926	
Regulatory Credits - IS Account 407		9,926
<i>Because ARO costs qualify for SFAS 71 treatment The cumulative affect adjustment is offset by a credit to other regulatory credits (Account 407) and a debit to Regulatory assets (Account 182.3)</i>		

Kentucky Utilities Company  
ARO Journal Entries  
(\$000's)

DESCRIPTION	Annual Amounts	
	DEBIT	CREDIT
<b>PART II JOURNAL ENTRIES SUBSEQUENT TO IMPLEMENTATION</b>		
Depreciation Expense - IS Account 403.1 Accumulated Depreciation of ARO Asset - BS Account 108.1 <u>To record monthly depreciation expense</u>  Assumes the ARO Asset is depreciated over the same life and method as the asset for which the ARO is attached.	176	176
Regulatory Asset Account- BS Account 182.3 Regulatory Credits - IS Account 407 <u>To reverse monthly depreciation to regulatory asset/liability (Utility is I/S Neutral)</u>  The monthly depreciation expense must be reflected against a Regulatory Asset so that all effects of FAS 143 are Income Statement neutral.	176	176
Accretion Expense - IS Account 411.1 ARO Liability - BS Account 230 <u>To record monthly accretion expense on ARO liability</u>  The liability at implementation must be accreted to the anticipated cash outlay.	1,221	1,221
Regulatory Asset Account- BS Account 182.3 Regulatory Credits - IS Account 407 <u>To reverse monthly accretion expense to regulatory asset/liability (Utility is I/S neutral)</u>  The monthly depreciation expense must be reflected against a Regulatory Asset so that all effects of FAS 143 are Income Statement neutral.	1,221	1,221
Depreciation Expense Accumulated Depreciation <u>To record monthly depreciation expense on underlying asset to which ARO related</u>  The underlying asset to which the ARO is attached is already in G/L systems and is shown for illustrative purposes. The original asset must somehow be linked to the ARO asset, the ARO Liability and the Regulatory Asset / Liability.	xxxx	xxxx

Asset Retire. Obligation  
Probability Weighted Settlement Estimates

Probability of Occurrence	Location	Description	Legal Requirement	Cost (\$000s)			Weighted Cost	Comment	Support
				5.00%	85%	10%			
	MC	Ash Pond	Resource Conservation and Recovery Act	\$ 4,034	\$ 4,482	\$ 4,930	\$ 4,504	54 acres @ \$83k per acre - not unit specific. Acreage verified by Paul Puckett- Environmental Dept.	Based on Pineville \$83k/acre estimate from FMSM engineering study
	MC	Landfill	Resource Conservation and Recovery Act	\$ 7,321	\$ 8,134	\$ 8,947	\$ 8,175	98 acres @ \$83k per acre - not unit specific. Acreage verified by Paul Puckett- Environmental Dept.	Based on Pineville \$83k/acre estimate from FMSM engineering study
	MC	Storage Pile Remediation (Coal Pile)	Clean Water Act	\$ 270	\$ 300	\$ 330	\$ 302	Assumes maximum fuel utilization (zero tons of usable coal) - not unit specific 20 acres Acreage verified by Delbert Billiter- Fuels Dept.	Based on Pineville \$15k/acre from PMR Construction invoice
	MC	Drain all oil storage tanks	Clean Water Act	\$ 15	\$ 17	\$ 19	\$ 17	16 tanks - Allocate evenly across units	Supported by engineering estimate based on hourly rates provided by American Enviro Services Inc.
	MC	Empty & Remediate above ground haz mat storage	Clean Water Act	\$ 27	\$ 30	\$ 33	\$ 30	Asbestos, mercury, used oil, chemicals - allocate evenly across units. This is a building which contains waste material that has already been removed for disposal. This is not associated with an asset. The cost is for disposal of the material, not the building	Supported by engineering estimate based on hourly rates provided by American Enviro Services Inc.
	MC	Mercury Switch Removal	Resource Conservation and Recovery Act	\$ -	\$ -	\$ -	\$ -	Due to immaterial costs of \$ 268 no ARO is being established	Supported by ENSCO quote provided by Mike Winkler
	MC	Drain transformers	Clean Water Act Toxic Substances Control Act	\$ 14	\$ 15	\$ 17	\$ 15	Including OCB (oil current breaker) - 28 transformers - Allocate evenly across units	Supported by engineering estimate based on hourly rates provided by American Enviro Services Inc.
	MC	Lab Chemical disposal	Resource Conservation and Recovery Act	\$ 3	\$ 3	\$ 3	\$ 3	Not unit specific	40 man hours at internal burdened labor rate of \$75 per hour. Supported by Shannon Charnas email.
	MC	Chemical Tank clean up	Clean Water Act	\$ 5	\$ 6	\$ 7	\$ 6	Net unit specific	80 man hours at internal burdened labor rate of \$75 per hour. Supported by Shannon Charnas email.
	MC	Radiation Sources	The Cabinet for Human Resources - KRS 211.844, regulation 902 KAR Chapter 100	\$ 22	\$ 24	\$ 26	\$ 24	Allocate evenly across units	40 sources at \$870. Supported by OHMART email
	<b>Total</b>			<b>\$ 13,011</b>			<b>\$ 13,076</b>		

Probability of Occurrence	Location Description	Asset Retention of Obligation			Weighted Cost	Comment	Support
		5.00%	85%	10%			
CR	Ash Pond Closure	\$ 3,212	\$ 3,569	\$ 3,926	\$ 3,587	43 acres @ \$83k per acre - not unit specific. Acreage verified by Paul Puckett-Environmental Dept.	Based on Pineville \$83k/acre estimate from FMSM engineering study
CR	Landfill Closure	\$ 1,078	\$ 1,198	\$ 1,318	\$ 1,204	110 acres Acreage verified by Paul Puckett-Environmental Dept.	Based on Permit Consultant detailed estimate. See attached.
CR	Coal Pile	\$ 230	\$ 255	\$ 281	\$ 256	\$15k/acre at 17 acres Acreage verified by Delbert Billiter-Fuels Dept.	Based on Pineville \$15k/acre from PMR Construction Invoice
CR	Mercury Removal	\$ 5	\$ 5	\$ 6	\$ 5	Allocate evenly across 3 units	Based on Pineville estimate increased due to size of plant. Estimate provided from Mike Winkler based on ENSCO price per lb.
CR	Nuclear Source Removal	\$ 40	\$ 44	\$ 48	\$ 44	50 cesium sources - allocate evenly across 3 units - \$870/source	Current telephone estimate from nuclear disposal company (Chmart called by Ghent 12/02) Supported by email from OHMART
CR	Station Oil Reservoirs (including transformers)	\$ 11	\$ 12	\$ 13	\$ 12	420,000 gallons on site - Cost of \$0.60 per gallon for 20,000 gallons of contaminated oils at the time of closure. Allocate evenly across 3 units (there will likely be some contaminated oils on site that will require a charge). Most oil will be recycled at no cost.	American Enviro Services Invoice for similar work. AES will reclaim some oils at \$0.60 per gallon if contaminated, including up to 50 ppm of PCB (based on work performed in Dec. 2002 & confirming telephone interview). For uncontaminated oil there is no charge. We have estimated a portion of the oils will be contaminated, some with non-PCB oil at < 50 ppm.
CR	Sewage Treatment Plant	\$ 5	\$ 5	\$ 6	\$ 5	Estimated cost to pump out tank, fill tank with soil, and grade land.	Based on PMR Invoice for Pineville. Pineville estimate of \$1k for 50 people, assumed \$3k for 150 people and additional fee for equipment use.
			\$ 5,088	\$ 5,113			
Total							

Probability of Occurrence	Location Description	Legal Requirement	Asset Retirement Obligation Probability Weighted Settlement Estimates			Weighted Cost	Comment	Support
			5.00%	85%	10%			
TC1	Ash Pond Closure	Resource Conservation and Recovery Act	\$ 6,443	\$ 7,159	\$ 7,875	\$ 7,195	\$83k/acre at 115 acres * 75% Acreage verified by Paul Puckett-Environmental Dept	FSMS estimate of \$83k/acre per study during Pineville retirement
TC1	Coal storage area	Clean Water Act	\$ 223	\$ 248	\$ 273	\$ 249	\$15k/acre at 22 acres * 75% Acreage verified by Delbert Butler-Fuels Dept	Pineville estimate of \$15k/acre
TC1	Mercury Removal - Level Instrumentation	Resource Conservation and Recovery Act	\$ -	\$ -	\$ -	\$ -	Since the \$ 80 estimate is immaterial no pro will be established	Per Mike Winkler in Environmental \$4 50/lb Supported by ENSCO quote.
TC1	Nuclear Source Removal - Coal Flow Indicators	The Cabinet for Human Resources - KRS 211.844, regulation 902 KAR Chapter 100	\$ 15	\$ 17	\$ 19	\$ 17	Cesium source removal - 25 boxes attached to outside of ductwork and above coal feeders. Tie to conveyors on TC1.	Used estimate of \$900 * 75% per source based on Ghent's estimate from call to Ohmart 12/02. Supported by OHMART email
TC1	Sewage Treatment Plant	Clean Water Act	\$ 3	\$ 4	\$ 4	\$ 4	Estimated cost to pump out tank, fill tank with soil, and grade land.	Supported by PMR Invoice
TC1	Hazardous Material Disposal	Toxic Substances Control Act	\$ 2	\$ 2	\$ 2	\$ 2	\$480 per drum for 6 drums	Supported by faxed estimate provided by ENSCO Inc.
TC-CTs	Transformer Oil	Clean Water Act Toxic Substances Control Act	\$ -	\$ -	\$ -	\$ -	Marketable - no PCBs	
<b>Total</b>			<b>\$ -</b>	<b>\$ 7,430</b>	<b>\$ -</b>	<b>\$ 7,467</b>		

Asset Retirement Obligation  
Probability Weighted Settlement Estimates

Probability of Occurrence	Location Description	Legal Requirement	Cost (\$000s)			Weighted Cost	Comment
			5.00%	85%	10%		
	GH Ash Pond ATB I & II	Resource Conservation and Recovery Act	\$ 20,617	\$ 22,908	\$ 25,199	\$ 23,023	\$83k/acre at 276 acres Acreage verified by Paul Puckett-Environmental Dept
	GH Gypsum Stack	Clean Water Act	\$ 747	\$ 830	\$ 913	\$ 834	Assume closure similar to ash pond - \$83k/acre at 10 acres Acreage verified by Paul Puckett-Environmental Dept
	GH Radiation Sources - Cesium	The Cabinet for Human Resources - KRS 211.844, regulation 902 KAR Chapter 100	\$ 121	\$ 134	\$ 147	\$ 135	FSMS estimate of \$83k/acre per study during Pineville retirement FSMS estimate of \$83k/acre per study during Pineville retirement Cesium Sources - 154 - Cesium sources - Cost based on phone conversations with vendors (Ohmart 12/02) and physical counts 154, Unit 1 - 15%, Unit 2 - 24%, Unit 3 - 15%, Unit 4 - 19%, Scrubber - 9%, Coal Yard - 17%
	GH Radiation Sources - Radium	The Cabinet for Human Resources - KRS 211.844, regulation 902 KAR Chapter 100	\$ 44	\$ 49	\$ 54	\$ 49	Radium Sources - 42, Unit 1 - 6, Unit 2 - 12, Unit 3 - 12, Unit 4 - 12 Cost based on phone conversations with vendors (Ohmart 12/02) and physical counts. Supported by email from OHMART.
	GH Removal of 10,000 Gallon underground tank	Comprehensive Emergency Response and Liability Act	\$ 12	\$ 13	\$ 14	\$ 13	Common to the plant in the Coal Yard Supported by email from Evergreen USA
	GH Remediation of underground fuel oil piping	Comprehensive Emergency Response and Liability Act	\$ 4	\$ 4	\$ 4	\$ 4	Common to the plant or divide equally among the 4 units Supported by email from Evergreen USA
	GH Station Oil Reservoirs (including transformers)	Clean Water Act Toxic Substances Control Act	\$ 11	\$ 12	\$ 13	\$ 12	226,000 gallons on site - Cost of \$0.60 per gallon for approximately 20,000 gallons of contaminated oils at the time of closure. Allocate evenly across all units (there will likely be some contaminated oils on site that will require a charge). Most oil will be recycled at no cost. American Enviro Services will reclaim some oils at \$0.60 per gallon if contaminated, including up to 50 ppm of PCB (based on work performed in 12/02 & confirming phone interview). There is no charge for uncontaminated oil. It is estimated a portion of the oils will be contaminated, some with non-PCB oil at <50 ppm. Supported by Enviro-Services Invoice.
	GH Mercury Removal	Resource Conservation and Recovery Act	\$ -	\$ -	\$ -	\$ -	Since the \$ 214 estimate is immaterial no amount will be established Supported by ENSCO quote provided by Mike Winkler
	GH Chemical Tank clean up	Clean Water Act	\$ 12	\$ 13	\$ 14	\$ 13	Anticipate needing to work with 1,40,000 gallon acid tank and 2 10,000 gallon caustic tanks. Supported by email from Evergreen USA
	GH Sewage Plant	Clean Water Act	\$ 9	\$ 10	\$ 11	\$ 10	Estimated cost to pump out tank, fill tank with soil, and grade land. Based on Pineville estimate of \$1k for 50 people, assumed \$4k for 200 people and additional fee for equipment use. Supported by PMR Invoice
	GH Coal Yard covering	Clean Water Act	\$ 608	\$ 675	\$ 743	\$ 678	Not unit specific Based on Pineville estimate - \$15k/acre for 45 acres Acreage verified by Delbert Billiter-Fuels Dept.
	<b>Total</b>		<b>\$ 24,648</b>	<b>\$ 24,648</b>	<b>\$ 24,771</b>	<b>\$ 24,771</b>	



Asset Redire... Obligation  
Probability Weighted Settlement Estimates

Probability of Occurrence Location Description	Legal Requirement	Asset Redire... Obligation Probability Weighted Settlement Estimates			Weighted Cost	Comment	Support
		5%	85% Cost (\$000s)	10%			
BR ST Ash Pond	Resource Conservation and Recovery Act	\$ 8,591	\$ 9,545	\$ 9,628	\$ 9,506	Not unit specific - Steam units only 1,2,3	\$83/acre for 116 acres Acreage verified by Paul Puckett Environmental Dept
BR3 Radiation Sources - BR3	The Cabinet for Human Resources - KRS 211.844, regulation 903 KAR Chapter 100	\$ 14	\$ 16	\$ 18	\$ 16	Sources located with the following 10 assets w/UOP 5676 3-1,2,3-3,4,4,3-5 Feeders Upper & Lower Also, the assets with UOP 5025; Hoppers A26,A22,A25,A21,A24,A20,A23,A19,B26, B22,B25,B21,B24,B20,B23,B19	Radiation Sources at \$870 per 18 sources Cost based on conversations with vendors (Secoal, contract supplier of radition sources, 12/02) and physical counts Supported by OHMART email
BR ST GSJ transformer oil, lubricating oils, etc fluid	Clean Water Act Toxic Substances Control Act	\$ -	\$ -	\$ -	\$ -	Transformers only This oil has no PCBs (non-hazardous). Should be able to sell for reuse. Tie to BR3	Supported by internal email from Shannon Charnas. American Enviro Services will take oil at no cost
BR CT GSJ transformer oil, lubricating oils, etc fluid	Clean Water Act Toxic Substances Control Act	\$ -	\$ -	\$ -	\$ -	Not unit specific - include BR 1, 2, 3	Supported by internal email from Shannon Charnas. American Enviro Services will take oil at no cost
BR ST Removal of Fuel Oil Tanks - BR Steam units 1, 2, 3	Clean Water Act, Comprehensive Emergency Response and Liability Act	\$ 126	\$ 140	\$ 154	\$ 141	Tanks are not unit specific - for BR 1, 2, 3 - Supported by email from Somerset Environmental	Supported by email from Somerset Environmental
BR CT Removal of Fuel Oil Tanks - BR CTs	Clean Water Act	\$ 252	\$ 280	\$ 308	\$ 281	Tanks are not unit specific - include BR 5, 6, 7, 8, 9, 10, 11 - flat fee paid to contractor for removal. ESTIMATE	Supported by email from Somerset Environmental
BR ST Remediation of underground fuel oil piping - Steam	Clean Water Act, Comprehensive Emergency Response and Liability Act	\$ 15	\$ 17	\$ 19	\$ 17	Estimate - Not unit specific - include BR 1, 2, 3.	Supported by engineering estimate provided by Barry Currens
BR CT Remediation of underground fuel oil piping - CTs	Clean Water Act	\$ 29	\$ 32	\$ 35	\$ 32	Not unit specific - include BR 5, 6, 7, 8, 9, 10, 11.	Supported by engineering estimate provided by Barry Currens
BR ST/CT Mercury Removal	Resource Conservation and Recovery Act	\$ -	\$ -	\$ -	\$ -	Due to immaterial costs of \$305 no ARO is being established	Per Mike Winkler in Environmental \$4.50/lb Supported by ENSCO quote. 15 lbs per Shannon Charnas email
BR Lab Chemical disposal	Resource Conservation and Recovery Act	\$ 16	\$ 18	\$ 20	\$ 18	BR1 - Lab Equipment UOP 5389	Supported by estimate from GE Betz Inc.
BR Sewage Plant		\$ 9	\$ 10	\$ 11	\$ 10	Estimated cost to pump out tank, fill tank with soil, and grade land.	Based on Pineville estimate of \$1k for 50 people, assumed \$4k for 200 people and additional fee for equipment use. Supported by BMR Invoice
BR ST Coal Yard covering	Clean Water Act	\$ 54	\$ 60	\$ 66	\$ 60	Not unit specific - Steam units 1, 2, 3.	Based on Pineville estimate - \$15/acre for 4 acres Acreage verified by Delbert Billiter-Fuels Dept.
BR ST Coal pile retention pond closing	Clean Water Act	\$ 166	\$ 184	\$ 202	\$ 185	Estimate - Not unit specific - Steam units 1, 2, 3.	Supported by engineering estimate provided by Barry Currens
<b>Total</b>			<b>\$ 10,302</b>		<b>\$ 10,266</b>		

Asset Retirement Obligation  
Probability Weighted Settlement Estimates

Probability of Occurrence	Location Description	Legal Requirement	Cost (\$000s)				Weighted Cost	Comment	Support
			5%	85%	10%				
	TY Ash Pond	Resource Conservation and Recovery Act	\$ 672	\$ 747	\$ 822	\$ 751	Not unit specific.	\$83/acre at 9 acres based on Pineville estimate Acreage verified by Paul Puckett-Environmental Dept	
TY	Demolition Service Water Pump structures	Corps of Engineers	\$ 162	\$ 180	\$ 198	\$ 181	2 structures which have asbestos and lead paint issues - Not unit specific	Flat fee for contractor removal. Supported by estimate from Evans Construction Co	
TY	GSU transformer oil, lubricating oils, etc fluid	Clean Water Act Toxic Substances Control Act	\$ -	\$ -	\$ -	\$ -	Not unit specific - Tie to transformer on TY3. This oil has no PCBs (non-hazardous). Should be able to sell for reuse. One underground and one above ground - Not unit specific.	8 oil-field transformers at \$5,000. Based upon estimate from Somerset Environmental (contractor) received on 12/23/02.	
TY	Removal of Fuel Oil Tanks	Clean Water Act, Comprehensive Emergency Response and Liability Act	\$ 90	\$ 100	\$ 110	\$ 101	Not unit specific.	Flat fee for contractor removal. Based upon estimate from Somerset Environmental (contractor) received on 12/23/02.	
TY	Remediation of underground fuel oil piping	Clean Water Act, Comprehensive Emergency Response and Liability Act	\$ 13	\$ 14	\$ 15	\$ 14	Not unit specific.	Engineering estimate provided by Barry Currans	
TY	Mercury Removal	Resource Conservation and Recovery Act	\$ 2	\$ 3	\$ 3	\$ 3	Not unit specific - allocable among units. UOP 5373 - Instrumentation or measuring device (instrumentation). Tie to TY3	Supported by ENSCO quote provided by Mike Winkler	
TY	Sewage Plant	Clean Water Act	\$ 5	\$ 5	\$ 6	\$ 5	Estimated cost to pump out tank, fill tank with soil, and grade land.	Based on Pineville estimate of \$1k for 50 people and additional fee for equipment use. Supported by PMR Invoice	
TY	Coal Yard covering	Clean Water Act	\$ 27	\$ 30	\$ 33	\$ 30	Assuming that we would be required to close similar to the ash pond - Not unit specific	2 acres at \$15k per acre Pineville estimate Acreage verified by Delbert Billiter-Fuels Dept.	
<b>Total</b>			<b>\$ 1,079</b>	<b>\$ 1,084</b>	<b>\$ 1,084</b>	<b>\$ 1,084</b>			

Probability of Occurrence	Location Description	Legal Requirement	Asset Retirement Obligation Probability Weighted Settlement Estimates			Weighted Cost	Comment
			5%	85%	10%		
			Cost (\$000s)				
GR	Ash Pond Remediation	Clean Water Act	\$ 8,740	\$ 9,711	\$ 10,682	\$ 9,760	\$63/acre at 117 acres. Acreage verified by Paul Puckett-Environmental Dept
GR	Coal Storage Pile Remediation	Clean Water Act	\$ 81	\$ 90	\$ 99	\$ 90	Coal pile is 6 acres. Common to the plant divide evenly among the units. Acreage verified by Deibert Billiter-Fuels Dept.
GR	Oil Storage Tanks	Clean Water Act	\$ 9	\$ 10	\$ 11	\$ 10	Based on \$0.22 gallon (41,700 gallons) plus removal of underground line \$1K/100 feet.
GR	Underground Storage Tanks	Comprehensive Emergency Response and Liability Act	\$ 12	\$ 13	\$ 14	\$ 13	Based on Chert estimate
GR 1/2	Mercury Switches - All Units	Resource Conservation and Recovery Act	\$ 2	\$ 2	\$ 2	\$ 2	Based on approx. 100 mercury sources (total) and some pre-existing on-site mercury storage from years past.
GR	Sewage Treatment Plant	Clean Water Act	\$ 5	\$ 5	\$ 6	\$ 5	Common - divide evenly among the units. Estimated cost to pump out tank, fill tank with soil, and grade land.
GR	Switchyard transformers, OCB's, etc.	Clean Water Act Toxic Substances Control Act	\$ 23	\$ 25	\$ 28	\$ 25	41,700 gallons at \$0.60 per gallon. Allocate evenly across all units
GR	Acid Tank Disposal	Clean Water Act Toxic Substances Control Act	\$ 3	\$ 3	\$ 3	\$ 3	Common to the plant divide evenly among the units
GR	Caustic Tank Disposal	Clean Water Act Toxic Substances Control Act	\$ 3	\$ 3	\$ 3	\$ 3	Common to the plant divide evenly among the units
GR	Lime Storage Silo	Clean Water Act	\$ 5	\$ 6	\$ 7	\$ 6	\$75/hr company employee to neutralize chemicals and dispose of in ash pond. (\$3,000) Tank removal for scrap \$0. Supported by Shannon Charnas email
GR	Nuclear Source	The Cabinet for Human Resources - KRS 211.844, regulation 902 KAR Chapter 100	\$ 1	\$ 1	\$ 1	\$ 1	\$75/hr company employee to neutralize chemicals and dispose of in ash pond. (\$3,000) Tank removal for scrap \$0. Supported by Shannon Charnas email 80 manhours at \$75 per hour internal burdened labor rate. Supported by Shannon Charnas email \$1K/nuclear source based on Ghent's 12/02 phone estimate from nuclear disposal co. Supported by email from OHMART
<b>Total</b>			<b>\$ 9,869</b>			<b>\$ 9,918</b>	

Louisville Gas and Electric Company  
CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)

Cane Run Generating Station

Estimated Settlement Cost Current \$ 5,113.00  
FV Estimated Settlement Cost at 2.10% Inflation 5,993.32  
PV Settlement Cost at 6.81% Discount Rate 637.94

Transition Journal Entries @ 01/01/03

	Dr	Cr
ARO Asset	637.9	
Reg Asset	2,066.8	
Regulatory Credits		2,066.8
Extraordinary Deductions	2,066.8	
Regulatory Liability		10.6
Accumulated Depreciation	292.3	312.7
ARO Liability		2,673.6
	5,063.92	5,063.92

2003 Post Implementation Journal Entries

	Dr	Cr
Accretion Expense	176.72	
Depreciation Expense	16.25	
Regulatory Assets		192.98
Accumulated Depreciation		16.25
ARO Liability		176.72
Regulatory Credits		192.98
	385.96	385.96

Accretion Expense	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Ash Pond	123.98	132.17	140.91	150.23	160.16	170.74	182.03	194.05	206.89	220.56	235.14	250.68	267.25	284.92	303.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Fill	41.61	44.37	47.30	50.42	53.76	57.31	61.10	65.14	69.44	74.03	78.93	84.14	89.71	95.64	101.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Coal Pile	8.85	9.43	10.06	10.72	11.43	12.19	12.99	13.85	14.77	15.74	16.78	17.89	19.07	20.33	20.33	20.33	20.33	20.33	20.33	20.33	20.33	20.33	20.33	20.33
Mercury Sources	0.17	0.18	0.20	0.21	0.22	0.24	0.25	0.27	0.28	0.31	0.33	0.35	0.37	0.40	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nuclear Sources	1.52	1.62	1.73	1.84	1.96	2.09	2.23	2.38	2.54	2.71	2.88	3.08	3.28	3.49	3.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sewage Treatment Plant	0.17	0.19	0.20	0.21	0.22	0.24	0.25	0.27	0.29	0.31	0.33	0.35	0.37	0.40	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CRA GSU	0.10	0.11	0.12	0.13	0.13	0.14	0.15	0.16	0.17	0.18	0.20	0.21	0.22	0.24	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CRS GSU	0.10	0.11	0.12	0.13	0.13	0.14	0.15	0.16	0.17	0.18	0.20	0.21	0.22	0.24	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Share GSU	0.10	0.11	0.12	0.13	0.13	0.14	0.15	0.16	0.17	0.18	0.20	0.21	0.22	0.24	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Annual Accretion	176.72	188.40	200.86	214.14	228.28	243.38	259.47	276.82	294.80	314.40	335.18	357.33	380.95	406.13	431.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Depreciation Expense

Depreciation Expense	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Ash Pond	7.47	8.46	9.47	10.48	11.49	12.50	13.51	14.52	15.53	16.54	17.55	18.56	19.57	20.58	21.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Land Fill	8.46	9.47	10.48	11.49	12.50	13.51	14.52	15.53	16.54	17.55	18.56	19.57	20.58	21.59	22.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Coal Pile	0.17	0.18	0.19	0.20	0.21	0.22	0.23	0.24	0.25	0.26	0.27	0.28	0.29	0.30	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Mercury Sources	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nuclear Sources	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Sewage Treatment Plant	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
CRA GSU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
CRS GSU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Share GSU	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Annual Depreciation	16.25	18.25	19.25	20.25	21.25	22.25	23.25	24.25	25.25	26.25	27.25	28.25	29.25	30.25	31.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Depr/Accr	192.98	204.66	217.11	230.39	244.54	259.63	275.72	292.87	311.16	330.65	351.43	373.59	397.21	422.39	447.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Regulatory Credits	192.98	204.66	217.11	230.39	244.54	259.63	275.72	292.87	311.16	330.65	351.43	373.59	397.21	422.39	447.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total I/S Affect																								

143 model-Cane Run.xls  
3/31/2003

**CALCULATION OF FASB 143 ASSET REMOVAL OBLIGATION**  
and Transition entries at 01/01/2003  
(\$000's)

Location Cane Run Unit 6  
Asset Ash Pond  
Asset Number 1136412 and 1149033

Asset Original cost	1,614
Reg Depr Rate	3.06%
Salvage Rate	0.51%
GAAP Depr. Rate	2.55%
Year Installed	1973
Retirement Date	2017
Asset Life	44
Age at 12/2002	29
Rem Life at 12/2002	15
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.3658
ARO current \$	3587
Inflation Adjusted ARO	4898
PV @ IS Year	293.09

Journal Entries @ 01/01/03

	Dr	Cr	Reg. Asset/(Reg. Liability)
ARO Asset-317	293.09		
Regulatory Asset-182.3	1560.57		1,560.57
Reg Credits-407.4		1560.57	
Ex. Deductions-435	1560.57		
Reg Liability-254		0.00	
Acc Depreciation-108		216.74	
ARO Liability-230		1875.54	
	3652.95	3,652.95	

Cal Year	Year	Liability Balance		Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory		Total Regulatory	Total GAAP	Regulatory (Asset)/Liability		
		1-Jan	31-Dec					Depreciation	Removal Cost			Depreciation	Accretion	Net
1974	1	293.09	312.47	19.37	312.47	7.47	-	41.16	8.23	49.39	68.00	(7.47)	(11.14)	(18.62)
1975	2	312.47	333.12	20.65	333.12	7.47	-	41.16	8.23	49.39	69.29	(7.47)	(12.42)	(19.80)
1976	3	333.12	355.14	22.02	355.14	7.47	-	41.16	8.23	49.39	70.65	(7.47)	(13.79)	(21.26)
1977	4	355.14	378.82	23.47	378.82	7.47	-	41.16	8.23	49.39	72.11	(7.47)	(15.24)	(22.72)
1978	5	378.82	403.64	25.03	403.64	7.47	-	41.16	8.23	49.39	73.66	(7.47)	(16.80)	(24.27)
1979	6	403.64	430.32	26.68	430.32	7.47	-	41.16	8.23	49.39	75.31	(7.47)	(18.45)	(25.92)
1980	7	430.32	458.77	28.44	458.77	7.47	-	41.16	8.23	49.39	77.08	(7.47)	(20.21)	(27.69)
1981	8	458.77	489.09	30.32	489.09	7.47	-	41.16	8.23	49.39	78.96	(7.47)	(22.09)	(29.57)
1982	9	489.09	521.42	32.33	521.42	7.47	-	41.16	8.23	49.39	80.96	(7.47)	(24.10)	(31.57)
1983	10	521.42	555.89	34.47	555.89	7.47	-	41.16	8.23	49.39	83.10	(7.47)	(26.23)	(33.71)
1984	11	555.89	592.63	36.74	592.63	7.47	-	41.16	8.23	49.39	85.38	(7.47)	(28.51)	(35.99)
1985	12	592.63	631.81	39.17	631.81	7.47	-	41.16	8.23	49.39	87.80	(7.47)	(30.94)	(38.42)
1986	13	631.81	673.57	41.76	673.57	7.47	-	41.16	8.23	49.39	90.39	(7.47)	(33.53)	(41.00)
1987	14	673.57	718.09	44.52	718.09	7.47	-	41.16	8.23	49.39	93.15	(7.47)	(36.29)	(43.77)
1988	15	718.09	765.56	47.47	765.56	7.47	-	41.16	8.23	49.39	96.10	(7.47)	(39.23)	(46.71)
1989	16	765.56	816.16	50.60	816.16	7.47	-	41.16	8.23	49.39	99.23	(7.47)	(42.37)	(49.85)
1990	17	816.16	870.11	53.95	870.11	7.47	-	41.16	8.23	49.39	102.58	(7.47)	(45.72)	(53.19)
1991	18	870.11	927.62	57.51	927.62	7.47	-	41.16	8.23	49.39	106.15	(7.47)	(49.28)	(56.76)
1992	19	927.62	988.84	61.32	988.84	7.47	-	41.16	8.23	49.39	109.95	(7.47)	(53.08)	(60.56)
1993	20	988.84	1054.31	65.37	1054.31	7.47	-	41.16	8.23	49.39	114.00	(7.47)	(57.14)	(64.61)
1994	21	1054.31	1124.00	69.69	1124.00	7.47	-	41.16	8.23	49.39	118.32	(7.47)	(61.46)	(68.93)
1995	22	1124.00	1198.29	74.30	1198.29	7.47	-	41.16	8.23	49.39	122.93	(7.47)	(66.08)	(73.54)
1996	23	1198.29	1277.50	79.21	1277.50	7.47	-	41.16	8.23	49.39	127.84	(7.47)	(70.98)	(78.45)
1997	24	1277.50	1361.94	84.44	1361.94	7.47	-	41.16	8.23	49.39	133.07	(7.47)	(76.21)	(83.69)
1998	25	1361.94	1451.97	90.02	1451.97	7.47	-	41.16	8.23	49.39	138.66	(7.47)	(81.79)	(89.27)
1999	26	1451.97	1547.94	95.97	1547.94	7.47	-	41.16	8.23	49.39	144.61	(7.47)	(87.74)	(95.22)
2000	27	1547.94	1650.26	102.32	1650.26	7.47	-	41.16	8.23	49.39	150.95	(7.47)	(94.09)	(101.56)
2001	28	1650.26	1759.34	109.08	1759.34	7.47	-	41.16	8.23	49.39	157.71	(7.47)	(100.85)	(108.54)
2002	29	1759.34	1875.64	116.29	1875.64	7.47	-	41.16	8.23	49.39	164.92	(7.47)	(108.06)	(115.75)
2003	30	1875.64	1999.61	123.98	1999.61	7.47	131.45	41.16	8.23	56.86	172.61	(7.47)	(115.75)	(123.94)
2004	31	1999.61	2131.79	132.17	2131.79	7.47	139.65	41.16	8.23	58.66	180.81	(7.47)	(123.94)	(132.68)
2005	32	2131.79	2272.70	140.91	2272.70	7.47	148.39	41.16	8.23	58.66	189.54	(7.47)	(132.68)	(142.68)

**CALCULATION OF FASB 143 ASSET RECOGNITION OBLIGATION  
and Transition entries at 01/01/2003  
(\$'000's)**

Location Asset Number	Cane Run Unit 6 Ash Pond 1136412 and 1149033	2272.70	150.23	2,422.93	7.47	157.70	41.16	8.23	56.86	198.86	(141.98)	(141.98)
2006	33	2422.93	160.16	2,583.08	7.47	167.63	41.16	8.23	56.86	208.79	(151.92)	(151.92)
2007	34	2583.08	170.74	2,753.82	7.47	176.22	41.16	8.23	56.86	219.37	(162.51)	(162.51)
2008	35	2753.82	182.03	2,935.85	7.47	189.50	41.16	8.23	56.86	230.66	(173.80)	(173.80)
2009	36	2935.85	194.06	3,129.91	7.47	201.53	41.16	8.23	56.86	242.89	(185.83)	(185.83)
2010	37	3129.91	206.89	3,336.80	7.47	214.38	41.16	8.23	56.86	255.52	(198.66)	(198.66)
2011	38	3336.80	220.56	3,557.36	7.47	228.04	41.16	8.23	56.86	269.19	(212.33)	(212.33)
2012	39	3557.36	235.14	3,792.50	7.47	242.62	41.16	8.23	56.86	283.77	(226.91)	(226.91)
2013	40	3792.50	250.68	4,043.19	7.47	258.18	41.16	8.23	56.86	299.52	(242.45)	(242.45)
2014	41	4043.19	267.25	4,310.44	7.47	274.73	41.16	8.23	56.86	315.89	(258.02)	(258.02)
2015	42	4310.44	284.92	4,595.36	7.47	292.39	41.16	8.23	56.86	333.55	(276.69)	(276.69)
2016	43	4595.36	303.75	4,899.11	7.47	311.23	41.16	8.23	56.86	352.38	(295.52)	(295.52)
2017	44	0.00										
2018	45											
2019	46											
2020	47											
2021	48											
2022	49											
2023	50											
2024	51											
2025	52											
2026	53											
2027	54											
2028	55											
2029	56											
2030	57											
2031	58											
2032	59											
2033	60											
2034	61											
2035	62											
2036	63											
2037	64											
2038	65											
2039	66											
2040	67											
2041	68											
2042	69											
		4606.02			328.85	3135.587	1,810.91	392.18	2,285.20	6,745.78	(216.74)	##### (4,460.58)

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$'000's)**

Location Cane Run 6  
Asset Land Fill  
Asset Number 1134814

Asset Original cost	767
Reg Depr Rate	3.06%
Salvage Rate	0.51%
GAAP Depr. Rate	2.55%
Year Installed	1992
Retirement Date	2017
Asset Life	25
Age at 12/2002	10
Rem Life at 12/2002	15
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.3658
ARO current \$	1204
Inflation Adjusted ARO	1644
PV @ IS Year	331.94

**Journal Entries @ 01/01/03**

	Transition Entry		Reg Asset/(Reg Liability)
	Dr	Cr	
ARO Asset-317	331.94		
Regulatory Asset-182.3	343.15		343.15
Reg Credits-407.4		343.15	
Ex. Deductions-435	343.15		
Reg Liability-254		0.00	
Acc Depreciation-108	39.12	84.65	
ARO Liability-230		629.57	
	1057.37	1,057.37	

Cal Year	Year	Liability Balance 1-Jan	Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory		Total Regulatory	Total GAAP	Regulatory (Asset)/Liability			
							Depreciation	Removal Cost			Depreciation	Accretion	Net	
1993	1	331.94	21.94	353.88	8.46	-	19.56	3.91	23.47	49.96	(8.46)	(18.03)	(28.49)	
1994	2	353.88	23.39	377.28	8.46	-	19.56	3.91	23.47	51.41	(8.46)	(19.48)	(27.94)	
1995	3	377.28	24.94	402.21	8.46	-	19.56	3.91	23.47	52.96	(8.46)	(21.03)	(29.49)	
1996	4	402.21	26.59	428.80	8.46	-	19.56	3.91	23.47	54.61	(8.46)	(22.67)	(31.14)	
1997	5	428.80	28.34	457.14	8.46	-	19.56	3.91	23.47	56.37	(8.46)	(24.43)	(32.90)	
1998	6	457.14	30.22	487.36	8.46	-	19.56	3.91	23.47	58.24	(8.46)	(26.31)	(34.77)	
1999	7	487.36	32.21	519.58	8.46	-	19.56	3.91	23.47	60.24	(8.46)	(28.30)	(36.77)	
2000	8	519.58	34.34	553.92	8.46	-	19.56	3.91	23.47	62.37	(8.46)	(30.43)	(38.90)	
2001	9	553.92	36.61	590.53	8.46	-	19.56	3.91	23.47	64.64	(8.46)	(32.70)	(41.17)	
2002	10	590.53	39.03	629.57	8.46	-	19.56	3.91	23.47	67.06	(8.46)	(35.12)	(43.59)	
2003	11	629.57	41.61	671.18	8.46	50.08	19.56	3.91	31.93	69.64	-	(37.70)	(37.70)	
2004	12	671.18	44.37	715.55	8.46	52.83	19.56	3.91	31.93	72.39	-	(40.45)	(40.45)	
2005	13	715.55	47.30	762.85	8.46	55.78	19.56	3.91	31.93	75.32	-	(43.39)	(43.39)	
2006	14	762.85	50.42	813.27	8.46	58.99	19.56	3.91	31.93	78.45	-	(46.51)	(46.51)	
2007	15	813.27	53.76	867.03	8.46	62.22	19.56	3.91	31.93	81.78	-	(49.85)	(49.85)	
2008	16	867.03	57.31	924.34	8.46	65.78	19.56	3.91	31.93	85.33	-	(53.40)	(53.40)	
2009	17	924.34	61.10	985.44	8.46	69.56	19.56	3.91	31.93	89.12	-	(57.19)	(57.19)	
2010	18	985.44	65.14	1,050.57	8.46	73.60	19.56	3.91	31.93	93.16	-	(61.23)	(61.23)	
2011	19	1,050.57	69.44	1,120.02	8.46	77.91	19.56	3.91	31.93	97.47	-	(65.53)	(65.53)	
2012	20	1,120.02	74.03	1,194.05	8.46	82.50	19.56	3.91	31.93	102.06	-	(70.12)	(70.12)	
2013	21	1,194.05	78.93	1,272.98	8.46	87.39	19.56	3.91	31.93	106.95	-	(75.02)	(75.02)	
2014	22	1,272.98	84.14	1,357.12	8.46	92.61	19.56	3.91	31.93	112.17	-	(80.23)	(80.23)	
2015	23	1,357.12	89.71	1,446.83	8.46	98.17	19.56	3.91	31.93	117.73	-	(86.79)	(86.79)	
2016	24	1,446.83	95.64	1,542.48	8.46	104.10	19.56	3.91	31.93	123.66	-	(91.72)	(91.72)	
2017	25	1,542.48	101.96	1,644.42	8.46	110.42	19.56	3.91	31.93	129.98	-	(98.05)	(98.05)	
2018	26	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	27	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	28	-	-	-	-	-	-	-	-	-	-	-	-	-





**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)**

Location Cane Run 1  
Asset Coal Pile  
Asset Number 1131509 :

Asset Original cost	5
Reg Depr Rate	3.06%
Salvage Rate	0.52%
GAAP Depr. Rate	2.54%
Year Installed	1955
Retirement Date	2017
Asset Life	62
Age at 12/2002	47
Rem Life at 12/2002	15
Disc Rate	6.81%
Initiation Rate	2.10%
Initiation Factor	1.3658
ARO current \$	256
Inflation Adjusted ARO	350
PV @ 1% Year	6.61

**Journal Entries @ 01/01/03**

Transition Entry		Reg Asset/(Reg Liability)
Dr	Cr	
ARO Asset-317	6.61	
Regulatory Asset-182.3	133.92	133.92
Reg Credits-407.4		
Ex. Deductions-435	133.92	
Reg Liability-254		
Acc Depreciation-108	1.22	
ARO Liability-230	133.86	
	275.67	275.67

Cal Year	Year	Liability Balance		Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory		Total GAAP	Regulatory (Asset)/Liability		
		1-Jan	31-Dec					Depreciation	Removal Cost		Depreciation	Accretion	Net
1956	1	6.61		0.44		7.05	0.17	0.13	0.03	0.15	(0.17)	(0.41)	(0.58)
1957	2	7.05		0.47		7.51	0.17	0.13	0.03	0.15	(0.17)	(0.44)	(0.61)
1958	3	7.51		0.50		8.01	0.17	0.13	0.03	0.15	(0.17)	(0.47)	(0.64)
1959	4	8.01		0.53		8.54	0.17	0.13	0.03	0.15	(0.17)	(0.50)	(0.67)
1960	5	8.54		0.56		9.10	0.17	0.13	0.03	0.15	(0.17)	(0.54)	(0.71)
1961	6	9.10		0.60		9.70	0.17	0.13	0.03	0.15	(0.17)	(0.58)	(0.74)
1962	7	9.70		0.64		10.35	0.17	0.13	0.03	0.15	(0.17)	(0.62)	(0.78)
1963	8	10.35		0.68		11.03	0.17	0.13	0.03	0.15	(0.17)	(0.66)	(0.83)
1964	9	11.03		0.73		11.76	0.17	0.13	0.03	0.15	(0.17)	(0.70)	(0.87)
1965	10	11.76		0.78		12.54	0.17	0.13	0.03	0.15	(0.17)	(0.75)	(0.92)
1966	11	12.54		0.83		13.36	0.17	0.13	0.03	0.15	(0.17)	(0.80)	(0.97)
1967	12	13.36		0.88		14.25	0.17	0.13	0.03	0.15	(0.17)	(0.86)	(1.03)
1968	13	14.25		0.94		15.19	0.17	0.13	0.03	0.15	(0.17)	(0.92)	(1.08)
1969	14	15.19		1.00		16.19	0.17	0.13	0.03	0.15	(0.17)	(0.98)	(1.16)
1970	15	16.19		1.07		17.26	0.17	0.13	0.03	0.15	(0.17)	(1.04)	(1.21)
1971	16	17.26		1.14		18.40	0.17	0.13	0.03	0.15	(0.17)	(1.12)	(1.28)
1972	17	18.40		1.22		19.62	0.17	0.13	0.03	0.15	(0.17)	(1.19)	(1.36)
1973	18	19.62		1.30		20.92	0.17	0.13	0.03	0.15	(0.17)	(1.27)	(1.44)
1974	19	20.92		1.38		22.30	0.17	0.13	0.03	0.15	(0.17)	(1.36)	(1.52)
1975	20	22.30		1.47		23.77	0.17	0.13	0.03	0.15	(0.17)	(1.45)	(1.62)
1976	21	23.77		1.57		25.35	0.17	0.13	0.03	0.15	(0.17)	(1.55)	(1.71)
1977	22	25.35		1.68		27.02	0.17	0.13	0.03	0.15	(0.17)	(1.65)	(1.82)
1978	23	27.02		1.79		28.81	0.17	0.13	0.03	0.15	(0.17)	(1.76)	(1.93)
1979	24	28.81		1.90		30.71	0.17	0.13	0.03	0.15	(0.17)	(1.88)	(2.05)
1980	25	30.71		2.03		32.74	0.17	0.13	0.03	0.15	(0.17)	(2.00)	(2.17)
1981	26	32.74		2.16		34.91	0.17	0.13	0.03	0.15	(0.17)	(2.14)	(2.31)
1982	27	34.91		2.31		37.21	0.17	0.13	0.03	0.15	(0.17)	(2.28)	(2.45)
1983	28	37.21		2.46		39.67	0.17	0.13	0.03	0.15	(0.17)	(2.43)	(2.80)

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003**  
(\$'000's)

Location Asset Asset Number	Cane Run 1 Coal Pile 1131509:	2.62	42.30	0.17	0.13	0.03	0.15	2.92	(0.17)	(2.60)	(2.76)
1984	29	39.67	42.30	0.17	0.13	0.03	0.15	2.92	(0.17)	(2.60)	(2.76)
1985	30	42.30	45.09	0.17	0.13	0.03	0.15	3.09	(0.17)	(2.77)	(2.94)
1986	31	45.09	46.07	0.17	0.13	0.03	0.15	3.28	(0.17)	(2.95)	(3.12)
1987	32	48.07	51.25	0.17	0.13	0.03	0.15	3.47	(0.17)	(3.15)	(3.32)
1988	33	51.25	54.64	0.17	0.13	0.03	0.15	3.68	(0.17)	(3.36)	(3.53)
1989	34	54.64	58.25	0.17	0.13	0.03	0.15	3.91	(0.17)	(3.58)	(3.75)
1990	35	58.25	62.10	0.17	0.13	0.03	0.15	4.15	(0.17)	(3.82)	(3.99)
1991	36	62.10	66.20	0.17	0.13	0.03	0.15	4.40	(0.17)	(4.08)	(4.25)
1992	37	66.20	70.58	0.17	0.13	0.03	0.15	4.67	(0.17)	(4.35)	(4.52)
1993	38	70.58	75.24	0.17	0.13	0.03	0.15	4.96	(0.17)	(4.64)	(4.81)
1994	39	75.24	80.22	0.17	0.13	0.03	0.15	5.27	(0.17)	(4.95)	(5.12)
1995	40	80.22	85.52	0.17	0.13	0.03	0.15	5.60	(0.17)	(5.28)	(5.44)
1996	41	85.52	91.17	0.17	0.13	0.03	0.15	5.95	(0.17)	(5.63)	(5.79)
1997	42	91.17	97.20	0.17	0.13	0.03	0.15	6.32	(0.17)	(6.00)	(6.17)
1998	43	97.20	103.63	0.17	0.13	0.03	0.15	6.72	(0.17)	(6.40)	(6.67)
1999	44	103.63	110.47	0.17	0.13	0.03	0.15	7.14	(0.17)	(6.82)	(7.09)
2000	45	110.47	117.78	0.17	0.13	0.03	0.15	7.60	(0.17)	(7.28)	(7.44)
2001	46	117.78	125.56	0.17	0.13	0.03	0.15	8.08	(0.17)	(7.76)	(7.93)
2002	47	125.56	133.86	0.17	0.13	0.03	0.15	8.59	(0.17)	(8.27)	(8.44)
2003	48	133.86	142.71	0.17	0.13	0.03	0.32	9.14	(0.17)	(8.82)	(9.41)
2004	49	142.71	152.14	0.17	0.13	0.03	0.32	9.73	(0.17)	(9.41)	(9.41)
2005	50	152.14	162.20	0.17	0.13	0.03	0.32	10.35	(0.17)	(10.03)	(10.03)
2006	51	162.20	172.92	0.17	0.13	0.03	0.32	11.02	(0.17)	(10.70)	(10.70)
2007	52	172.92	184.35	0.17	0.13	0.03	0.32	11.72	(0.17)	(11.40)	(11.40)
2008	53	184.35	196.54	0.17	0.13	0.03	0.32	12.48	(0.17)	(12.16)	(12.16)
2009	54	196.54	209.53	0.17	0.13	0.03	0.32	13.29	(0.17)	(12.97)	(12.97)
2010	55	209.53	223.38	0.17	0.13	0.03	0.32	14.14	(0.17)	(13.82)	(13.82)
2011	56	223.38	238.14	0.17	0.13	0.03	0.32	15.06	(0.17)	(14.74)	(14.74)
2012	57	238.14	253.88	0.17	0.13	0.03	0.32	16.04	(0.17)	(15.72)	(15.72)
2013	58	253.88	270.67	0.17	0.13	0.03	0.32	17.08	(0.17)	(16.76)	(16.76)
2014	59	270.67	288.56	0.17	0.13	0.03	0.32	18.19	(0.17)	(17.87)	(17.87)
2015	60	288.56	307.63	0.17	0.13	0.03	0.32	19.37	(0.17)	(19.05)	(19.05)
2016	61	307.63	327.97	0.17	0.13	0.03	0.32	20.63	(0.17)	(20.31)	(20.31)
2017	62	327.97	348.64	0.17	0.13	0.03	0.32	21.97	(0.17)	(21.65)	(21.65)
2018	63	-	-	-	-	-	-	-	-	-	-
2019	64	-	-	-	-	-	-	-	-	-	-
2020	65	-	-	-	-	-	-	-	-	-	-
2021	66	-	-	-	-	-	-	-	-	-	-
2022	67	-	-	-	-	-	-	-	-	-	-
2023	68	-	-	-	-	-	-	-	-	-	-
2024	69	-	-	-	-	-	-	-	-	-	-
2025	70	-	-	-	-	-	-	-	-	-	-
		<u>343.03</u>	<u>218.300</u>	<u>10.41</u>	<u>7.67</u>	<u>1.61</u>	<u>12.00</u>	<u>361.32</u>	<u>(7.89)</u>	<u>(341.42)</u>	<u>(348.31)</u>

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)**

Location	Cane Run 6
Asset	Mercury Sources
Asset Number	Not tied to specific asset
Asset Original cost	-
Reg Depr Rate	3.06%
Salvage Rate	0.51%
GAAP Depr. Rate	2.55%
Year Installed	1969
Retirement Date	2017
Asset Life	48
Age at 12/2002	33
Rem Life at 12/2002	15
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.3656
ARO current \$	5
Inflation Adjusted ARO	7
PV @ 15 Year	0.32

**Journal Entries @ 01/01/03**

	Transition Entry		Rem. Asset/Reg. Liability
	Dr	Cr	
ARO Asset-317	0.32		
Regulatory Asset-182.3		2.56	2.56
Reg Credits-407.4	2.56		
Ex. Deductions-435			
Reg Liability-254	0.00		
Acc Depreciation-108		0.27	
ARO Liability-230		2.61	
	5.44	5.44	

Cal Year	Year	Liability Balance 1-Jan		Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory		Total GAAP	Regulatory (Asset)/Liability	
		1-Jan	31-Dec					Depreciation	Removal Cost		Depreciation	Accretion
1970	1	0.32	0.32	0.02	0.34	0.008	-	-	-	0.028	(0.01)	(0.02)
1971	2	0.34	0.36	0.02	0.36	0.008	-	-	-	0.030	(0.01)	(0.030)
1972	3	0.36	0.38	0.02	0.38	0.008	-	-	-	0.032	(0.01)	(0.032)
1973	4	0.38	0.41	0.03	0.41	0.008	-	-	-	0.033	(0.01)	(0.033)
1974	5	0.41	0.44	0.03	0.44	0.008	-	-	-	0.037	(0.01)	(0.037)
1975	6	0.44	0.46	0.03	0.46	0.008	-	-	-	0.039	(0.01)	(0.039)
1976	7	0.46	0.50	0.03	0.50	0.008	-	-	-	0.041	(0.01)	(0.041)
1977	8	0.50	0.53	0.03	0.53	0.008	-	-	-	0.043	(0.01)	(0.043)
1978	9	0.53	0.56	0.04	0.56	0.008	-	-	-	0.044	(0.01)	(0.044)
1979	10	0.56	0.60	0.04	0.60	0.008	-	-	-	0.045	(0.01)	(0.045)
1980	11	0.60	0.64	0.04	0.64	0.008	-	-	-	0.048	(0.01)	(0.048)
1981	12	0.64	0.68	0.05	0.68	0.008	-	-	-	0.050	(0.01)	(0.050)
1982	13	0.68	0.73	0.05	0.73	0.008	-	-	-	0.053	(0.01)	(0.053)
1983	14	0.73	0.77	0.05	0.77	0.008	-	-	-	0.056	(0.01)	(0.056)
1984	15	0.77	0.83	0.05	0.83	0.008	-	-	-	0.059	(0.01)	(0.059)
1985	16	0.83	0.88	0.06	0.88	0.008	-	-	-	0.063	(0.01)	(0.063)
1986	17	0.88	0.94	0.06	0.94	0.008	-	-	-	0.066	(0.01)	(0.066)
1987	18	0.94	1.00	0.07	1.00	0.008	-	-	-	0.070	(0.01)	(0.070)
1988	19	1.00	1.07	0.07	1.07	0.008	-	-	-	0.074	(0.01)	(0.074)
1989	20	1.07	1.14	0.08	1.14	0.008	-	-	-	0.079	(0.01)	(0.079)
1990	21	1.14	1.21	0.08	1.21	0.008	-	-	-	0.083	(0.01)	(0.083)
1991	22	1.21	1.29	0.09	1.29	0.008	-	-	-	0.088	(0.01)	(0.088)
1992	23	1.29	1.38	0.09	1.38	0.008	-	-	-	0.094	(0.01)	(0.094)
1993	24	1.38	1.47	0.10	1.47	0.008	-	-	-	0.099	(0.01)	(0.099)
1994	25	1.47	1.57	0.10	1.57	0.008	-	-	-	0.105	(0.01)	(0.105)
1995	26	1.57	1.67	0.11	1.67	0.008	-	-	-	0.112	(0.01)	(0.112)
1996	27	1.67	1.78	0.11	1.78	0.008	-	-	-	0.118	(0.01)	(0.118)
1997	28	1.78	1.90	0.12	1.90	0.008	-	-	-	0.126	(0.01)	(0.126)



**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)**

Location  
Asset  
Asset Number

Asset Original cost  
Reg Depr Rate  
Salvage Rate  
GAAP Depr. Rate  
Year Installed  
Retirement Date  
Asset Life  
Age at 12/2002  
Rem Life at 12/2002  
Disc Rate  
Inflation Rate  
Inflation Factor  
ARO current \$  
Initiation Adjusted ARO  
PV @ IS Year

-
3.06%
0.51%
2.55%
1969
2017
48
33
15
8.51%
2.10%
1.3658
44
60
2.78

Cane Run 6  
Nuclear Sources  
Not tied to specific asset

Journal Entries @ 01/01/03

ARO Asset-317	Dr	2.78	Cr
Regulatory Asset-182.3			
Reg Credits-407.4		22.57	
Ex. Deductions-435		22.57	
Reg Liability-254			0.00
Acc Depreciation-108			2.34
ARO Liability-230			23.01
		47.92	47.92

Transition Entry

Reg Asset/(Reg Liability)	22.57
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Cal Year	Year	Liability Balance 1-Jan	Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory		Total Regulatory	Total GAAP	Regulatory (Asset)/Liability		
							Depreciation	Removal Cost			Depreciation	Accretion	Net
1970	1	2.78	0.18		2.97	0.07	-	-	-	0.25	(0.07)	(0.18)	(0.25)
1971	2	2.97	0.20		3.16	0.07	-	-	-	0.27	(0.07)	(0.20)	(0.27)
1972	3	3.16	0.21		3.37	0.07	-	-	-	0.28	(0.07)	(0.21)	(0.28)
1973	4	3.37	0.22		3.60	0.07	-	-	-	0.29	(0.07)	(0.22)	(0.29)
1974	5	3.60	0.24		3.83	0.07	-	-	-	0.31	(0.07)	(0.24)	(0.31)
1975	6	3.83	0.25		4.09	0.07	-	-	-	0.32	(0.07)	(0.25)	(0.32)
1976	7	4.09	0.27		4.36	0.07	-	-	-	0.34	(0.07)	(0.27)	(0.34)
1977	8	4.36	0.29		4.64	0.07	-	-	-	0.36	(0.07)	(0.29)	(0.36)
1978	9	4.64	0.31		4.95	0.07	-	-	-	0.38	(0.07)	(0.31)	(0.38)
1979	10	4.95	0.33		5.28	0.07	-	-	-	0.40	(0.07)	(0.33)	(0.40)
1980	11	5.28	0.35		5.63	0.07	-	-	-	0.42	(0.07)	(0.35)	(0.42)
1981	12	5.63	0.37		6.00	0.07	-	-	-	0.44	(0.07)	(0.37)	(0.44)
1982	13	6.00	0.40		6.40	0.07	-	-	-	0.47	(0.07)	(0.40)	(0.47)
1983	14	6.40	0.42		6.82	0.07	-	-	-	0.49	(0.07)	(0.42)	(0.49)
1984	15	6.82	0.45		7.27	0.07	-	-	-	0.52	(0.07)	(0.45)	(0.52)
1985	16	7.27	0.48		7.75	0.07	-	-	-	0.55	(0.07)	(0.48)	(0.55)
1986	17	7.75	0.51		8.26	0.07	-	-	-	0.58	(0.07)	(0.51)	(0.58)
1987	18	8.26	0.55		8.81	0.07	-	-	-	0.62	(0.07)	(0.55)	(0.62)
1988	19	8.81	0.58		9.39	0.07	-	-	-	0.65	(0.07)	(0.58)	(0.65)
1989	20	9.39	0.62		10.01	0.07	-	-	-	0.69	(0.07)	(0.62)	(0.69)
1990	21	10.01	0.66		10.67	0.07	-	-	-	0.73	(0.07)	(0.66)	(0.73)
1991	22	10.67	0.71		11.38	0.07	-	-	-	0.78	(0.07)	(0.71)	(0.78)
1992	23	11.38	0.75		12.13	0.07	-	-	-	0.82	(0.07)	(0.75)	(0.82)
1993	24	12.13	0.80		12.93	0.07	-	-	-	0.87	(0.07)	(0.80)	(0.87)
1994	25	12.93	0.85		13.79	0.07	-	-	-	0.93	(0.07)	(0.85)	(0.93)
1995	26	13.79	0.91		14.70	0.07	-	-	-	1.04	(0.07)	(0.91)	(1.04)
1996	27	14.70	0.97		15.67	0.07	-	-	-	1.11	(0.07)	(0.97)	(1.11)
1997	28	15.67	1.04		16.71	0.07	-	-	-		(0.07)	(1.04)	(1.11)

CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION and Transition entries at 01/01/2003 (\$'000's)

Table with columns: Location Asset Number, Cane Run 6 Nuclear Sources, 1998-2039 values, and a final summary row showing totals like 57.31, 38.152, 3.41, 60.72, 1.06, 2.34, (57.31), (59.65).

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$'000's)**

Location Cane Run 6  
Asset Sewage Treatment Plant  
Asset Number 1141767, 1132404 & 1132399

Asset Original cost	104
Reg Depr Rate	3.06%
Salvage Rate	0.51%
GAAP Depr. Rate	2.55%
Year Installed	1977
Retirement Date	2017
Asset Life	40
Age at 12/2002	25
Rem Life at 12/2002	15
Disc Rate	6.51%
Inflation Rate	2.10%
Inflation Factor	1.3658
ARO current \$	5
Inflation Adjusted ARO	7
PV @ IS Year	0.53

**Journal Entries @ 01/01/03**

	DR	CR	Reg Asset/(Reg Liability)
ARO Asset-317	0.53		
Regulatory Asset-182.3			(10.84)
Reg Credits-407.4	0.00		
Ex. Deductions-435			
Reg Liability-254		10.84	
Acc Depreciation-108	13.26		
ARO Liability-230		2.61	
	13.79		13.79

Cal Year	Year	Liability Balance		Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory		Total GAAP	Regulatory (Asset/Liability)		
		1-Jan	31-Dec					Depreciation	Removal Cost		Depreciation	Accretion	Net
1978	1	0.53	0.53	0.03	0.56	0.01	0.000	2.65	0.53	3.18	(0.01)	0.50	0.48
1979	2	0.56	0.60	0.04	0.60	0.01	0.000	2.65	0.53	3.18	(0.01)	0.49	0.48
1980	3	0.60	0.64	0.04	0.64	0.01	0.000	2.65	0.53	3.18	(0.01)	0.49	0.48
1981	4	0.64	0.68	0.04	0.68	0.01	0.000	2.65	0.53	3.18	(0.01)	0.49	0.47
1982	5	0.68	0.73	0.05	0.73	0.01	0.000	2.65	0.53	3.18	(0.01)	0.49	0.47
1983	6	0.73	0.77	0.05	0.77	0.01	0.000	2.65	0.53	3.18	(0.01)	0.48	0.47
1984	7	0.77	0.83	0.05	0.83	0.01	0.000	2.65	0.53	3.18	(0.01)	0.48	0.47
1985	8	0.83	0.88	0.05	0.88	0.01	0.000	2.65	0.53	3.18	(0.01)	0.48	0.46
1986	9	0.88	0.94	0.06	0.94	0.01	0.000	2.65	0.53	3.18	(0.01)	0.47	0.46
1987	10	0.94	1.00	0.06	1.00	0.01	0.000	2.65	0.53	3.18	(0.01)	0.47	0.46
1988	11	1.00	1.07	0.07	1.07	0.01	0.000	2.65	0.53	3.18	(0.01)	0.47	0.45
1989	12	1.07	1.14	0.07	1.14	0.01	0.000	2.65	0.53	3.18	(0.01)	0.46	0.45
1990	13	1.14	1.21	0.08	1.21	0.01	0.000	2.65	0.53	3.18	(0.01)	0.46	0.45
1991	14	1.21	1.29	0.08	1.29	0.01	0.000	2.65	0.53	3.18	(0.01)	0.45	0.44
1992	15	1.29	1.38	0.09	1.38	0.01	0.000	2.65	0.53	3.18	(0.01)	0.45	0.44
1993	16	1.38	1.47	0.09	1.47	0.01	0.000	2.65	0.53	3.18	(0.01)	0.44	0.43
1994	17	1.47	1.57	0.10	1.57	0.01	0.000	2.65	0.53	3.18	(0.01)	0.44	0.43
1995	18	1.57	1.67	0.10	1.67	0.01	0.000	2.65	0.53	3.18	(0.01)	0.43	0.42
1996	19	1.67	1.78	0.11	1.78	0.01	0.000	2.65	0.53	3.18	(0.01)	0.43	0.41
1997	20	1.78	1.90	0.12	1.90	0.01	0.000	2.65	0.53	3.18	(0.01)	0.42	0.41
1998	21	1.90	2.02	0.13	2.02	0.01	0.000	2.65	0.53	3.18	(0.01)	0.41	0.40
1999	22	2.02	2.16	0.13	2.16	0.01	0.000	2.65	0.53	3.18	(0.01)	0.40	0.39
2000	23	2.16	2.30	0.14	2.30	0.01	0.000	2.65	0.53	3.18	(0.01)	0.39	0.38
2001	24	2.30	2.45	0.15	2.45	0.01	0.000	2.65	0.53	3.18	(0.01)	0.38	0.37
2002	25	2.45	2.61	0.16	2.61	0.01	0.000	2.65	0.53	3.18	(0.01)	0.37	0.36
2003	26	2.61	2.79	0.17	2.79	0.01	0.168	2.65	0.53	3.20	(0.01)	0.36	0.35
2004	27	2.79	2.97	0.18	2.97	0.01	0.198	2.65	0.53	3.20	(0.01)	0.35	0.35
2005	28	2.97	3.17	0.20	3.17	0.01	0.210	2.65	0.53	3.20	(0.01)	0.35	0.33

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
 and Transition entries at 01/01/2003**

Location Asset Asset Number	Cane Run 6 Sewage Treatment Plant 1141767, 1132404 & 1132399	3.17	0.21	3.38	0.01	0.223	2.65	0.53	3.20	2.87	-	0.32	0.32
2006	29	3.17	0.21	3.38	0.01	0.223	2.65	0.53	3.20	2.87	-	0.32	0.32
2007	30	3.38	0.22	3.60	0.01	0.237	2.65	0.53	3.20	2.89	-	0.31	0.31
2008	31	3.60	0.24	3.84	0.01	0.251	2.65	0.53	3.20	2.90	-	0.29	0.29
2009	32	3.84	0.25	4.09	0.01	0.267	2.65	0.53	3.20	2.92	-	0.28	0.28
2010	33	4.09	0.27	4.36	0.01	0.284	2.65	0.53	3.20	2.94	-	0.26	0.26
2011	34	4.36	0.29	4.65	0.01	0.302	2.65	0.53	3.20	2.95	-	0.24	0.24
2012	35	4.65	0.31	4.96	0.01	0.321	2.65	0.53	3.20	2.97	-	0.22	0.22
2013	36	4.96	0.33	5.29	0.01	0.341	2.65	0.53	3.20	2.99	-	0.20	0.20
2014	37	5.29	0.35	5.64	0.01	0.363	2.65	0.53	3.20	3.01	-	0.18	0.18
2015	38	5.64	0.37	6.01	0.01	0.386	2.65	0.53	3.20	3.04	-	0.16	0.16
2016	39	6.01	0.40	6.41	0.01	0.411	2.65	0.53	3.20	3.06	-	0.13	0.13
2017	40	6.41	0.42	6.83	0.01	0.437	2.65	0.53	3.20	3.09	-	0.11	0.11
2018	41	0.00	-	-	-	-	-	-	-	-	-	-	-
2019	42	-	-	-	-	-	-	-	-	-	-	-	-
2020	43	-	-	-	-	-	-	-	-	-	-	-	-
2021	44	-	-	-	-	-	-	-	-	-	-	-	-
2022	45	-	-	-	-	-	-	-	-	-	-	-	-
2023	46	-	-	-	-	-	-	-	-	-	-	-	-
2024	47	-	-	-	-	-	-	-	-	-	-	-	-
2025	48	-	-	-	-	-	-	-	-	-	-	-	-
2026	49	-	-	-	-	-	-	-	-	-	-	-	-
2027	50	-	-	-	-	-	-	-	-	-	-	-	-
2028	51	-	-	-	-	-	-	-	-	-	-	-	-
2029	52	-	-	-	-	-	-	-	-	-	-	-	-
2030	53	-	-	-	-	-	-	-	-	-	-	-	-
2031	54	-	-	-	-	-	-	-	-	-	-	-	-
2032	55	-	-	-	-	-	-	-	-	-	-	-	-
2033	56	-	-	-	-	-	-	-	-	-	-	-	-
2034	57	-	-	-	-	-	-	-	-	-	-	-	-
2035	58	-	-	-	-	-	-	-	-	-	-	-	-
2036	59	-	-	-	-	-	-	-	-	-	-	-	-
2037	60	-	-	-	-	-	-	-	-	-	-	-	-
2038	61	-	-	-	-	-	-	-	-	-	-	-	-
2039	62	-	-	-	-	-	-	-	-	-	-	-	-
2040	63	-	-	-	-	-	-	-	-	-	-	-	-
2041	64	-	-	-	-	-	-	-	-	-	-	-	-
2042	65	-	-	-	-	-	-	-	-	-	-	-	-
2043	66	-	-	-	-	-	-	-	-	-	-	-	-
2044	67	-	-	-	-	-	-	-	-	-	-	-	-
2045	68	-	-	-	-	-	-	-	-	-	-	-	-
2046	69	-	-	-	-	-	-	-	-	-	-	-	-
2047	70	-	-	-	-	-	-	-	-	-	-	-	-
		<u>6.30</u>	<u>0.54</u>	<u>4.416</u>	<u>106.08</u>	<u>21.22</u>	<u>127.50</u>	<u>112.92</u>	<u>(0.34)</u>	<u>14.91</u>	<u>14.58</u>		



1965	1	0.14	0.01	0.15	0.00	0.000	7.46	7.46	7.47	(0.00)	(0.01)	(0.01)
1966	2	0.15	0.01	0.16	0.00	0.000	7.46	7.46	7.47	(0.00)	(0.01)	(0.01)
1967	3	0.16	0.01	0.17	0.00	0.000	7.46	7.46	7.47	(0.00)	(0.01)	(0.01)
1968	4	0.17	0.01	0.18	0.00	0.000	7.46	7.46	7.47	(0.00)	(0.01)	(0.01)
1969	5	0.18	0.01	0.19	0.00	0.000	7.46	7.46	7.47	(0.00)	(0.01)	(0.01)
1970	6	0.19	0.01	0.20	0.00	0.000	7.46	7.46	7.47	(0.00)	(0.01)	(0.01)
1971	7	0.20	0.01	0.21	0.00	0.000	7.46	7.46	7.47	(0.00)	(0.01)	(0.01)
1972	8	0.22	0.01	0.23	0.00	0.000	7.46	7.46	7.47	(0.00)	(0.01)	(0.01)
1973	9	0.23	0.02	0.25	0.00	0.000	7.46	7.46	7.47	(0.00)	(0.01)	(0.01)
1974	10	0.25	0.02	0.26	0.00	0.000	7.46	7.46	7.47	(0.00)	(0.01)	(0.01)
1975	11	0.26	0.02	0.28	0.00	0.000	7.46	7.46	7.48	(0.00)	(0.02)	(0.02)
1976	12	0.28	0.02	0.30	0.00	0.000	7.46	7.46	7.48	(0.00)	(0.02)	(0.02)
1977	13	0.30	0.02	0.32	0.00	0.000	7.46	7.46	7.48	(0.00)	(0.02)	(0.02)
1978	14	0.32	0.02	0.34	0.00	0.000	7.46	7.46	7.48	(0.00)	(0.02)	(0.02)
1979	15	0.34	0.02	0.36	0.00	0.000	7.46	7.46	7.48	(0.00)	(0.02)	(0.02)
1980	16	0.36	0.02	0.38	0.00	0.000	7.46	7.46	7.48	(0.00)	(0.02)	(0.02)
1981	17	0.38	0.03	0.41	0.00	0.000	7.46	7.46	7.48	(0.00)	(0.03)	(0.03)
1982	18	0.41	0.03	0.44	0.00	0.000	7.46	7.46	7.48	(0.00)	(0.03)	(0.03)
1983	19	0.44	0.03	0.46	0.00	0.000	7.46	7.46	7.49	(0.00)	(0.03)	(0.03)
1984	20	0.46	0.03	0.50	0.00	0.000	7.46	7.46	7.49	(0.00)	(0.03)	(0.03)
1985	21	0.50	0.03	0.53	0.00	0.000	7.46	7.46	7.49	(0.00)	(0.03)	(0.03)
1986	22	0.53	0.03	0.56	0.00	0.000	7.46	7.46	7.49	(0.00)	(0.03)	(0.03)
1987	23	0.56	0.04	0.60	0.00	0.000	7.46	7.46	7.50	(0.00)	(0.04)	(0.04)
1988	24	0.60	0.04	0.64	0.00	0.000	7.46	7.46	7.50	(0.00)	(0.04)	(0.04)
1989	25	0.64	0.04	0.68	0.00	0.000	7.46	7.46	7.50	(0.00)	(0.04)	(0.04)
1990	26	0.68	0.05	0.73	0.00	0.000	7.46	7.46	7.50	(0.00)	(0.05)	(0.05)
1991	27	0.73	0.05	0.78	0.00	0.000	7.46	7.46	7.51	(0.00)	(0.05)	(0.05)
1992	28	0.78	0.05	0.83	0.00	0.000	7.46	7.46	7.51	(0.00)	(0.05)	(0.05)
1993	29	0.83	0.05	0.88	0.00	0.000	7.46	7.46	7.51	(0.00)	(0.05)	(0.05)
1994	30	0.88	0.06	0.94	0.00	0.000	7.46	7.46	7.52	(0.00)	(0.06)	(0.06)
1995	31	0.94	0.06	1.00	0.00	0.000	7.46	7.46	7.52	(0.00)	(0.06)	(0.06)
1996	32	1.00	0.07	1.07	0.00	0.000	7.46	7.46	7.52	(0.00)	(0.07)	(0.07)
1997	33	1.07	0.07	1.14	0.00	0.000	7.46	7.46	7.53	(0.00)	(0.07)	(0.07)

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
 and Transition entries at 01/01/2003  
 (\$'000's)**

Location Asset Asset Number	Cane Run 4 CR4 GSU 1108207											
1998	34	1.14	0.08	1.21	0.00	0.000	7.46	7.46	7.46	(0.00)	(0.08)	(0.08)
1999	35	1.21	0.08	1.29	0.00	0.000	7.46	7.46	7.46	(0.00)	(0.08)	(0.08)
2000	36	1.29	0.09	1.38	0.00	0.000	7.46	7.46	7.46	(0.00)	(0.09)	(0.09)
2001	37	1.38	0.09	1.47	0.00	0.000	7.46	7.46	7.46	(0.00)	(0.09)	(0.09)
2002	38	1.47	0.10	1.57	0.00	0.000	7.46	7.46	7.46	(0.00)	(0.10)	(0.10)
2003	39	1.57	0.10	1.67	0.00	0.107	7.46	7.46	7.46	-	(0.10)	(0.10)
2004	40	1.67	0.11	1.78	0.00	0.113	7.46	7.46	7.46	-	(0.11)	(0.11)
2005	41	1.78	0.12	1.90	0.00	0.12	7.46	7.46	7.46	-	(0.12)	(0.12)
2006	42	1.90	0.13	2.03	0.00	0.13	7.46	7.46	7.46	-	(0.13)	(0.13)
2007	43	2.03	0.13	2.16	0.00	0.14	7.46	7.46	7.46	-	(0.13)	(0.13)
2008	44	2.16	0.14	2.30	0.00	0.15	7.46	7.46	7.46	-	(0.14)	(0.14)
2009	45	2.30	0.15	2.46	0.00	0.16	7.46	7.46	7.46	-	(0.15)	(0.15)
2010	46	2.46	0.16	2.62	0.00	0.17	7.46	7.46	7.46	-	(0.16)	(0.16)
2011	47	2.62	0.17	2.79	0.00	0.18	7.46	7.46	7.46	-	(0.17)	(0.17)
2012	48	2.79	0.18	2.98	0.00	0.19	7.46	7.46	7.46	-	(0.18)	(0.18)
2013	49	2.98	0.20	3.17	0.00	0.20	7.46	7.46	7.46	-	(0.20)	(0.20)
2014	50	3.17	0.21	3.38	0.00	0.21	7.46	7.46	7.46	-	(0.21)	(0.21)
2015	51	3.38	0.22	3.61	0.00	0.23	7.46	7.46	7.46	-	(0.22)	(0.22)
2016	52	3.61	0.24	3.84	0.00	0.24	7.46	7.46	7.46	-	(0.24)	(0.24)
2017	53	3.84	0.25	4.10	0.00	0.26	7.46	7.46	7.46	-	(0.25)	(0.25)
2018	54	0.00	-	-	-	-	-	-	-	-	-	-
2019	55	0.00	-	-	-	-	-	-	-	-	-	-
2020	56	0.00	-	-	-	-	-	-	-	-	-	-
2021	57	0.00	-	-	-	-	-	-	-	-	-	-
2022	58	0.00	-	-	-	-	-	-	-	-	-	-
2023	59	0.00	-	-	-	-	-	-	-	-	-	-
2024	60	0.00	-	-	-	-	-	-	-	-	-	-
2025	61	0.00	-	-	-	-	-	-	-	-	-	-
2026	62	-	-	-	-	-	-	-	-	-	-	-
2027	63	-	-	-	-	-	-	-	-	-	-	-
2028	64	-	-	-	-	-	-	-	-	-	-	-
2029	65	-	-	-	-	-	-	-	-	-	-	-
2030	66	-	-	-	-	-	-	-	-	-	-	-
2031	67	-	-	-	-	-	-	-	-	-	-	-
2032	68	-	-	-	-	-	-	-	-	-	-	-
2033	69	-	-	-	-	-	-	-	-	-	-	-
2034	70	-	-	-	-	-	-	-	-	-	-	-
		<b>3.96</b>	<b>3.96</b>	<b>4.10</b>	<b>0.15</b>	<b>2.572</b>	<b>395.12</b>	<b>395.16</b>	<b>399.23</b>	<b>(0.11)</b>	<b>(3.96)</b>	<b>(4.07)</b>

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003**

(\$000's)

Location  
Asset  
Asset Number

Cane Run 5  
CR5 GSU  
1108314

Transmission Asset

Asset Original cost	234
Reg Depr Rate	2.10%
Salvage Rate	0.00%
GAAP Depr. Rate	2.10%
Year Installed	1967
Retirement Date	2017
Asset Life	50
Age at 12/2002	35
Rem Life at 12/2002	15
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.3658
ARO current \$	3
Inflation Adjusted ARO	4
PV @ IS Year	0.17

**Journal Entries @ 01/01/03**

	Transition Entry		Reg. Asset/(Reg. Liability)
	Dr	Cr	
ARO Asset-317		0.17	
Regulatory Asset-182.3		1.52	1.52
Reg Credits-407.4			
Ex. Deductions-435	1.52		
Reg Liability-254			
Acc Depreciation-108	0.00		
ARO Liability-230			
	3.22		3.22

Cal Year	Year	Liability Balance		Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory		Total GAAP	Regulatory (Asset)/Liability	
		1-Jan	31-Dec					Depreciation	Removal Cost		Depreciation	Accretion Net
1968	1	0.17	0.17	0.01	0.18	0.00	0.000	4.91	-	4.91	(0.00)	(0.01) ###
1969	2	0.18	0.19	0.01	0.19	0.00	0.000	4.91	-	4.91	(0.00)	(0.01) ###
1970	3	0.19	0.20	0.01	0.20	0.00	0.000	4.91	-	4.91	(0.00)	(0.01) ###
1971	4	0.20	0.21	0.01	0.21	0.00	0.000	4.91	-	4.91	(0.00)	(0.01) ###
1972	5	0.22	0.23	0.01	0.23	0.00	0.000	4.91	-	4.91	(0.00)	(0.01) ###
1973	6	0.23	0.25	0.02	0.25	0.00	0.000	4.91	-	4.91	(0.00)	(0.01) ###
1974	7	0.25	0.26	0.02	0.26	0.00	0.000	4.91	-	4.91	(0.00)	(0.02) ###
1975	8	0.26	0.28	0.02	0.28	0.00	0.000	4.91	-	4.91	(0.00)	(0.02) ###
1976	9	0.28	0.30	0.02	0.30	0.00	0.000	4.91	-	4.91	(0.00)	(0.02) ###
1977	10	0.30	0.32	0.02	0.32	0.00	0.000	4.91	-	4.91	(0.00)	(0.02) ###
1978	11	0.32	0.34	0.02	0.34	0.00	0.000	4.91	-	4.91	(0.00)	(0.02) ###
1979	12	0.34	0.36	0.02	0.36	0.00	0.000	4.91	-	4.91	(0.00)	(0.02) ###
1980	13	0.36	0.38	0.02	0.38	0.00	0.000	4.91	-	4.91	(0.00)	(0.02) ###
1981	14	0.38	0.41	0.03	0.41	0.00	0.000	4.91	-	4.91	(0.00)	(0.03) ###
1982	15	0.41	0.44	0.03	0.44	0.00	0.000	4.91	-	4.91	(0.00)	(0.03) ###
1983	16	0.44	0.46	0.03	0.46	0.00	0.000	4.91	-	4.91	(0.00)	(0.03) ###
1984	17	0.46	0.50	0.03	0.50	0.00	0.000	4.91	-	4.91	(0.00)	(0.03) ###
1985	18	0.50	0.53	0.03	0.53	0.00	0.000	4.91	-	4.91	(0.00)	(0.03) ###
1986	19	0.53	0.56	0.03	0.56	0.00	0.000	4.91	-	4.91	(0.00)	(0.03) ###
1987	20	0.56	0.60	0.04	0.60	0.00	0.000	4.91	-	4.91	(0.00)	(0.03) ###
1988	21	0.60	0.64	0.04	0.64	0.00	0.000	4.91	-	4.91	(0.00)	(0.04) ###
1989	22	0.64	0.68	0.04	0.68	0.00	0.000	4.91	-	4.91	(0.00)	(0.04) ###
1990	23	0.68	0.73	0.05	0.73	0.00	0.000	4.91	-	4.91	(0.00)	(0.04) ###
1991	24	0.73	0.78	0.05	0.78	0.00	0.000	4.91	-	4.91	(0.00)	(0.05) ###
1992	25	0.78	0.83	0.05	0.83	0.00	0.000	4.91	-	4.91	(0.00)	(0.05) ###
1993	26	0.83	0.88	0.05	0.88	0.00	0.000	4.91	-	4.91	(0.00)	(0.05) ###
1994	27	0.88	0.94	0.06	0.94	0.00	0.000	4.91	-	4.91	(0.00)	(0.06) ###
1995	28	0.94	1.00	0.06	1.00	0.00	0.000	4.91	-	4.91	(0.00)	(0.06) ###
1996	29	1.00	1.07	0.07	1.07	0.00	0.000	4.91	-	4.91	(0.00)	(0.07) ###
1997	30	1.07	1.14	0.07	1.14	0.00	0.000	4.91	-	4.91	(0.00)	(0.07) ###

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$'000's)**

Location Asset	Asset Number	Cane Run 5 CR5 GSU	Transmission Asset	1.14	0.08	1.21	0.00	0.00	0.000	4.91	-	4.91	4.99	(0.00)	(0.08) ###
1999	31	1108314	1.14	0.08	1.21	0.00	0.00	0.000	4.91	-	4.91	4.99	(0.00)	(0.08) ###	
2000	32		1.21	0.08	1.29	0.00	0.00	0.000	4.91	-	4.91	5.00	(0.00)	(0.08) ###	
2001	33		1.29	0.09	1.38	0.00	0.00	0.000	4.91	-	4.91	5.00	(0.00)	(0.09) ###	
2002	34		1.38	0.09	1.47	0.00	0.00	0.000	4.91	-	4.91	5.01	(0.00)	(0.09) ###	
2003	35		1.47	0.10	1.57	0.00	0.00	0.000	4.91	-	4.91	5.01	(0.00)	(0.10) ###	
2004	36		1.57	0.10	1.67	0.00	0.00	0.107	4.91	-	4.92	5.02	(0.00)	(0.10) ###	
2005	37		1.67	0.11	1.78	0.00	0.00	0.114	4.91	-	4.92	5.03	(0.00)	(0.11) ###	
2006	38		1.78	0.12	1.90	0.00	0.00	0.121	4.91	-	4.92	5.04	(0.00)	(0.12) ###	
2007	39		1.90	0.13	2.03	0.00	0.00	0.129	4.91	-	4.92	5.04	(0.00)	(0.13) ###	
2008	40		2.03	0.13	2.16	0.00	0.00	0.137	4.91	-	4.92	5.05	(0.00)	(0.13) ###	
2009	41		2.16	0.14	2.30	0.00	0.00	0.15	4.91	-	4.92	5.06	(0.00)	(0.14) ###	
2010	42		2.30	0.15	2.46	0.00	0.00	0.16	4.91	-	4.92	5.07	(0.00)	(0.15) ###	
2011	43		2.46	0.16	2.62	0.00	0.00	0.17	4.91	-	4.92	5.08	(0.00)	(0.16) ###	
2012	44		2.62	0.17	2.79	0.00	0.00	0.18	4.91	-	4.92	5.09	(0.00)	(0.17) ###	
2013	45		2.79	0.18	2.98	0.00	0.00	0.19	4.91	-	4.92	5.10	(0.00)	(0.18) ###	
2014	46		2.98	0.20	3.17	0.00	0.00	0.20	4.91	-	4.92	5.11	(0.00)	(0.20) ###	
2015	47		3.17	0.21	3.38	0.00	0.00	0.21	4.91	-	4.92	5.13	(0.00)	(0.21) ###	
2016	48		3.38	0.22	3.61	0.00	0.00	0.23	4.91	-	4.92	5.14	(0.00)	(0.22) ###	
2017	49		3.61	0.24	3.84	0.00	0.00	0.24	4.91	-	4.92	5.16	(0.00)	(0.24) ###	
2018	50		3.84	0.25	4.10	0.00	0.00	0.26	4.91	-	4.92	5.17	(0.00)	(0.25) ###	
2019	51		0.00	-	-	-	-	-	-	-	-	-	-	-	
2020	52		0.00	-	-	-	-	-	-	-	-	-	-	-	
2021	53		0.00	-	-	-	-	-	-	-	-	-	-	-	
2022	54		0.00	-	-	-	-	-	-	-	-	-	-	-	
2023	55		0.00	-	-	-	-	-	-	-	-	-	-	-	
2024	56		0.00	-	-	-	-	-	-	-	-	-	-	-	
2025	57		0.00	-	-	-	-	-	-	-	-	-	-	-	
2026	58		0.00	-	-	-	-	-	-	-	-	-	-	-	
2027	59		0.00	-	-	-	-	-	-	-	-	-	-	-	
2028	60		0.00	-	-	-	-	-	-	-	-	-	-	-	
2029	61		0.00	-	-	-	-	-	-	-	-	-	-	-	
2030	62		-	-	-	-	-	-	-	-	-	-	-	-	
2031	63		-	-	-	-	-	-	-	-	-	-	-	-	
2032	64		-	-	-	-	-	-	-	-	-	-	-	-	
2033	65		-	-	-	-	-	-	-	-	-	-	-	-	
2034	66		-	-	-	-	-	-	-	-	-	-	-	-	
2035	67		-	-	-	-	-	-	-	-	-	-	-	-	
2036	68		-	-	-	-	-	-	-	-	-	-	-	-	
2037	69		-	-	-	-	-	-	-	-	-	-	-	-	
	70		-	-	-	-	-	-	-	-	-	-	-	-	
				<u>3.93</u>				<u>2.581</u>	<u>245.70</u>		<u>245.75</u>	<u>249.81</u>	<u>(0.12)</u>	<u>(3.93) ###</u>	
				0.18											

CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)

Location: Cane Run 6 Transmission  
Asset: CR6 GSU  
Asset Number: 1850199

Asset Original cost	1,580
Reg Depr Rate	2.10%
Salvage Rate	0.00%
GAAP Depr. Rate	2.10%
Year Installed	1999
Retirement Date	2017
Asset Life	18
Age at 12/2002	3
Rem Life at 12/2002	15
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.3658
ARO current \$	3
Inflation Adjusted ARO	4
PV @ IS Year	1.29

Journal Entries @ 01/01/03

	Transition Entry		Reg Asset/(Reg Liability)
	Dr	Cr	
ARO Asset-317	1.29		
Regulatory Asset-182.3	0.36		0.36
Reg Credits-407.4		0.36	
Ex. Deductions-435	0.36		
Reg Liability-254		0.00	0.00
Acc Depreciation-108	0.00	1.57	
ARO Liability-230		1.57	
	2.01	2.01	

Cal Year	Year	GAAP		Annual Depreciation	Income Statement Effect	Regulatory		Total GAAP	Regulatory	
		Liability Balance 1-Jan	Annual Accretion			Liability Balance 31-Dec	Depreciation		Removal Cost	Depreciation
2000	1	1.29	0.09	1.38	0.03	0.000	33.18	33.18	(0.03)	###
2001	2	1.38	0.09	1.47	0.03	0.000	33.18	33.18	(0.03)	###
2002	3	1.47	0.10	1.57	0.03	0.000	33.18	33.18	(0.03)	###
2003	4	1.57	0.11	1.67	0.03	0.131	33.18	33.21	-	###
2004	5	1.67	0.11	1.78	0.03	0.138	33.18	33.21	-	###
2005	6	1.78	0.12	1.90	0.03	0.145	33.18	33.21	-	###
2006	7	1.90	0.13	2.03	0.03	0.153	33.18	33.21	-	###
2007	8	2.03	0.13	2.16	0.03	0.161	33.18	33.21	-	###
2008	9	2.16	0.14	2.30	0.03	0.170	33.18	33.21	-	###
2009	10	2.30	0.15	2.46	0.03	0.179	33.18	33.21	-	###
2010	11	2.46	0.16	2.62	0.03	0.189	33.18	33.21	-	###
2011	12	2.62	0.17	2.79	0.03	0.200	33.18	33.21	-	###
2012	13	2.79	0.18	2.98	0.03	0.212	33.18	33.21	-	###
2013	14	2.98	0.20	3.17	0.03	0.224	33.18	33.21	-	###
2014	15	3.17	0.21	3.38	0.03	0.237	33.18	33.21	-	###
2015	16	3.38	0.22	3.61	0.03	0.251	33.18	33.21	-	###
2016	17	3.61	0.24	3.84	0.03	0.265	33.18	33.21	-	###
2017	18	3.84	0.25	4.10	0.03	0.281	33.18	33.21	-	###
2018	19	0.00	-	-	-	0.000	-	-	-	-
2019	20	0.00	-	-	-	0.000	-	-	-	-
2020	21	0.00	-	-	-	0.000	-	-	-	-
2021	22	0.00	-	-	-	0.000	-	-	-	-
2022	23	0.00	-	-	-	0.000	-	-	-	-
2023	24	0.00	-	-	-	0.000	-	-	-	-
2024	25	0.00	-	-	-	0.000	-	-	-	-
2025	26	0.00	-	-	-	0.000	-	-	-	-
2026	27	0.00	-	-	-	0.000	-	-	-	-
2027	28	0.00	-	-	-	0.000	-	-	-	-
2028	29	0.00	-	-	-	0.000	-	-	-	-
2029	30	0.00	-	-	-	0.000	-	-	-	-
2030	31	0.00	-	-	-	0.000	-	-	-	-
2031	32	0.00	-	-	-	0.000	-	-	-	-
2032	33	0.00	-	-	-	0.000	-	-	-	-

CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$'000's)

Location Asset Asset Number	Cane Run 6 CR6 GSU	Transmission							
2033					0.000				
2034					0.000				
2035					0.000				
2036					0.000				
2037					0.000				
2038					0.000				
2039					0.000				
2040					0.000				
2041									
2042									
2043									
2044									
2045									
2046									
2047									
2048									
2049									
2050									
2051									
2052									
2053									
2054									
2055									
2056									
2057									
2058									
2059									
2060									
2061									
2062									
2063									
2064									
2065									
2066									
2067									
2068									
2069									
34					0.000				
35					0.000				
36					0.000				
37					0.000				
38					0.000				
39					0.000				
40					0.000				
41					0.000				
42									
43									
44									
45									
46									
47									
48									
49									
50									
51									
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58									
59									
60									
61									
62									
63									
64									
65									
66									
67									
68									
69									
70									
					<u>2.80</u>				
					0.49		2.837		
					587.24		597.65	600.53	(2.80) ###
									(0.08)

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$'000's)**

Location: Cane Run Transmission  
Asset: Spare GSU  
Asset Number: 1142644

Asset Original cost	1,449
Reg Depr Rate	2.10%
Salvage Rate	0.00%
GAAP Depr. Rate	2.10%
Year Installed	1996
Retirement Date	2017
Asset Life	21
Age at 12/2002	6
Rem Life at 12/2002	15
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.3658
ARO current \$	3
Inflation Adjusted ARO	4
PV @ IS Year	1.07

**Journal Entries @ 01/01/03**

	Transition Entry		Reg Asset/(Reg Liability)
	Dr	Cr	
ARO Asset-317	1.07		
Regulatory Asset-182.3		0.63	0.63
Reg Credits-407.4	0.63		
Ex. Deductions-435		0.00	
Reg Liability-254	0.00		
Acc Depreciation-108		0.13	
ARO Liability-230	1.57		
	2.34	2.34	

Cal Year	Year	Liability Balance 1-Jan	Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory		Total GAAP	Regulatory (Asset)/Liability			
							Depreciation	Removal Cost		Depreciation	Accretion	Net	
1987	1	1.07	0.07		1.14	0.02	0.00	30.43	-	30.43	(0.02)	(0.07)	(0.09)
1988	2	1.14	0.08		1.21	0.02	0.00	30.43	-	30.43	(0.02)	(0.08)	(0.10)
1989	3	1.21	0.08		1.29	0.02	0.00	30.43	-	30.43	(0.02)	(0.08)	(0.10)
2000	4	1.29	0.09		1.38	0.02	0.00	30.43	-	30.43	(0.02)	(0.09)	(0.11)
2001	5	1.38	0.09		1.47	0.02	0.00	30.43	-	30.43	(0.02)	(0.09)	(0.11)
2002	6	1.47	0.10		1.57	0.02	0.00	30.43	-	30.43	(0.02)	(0.09)	(0.11)
2003	7	1.57	0.10		1.67	0.02	0.126	30.43	-	30.45	(0.02)	(0.10)	(0.12)
2004	8	1.67	0.11		1.78	0.02	0.133	30.43	-	30.56	-	(0.10)	(0.10)
2005	9	1.78	0.12		1.90	0.02	0.140	30.43	-	30.57	-	(0.11)	(0.11)
2006	10	1.90	0.13		2.03	0.02	0.148	30.43	-	30.45	-	(0.12)	(0.12)
2007	11	2.03	0.13		2.16	0.02	0.156	30.43	-	30.45	-	(0.13)	(0.13)
2008	12	2.16	0.14		2.30	0.02	0.165	30.43	-	30.59	-	(0.13)	(0.13)
2009	13	2.30	0.15		2.46	0.02	0.175	30.43	-	30.59	-	(0.14)	(0.14)
2010	14	2.46	0.16		2.62	0.02	0.185	30.43	-	30.60	-	(0.15)	(0.15)
2011	15	2.62	0.17		2.79	0.02	0.195	30.43	-	30.61	-	(0.16)	(0.16)
2012	16	2.79	0.18		2.98	0.02	0.207	30.43	-	30.62	-	(0.17)	(0.17)
2013	17	2.98	0.20		3.17	0.02	0.219	30.43	-	30.64	-	(0.18)	(0.18)
2014	18	3.17	0.21		3.38	0.02	0.232	30.43	-	30.65	-	(0.20)	(0.20)
2015	19	3.38	0.22		3.61	0.02	0.246	30.43	-	30.66	-	(0.21)	(0.21)
2016	20	3.61	0.24		3.84	0.02	0.261	30.43	-	30.67	-	(0.22)	(0.22)
2017	21	3.84	0.25		4.10	0.02	0.276	30.43	-	30.69	-	(0.24)	(0.24)
2018	22	0.00	-			0.02	0.000	30.43	-	30.71	-	(0.25)	(0.25)
2019	23	0.00	-			-	0.000	-	-	-	-	-	-
2020	24	0.00	-			-	0.000	-	-	-	-	-	-
2021	25	0.00	-			-	0.000	-	-	-	-	-	-
2022	26	0.00	-			-	0.000	-	-	-	-	-	-
2023	27	0.00	-			-	0.000	-	-	-	-	-	-
2024	28	0.00	-			-	0.000	-	-	-	-	-	-

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
 and Transition entries at 01/01/2003**  
 (\$'000's)

Location Asset Number	Cane Run Spare GSU 1142844:	Transmission							
2025			0.00						
2026			0.00		0.000				
2027			0.00		0.000				
2028			0.00		0.000				
2029			0.00		0.000				
2030			0.00		0.000				
2031			0.00		0.000				
2032			0.00		0.000				
2033			0.00		0.000				
2034			0.00		0.000				
2035			0.00		0.000				
2036			0.00		0.000				
2037			0.00		0.000				
2038			0.00		0.000				
2039			0.00		0.000				
2040			0.00		0.000				
2041			0.00		0.000				
2042			0.00		0.000				
2043			0.00		0.000				
2044			0.00		0.000				
2045			0.00		0.000				
2046			0.00		0.000				
2047			0.00		0.000				
2048			0.00		0.000				
2049			0.00		0.000				
2050			0.00		0.000				
2051			0.00		0.000				
2052			0.00		0.000				
2053			0.00		0.000				
2054			0.00		0.000				
2055			0.00		0.000				
2056			0.00		0.000				
2057			0.00		0.000				
2058			0.00		0.000				
2059			0.00		0.000				
2060			0.00		0.000				
2061			0.00		0.000				
2062			0.00		0.000				
2063			0.00		0.000				
2064			0.00		0.000				
2065			0.00		0.000				
2066			0.00		0.000				
			3.03	0.47	2.865	639.01	639.35	642.51	(3.16)
								(0.13)	(3.03)



Louisville Gas and Electric Company  
CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)

	2003 Post Implementation Journal Entries		Transition Journal Entries @ 01/01/03		Transition Journal Entries @ 01/01/03												2003 Post Implementation Journal Entries											
	Dr	Cr	Dr	Cr	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Estimated Settlement Cost Current \$			13,076																									
FV Estimated Settlement Cost at 2.10% Inflation			21,579																									
PV Settlement Cost at 6.51% Discount Rate			3,021																									
ARO Asset				3,021.1																								
Reg Asset				1,937.3																								
Reg Credits																												
Extr. Deductions																												
ARO Liability																												
Acc Depreciation																												
ARO Liability																												
Annual Accretion																												
Ash Pond	120.11																											
Landfill	175.64																											
Storage Pile	10.00																											
Storage Tanks	0.45																											
Hazardous Material Storage	0.64																											
MC1 GUSU	0.10																											
MC2 GUSU	0.08																											
MC3 GUSU	0.06																											
Spare GUSU	0.06																											
Lab Chemical Disposal	0.06																											
Chemical Tanks	0.21																											
Radiation Sources	0.52																											
0	0.00																											
Annual Accretion	308.03																											
Accretion Expense																												
Depreciation Expense																												
Reg Assets																												
ARO Liability																												
Reg Credits																												
Annual Depreciation																												
Total Depr/Accr	387.83																											
Regulatory Credits	387.83																											
Total I/S Affect																												

	2003 Post Implementation Journal Entries		Transition Journal Entries @ 01/01/03		Transition Journal Entries @ 01/01/03												2003 Post Implementation Journal Entries											
	Dr	Cr	Dr	Cr	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Accretion Expense																												
Depreciation Expense																												
Reg Assets																												
ARO Liability																												
Reg Credits																												
Annual Depreciation																												
Total Depr/Accr	387.83																											
Regulatory Credits	387.83																											
Total I/S Affect																												

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003**  
(\$'000's)

Location Mill Creek 3  
Asset Ash Pond  
Asset Number 1127657

Asset Original cost	827
Reg Depr Rate	3.03%
Salvage Rate	0.22%
GAAP Depr. Rate	2.81%
Year Installed	1982
Retirement Date	2023
Asset Life	41
Age at 12/2002	20
Rem Life at 12/2002	21
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.5472
ARO current \$	4504
Initiation Adjusted ARO	6968
PV @ 1% Year	506.15

**Journal Entries @ 01/01/03**

	Transition Entry		Reg Asset/(Reg Liability)
	Dr	Cr	
ARO Asset-317	505.15		
Regulatory Asset-182.3	1559.47		1,559.47
Reg Credits-407.4		1559.47	
Ex. Deductions-435	1559.47		
Reg Liability-254		0.00	
Acc Depreciation-108	36.39	283.90	
ARO Liability-230		1817.11	
	3660.48	3,660.48	

Cal Year	Year	Liability Balance		Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory			Total GAAP	Regulatory (Asset)/Liability
		1-Jan	31-Dec					Depreciation	Removal Cost	Total Regulatory		
1983	1	505.15	538.54	33.39	538.54	14.19	-	23.24	1.82	25.06	70.82	(45.77)
1984	2	538.54	574.14	35.60	574.14	14.19	-	23.24	1.82	25.06	73.03	(47.97)
1985	3	574.14	612.09	37.95	612.09	14.19	-	23.24	1.82	25.06	75.38	(50.33)
1986	4	612.09	652.55	40.46	652.55	14.19	-	23.24	1.82	25.06	77.89	(52.83)
1987	5	652.55	695.69	43.13	695.69	14.19	-	23.24	1.82	25.06	80.57	(55.51)
1988	6	695.69	741.67	45.98	741.67	14.19	-	23.24	1.82	25.06	83.42	(58.36)
1989	7	741.67	790.69	49.02	790.69	14.19	-	23.24	1.82	25.06	86.46	(61.40)
1990	8	790.69	842.96	52.26	842.96	14.19	-	23.24	1.82	25.06	89.70	(64.64)
1991	9	842.96	898.68	55.72	898.68	14.19	-	23.24	1.82	25.06	93.15	(68.10)
1992	10	898.68	958.08	59.40	958.08	14.19	-	23.24	1.82	25.06	96.84	(71.76)
1993	11	958.08	1,021.41	63.33	1,021.41	14.19	-	23.24	1.82	25.06	100.76	(75.70)
1994	12	1,021.41	1,086.93	67.52	1,086.93	14.19	-	23.24	1.82	25.06	104.95	(79.89)
1995	13	1,086.93	1,160.90	71.98	1,160.90	14.19	-	23.24	1.82	25.06	109.41	(84.35)
1996	14	1,160.90	1,237.64	76.74	1,237.64	14.19	-	23.24	1.82	25.06	114.17	(89.11)
1997	15	1,237.64	1,319.45	81.81	1,319.45	14.19	-	23.24	1.82	25.06	119.24	(94.18)
1998	16	1,319.45	1,406.66	87.22	1,406.66	14.19	-	23.24	1.82	25.06	124.65	(99.59)
1999	17	1,406.66	1,499.64	92.98	1,499.64	14.19	-	23.24	1.82	25.06	130.41	(105.36)
2000	18	1,499.64	1,598.77	99.13	1,598.77	14.19	-	23.24	1.82	25.06	136.56	(111.50)
2001	19	1,598.77	1,704.45	105.68	1,704.45	14.19	-	23.24	1.82	25.06	143.11	(118.05)
2002	20	1,704.45	1,817.11	112.66	1,817.11	14.19	-	23.24	1.82	25.06	150.10	(125.04)
2003	21	1,817.11	1,937.23	120.11	1,937.23	14.19	134.31	23.24	-	37.43	157.54	(120.11)
2004	22	1,937.23	2,065.28	126.05	2,065.28	14.19	142.25	23.24	-	37.43	165.48	(128.05)
2005	23	2,065.28	2,201.79	136.51	2,201.79	14.19	150.71	23.24	-	37.43	173.95	(136.51)
2006	24	2,201.79	2,347.33	145.54	2,347.33	14.19	159.73	23.24	-	37.43	182.97	(145.54)
2007	25	2,347.33	2,502.49	155.16	2,502.49	14.19	169.35	23.24	-	37.43	192.59	(155.16)
2008	26	2,502.49	2,667.90	165.41	2,667.90	14.19	179.61	23.24	-	37.43	202.85	(165.41)
2009	27	2,667.90	2,844.25	176.35	2,844.25	14.19	190.54	23.24	-	37.43	213.78	(176.35)
2010	28	2,844.25	3,032.25	188.00	3,032.25	14.19	202.20	23.24	-	37.43	225.44	(188.00)

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)**

Location Asset Asset Number	Mill Creek 3 Ash Pond 1127657	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052		
		200.43	214.63	227.88	242.00	257.06	273.11	290.23	308.47	327.92	348.66	370.77	394.34	419.46	446.25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		3,232.69	3,446.37	3,674.17	3,917.04	4,175.95	4,451.98	4,746.26	5,059.99	5,394.45	5,751.02	6,131.17	6,536.44	6,968.49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		14.19	14.19	14.19	14.19	14.19	14.19	14.19	14.19	14.19	14.19	14.19	14.19	14.19	14.19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		23.24	23.24	23.24	23.24	23.24	23.24	23.24	23.24	23.24	23.24	23.24	23.24	23.24	23.24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		37.43	37.43	37.43	37.43	37.43	37.43	37.43	37.43	37.43	37.43	37.43	37.43	37.43	37.43	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		237.87	251.11	265.24	280.30	296.35	313.46	331.71	351.16	371.90	394.01	417.58	442.70	469.49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		(200.43)	(213.68)	(227.80)	(242.86)	(258.92)	(276.03)	(294.28)	(313.73)	(334.47)	(356.57)	(380.14)	(405.27)	(432.06)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		561.99	549.472	549.472	549.472	549.472	549.472	549.472	549.472	549.472	549.472	549.472	549.472	549.472	549.472	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		6463.34	6463.34	6463.34	6463.34	6463.34	6463.34	6463.34	6463.34	6463.34	6463.34	6463.34	6463.34	6463.34	6463.34	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		952.79	1,287.27	1,287.27	1,287.27	1,287.27	1,287.27	1,287.27	1,287.27	1,287.27	1,287.27	1,287.27	1,287.27	1,287.27	1,287.27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		36.39	36.39	36.39	36.39	36.39	36.39	36.39	36.39	36.39	36.39	36.39	36.39	36.39	36.39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		7,998.12	7,998.12	7,998.12	7,998.12	7,998.12	7,998.12	7,998.12	7,998.12	7,998.12	7,998.12	7,998.12	7,998.12	7,998.12	7,998.12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		(6,710.85)	(6,710.85)	(6,710.85)	(6,710.85)	(6,710.85)	(6,710.85)	(6,710.85)	(6,710.85)	(6,710.85)	(6,710.85)	(6,710.85)	(6,710.85)	(6,710.85)	(6,710.85)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)**

Location Mill Creek 4  
Asset Landfill  
Asset Number 1755793

Asset Original cost	1,136
Reg Depr Rate	2.82%
Salvage Rate	0.21%
GAAP Depr. Rate	2.61%
Year Installed	2001
Retirement Date	2028
Asset Life	27
Age at 12/2002	1
Rem Life at 12/2002	26
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.7166
ARO current \$	8175
Inflation Adjusted ARO	14033
PV @ IS Year	2492

**Journal Entries @ 01/01/03**

	Transition Entry		Reg Asset/(Reg Liability)
	Dr	Cr	
ARO Asset-317	2492.37		
Regulatory Asset-182.3		227.41	227.41
Reg Credits-407.4	227.41		
Ex. Deductions-435	227.41		
Reg Liability-254		0.00	
Acc Depreciation-108	2.39		65.05
ARO Liability-230		2657.12	
	2949.58	2,949.58	

Cal Year	Year	Liability Balance		Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory		Total GAAP	Regulatory (Asset)/Liability
		1-Jan	31-Dec					Depreciation	Removal Cost		
2002	1	2492.37	2,657.12	164.75	2,657.12	65.05	-	29.65	2.39	259.45	(227.41)
2003	2	2657.12	2,832.75	175.64	2,832.75	65.05	240.69	29.65	-	270.34	(175.64)
2004	3	2832.75	3,020.00	187.24	3,020.00	65.05	252.30	29.65	-	281.95	(187.24)
2005	4	3020.00	3,219.62	199.62	3,219.62	65.05	264.67	29.65	-	294.32	(199.62)
2006	5	3219.62	3,432.43	212.82	3,432.43	65.05	277.87	29.65	-	307.52	(212.82)
2007	6	3432.43	3,659.32	226.88	3,659.32	65.05	291.93	29.65	-	321.58	(226.88)
2008	7	3659.32	3,901.20	241.88	3,901.20	65.05	306.93	29.65	-	336.58	(241.88)
2009	8	3901.20	4,159.07	257.87	4,159.07	65.05	322.92	29.65	-	352.57	(257.87)
2010	9	4159.07	4,433.98	274.91	4,433.98	65.05	339.97	29.65	-	369.61	(274.91)
2011	10	4433.98	4,727.07	293.09	4,727.07	65.05	358.14	29.65	-	387.79	(293.09)
2012	11	4727.07	5,039.53	312.46	5,039.53	65.05	377.51	29.65	-	407.16	(312.46)
2013	12	5039.53	5,372.64	333.11	5,372.64	65.05	398.16	29.65	-	427.81	(333.11)
2014	13	5372.64	5,727.77	355.13	5,727.77	65.05	420.18	29.65	-	449.83	(355.13)
2015	14	5727.77	6,106.38	378.61	6,106.38	65.05	443.66	29.65	-	473.31	(378.61)
2016	15	6106.38	6,510.01	403.63	6,510.01	65.05	468.68	29.65	-	498.33	(403.63)
2017	16	6510.01	6,940.32	430.31	6,940.32	65.05	495.36	29.65	-	525.01	(430.31)
2018	17	6940.32	7,399.08	458.76	7,399.08	65.05	523.81	29.65	-	553.46	(458.76)
2019	18	7399.08	7,888.16	489.08	7,888.16	65.05	554.13	29.65	-	583.78	(489.08)
2020	19	7888.16	8,409.56	521.41	8,409.56	65.05	586.46	29.65	-	616.11	(521.41)
2021	20	8409.56	8,965.44	555.87	8,965.44	65.05	620.92	29.65	-	650.57	(555.87)
2022	21	8965.44	9,558.05	592.62	9,558.05	65.05	657.67	29.65	-	687.32	(592.62)
2023	22	9558.05	10,189.84	631.79	10,189.84	65.05	696.84	29.65	-	726.49	(631.79)
2024	23	10189.84	10,863.39	673.55	10,863.39	65.05	738.60	29.65	-	768.25	(673.55)
2025	24	10863.39	11,581.46	718.07	11,581.46	65.05	783.12	29.65	-	812.77	(718.07)
2026	25	11581.46	12,346.99	765.53	12,346.99	65.05	830.59	29.65	-	860.23	(765.53)

2027	26	12346.99	816.14	13,163.13	65.05	881.19	29.65	94.70	910.84	(816.14)
2028	27	13163.13	870.08	14,033.21	65.05	935.13	29.65	94.70	964.78	(870.08)
2029	28	0.00	-	-	-	-	-	-	-	-
2030	29	0.00	-	-	-	-	-	-	-	-
2031	30	0.00	-	-	-	-	-	-	-	-
2032	31	0.00	-	-	-	-	-	-	-	-
2033	32	0.00	-	-	-	-	-	-	-	-
2034	33	0.00	-	-	-	-	-	-	-	-
2035	34	0.00	-	-	-	-	-	-	-	-
2036	35	0.00	-	-	-	-	-	-	-	-
2037	36	-	-	-	-	-	-	-	-	-
2038	37	-	-	-	-	-	-	-	-	-
2039	38	-	-	-	-	-	-	-	-	-
2040	39	-	-	-	-	-	-	-	-	-
2041	40	-	-	-	-	-	-	-	-	-
2042	41	-	-	-	-	-	-	-	-	-
2043	42	-	-	-	-	-	-	-	-	-
2044	43	-	-	-	-	-	-	-	-	-
2045	44	-	-	-	-	-	-	-	-	-
2046	45	-	-	-	-	-	-	-	-	-
2047	46	-	-	-	-	-	-	-	-	-
2048	47	-	-	-	-	-	-	-	-	-
2049	48	-	-	-	-	-	-	-	-	-
2050	49	-	-	-	-	-	-	-	-	-
2051	50	-	-	-	-	-	-	-	-	-
2052	51	-	-	-	-	-	-	-	-	-
2053	52	-	-	-	-	-	-	-	-	-
2054	53	-	-	-	-	-	-	-	-	-
2055	54	-	-	-	-	-	-	-	-	-
2056	55	-	-	-	-	-	-	-	-	-
2057	56	-	-	-	-	-	-	-	-	-
2058	57	-	-	-	-	-	-	-	-	-
2059	58	-	-	-	-	-	-	-	-	-
2060	59	-	-	-	-	-	-	-	-	-
2061	60	-	-	-	-	-	-	-	-	-
2062	61	-	-	-	-	-	-	-	-	-
2063	62	-	-	-	-	-	-	-	-	-
2064	63	-	-	-	-	-	-	-	-	-
2065	64	-	-	-	-	-	-	-	-	-
2066	65	-	-	-	-	-	-	-	-	-
2067	66	-	-	-	-	-	-	-	-	-
2068	67	-	-	-	-	-	-	-	-	-
2069	68	-	-	-	-	-	-	-	-	-
2070	69	-	-	-	-	-	-	-	-	-
2071	70	-	11540.84	-	1,756.37	1,3067.417	800.54	2,494.25	14,097.75	(11,603.51)

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)**

Location: Mill Creek 1  
Asset: Storage Pile  
Asset Number: 1126696

Asset Original cost	137
Reg Depr Rate	2.39%
Salvage Rate	0.37%
GAAP Depr. Rate	2.02%
Year Installed	1965
Retirement Date	2018
Asset Life	53
Age at 12/2002	37
Rem Life at 12/2002	16
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.3945
ARO current \$	302
Inflation Adjusted ARO	421
PV @ IS Year	14.16

**Journal Entries @ 01/01/03**

	Transition Entry		Reg Asset/(Reg Liability)
	Dr	Cr	
ARO Asset-317	14.16		
Regulatory Asset-182.3	128.90		128.90
Reg Credits-407.4		128.90	
Ex. Deductions-435	128.90		
Reg Liability-254		0.00	
Acc Depreciation-108	18.76		10.58
ARO Liability-230		151.23	
	290.72	290.72	

Cal Year	Year	GAAP			Regulatory			Total GAAP	Total Regulatory	Regulatory (Asset)/Liability
		Liability Balance 1-Jan	Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Depreciation			
1966	1	14.16	0.94	15.10	0.286	-	2.77	0.51	3.274	(0.715)
1967	2	15.10	1.00	16.10	0.286	-	2.77	0.51	3.274	(0.777)
1968	3	16.10	1.06	17.16	0.286	-	2.77	0.51	3.274	(0.843)
1969	4	17.16	1.13	18.29	0.286	-	2.77	0.51	3.274	(0.913)
1970	5	18.29	1.21	19.50	0.286	-	2.77	0.51	3.274	(0.988)
1971	6	19.50	1.29	20.79	0.286	-	2.77	0.51	3.274	(1.068)
1972	7	20.79	1.37	22.17	0.286	-	2.77	0.51	3.274	(1.154)
1973	8	22.17	1.47	23.63	0.286	-	2.77	0.51	3.274	(1.244)
1974	9	23.63	1.56	25.19	0.286	-	2.77	0.51	3.274	(1.341)
1975	10	25.19	1.67	26.86	0.286	-	2.77	0.51	3.274	(1.445)
1976	11	26.86	1.78	28.64	0.286	-	2.77	0.51	3.274	(1.555)
1977	12	28.64	1.89	30.53	0.286	-	2.77	0.51	3.274	(1.672)
1978	13	30.53	2.02	32.55	0.286	-	2.77	0.51	3.274	(1.797)
1979	14	32.55	2.15	34.70	0.286	-	2.77	0.51	3.274	(1.930)
1980	15	34.70	2.29	36.99	0.286	-	2.77	0.51	3.274	(2.073)
1981	16	36.99	2.45	39.44	0.286	-	2.77	0.51	3.274	(2.224)
1982	17	39.44	2.61	42.04	0.286	-	2.77	0.51	3.274	(2.386)
1983	18	42.04	2.78	44.82	0.286	-	2.77	0.51	3.274	(2.558)
1984	19	44.82	2.96	47.78	0.286	-	2.77	0.51	3.274	(2.742)
1985	20	47.78	3.16	50.94	0.286	-	2.77	0.51	3.274	(2.938)
1986	21	50.94	3.37	54.31	0.286	-	2.77	0.51	3.274	(3.147)
1987	22	54.31	3.59	57.90	0.286	-	2.77	0.51	3.274	(3.369)
1988	23	57.90	3.83	61.73	0.286	-	2.77	0.51	3.274	(3.606)
1989	24	61.73	4.08	65.81	0.286	-	2.77	0.51	3.274	(3.859)
1990	25	65.81	4.35	70.16	0.286	-	2.77	0.51	3.274	(4.129)
1991	26	70.16	4.64	74.80	0.286	-	2.77	0.51	3.274	(4.417)
1992	27	74.80	4.94	79.74	0.286	-	2.77	0.51	3.274	(4.723)
1993	28	79.74	5.27	85.01	0.286	-	2.77	0.51	3.274	(5.050)



**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$'000's)**

Location: Mill Creek 3  
Asset: Storage Tanks  
Asset Number: 1127837

Asset Original cost	269
Reg Depr Rate	3.03%
Salvage Rate	0.22%
GAAP Depr. Rate	2.81%
Year Installed	1982
Retirement Date	2023
Asset Life	41
Age at 12/2002	20
Rem Life at 12/2002	21
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.5472
ARO current \$	17
Inflation Adjusted ARO PV @ IS Year	26 1.91

**Journal Entries @ 01/01/2003**

	Transition Entry		Reg Asset/(Reg Liability)
	Dr	Cr	
ARO Asset-317	1.91		
Regulatory Asset-182.3	0.00		
Reg Credits-407.4		0.00	(7.13)
Ex. Deductions-435	0.00		
Reg Liability-254		7.13	
Acc Depreciation-108	13.16	1.07	
ARO Liability-230		6.86	
	15.06	15.06	

Cal Year	Year	GAAP				Regulatory		Total Regulatory	Total GAAP	Regulatory (Asset)/Liability
		Liability Balance 1-Jan	Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Depreciation			
1983	1	1.91	0.13	2.03	0.05	-	8.40	0.66	8.58	0.48
1984	2	2.03	0.13	2.17	0.05	-	8.40	0.66	8.59	0.47
1985	3	2.17	0.14	2.31	0.05	-	8.40	0.66	8.60	0.46
1986	4	2.31	0.15	2.46	0.05	-	8.40	0.66	8.61	0.45
1987	5	2.46	0.16	2.63	0.05	-	8.40	0.66	8.62	0.44
1988	6	2.63	0.17	2.80	0.05	-	8.40	0.66	8.63	0.43
1989	7	2.80	0.19	2.98	0.05	-	8.40	0.66	8.64	0.42
1990	8	2.98	0.20	3.18	0.05	-	8.40	0.66	8.65	0.41
1991	9	3.18	0.21	3.39	0.05	-	8.40	0.66	8.67	0.39
1992	10	3.39	0.22	3.62	0.05	-	8.40	0.66	8.68	0.38
1993	11	3.62	0.24	3.86	0.05	-	8.40	0.66	8.69	0.37
1994	12	3.86	0.25	4.11	0.05	-	8.40	0.66	8.71	0.35
1995	13	4.11	0.27	4.38	0.05	-	8.40	0.66	8.73	0.33
1996	14	4.38	0.29	4.67	0.05	-	8.40	0.66	8.75	0.31
1997	15	4.67	0.31	4.98	0.05	-	8.40	0.66	8.76	0.30
1998	16	4.98	0.33	5.31	0.05	-	8.40	0.66	8.78	0.28
1999	17	5.31	0.35	5.66	0.05	-	8.40	0.66	8.81	0.25
2000	18	5.66	0.37	6.03	0.05	-	8.40	0.66	8.83	0.23
2001	19	6.03	0.40	6.43	0.05	-	8.40	0.66	8.85	0.21
2002	20	6.43	0.43	6.86	0.05	-	8.40	0.66	8.88	0.18
2003	21	6.86	0.45	7.31	0.05	0.51	8.40	0.66	8.91	(0.45)
2004	22	7.31	0.48	7.80	0.05	0.54	8.40	0.66	8.94	(0.48)
2005	23	7.80	0.52	8.31	0.05	0.57	8.40	0.66	8.97	(0.52)
2006	24	8.31	0.55	8.86	0.05	0.60	8.40	0.66	9.00	(0.55)
2007	25	8.86	0.59	9.45	0.05	0.64	8.40	0.66	9.04	(0.59)
2008	26	9.45	0.62	10.07	0.05	0.68	8.40	0.66	9.08	(0.62)
2009	27	10.07	0.67	10.74	0.05	0.72	8.40	0.66	9.12	(0.67)
2010	28	10.74	0.71	11.45	0.05	0.76	8.40	0.66	9.17	(0.71)



**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003**  
(\$000's)

Location Asset Asset Number	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052		
Mill Creek 3 Storage Tanks 1127837	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70		
	11.45	12.20	13.01	13.87	14.78	15.76	16.80	17.91	19.10	20.36	21.71	23.14	24.67	26.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0.76	0.81	0.86	0.92	0.98	1.04	1.11	1.18	1.26	1.35	1.43	1.53	1.63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	12.20	13.01	13.87	14.78	15.76	16.80	17.91	19.10	20.36	21.71	23.14	24.67	26.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	0.81	0.86	0.91	0.97	1.03	1.10	1.16	1.24	1.32	1.40	1.49	1.58	1.68	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	8.46	8.46	8.46	8.46	8.46	8.46	8.46	8.46	8.46	8.46	8.46	8.46	8.46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	9.21	9.26	9.32	9.37	9.43	9.50	9.57	9.64	9.72	9.80	9.89	9.99	10.09	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	(0.76)	(0.81)	(0.86)	(0.92)	(0.98)	(1.04)	(1.11)	(1.18)	(1.26)	(1.35)	(1.43)	(1.53)	(1.63)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	344.48	
	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20		
	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569	20.569		
	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16	13.16		
	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07	371.07		
	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	(12.31)	

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$'000's)**

Location: Mill Creek 4  
Asset: Hazardous Material Storage  
Asset Number: Not related to specific Asset #

Asset Original cost		Transition Entry		Reg. Asset/(Reg Liability)
Reg Depr Rate	2.82%	Dr	Cr	
Salvage Rate	0.21%			
GAAP Depr. Rate	2.61%			
Year Installed	1982	2.71		
Retirement Date	2028	8.46		
Asset Life	46			8.46
Age at 12/2002	20	8.46		
Rem Life at 12/2002	26			
Disc Rate	6.61%	0.00		
Initiation Factor	2.10%			1.41
ARO current \$	1.7166			9.75
Initiation Adjusted ARO	30			
PV @ IS Year	51			
	2.71			
		19.62		19.62

Cal Year	Year	GAAP		Regulatory		Total GAAP	Total Regulatory	Regulatory (Asset)/Liability	
		Liability Balance 1-Jan	Annual Accretion	Liability Balance 31-Dec	Annual Depreciation				Income Statement Effect
1983	1	2.71	0.18	2.89	0.07	0.000	-	0.25	(0.25)
1984	2	2.89	0.19	3.08	0.07	0.000	-	0.26	(0.26)
1985	3	3.08	0.20	3.28	0.07	0.000	-	0.27	(0.27)
1986	4	3.28	0.22	3.50	0.07	0.000	-	0.29	(0.29)
1987	5	3.50	0.23	3.73	0.07	0.000	-	0.30	(0.30)
1988	6	3.73	0.25	3.98	0.07	0.000	-	0.32	(0.32)
1989	7	4.24	0.26	4.24	0.07	0.000	-	0.33	(0.33)
1990	8	4.52	0.28	4.52	0.07	0.000	-	0.35	(0.35)
1991	9	4.82	0.30	4.82	0.07	0.000	-	0.37	(0.37)
1992	10	5.14	0.32	5.14	0.07	0.000	-	0.39	(0.39)
1993	11	5.48	0.34	5.48	0.07	0.000	-	0.41	(0.41)
1994	12	5.84	0.36	5.84	0.07	0.000	-	0.43	(0.43)
1995	13	6.23	0.39	6.23	0.07	0.000	-	0.46	(0.46)
1996	14	6.64	0.41	6.64	0.07	0.000	-	0.48	(0.48)
1997	15	7.08	0.44	7.08	0.07	0.000	-	0.51	(0.51)
1998	16	7.55	0.47	7.55	0.07	0.000	-	0.54	(0.54)
1999	17	8.05	0.50	8.05	0.07	0.000	-	0.57	(0.57)
2000	18	8.58	0.53	8.58	0.07	0.000	-	0.60	(0.60)
2001	19	9.15	0.57	9.15	0.07	0.000	-	0.64	(0.64)
2002	20	9.75	0.60	9.75	0.07	0.000	-	0.68	(0.68)
2003	21	10.40	0.64	10.40	0.07	0.000	-	0.72	(0.72)
2004	22	11.08	0.69	11.08	0.07	0.758	0.07	0.76	(0.69)
2005	23	11.82	0.73	11.82	0.07	0.803	0.07	0.80	(0.73)
2006	24	12.60	0.78	12.60	0.07	0.852	0.07	0.85	(0.78)
2007	25	13.43	0.83	13.43	0.07	0.903	0.07	0.90	(0.83)
2008	26	14.32	0.89	14.32	0.07	0.958	0.07	0.96	(0.89)
2009	27	15.26	0.95	15.26	0.07	1.017	0.07	1.02	(0.95)
2010	28	16.27	1.01	16.27	0.07	1.080	0.07	1.08	(1.01)

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
 and Transition entries at 01/01/2003  
 (\$'000's)**

Location Asset Asset Number	Mill Creek 4 Hazardous Material Storage Not related to specific Asset #	16.27	1.08	17.35	0.07	1.146	-	0.07	1.15	(1.08)
2011	29	16.27	1.08	17.35	0.07	1.146	-	0.07	1.15	(1.08)
2012	30	17.35	1.15	18.49	0.07	1.217	-	0.07	1.22	(1.15)
2013	31	18.49	1.22	19.72	0.07	1.293	-	0.07	1.29	(1.22)
2014	32	19.72	1.30	21.02	0.07	1.374	-	0.07	1.37	(1.30)
2015	33	21.02	1.39	22.41	0.07	1.460	-	0.07	1.46	(1.39)
2016	34	22.41	1.48	23.89	0.07	1.552	-	0.07	1.55	(1.48)
2017	35	23.89	1.58	25.47	0.07	1.650	-	0.07	1.65	(1.58)
2018	36	25.47	1.68	27.15	0.07	1.754	-	0.07	1.75	(1.68)
2019	37	27.15	1.79	28.95	0.07	1.866	-	0.07	1.87	(1.79)
2020	38	28.95	1.91	30.86	0.07	1.984	-	0.07	1.98	(1.91)
2021	39	30.86	2.04	32.90	0.07	2.111	-	0.07	2.11	(2.04)
2022	40	32.90	2.17	35.08	0.07	2.245	-	0.07	2.25	(2.17)
2023	41	35.08	2.32	37.39	0.07	2.39	-	0.07	2.39	(2.32)
2024	42	37.39	2.47	39.87	0.07	2.54	-	0.07	2.54	(2.47)
2025	43	39.87	2.64	42.50	0.07	2.71	-	0.07	2.71	(2.64)
2026	44	42.50	2.81	45.31	0.07	2.88	-	0.07	2.88	(2.81)
2027	45	45.31	2.99	48.31	0.07	3.07	-	0.07	3.07	(2.99)
2028	46	48.31	3.19	51.50	0.07	3.26	-	0.07	3.26	(3.19)
2029	47	-	-	-	-	-	-	-	-	-
2030	48	-	-	-	-	-	-	-	-	-
2031	49	-	-	-	-	-	-	-	-	-
2032	50	-	-	-	-	-	-	-	-	-
2033	51	-	-	-	-	-	-	-	-	-
2034	52	-	-	-	-	-	-	-	-	-
2035	53	-	-	-	-	-	-	-	-	-
2036	54	-	-	-	-	-	-	-	-	-
2037	55	-	-	-	-	-	-	-	-	-
2038	56	-	-	-	-	-	-	-	-	-
2039	57	-	-	-	-	-	-	-	-	-
2040	58	-	-	-	-	-	-	-	-	-
2041	59	-	-	-	-	-	-	-	-	-
2042	60	-	-	-	-	-	-	-	-	-
2043	61	-	-	-	-	-	-	-	-	-
2044	62	-	-	-	-	-	-	-	-	-
2045	63	-	-	-	-	-	-	-	-	-
2046	64	-	-	-	-	-	-	-	-	-
2047	65	-	-	-	-	-	-	-	-	-
2048	66	-	-	-	-	-	-	-	-	-
2049	67	-	-	-	-	-	-	-	-	-
2050	68	-	-	-	-	-	-	-	-	-
2051	69	-	-	-	-	-	-	-	-	-
2052	70	-	-	-	-	-	-	-	-	-
		<u>48.79</u>			<u>3.25</u>	<u>43.587</u>		<u>1.84</u>	<u>52.04</u>	<u>(50.20)</u>

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003**  
(\$'000's)

Location: Mill Creek 1  
Asset: MC1 GSU  
Asset Number: 1121129

Asset Original cost	820
Reg Depr Rate	2.10%
Salvage Rate	0.00%
GAAP Depr. Rate	2.10%
Year Installed	1974
Retirement Date	2016
Asset Life	48
Age at 12/2002	28
Rem Life at 12/2002	16
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.3945
ARO current \$	3
Inflation Adjusted ARO	4
PV @ IS Year	0.25

**Journal Entries @ 01/01/03**

	DR	CR	Reg Asset/(Reg Liability)
ARO Asset-317	0.25		
Regulatory Asset-192.3		1.40	1.40
Reg Credits-407.4	1.40		
Ex. Deductions-435		1.40	
Reg Liability-254	1.40		
Acc. Depreciation-108	0.00		
ARO Liability-230		1.30	
	3.05	3.05	

Cal Year	Year	Liability Balance 1-Jan	Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory		Total Regulatory	Total GAAP	Regulatory (Asset)/Liability
							Depreciation	Removal Cost			
1975	1	0.25	0.02	0.27	0.01	-	17.22	-	17.22	17.24	(0.02)
1976	2	0.27	0.02	0.28	0.01	-	17.22	-	17.22	17.24	(0.02)
1977	3	0.28	0.02	0.30	0.01	-	17.22	-	17.22	17.24	(0.02)
1978	4	0.30	0.02	0.32	0.01	-	17.22	-	17.22	17.25	(0.03)
1979	5	0.32	0.02	0.34	0.01	-	17.22	-	17.22	17.25	(0.03)
1980	6	0.34	0.02	0.37	0.01	-	17.22	-	17.22	17.25	(0.03)
1981	7	0.37	0.02	0.39	0.01	-	17.22	-	17.22	17.25	(0.03)
1982	8	0.39	0.03	0.42	0.01	-	17.22	-	17.22	17.25	(0.03)
1983	9	0.42	0.03	0.45	0.01	-	17.22	-	17.22	17.25	(0.03)
1984	10	0.45	0.03	0.47	0.01	-	17.22	-	17.22	17.25	(0.03)
1985	11	0.47	0.03	0.51	0.01	-	17.22	-	17.22	17.25	(0.03)
1986	12	0.51	0.03	0.54	0.01	-	17.22	-	17.22	17.26	(0.04)
1987	13	0.54	0.04	0.58	0.01	-	17.22	-	17.22	17.26	(0.04)
1988	14	0.58	0.04	0.61	0.01	-	17.22	-	17.22	17.26	(0.04)
1989	15	0.61	0.04	0.65	0.01	-	17.22	-	17.22	17.26	(0.04)
1990	16	0.65	0.04	0.70	0.01	-	17.22	-	17.22	17.27	(0.05)
1991	17	0.70	0.05	0.74	0.01	-	17.22	-	17.22	17.27	(0.05)
1992	18	0.74	0.05	0.79	0.01	-	17.22	-	17.22	17.27	(0.05)
1993	19	0.79	0.05	0.84	0.01	-	17.22	-	17.22	17.27	(0.05)
1994	20	0.84	0.06	0.90	0.01	-	17.22	-	17.22	17.28	(0.06)
1995	21	0.90	0.06	0.96	0.01	-	17.22	-	17.22	17.28	(0.06)
1996	22	0.96	0.06	1.02	0.01	-	17.22	-	17.22	17.28	(0.06)
1997	23	1.02	0.07	1.09	0.01	-	17.22	-	17.22	17.29	(0.07)
1998	24	1.09	0.07	1.16	0.01	-	17.22	-	17.22	17.29	(0.07)
1999	25	1.16	0.08	1.24	0.01	-	17.22	-	17.22	17.30	(0.08)
2000	26	1.24	0.08	1.32	0.01	-	17.22	-	17.22	17.30	(0.08)
2001	27	1.32	0.09	1.41	0.01	-	17.22	-	17.22	17.31	(0.09)
2002	28	1.41	0.09	1.50	0.01	-	17.22	-	17.22	17.31	(0.09)
2003	29	1.50	0.10	1.60	0.01	0.10	17.22	-	17.23	17.32	(0.10)
2004	30	1.60	0.11	1.71	0.01	0.11	17.22	-	17.23	17.33	(0.11)
2005	31	1.71	0.11	1.82	0.01	0.12	17.22	-	17.23	17.34	(0.11)
2006	32	1.82	0.12	1.94	0.01	0.13	17.22	-	17.23	17.35	(0.12)
2007	33	1.94	0.13	2.07	0.01	0.13	17.22	-	17.23	17.35	(0.12)
2008	34	2.07	0.14	2.21	0.01	0.14	17.22	-	17.23	17.36	(0.14)
2009	35	2.21	0.15	2.35	0.01	0.15	17.22	-	17.23	17.37	(0.15)
2010	36	2.35	0.16	2.51	0.01	0.16	17.22	-	17.23	17.38	(0.16)
2011	37	2.51	0.17	2.67	0.01	0.17	17.22	-	17.23	17.39	(0.17)
2012	38	2.67	0.18	2.85	0.01	0.18	17.22	-	17.23	17.40	(0.18)
2013	39	2.85	0.19	3.04	0.01	0.19	17.22	-	17.23	17.41	(0.19)
2014	40	3.04	0.20	3.24	0.01	0.21	17.22	-	17.23	17.43	(0.20)
2015	41	3.24	0.21	3.45	0.01	0.22	17.22	-	17.23	17.44	(0.21)

CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
 and Transition entries at 01/01/2003  
 (\$000's)

Location Asset	Asset Number	Mill Creek 1 MCI GSU	1121129	3.45	0.23	3.68	0.01	0.23	17.22	17.23	17.45	(0.23)
	2016	42		3.68	0.24	3.92	0.01	0.25	17.22	17.23	17.45	(0.23)
	2017	43		3.92	0.26	4.18	0.01	0.26	17.22	17.23	17.47	(0.24)
	2018	44		0.00							17.48	(0.26)
	2019	45		0.00								
	2020	46		0.00								
	2021	47		0.00								
	2022	48		0.00								
	2023	49		0.00								
	2024	50										
	2025	51										
	2026	52										
	2027	53										
	2028	54										
	2029	55										
	2030	56										
	2031	57										
	2032	58										
	2033	59										
	2034	60										
	2035	61										
	2036	62										
	2037	63										
	2038	64										
	2039	65										
	2040	66										
	2041	67										
	2042	68										
	2043	69										
	2044	70										
	2045	71										
	2046	72										
	2047	73										
	2048	74										
	2049	75										
	2050	76										
	2051	77										
	2052	78										
	2053	79										
	2054	80										
	2055	81										
	2056	82										
	2057	83										
	2058	84										
	2059	85										
	2060	86										
	2061	87										
	2062	88										
	2063	89										
	2064	90										
	2065	91										
	2066	92										
	2067	93										
	2068	94										
	2069	95										
				<u>3.93</u>			<u>0.23</u>	<u>2.77</u>	<u>757.88</u>	<u>767.76</u>	<u>761.84</u>	<u>-4.08</u>

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)**

Location Mill Creek 2  
Asset MC2 GSU  
Asset Number 1121581

Asset Original cost	610
Reg Dapr Rate	2.10%
Salvage Rate	0.00%
GAAP Dapr. Rate	2.10%
Year Installed	1975
Retirement Date	2019
Asset Life	44
Age at 12/2002	27
Rem Life at 12/2002	17
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.4238
ARO current \$	3
Inflation Adjusted ARO	4
PV @ 1% Year	0.26

**Journal Entries @ 01/01/03**

	Transition Entry		Reg. Asset/(Reg. Liability)
	Dr	Cr	
ARO Asset-317		0.26	
Regulatory Asset-182.3		1.33	1.33
Reg Credits-407.4			
Ex. Deductions-435	1.33		
Reg Liability-254			
Acc Depreciation-108	0.00		
ARO Liability-230		1.44	
	2.91	2.91	

Cal Year	Year	Liability Balance		Annual Accretion	Liability Balance		Annual Depreciation	Income Statement Effect	Regulatory		Total GAAP	Regulatory (Asset)/Liability
		1-Jan	31-Dec		GAAP	Regulatory			Depreciation	Removal Cost		
1976	1	0.26	0.02	0.02	0.27	0.01	0.01	-	12.81	-	12.81	(0.02)
1977	2	0.27	0.02	0.02	0.29	0.01	0.01	-	12.81	-	12.81	(0.02)
1978	3	0.29	0.02	0.02	0.31	0.01	0.01	-	12.81	-	12.81	(0.02)
1979	4	0.31	0.02	0.02	0.33	0.01	0.01	-	12.81	-	12.81	(0.03)
1980	5	0.33	0.02	0.02	0.35	0.01	0.01	-	12.81	-	12.81	(0.03)
1981	6	0.35	0.02	0.02	0.38	0.01	0.01	-	12.81	-	12.81	(0.03)
1982	7	0.38	0.02	0.02	0.40	0.01	0.01	-	12.81	-	12.81	(0.03)
1983	8	0.40	0.03	0.03	0.43	0.01	0.01	-	12.81	-	12.81	(0.03)
1984	9	0.43	0.03	0.03	0.45	0.01	0.01	-	12.81	-	12.81	(0.03)
1985	10	0.45	0.03	0.03	0.48	0.01	0.01	-	12.81	-	12.81	(0.03)
1986	11	0.48	0.03	0.03	0.52	0.01	0.01	-	12.81	-	12.81	(0.04)
1987	12	0.52	0.03	0.03	0.55	0.01	0.01	-	12.81	-	12.81	(0.04)
1988	13	0.55	0.04	0.04	0.59	0.01	0.01	-	12.81	-	12.81	(0.04)
1989	14	0.59	0.04	0.04	0.63	0.01	0.01	-	12.81	-	12.81	(0.04)
1990	15	0.63	0.04	0.04	0.67	0.01	0.01	-	12.81	-	12.81	(0.04)
1991	16	0.67	0.04	0.04	0.71	0.01	0.01	-	12.81	-	12.81	(0.05)
1992	17	0.71	0.05	0.05	0.76	0.01	0.01	-	12.81	-	12.81	(0.05)
1993	18	0.76	0.05	0.05	0.81	0.01	0.01	-	12.81	-	12.81	(0.06)
1994	19	0.81	0.05	0.05	0.86	0.01	0.01	-	12.81	-	12.81	(0.06)
1995	20	0.86	0.06	0.06	0.92	0.01	0.01	-	12.81	-	12.81	(0.06)
1996	21	0.92	0.06	0.06	0.98	0.01	0.01	-	12.81	-	12.81	(0.07)
1997	22	0.98	0.06	0.06	1.04	0.01	0.01	-	12.81	-	12.81	(0.07)
1998	23	1.04	0.07	0.07	1.11	0.01	0.01	-	12.81	-	12.81	(0.07)
1999	24	1.11	0.07	0.07	1.19	0.01	0.01	-	12.81	-	12.81	(0.07)
2000	25	1.19	0.08	0.08	1.27	0.01	0.01	-	12.81	-	12.81	(0.08)
2001	26	1.27	0.08	0.08	1.35	0.01	0.01	-	12.81	-	12.81	(0.08)
2002	27	1.35	0.09	0.09	1.44	0.01	0.01	-	12.81	-	12.81	(0.09)
2003	28	1.44	0.10	0.10	1.53	0.01	0.01	0.10	12.81	-	12.91	(0.10)
2004	29	1.53	0.10	0.10	1.64	0.01	0.01	0.11	12.81	-	12.92	(0.10)
2005	30	1.64	0.11	0.11	1.74	0.01	0.01	0.12	12.81	-	12.92	(0.11)
2006	31	1.74	0.12	0.12	1.86	0.01	0.01	0.13	12.81	-	12.92	(0.11)
2007	32	1.86	0.12	0.12	1.96	0.01	0.01	0.14	12.81	-	12.92	(0.12)
2008	33	1.96	0.13	0.13	2.11	0.01	0.01	0.15	12.81	-	12.96	(0.13)
2009	34	2.11	0.14	0.14	2.25	0.01	0.01	0.16	12.81	-	12.97	(0.14)
2010	35	2.25	0.15	0.15	2.40	0.01	0.01	0.17	12.81	-	12.98	(0.15)
2011	36	2.40	0.16	0.16	2.56	0.01	0.01	0.18	12.81	-	12.98	(0.16)
2012	37	2.56	0.17	0.17	2.73	0.01	0.01	0.19	12.81	-	12.98	(0.17)
2013	38	2.73	0.18	0.18	2.91	0.01	0.01	0.20	12.81	-	12.98	(0.17)
2014	39	2.91	0.19	0.19	3.10	0.01	0.01	0.21	12.81	-	12.98	(0.19)
2015	40	3.10	0.21	0.21	3.31	0.01	0.01	0.22	12.81	-	12.98	(0.21)
2016	41	3.31	0.22	0.22	3.53	0.01	0.01	0.22	12.81	-	12.98	(0.22)

CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
 and Transition entries at 01/01/2003  
 (\$'000's)

Location Asset	Asset Number	Mill Creek 2 MC2 GSU	1121561	3.53	0.23	3.76	0.01	0.24	12.81	12.82	13.05	(0.23)
2017				3.53	0.23	3.76	0.01	0.24	12.81	12.82	13.05	(0.23)
2018				3.76	0.25	4.01	0.01	0.25	12.81	12.82	13.06	(0.25)
2019				4.01	0.26	4.27	0.01	0.27	12.81	12.82	13.06	(0.26)
2020				0.00	-	-	-	-	-	-	-	-
2021				0.00	-	-	-	-	-	-	-	-
2022				0.00	-	-	-	-	-	-	-	-
2023				0.00	-	-	-	-	-	-	-	-
2024				0.00	-	-	-	-	-	-	-	-
2025				0.00	-	-	-	-	-	-	-	-
2026				-	-	-	-	-	-	-	-	-
2027				-	-	-	-	-	-	-	-	-
2028				-	-	-	-	-	-	-	-	-
2029				-	-	-	-	-	-	-	-	-
2030				-	-	-	-	-	-	-	-	-
2031				-	-	-	-	-	-	-	-	-
2032				-	-	-	-	-	-	-	-	-
2033				-	-	-	-	-	-	-	-	-
2034				-	-	-	-	-	-	-	-	-
2035				-	-	-	-	-	-	-	-	-
2036				-	-	-	-	-	-	-	-	-
2037				-	-	-	-	-	-	-	-	-
2038				-	-	-	-	-	-	-	-	-
2039				-	-	-	-	-	-	-	-	-
2040				-	-	-	-	-	-	-	-	-
2041				-	-	-	-	-	-	-	-	-
2042				-	-	-	-	-	-	-	-	-
2043				-	-	-	-	-	-	-	-	-
2044				-	-	-	-	-	-	-	-	-
2045				-	-	-	-	-	-	-	-	-
2046				-	-	-	-	-	-	-	-	-
2047				-	-	-	-	-	-	-	-	-
2048				-	-	-	-	-	-	-	-	-
2049				-	-	-	-	-	-	-	-	-
2050				-	-	-	-	-	-	-	-	-
2051				-	-	-	-	-	-	-	-	-
2052				-	-	-	-	-	-	-	-	-
2053				-	-	-	-	-	-	-	-	-
2054				-	-	-	-	-	-	-	-	-
2055				-	-	-	-	-	-	-	-	-
2056				-	-	-	-	-	-	-	-	-
2057				-	-	-	-	-	-	-	-	-
2058				-	-	-	-	-	-	-	-	-
2059				-	-	-	-	-	-	-	-	-
2060				-	-	-	-	-	-	-	-	-
2061				-	-	-	-	-	-	-	-	-
2062				-	-	-	-	-	-	-	-	-
2063				-	-	-	-	-	-	-	-	-
2064				-	-	-	-	-	-	-	-	-
2065				-	-	-	-	-	-	-	-	-
2066				-	-	-	-	-	-	-	-	-
2067				-	-	-	-	-	-	-	-	-
2068				-	-	-	-	-	-	-	-	-
2069				-	-	-	-	-	-	-	-	-
2070				-	-	-	-	-	-	-	-	-
				<u>4.02</u>			<u>0.24</u>	<u>2.97</u>	<u>563.84</u>	<u>563.73</u>	<u>567.89</u>	<u>-4.16</u>

CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$'000's)

Location	Mill Creek 3
Asset	MC 3.GSU
Asset Number	1122727
Asset Original cost	1,304
Reg Depr Rate	2.10%
Salvage Rate	0.00%
GAAP Depr. Rate	2.10%
Year Installed	1982
Retirement Date	2023
Asset Life	41
Age at 12/2002	20
Rem Life at 12/2002	21
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.5472
ARO current \$	3
Inflation Adjusted ARO	5
PV @ 1% Year	0.34

Journal Entries @ 01/01/03		Transition Entry		Reg Asset/(Reg Liability)
ARO Asset-317	Dr	0.34	Cr	
Regulatory Asset-182.3		1.02		1.02
Reg Credits-407.4		1.02		
Ex. Deductions-435		0.00		
Reg Liability-254		0.14		
Acc Depreciation-108		1.21		
ARO Liability-230		2.37		
		2.37		

Cal Year	Year	Liability Balance		Annual Accretion	GAAP		Annual Depreciation	Income Statement Effect	Regulatory		Total Regulatory	Total GAAP	Regulatory (Asset)/Liability
		1-Jan	31-Dec		Liability Balance	Removal Cost			Depreciation	Regulatory			
1983	1	0.34	0.36	0.02	0.36	0.01	0.01	-	27.38	27.38	27.38	27.41	(0.03)
1984	2	0.36	0.38	0.02	0.38	0.01	0.01	-	27.38	27.38	27.38	27.41	(0.03)
1985	3	0.38	0.41	0.03	0.41	0.01	0.01	-	27.38	27.38	27.38	27.42	(0.03)
1986	4	0.41	0.43	0.03	0.43	0.01	0.01	-	27.38	27.38	27.38	27.42	(0.03)
1987	5	0.43	0.46	0.03	0.46	0.01	0.01	-	27.38	27.38	27.38	27.42	(0.04)
1988	6	0.48	0.49	0.01	0.49	0.01	0.01	-	27.38	27.38	27.38	27.42	(0.04)
1989	7	0.49	0.53	0.03	0.53	0.01	0.01	-	27.38	27.38	27.38	27.42	(0.04)
1990	8	0.53	0.56	0.03	0.56	0.01	0.01	-	27.38	27.38	27.38	27.42	(0.04)
1991	9	0.56	0.60	0.04	0.60	0.01	0.01	-	27.38	27.38	27.38	27.43	(0.04)
1992	10	0.60	0.64	0.04	0.64	0.01	0.01	-	27.38	27.38	27.38	27.43	(0.05)
1993	11	0.64	0.68	0.04	0.68	0.01	0.01	-	27.38	27.38	27.38	27.43	(0.05)
1994	12	0.68	0.73	0.05	0.73	0.01	0.01	-	27.38	27.38	27.38	27.44	(0.05)
1995	13	0.73	0.77	0.05	0.77	0.01	0.01	-	27.38	27.38	27.38	27.44	(0.06)
1996	14	0.77	0.82	0.05	0.82	0.01	0.01	-	27.38	27.38	27.38	27.44	(0.06)
1997	15	0.82	0.88	0.06	0.88	0.01	0.01	-	27.38	27.38	27.38	27.45	(0.06)
1998	16	0.88	0.94	0.06	0.94	0.01	0.01	-	27.38	27.38	27.38	27.45	(0.07)
1999	17	0.94	1.00	0.06	1.00	0.01	0.01	-	27.38	27.38	27.38	27.46	(0.07)
2000	18	1.00	1.06	0.07	1.06	0.01	0.01	-	27.38	27.38	27.38	27.46	(0.08)
2001	19	1.06	1.14	0.08	1.14	0.01	0.01	-	27.38	27.38	27.38	27.47	(0.08)
2002	20	1.14	1.21	0.08	1.21	0.01	0.01	0.09	27.38	27.38	27.38	27.47	(0.08)
2003	21	1.21	1.29	0.09	1.29	0.01	0.01	0.09	27.38	27.38	27.38	27.47	(0.09)
2004	22	1.29	1.38	0.09	1.38	0.01	0.01	0.10	27.38	27.38	27.38	27.48	(0.09)
2005	23	1.38	1.47	0.09	1.47	0.01	0.01	0.10	27.38	27.38	27.38	27.49	(0.10)
2006	24	1.47	1.56	0.10	1.56	0.01	0.01	0.11	27.38	27.38	27.38	27.49	(0.10)
2007	25	1.56	1.67	0.11	1.67	0.01	0.01	0.12	27.38	27.38	27.38	27.50	(0.11)
2008	26	1.67	1.78	0.12	1.78	0.01	0.01	0.13	27.38	27.38	27.38	27.51	(0.11)
2009	27	1.78	1.89	0.12	1.89	0.01	0.01	0.14	27.38	27.38	27.38	27.52	(0.12)
2010	28	1.89	2.02	0.13	2.02	0.01	0.01	0.15	27.38	27.38	27.38	27.52	(0.12)
2011	29	2.02	2.15	0.14	2.15	0.01	0.01	0.15	27.38	27.38	27.38	27.53	(0.13)
2012	30	2.15	2.30	0.15	2.30	0.01	0.01	0.16	27.38	27.38	27.38	27.53	(0.14)
2013	31	2.30	2.45	0.15	2.45	0.01	0.01	0.17	27.38	27.38	27.38	27.54	(0.14)
2014	32	2.45	2.61	0.17	2.61	0.01	0.01	0.18	27.38	27.38	27.38	27.55	(0.15)
2015	33	2.61	2.78	0.18	2.78	0.01	0.01	0.18	27.38	27.38	27.38	27.56	(0.16)
2016	34	2.78	2.97	0.20	2.97	0.01	0.01	0.19	27.38	27.38	27.38	27.57	(0.17)
2017	35	2.97	3.16	0.21	3.16	0.01	0.01	0.20	27.38	27.38	27.38	27.59	(0.18)
2018	36	3.16	3.37	0.22	3.37	0.01	0.01	0.22	27.38	27.38	27.38	27.59	(0.20)
2019	37	3.37	3.59	0.24	3.59	0.01	0.01	0.23	27.38	27.38	27.38	27.61	(0.21)
2020	38	3.59	3.83	0.25	3.83	0.01	0.01	0.24	27.38	27.38	27.38	27.61	(0.22)
2021	39	3.83	4.08	0.25	4.08	0.01	0.01	0.26	27.38	27.38	27.38	27.63	(0.24)
2022	40	4.08	4.35	0.27	4.35	0.01	0.01	0.28	27.38	27.38	27.38	27.64	(0.25)
2023	41	4.35	4.64	0.29	4.64	0.01	0.01	0.29	27.38	27.38	27.38	27.66	(0.27)
													(0.28)





CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)

Location Mill Creek 4  
Asset MCA GSU  
Asset Number 1123008

Asset Original cost	2,134
Reg Depr Rate	2.10%
Salvage Rate	0.00%
GAAP Depr. Rate	2.10%
Year Initiated	1984
Retirement Date	2028
Asset Life	44
Age at 12/2002	18
Rem Life at 12/2002	26
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.7166
ARO current \$	3
Inflation Adjusted ARO	5
PV @ IS Year	0.31

Journal Entries @ 01/01/03

	Transition Entry		Reg Asset/(Reg Liability)
	Dr	Cr	
ARO Asset-317	0.31		
Regulatory Asset-162.3		0.78	0.78
Reg Credits-407.4	0.78		
Ex. Deductions-435			
Reg Liability-254	0.00		
Acc Depreciation-108		0.12	
ARO Liability-230		0.98	
	1.88	1.88	

Cal Year	Year	Liability Balance		Annual Accretion	Liability Balance 31-Dec		Annual Depreciation	Income Statement Effect	Regulatory		Total GAAP	Regulatory (Asset)/Liability
		1-Jan	31-Dec		GAAP	Regulatory			Depreciation	Removal Cost		
1985	1	0.31	0.02	0.02	0.33	0.01	0.01	-	44.81	-	44.81	(0.03)
1986	2	0.33	0.02	0.02	0.35	0.01	0.01	-	44.81	-	44.81	(0.03)
1987	3	0.35	0.02	0.02	0.37	0.01	0.01	-	44.81	-	44.81	(0.03)
1988	4	0.37	0.02	0.02	0.40	0.01	0.01	-	44.81	-	44.81	(0.03)
1989	5	0.40	0.03	0.03	0.42	0.01	0.01	-	44.81	-	44.81	(0.03)
1990	6	0.42	0.03	0.03	0.45	0.01	0.01	-	44.81	-	44.81	(0.03)
1991	7	0.45	0.03	0.03	0.48	0.01	0.01	-	44.81	-	44.81	(0.03)
1992	8	0.48	0.03	0.03	0.51	0.01	0.01	-	44.81	-	44.81	(0.04)
1993	9	0.51	0.03	0.03	0.55	0.01	0.01	-	44.81	-	44.81	(0.04)
1994	10	0.55	0.04	0.04	0.58	0.01	0.01	-	44.81	-	44.81	(0.04)
1995	11	0.58	0.04	0.04	0.62	0.01	0.01	-	44.81	-	44.81	(0.05)
1996	12	0.62	0.04	0.04	0.66	0.01	0.01	-	44.81	-	44.81	(0.05)
1997	13	0.66	0.04	0.04	0.71	0.01	0.01	-	44.81	-	44.81	(0.05)
1998	14	0.71	0.05	0.05	0.75	0.01	0.01	-	44.81	-	44.81	(0.05)
1999	15	0.75	0.05	0.05	0.80	0.01	0.01	-	44.81	-	44.81	(0.06)
2000	16	0.80	0.05	0.05	0.86	0.01	0.01	-	44.81	-	44.81	(0.06)
2001	17	0.86	0.06	0.06	0.91	0.01	0.01	-	44.81	-	44.81	(0.06)
2002	18	0.91	0.06	0.06	0.98	0.01	0.01	-	44.81	-	44.81	(0.07)
2003	19	0.98	0.06	0.06	1.04	0.01	0.01	0.07	44.81	-	44.88	(0.06)
2004	20	1.04	0.07	0.07	1.11	0.01	0.01	0.08	44.81	-	44.88	(0.06)
2005	21	1.11	0.07	0.07	1.18	0.01	0.01	0.08	44.81	-	44.89	(0.07)
2006	22	1.18	0.08	0.08	1.26	0.01	0.01	0.08	44.81	-	44.89	(0.07)
2007	23	1.26	0.08	0.08	1.34	0.01	0.01	0.08	44.81	-	44.90	(0.08)
2008	24	1.34	0.09	0.09	1.43	0.01	0.01	0.09	44.81	-	44.90	(0.08)
2009	25	1.43	0.09	0.09	1.53	0.01	0.01	0.10	44.81	-	44.91	(0.09)
2010	26	1.53	0.10	0.10	1.63	0.01	0.01	0.11	44.81	-	44.92	(0.09)
2011	27	1.63	0.11	0.11	1.73	0.01	0.01	0.11	44.81	-	44.92	(0.10)
2012	28	1.73	0.11	0.11	1.85	0.01	0.01	0.12	44.81	-	44.93	(0.11)
2013	29	1.85	0.12	0.12	1.97	0.01	0.01	0.13	44.81	-	44.94	(0.11)
2014	30	1.97	0.13	0.13	2.10	0.01	0.01	0.14	44.81	-	44.94	(0.12)
2015	31	2.10	0.14	0.14	2.24	0.01	0.01	0.15	44.81	-	44.95	(0.13)
2016	32	2.24	0.15	0.15	2.39	0.01	0.01	0.15	44.81	-	44.96	(0.14)
2017	33	2.39	0.16	0.16	2.55	0.01	0.01	0.16	44.81	-	44.97	(0.15)
2018	34	2.55	0.17	0.17	2.72	0.01	0.01	0.17	44.81	-	44.98	(0.16)
2019	35	2.72	0.18	0.18	2.89	0.01	0.01	0.17	44.81	-	44.99	(0.17)
2020	36	2.89	0.19	0.19	3.08	0.01	0.01	0.20	44.81	-	45.00	(0.18)
2021	37	3.09	0.20	0.20	3.29	0.01	0.01	0.21	44.81	-	45.01	(0.19)
2022	38	3.29	0.22	0.22	3.51	0.01	0.01	0.22	44.81	-	45.02	(0.20)
2023	39	3.51	0.23	0.23	3.74	0.01	0.01	0.24	44.81	-	45.04	(0.22)
2024	40	3.74	0.25	0.25	3.99	0.01	0.01	0.25	44.81	-	45.05	(0.23)
2025	41	3.99	0.26	0.26	4.25	0.01	0.01	0.27	44.81	-	45.08	(0.25)

CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
 and Transition entries at 01/01/2003  
 (\$000's)

Location Asset	Asset Number	Mill Creek 4 MCA GSU 1123008	4.25	0.28	4.53	0.01	0.29	44.81	44.82	45.10	(0.28)
	2026		4.53	0.30	4.83	0.01	0.31	44.81	44.82	45.10	(0.30)
	2027		4.83	0.32	5.15	0.01	0.33	44.81	44.82	45.14	(0.32)
	2028		0.00								
	2029		0.00								
	2030		0.00								
	2031		0.00								
	2032		0.00								
	2033		0.00								
	2034										
	2035										
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	2077										
	2078										
	2079										
			4.84			0.28	4.34	1971.82	1971.98	1976.94	-4.96

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION**  
and Transition entries at 01/01/2003  
(\$'000's)

Location: Mill Creek  
Asset: State G.S.U.  
Asset Number: 1135331

Asset Original cost	974
Reg Depr Rate	2.10%
Salvage Rate	0.00%
GAAP Depr. Rate	2.10%
Year installed	1975
Retirement Date	2026
Asset Life	53
Age at 12/2002	27
Rem Life at 12/2002	26
Disc Rate	6.61%
Inflation Rate	2.10%
ARO current \$	1,7106
Inflation Factor	3
PV @ 1% Year	5
	0.17

Journal Entries @ 01/01/03

	Transition Entry		Reg Asset/(Reg Liability)
	Dr	Cr	
ARO Asset-317	0.17		
Regulatory Asset-182.3		0.90	0.90
Reg Credits-407.4	0.90		
Ex. Deductions-435		0.00	
Reg Liability-254	0.00		
Acc Depreciation-108		0.10	
ARO Liability-230		0.98	
	1.97	1.97	

Cal Year	Year	GAAP		Regulatory		Annual Income Statement Effect	Total Regulatory	Total GAAP	Regulatory (Asset)/Liability
		Liability Balance 1-Jan	Annual Accretion	Liability Balance 31-Dec	Annual Depreciation				
1976	1	0.17	0.01	0.18	0.00	-	20.45	20.47	(0.02)
1977	2	0.18	0.01	0.20	0.00	-	20.45	20.47	(0.02)
1978	3	0.20	0.01	0.21	0.00	-	20.45	20.47	(0.02)
1979	4	0.21	0.01	0.22	0.00	-	20.45	20.47	(0.02)
1980	5	0.22	0.01	0.24	0.00	-	20.45	20.47	(0.02)
1981	6	0.24	0.02	0.25	0.00	-	20.45	20.47	(0.02)
1982	7	0.25	0.02	0.27	0.00	-	20.45	20.47	(0.02)
1983	8	0.27	0.02	0.29	0.00	-	20.45	20.47	(0.02)
1984	9	0.29	0.02	0.31	0.00	-	20.45	20.48	(0.02)
1985	10	0.31	0.02	0.33	0.00	-	20.45	20.48	(0.02)
1986	11	0.33	0.02	0.35	0.00	-	20.45	20.48	(0.02)
1987	12	0.35	0.02	0.37	0.00	-	20.45	20.48	(0.02)
1988	13	0.37	0.02	0.40	0.00	-	20.45	20.48	(0.02)
1989	14	0.40	0.03	0.42	0.00	-	20.45	20.48	(0.02)
1990	15	0.42	0.03	0.45	0.00	-	20.45	20.48	(0.02)
1991	16	0.45	0.03	0.48	0.00	-	20.45	20.48	(0.02)
1992	17	0.48	0.03	0.51	0.00	-	20.45	20.48	(0.02)
1993	18	0.51	0.04	0.55	0.00	-	20.45	20.48	(0.02)
1994	19	0.55	0.04	0.62	0.00	-	20.45	20.49	(0.03)
1995	20	0.58	0.04	0.62	0.00	-	20.45	20.49	(0.03)
1996	21	0.62	0.04	0.66	0.00	-	20.45	20.49	(0.03)
1997	22	0.66	0.04	0.66	0.00	-	20.45	20.49	(0.03)
1998	23	0.71	0.05	0.75	0.00	-	20.45	20.50	(0.04)
1999	24	0.75	0.05	0.80	0.00	-	20.45	20.50	(0.04)
2000	25	0.80	0.06	0.86	0.00	-	20.45	20.50	(0.04)
2001	26	0.86	0.06	0.91	0.00	-	20.45	20.51	(0.05)
2002	27	0.91	0.06	0.98	0.00	-	20.45	20.51	(0.05)
2003	28	0.98	0.06	1.04	0.00	-	20.45	20.51	(0.05)
2004	29	1.04	0.07	1.11	0.00	0.07	20.45	20.51	(0.06)
2005	30	1.11	0.07	1.18	0.00	0.07	20.45	20.52	(0.06)
2006	31	1.18	0.08	1.26	0.00	0.08	20.45	20.52	(0.06)
2007	32	1.26	0.08	1.34	0.00	0.08	20.45	20.53	(0.07)
2008	33	1.34	0.09	1.43	0.00	0.09	20.45	20.53	(0.07)
2009	34	1.43	0.09	1.53	0.00	0.09	20.45	20.54	(0.08)
2010	35	1.53	0.10	1.63	0.00	0.10	20.45	20.55	(0.08)
2011	36	1.63	0.11	1.73	0.00	0.11	20.45	20.55	(0.09)
2012	37	1.73	0.11	1.85	0.00	0.11	20.45	20.56	(0.10)
2013	38	1.85	0.12	1.97	0.00	0.12	20.45	20.57	(0.11)
2014	39	1.97	0.13	2.10	0.00	0.13	20.45	20.57	(0.11)
2015	40	2.10	0.14	2.24	0.00	0.14	20.45	20.58	(0.12)
2016	41	2.24	0.15	2.39	0.00	0.15	20.45	20.60	(0.13)
							20.45	20.61	(0.15)



**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)**

Location: Mill Creek 4  
Asset: Lab Chemical Disposal  
Asset Number: Not related to specific asset #

Asset Original cost	-
Reg Depr Rate	2.82%
Savage Rate	0.21%
GAAP Depr. Rate	2.61%
Year Installed	1982
Retirement Date	2026
Asset Life	46
Age at 12/2002	20
Rem Life at 12/2002	26
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.7166
ARO current \$	3
Inflation Adjusted ARO	5
PV @ 1% Year	0.27

**Journal Entries @ 01/01/03**

	Transition Entry		Reg. Asset/(Reg. Liability)
	Dr	Cr	
ARO Asset-317	0.27		
Regulatory Asset-182.3	0.85		0.85
Reg Credits-407.4		0.85	
Ex. Deductions-435	0.85		
Reg Liability-254		0.00	0.00
Acc Depreciation-108	0.00		0.14
ARO Liability-230		0.96	0.96
	1.96	1.96	

Cal Year	Year	Liability Balance 1-Jan	Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory			Total GAAP	Regulatory (Asset)/Liability
							Depreciation	Removal Cost	Total Regulatory		
1983	1	0.27	0.02	0.29	0.01	0.000	-	-	0.02	(0.02)	
1984	2	0.29	0.02	0.31	0.01	0.000	-	-	0.03	(0.03)	
1985	3	0.31	0.02	0.33	0.01	0.000	-	-	0.03	(0.03)	
1986	4	0.33	0.02	0.35	0.01	0.000	-	-	0.03	(0.03)	
1987	5	0.35	0.02	0.37	0.01	0.000	-	-	0.03	(0.03)	
1988	6	0.37	0.02	0.40	0.01	0.000	-	-	0.03	(0.03)	
1989	7	0.40	0.03	0.42	0.01	0.000	-	-	0.03	(0.03)	
1990	8	0.42	0.03	0.45	0.01	0.000	-	-	0.04	(0.04)	
1991	9	0.45	0.03	0.48	0.01	0.000	-	-	0.04	(0.04)	
1992	10	0.48	0.03	0.51	0.01	0.000	-	-	0.04	(0.04)	
1993	11	0.51	0.03	0.55	0.01	0.000	-	-	0.04	(0.04)	
1994	12	0.55	0.04	0.58	0.01	0.000	-	-	0.04	(0.04)	
1995	13	0.58	0.04	0.62	0.01	0.000	-	-	0.05	(0.05)	
1996	14	0.62	0.04	0.66	0.01	0.000	-	-	0.05	(0.05)	
1997	15	0.66	0.04	0.71	0.01	0.000	-	-	0.05	(0.05)	
1998	16	0.71	0.05	0.75	0.01	0.000	-	-	0.05	(0.05)	
1999	17	0.75	0.05	0.80	0.01	0.000	-	-	0.06	(0.06)	
2000	18	0.80	0.05	0.86	0.01	0.000	-	-	0.06	(0.06)	
2001	19	0.86	0.06	0.91	0.01	0.000	-	-	0.06	(0.06)	
2002	20	0.91	0.06	0.98	0.01	0.000	-	-	0.06	(0.06)	
2003	21	0.98	0.06	1.04	0.01	0.072	-	-	0.07	(0.07)	
2004	22	1.04	0.07	1.11	0.01	0.076	-	-	0.07	(0.07)	
2005	23	1.11	0.07	1.18	0.01	0.080	-	-	0.08	(0.08)	
2006	24	1.18	0.08	1.26	0.01	0.085	-	-	0.08	(0.08)	
2007	25	1.26	0.08	1.34	0.01	0.090	-	-	0.09	(0.09)	
2008	26	1.34	0.09	1.43	0.01	0.096	-	-	0.10	(0.09)	
2009	27	1.43	0.09	1.53	0.01	0.102	-	-	0.10	(0.09)	
2010	28	1.53	0.10	1.63	0.01	0.108	-	-	0.11	(0.10)	

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
 and Transition entries at 01/01/2003  
 (\$000's)**

Location Asset	Asset Number	Mill Creek 4 Lab Chemical Disposal Not related to specific asset #	1.63	0.11	1.73	0.01	0.115	-	-	0.01	0.11	(0.11)
	2011	29	1.63	0.11	1.73	0.01	0.115	-	-	0.01	0.11	(0.11)
	2012	30	1.73	0.11	1.85	0.01	0.122	-	-	0.01	0.12	(0.11)
	2013	31	1.85	0.12	1.97	0.01	0.129	-	-	0.01	0.13	(0.12)
	2014	32	1.97	0.13	2.10	0.01	0.137	-	-	0.01	0.14	(0.13)
	2015	33	2.10	0.14	2.24	0.01	0.146	-	-	0.01	0.15	(0.14)
	2016	34	2.24	0.15	2.39	0.01	0.155	-	-	0.01	0.16	(0.15)
	2017	35	2.39	0.16	2.55	0.01	0.165	-	-	0.01	0.16	(0.16)
	2018	36	2.55	0.17	2.72	0.01	0.175	-	-	0.01	0.18	(0.17)
	2019	37	2.72	0.18	2.89	0.01	0.187	-	-	0.01	0.19	(0.18)
	2020	38	2.89	0.19	3.09	0.01	0.198	-	-	0.01	0.20	(0.19)
	2021	39	3.09	0.20	3.29	0.01	0.211	-	-	0.01	0.21	(0.20)
	2022	40	3.29	0.22	3.51	0.01	0.225	-	-	0.01	0.22	(0.22)
	2023	41	3.51	0.23	3.74	0.01	0.24	-	-	0.01	0.24	(0.23)
	2024	42	3.74	0.25	3.99	0.01	0.25	-	-	0.01	0.25	(0.25)
	2025	43	3.99	0.26	4.25	0.01	0.27	-	-	0.01	0.27	(0.26)
	2026	44	4.25	0.28	4.53	0.01	0.29	-	-	0.01	0.29	(0.28)
	2027	45	4.53	0.30	4.83	0.01	0.31	-	-	0.01	0.31	(0.30)
	2028	46	4.83	0.32	5.15	0.01	0.33	-	-	0.01	0.33	(0.32)
	2029	47	-	-	-	-	-	-	-	-	-	-
	2030	48	-	-	-	-	-	-	-	-	-	-
	2031	49	-	-	-	-	-	-	-	-	-	-
	2032	50	-	-	-	-	-	-	-	-	-	-
	2033	51	-	-	-	-	-	-	-	-	-	-
	2034	52	-	-	-	-	-	-	-	-	-	-
	2035	53	-	-	-	-	-	-	-	-	-	-
	2036	54	-	-	-	-	-	-	-	-	-	-
	2037	55	-	-	-	-	-	-	-	-	-	-
	2038	56	-	-	-	-	-	-	-	-	-	-
	2039	57	-	-	-	-	-	-	-	-	-	-
	2040	58	-	-	-	-	-	-	-	-	-	-
	2041	59	-	-	-	-	-	-	-	-	-	-
	2042	60	-	-	-	-	-	-	-	-	-	-
	2043	61	-	-	-	-	-	-	-	-	-	-
	2044	62	-	-	-	-	-	-	-	-	-	-
	2045	63	-	-	-	-	-	-	-	-	-	-
	2046	64	-	-	-	-	-	-	-	-	-	-
	2047	65	-	-	-	-	-	-	-	-	-	-
	2048	66	-	-	-	-	-	-	-	-	-	-
	2049	67	-	-	-	-	-	-	-	-	-	-
	2050	68	-	-	-	-	-	-	-	-	-	-
	2051	69	-	-	-	-	-	-	-	-	-	-
	2052	70	-	-	-	-	-	-	-	-	-	-
			<u>4.88</u>			<u>0.33</u>	<u>4.359</u>			<u>0.18</u>	<u>5.20</u>	<u>(5.02)</u>

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)**

Location Mill Creek 4 SO2  
Asset Chemical Tanks  
Asset Number 1127053

Asset Original cost	339
Reg Depr Rate	5.38%
GAAP Depr. Rate	0.47%
Year Installed	1984
Retirement Date	2017
Asset Life	33
Age at 12/2002	18
Rem Life at 12/2002	15
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.3658
ARO current \$	6
Inflation Adjusted ARO	8
PV @ IS Year	0.99

**Journal Entries @ 01/01/03**

	Transition Entry		Reg Asset/(Reg Liability)
	Dr	Cr	
ARO Asset-317	0.99		
Regulatory Asset-182.3	0.00		(25.66)
Reg Credits-407.4		0.00	
Ex. Deductions-435		0.00	
Reg Liability-254		25.66	
Acc Depreciation-108	28.68	0.88	
ARO Liability-230		3.14	
	29.67	29.67	

Cal Year	Year	Liability Balance 1-Jan	Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory		Total GAAP	Regulatory (Asset)/Liability
							Depreciation	Removal Cost		
1985	1	0.99	0.07	1.06	0.05	0.000	16.64	1.59	18.24	1.48
1986	2	1.06	0.07	1.13	0.05	0.000	16.64	1.59	18.24	1.47
1987	3	1.13	0.07	1.20	0.05	0.000	16.64	1.59	18.24	1.47
1988	4	1.20	0.08	1.28	0.05	0.000	16.64	1.59	18.24	1.47
1989	5	1.28	0.08	1.37	0.05	0.000	16.64	1.59	18.24	1.46
1990	6	1.37	0.09	1.46	0.05	0.000	16.64	1.59	18.24	1.45
1991	7	1.46	0.10	1.55	0.05	0.000	16.64	1.59	18.24	1.45
1992	8	1.55	0.10	1.65	0.05	0.000	16.64	1.59	18.24	1.44
1993	9	1.65	0.11	1.76	0.05	0.000	16.64	1.59	18.24	1.44
1994	10	1.76	0.12	1.88	0.05	0.000	16.64	1.59	18.24	1.43
1995	11	1.88	0.12	2.00	0.05	0.000	16.64	1.59	18.24	1.42
1996	12	2.00	0.13	2.14	0.05	0.000	16.64	1.59	18.24	1.41
1997	13	2.14	0.14	2.28	0.05	0.000	16.64	1.59	18.24	1.40
1998	14	2.28	0.15	2.43	0.05	0.000	16.64	1.59	18.24	1.39
1999	15	2.43	0.16	2.59	0.05	0.000	16.64	1.59	18.24	1.38
2000	16	2.59	0.17	2.76	0.05	0.000	16.64	1.59	18.24	1.37
2001	17	2.76	0.18	2.94	0.05	0.000	16.64	1.59	18.24	1.36
2002	18	2.94	0.19	3.14	0.05	0.000	16.64	1.59	18.24	1.35
2003	19	3.14	0.21	3.34	0.05	0.256	16.64	-	16.89	(0.21)
2004	20	3.34	0.22	3.57	0.05	0.284	16.64	-	16.91	(0.22)
2005	21	3.57	0.24	3.80	0.05	0.300	16.64	-	16.93	(0.24)
2006	22	3.80	0.25	4.05	0.05	0.317	16.64	-	16.89	(0.25)
2007	23	4.05	0.27	4.32	0.05	0.334	16.64	-	16.96	(0.27)
2008	24	4.32	0.29	4.61	0.05	0.353	16.64	-	16.98	(0.29)
2009	25	4.61	0.30	4.91	0.05	0.373	16.64	-	17.00	(0.30)
2010	26	4.91	0.32	5.24	0.05	0.395	16.64	-	17.02	(0.32)
2011	27	5.24	0.35	5.58	0.05	0.418	16.64	-	17.04	(0.35)
2012	28	5.58	0.37	5.95	0.05		16.64	-	17.06	(0.37)



**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
 and Transition entries at 01/01/2003  
 (\$000's)**

Location Asset Asset Number	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054		
Mill Creek 4 SO2 Chemical Tanks 1127093	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70		
	5.95	6.34	6.76	7.21	7.69	8.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.39	6.34	6.76	7.21	7.69	8.19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0.05	0.05	0.05	0.05	0.05	0.05	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0.442	0.468	0.496	0.525	0.557	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	16.64	16.64	16.64	16.64	16.64	16.64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	17.09	17.11	17.14	17.17	17.20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	16.69	16.69	16.69	16.69	16.69	16.69	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	7.20	1.61	5.787	28.68	549.28	578.69	558.09	20.60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$'000's)**

Location: Mill Creek 4  
Asset: Radiation Sources  
Asset Number: Not related to specific asset

Asset Original cost	-
Reg Depr Rate	2.82%
Salvage Rate	0.21%
GAAP Depr. Rate	2.61%
Year Installed	1982
Retirement Date	2028
Asset Life	46
Age at 12/2002	20
Rem Life at 12/2002	26
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.7166
ARO current \$	24
Inflation Adjusted ARO	41
PV @ IS Year	2.17

**Journal Entries @ 01/01/03**

	Transition Entry		Reg. Asset/(Reg. Liability)
	Dr	Cr	
ARO Asset-317	2.17		
Regulatory Asset-182.3	6.76		6.76
Reg Credits-407.4		6.76	
Ex. Deductions-435	6.76		
Reg Liability-254		0.00	0.00
Acc Depreciation-108		1.13	1.13
ARO Liability-230		7.80	7.80
	15.70	15.70	

Cal Year	Year	Liability Balance 1-Jan	Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory			Total GAAP	Regulatory (Asset)/Liability
							Depreciation	Removal Cost	Total Regulatory		
1983	1	2.17	0.14	2.31	0.06	0.000	-	-	-	0.20	(0.20)
1984	2	2.31	0.15	2.46	0.06	0.000	-	-	-	0.21	(0.21)
1985	3	2.46	0.16	2.63	0.06	0.000	-	-	-	0.22	(0.22)
1986	4	2.63	0.17	2.80	0.06	0.000	-	-	-	0.23	(0.23)
1987	5	2.80	0.19	2.99	0.06	0.000	-	-	-	0.24	(0.24)
1988	6	2.99	0.20	3.18	0.06	0.000	-	-	-	0.25	(0.25)
1989	7	3.18	0.21	3.39	0.06	0.000	-	-	-	0.27	(0.27)
1990	8	3.39	0.22	3.62	0.06	0.000	-	-	-	0.28	(0.28)
1991	9	3.62	0.24	3.86	0.06	0.000	-	-	-	0.30	(0.30)
1992	10	3.86	0.26	4.11	0.06	0.000	-	-	-	0.31	(0.31)
1993	11	4.11	0.27	4.38	0.06	0.000	-	-	-	0.33	(0.33)
1994	12	4.38	0.29	4.67	0.06	0.000	-	-	-	0.35	(0.35)
1995	13	4.67	0.31	4.98	0.06	0.000	-	-	-	0.37	(0.37)
1996	14	4.98	0.33	5.31	0.06	0.000	-	-	-	0.39	(0.39)
1997	15	5.31	0.35	5.66	0.06	0.000	-	-	-	0.41	(0.41)
1998	16	5.66	0.37	6.04	0.06	0.000	-	-	-	0.43	(0.43)
1999	17	6.04	0.40	6.44	0.06	0.000	-	-	-	0.46	(0.46)
2000	18	6.44	0.43	6.86	0.06	0.000	-	-	-	0.48	(0.48)
2001	19	6.86	0.45	7.32	0.06	0.000	-	-	-	0.51	(0.51)
2002	20	7.32	0.48	7.80	0.06	0.000	-	-	-	0.54	(0.54)
2003	21	7.80	0.52	8.32	0.06	0.572	-	-	0.06	0.57	(0.52)
2004	22	8.32	0.55	8.87	0.06	0.606	-	-	0.06	0.61	(0.55)
2005	23	8.87	0.59	9.45	0.06	0.643	-	-	0.06	0.64	(0.59)
2006	24	9.45	0.62	10.08	0.06	0.681	-	-	0.06	0.68	(0.62)
2007	25	10.08	0.67	10.74	0.06	0.723	-	-	0.06	0.72	(0.67)
2008	26	10.74	0.71	11.45	0.06	0.767	-	-	0.06	0.77	(0.71)
2009	27	11.45	0.76	12.21	0.06	0.814	-	-	0.06	0.81	(0.76)
2010	28	12.21	0.81	13.02	0.06	0.864	-	-	0.06	0.86	(0.81)



**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION**  
and Transition entries at 01/01/2003  
(\$000's)

Location Mill Creek  
Asset  
Asset Number

Asset Original cost	-
Reg Depr Rate	2.39%
GAAP Depr. Rate	0.37%
Year installed	1982
Retirement Date	2024
Asset Life	42
Age at 12/2002	20
Rem Life at 12/2002	22
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.5797
ARO current \$	0
Inflation Adjusted ARO	0
PV @ IS Year	0.00

Journal Entries @ 01/01/03

	Transition Entry		Reg Asset/(Reg Liability)
	Dr	Cr	
ARO Asset-317	0.00		
Regulatory Asset-182.3	0.00		
Reg Credits-407.4		0.00	
Ex. Deductions-435	0.00		0.00
Reg Liability-254		0.00	
Acc Depreciation-108	0.00		0.00
ARO Liability-230		0.00	
	0.00		

Cal Year	Year	Liability Balance 1-Jan	Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory			Total GAAP	Regulatory (Asset)/Liability
							Depreciation	Removal Cost	Total Regulatory		
1983	1	0.00	-	-	-	0.000	-	-	-	-	-
1984	2	0.00	-	-	-	0.000	-	-	-	-	-
1985	3	0.00	-	-	-	0.000	-	-	-	-	-
1986	4	0.00	-	-	-	0.000	-	-	-	-	-
1987	5	0.00	-	-	-	0.000	-	-	-	-	-
1988	6	0.00	-	-	-	0.000	-	-	-	-	-
1989	7	0.00	-	-	-	0.000	-	-	-	-	-
1990	8	0.00	-	-	-	0.000	-	-	-	-	-
1991	9	0.00	-	-	-	0.000	-	-	-	-	-
1992	10	0.00	-	-	-	0.000	-	-	-	-	-
1993	11	0.00	-	-	-	0.000	-	-	-	-	-
1994	12	0.00	-	-	-	0.000	-	-	-	-	-
1995	13	0.00	-	-	-	0.000	-	-	-	-	-
1996	14	0.00	-	-	-	0.000	-	-	-	-	-
1997	15	0.00	-	-	-	0.000	-	-	-	-	-
1998	16	0.00	-	-	-	0.000	-	-	-	-	-
1999	17	0.00	-	-	-	0.000	-	-	-	-	-
2000	18	0.00	-	-	-	0.000	-	-	-	-	-
2001	19	0.00	-	-	-	0.000	-	-	-	-	-
2002	20	0.00	-	-	-	0.000	-	-	-	-	-
2003	21	0.00	-	-	-	0.000	-	-	-	-	-
2004	22	0.00	-	-	-	0.000	-	-	-	-	-
2005	23	0.00	-	-	-	0.000	-	-	-	-	-
2006	24	0.00	-	-	-	0.000	-	-	-	-	-
2007	25	0.00	-	-	-	0.000	-	-	-	-	-
2008	26	0.00	-	-	-	0.000	-	-	-	-	-
2009	27	0.00	-	-	-	0.000	-	-	-	-	-
2010	28	0.00	-	-	-	0.000	-	-	-	-	-



Louisville Gas and Electric Company  
**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION**  
 and Transition entries at 01/01/2003  
 (\$'000's)

Trimble County Generating Station

Estimated Settlement Cost Current \$ 7,467  
 FV Estimated Settlement Cost at 2.10% Inflation 14,520  
 PV Settlement Cost at 6.61% Discount Rate 926

	Transition Journal Entries @ 01/01/03		2003 Post Implementation Journal Entries	
	Dr	Cr	Dr	Cr
ARO Asset	926.0	-	132.0	-
Reg Asset	1,276.8	-	21.4	-
Extr. Deductions	-	1,276.8	-	-
Reg Liability	-	15.6	-	21.4
Acc Depreciation	65.8	256.7	-	132.0
ARO Liability	-	1,998.3	-	153.3
	3,545.50	3,545.50	306.70	306.70

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>Accretion Expense</b>	127.15	135.56	144.52	154.07	164.25	175.11	186.68	199.02	212.18	226.20	241.16	257.10	274.09	292.21	311.52	332.12	354.07	377.47	402.42	429.02	457.38	487.61	519.85
Ash Pond	4.40	4.69	5.00	5.33	5.68	6.06	6.48	6.97	7.34	7.83	8.35	8.90	9.49	10.11	10.78	11.49	12.25	13.06	13.93	14.85	15.83	16.88	17.99
Coal Storage	0.30	0.32	0.34	0.36	0.39	0.41	0.44	0.47	0.50	0.53	0.57	0.61	0.65	0.69	0.74	0.78	0.84	0.89	0.95	1.01	1.08	1.15	1.23
Nuclear Sources	0.07	0.08	0.08	0.09	0.09	0.10	0.10	0.11	0.12	0.13	0.13	0.14	0.15	0.16	0.17	0.18	0.20	0.21	0.22	0.24	0.25	0.27	0.29
Sewage Plant	0.04	0.04	0.04	0.04	0.05	0.05	0.05	0.06	0.06	0.06	0.07	0.07	0.08	0.08	0.09	0.09	0.10	0.10	0.11	0.12	0.13	0.14	0.14
Hazardous Material Disposal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GSU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Annual Accretion</b>	131.96	140.68	149.98	159.89	170.46	181.73	193.74	206.55	220.20	234.76	250.27	266.82	284.45	303.26	323.30	344.67	367.45	391.74	417.64	445.24	474.67	506.05	539.50
<b>Depreciation Expense</b>	20.61	20.61	20.61	20.61	20.61	20.61	20.61	20.61	20.61	20.61	20.61	20.61	20.61	20.61	20.61	20.61	20.61	20.61	20.61	20.61	20.61	20.61	20.61
Ash Pond	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71
Coal Storage	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Nuclear Sources	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Sewage Plant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hazardous Material Disposal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GSU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Annual Depreciation</b>	21.39	21.39	21.39	21.39	21.39	21.39	21.39	21.39	21.39	21.39	21.39	21.39	21.39	21.39	21.39	21.39	21.39	21.39	21.39	21.39	21.39	21.39	21.39
<b>Total Depr/Accr</b>	153.35	162.07	171.37	181.28	191.85	203.12	215.13	227.94	241.59	256.15	271.66	288.21	305.84	324.65	344.69	366.06	388.84	413.13	439.03	466.83	496.06	527.44	560.89
<b>Regulatory Credits</b>	153.35	162.07	171.37	181.28	191.85	203.12	215.13	227.94	241.59	256.15	271.66	288.21	305.84	324.65	344.69	366.06	388.84	413.13	439.03	466.83	496.06	527.44	560.89
<b>Total US Affect</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)**

Location Trimble County 1  
Asset Ash Pond  
Asset Number 1130302

Asset Original cost	2,289
Reg Depr Rate	2.40%
Salvage Rate	0.09%
GAAP Depr. Rate	2.31%
Year Installed	1990
Retirement Date	2033
Asset Life	43
Age at 12/2002	11
Rem Life at 12/2002	32
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.9446
ARO current \$	7195
Inflation Adjusted ARO	13991
PV @ IS Year	892.37

Journal Entries @ 01/01/03		Transition Entry		Reg Asset/(Reg Liability)
	Dr	Cr		
ARO Asset-317	892.37			
Regulatory Asset-182.3	1253.89			
Reg Credits-407.4		1253.89		1,253.89
Ex. Deductions-435	1253.89			
Reg Liability-254			0.00	
Acc Depreciation-108	24.72		247.36	
ARO Liability-230			1923.62	
	3424.87		3,424.87	

Cal Year	Year	Liability Balance		Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory		Total GAAP	Total Regulatory	Regulatory (Asset)/Liability
		1-Jan	31-Dec					Depreciation	Removal Cost			
1981	1	892.37	851.35	58.99	851.35	20.61	-	52.88	2.06	132.47	54.94	(77.54)
1982	2	951.35	1,014.24	62.88	1,014.24	20.61	-	52.88	2.06	136.37	54.94	(81.44)
1993	3	1014.24	1,081.28	67.04	1,081.28	20.61	-	52.88	2.06	140.53	54.94	(85.59)
1994	4	1081.28	1,152.75	71.47	1,152.75	20.61	-	52.88	2.06	144.96	54.94	(90.03)
1995	5	1152.75	1,228.95	76.20	1,228.95	20.61	-	52.88	2.06	149.69	54.94	(94.75)
1996	6	1228.95	1,310.18	81.23	1,310.18	20.61	-	52.88	2.06	154.72	54.94	(99.79)
1997	7	1310.18	1,396.78	86.60	1,396.78	20.61	-	52.88	2.06	160.09	54.94	(105.16)
1998	8	1396.78	1,489.11	92.33	1,489.11	20.61	-	52.88	2.06	165.82	54.94	(110.88)
1999	9	1489.11	1,587.54	98.43	1,587.54	20.61	-	52.88	2.06	171.92	54.94	(116.98)
2000	10	1587.54	1,692.48	104.94	1,692.48	20.61	-	52.88	2.06	178.43	54.94	(123.49)
2001	11	1692.48	1,804.35	111.87	1,804.35	20.61	-	52.88	2.06	185.36	54.94	(130.43)
2002	12	1804.35	1,923.62	119.27	1,923.62	20.61	-	52.88	2.06	192.76	54.94	(137.82)
2003	13	1923.62	2,050.77	127.15	2,050.77	20.61	147.76	52.88	-	200.64	73.49	(127.15)
2004	14	2050.77	2,186.32	135.56	2,186.32	20.61	156.17	52.88	-	209.05	73.49	(135.56)
2005	15	2186.32	2,330.84	144.52	2,330.84	20.61	165.13	52.88	-	218.01	73.49	(144.52)
2006	16	2330.84	2,484.91	154.07	2,484.91	20.61	174.68	52.88	-	227.56	73.49	(154.07)
2007	17	2484.91	2,649.16	164.25	2,649.16	20.61	184.87	52.88	-	237.74	73.49	(164.25)
2008	18	2649.16	2,824.27	175.11	2,824.27	20.61	195.72	52.88	-	248.60	73.49	(175.11)
2009	19	2824.27	3,010.95	186.68	3,010.95	20.61	207.30	52.88	-	260.17	73.49	(186.68)
2010	20	3010.95	3,209.98	199.02	3,209.98	20.61	219.64	52.88	-	272.51	73.49	(199.02)
2011	21	3209.98	3,422.16	212.18	3,422.16	20.61	232.79	52.88	-	285.67	73.49	(212.18)
2012	22	3422.16	3,648.36	226.20	3,648.36	20.61	246.82	52.88	-	299.69	73.49	(226.20)
2013	23	3648.36	3,889.52	241.16	3,889.52	20.61	261.77	52.88	-	314.65	73.49	(241.16)
2014	24	3889.52	4,146.61	257.10	4,146.61	20.61	277.71	52.88	-	330.59	73.49	(257.10)
2015	25	4146.61	4,420.71	274.09	4,420.71	20.61	294.70	52.88	-	347.58	73.49	(274.09)
2016	26	4420.71	4,712.91	292.21	4,712.91	20.61	312.82	52.88	-	365.70	73.49	(292.21)
2017	27	4712.91	5,024.44	311.52	5,024.44	20.61	332.14	52.88	-	385.01	73.49	(311.52)
2018	28	5024.44	5,356.55	332.12	5,356.55	20.61	352.73	52.88	-	405.60	73.49	(332.12)

CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)

Location Asset Asset Number	Trimble County 1 Ash Pond 1130302																			
2019		5356.55	354.07	5,710.62	20.61	374.68	52.88	-	73.49	427.56	(354.07)									
2020		5710.62	377.47	6,088.09	20.61	398.09	52.88	-	73.49	450.96	(377.47)									
2021		6088.09	402.42	6,490.52	20.61	423.04	52.88	-	73.49	475.91	(402.42)									
2022		6490.52	429.02	6,919.54	20.61	449.64	52.88	-	73.49	502.51	(429.02)									
2023		6919.54	457.38	7,376.92	20.61	478.00	52.88	-	73.49	530.87	(457.38)									
2024		7376.92	487.61	7,864.54	20.61	506.23	52.88	-	73.49	561.10	(487.61)									
2025		7864.54	519.85	8,384.38	20.61	540.46	52.88	-	73.49	593.34	(519.85)									
2026		8384.38	554.21	8,938.59	20.61	574.82	52.88	-	73.49	627.70	(554.21)									
2027		8938.59	590.84	9,529.43	20.61	611.45	52.88	-	73.49	664.33	(590.84)									
2028		9529.43	629.90	10,159.32	20.61	650.51	52.88	-	73.49	703.38	(629.90)									
2029		10159.32	671.53	10,830.86	20.61	692.14	52.88	-	73.49	745.02	(671.53)									
2030		10830.86	715.92	11,546.78	20.61	736.53	52.88	-	73.49	789.41	(715.92)									
2031		11546.78	763.24	12,310.02	20.61	783.86	52.88	-	73.49	836.73	(763.24)									
2032		12310.02	813.69	13,123.71	20.61	834.31	52.88	-	73.49	887.18	(813.69)									
2033		13123.71	867.48	13,991.19	20.61	886.09	52.88	-	73.49	940.97	(867.48)									
2034																				
2035																				
2036																				
2037																				
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2059																				
			<u>13098.82</u>																	
			<u>886.39</u>			<u>12706.594</u>	<u>2,273.66</u>	<u>24.72</u>	<u>2,937.41</u>	<u>16,258.87</u>	<u>(13,321.46)</u>									



**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$'000's)**

Location  
Asset  
Asset Number

Trimble County 1	2,295
Coal Storage	2.40%
1130206	0.09%
	2.31%
Asset Original cost	1990
Reg Depr Rate	2033
Salvage Rate	43
GAAP Depr. Rate	11
Year Installed	32
Retirement Date	6.81%
Asset Life	2.10%
Age at 12/2002	1,944.8
Rem Life at 12/2002	249
Disc Rate	484
Inflation Rate	30.88
Inflation Factor	
ARO current \$	
Inflation Adjusted ARO	
PV @ 15 Year	

**Journal Entries @ 01/01/03**

	Transition Entry		Reg Asset/(Reg Liability)
	Dr	Cr	
ARO Asset-317	30.88		
Regulatory Asset-182.3	19.46		19.46
Reg Credits-407.4		19.46	
Ex. Deductions-435	19.46		
Reg Liability-254		0.00	
Acc Depreciation-108	24.79		8.56
ARO Liability-230		66.57	
	94.60		94.60

Cal Year	Year	Liability Balance 1-Jan	Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory		Total Regulatory	Total GAAP	Regulatory (Asset)/Liability
							Depreciation	Removal Cost			
1991	1	30.88	2.04	32.92	0.71	-	53.01	2.07	55.08	55.77	(0.69)
1992	2	32.92	2.18	35.10	0.71	-	53.01	2.07	55.08	55.90	(0.82)
1993	3	35.10	2.32	37.42	0.71	-	53.01	2.07	55.08	56.05	(0.97)
1994	4	37.42	2.47	39.89	0.71	-	53.01	2.07	55.08	56.20	(1.12)
1995	5	39.89	2.64	42.53	0.71	-	53.01	2.07	55.08	56.36	(1.28)
1996	6	42.53	2.81	45.34	0.71	-	53.01	2.07	55.08	56.54	(1.46)
1997	7	45.34	3.00	48.34	0.71	-	53.01	2.07	55.08	56.72	(1.64)
1998	8	48.34	3.20	51.53	0.71	-	53.01	2.07	55.08	56.92	(1.84)
1999	9	51.53	3.41	54.94	0.71	-	53.01	2.07	55.08	57.13	(2.05)
2000	10	54.94	3.63	58.57	0.71	-	53.01	2.07	55.08	57.36	(2.28)
2001	11	58.57	3.87	62.44	0.71	-	53.01	2.07	55.08	57.60	(2.52)
2002	12	62.44	4.13	66.57	0.71	-	53.01	2.07	55.08	57.86	(2.78)
2003	13	66.57	4.40	70.97	0.71	5.11	53.01	-	53.73	58.13	(4.40)
2004	14	70.97	4.69	75.66	0.71	5.40	53.01	-	53.73	58.42	(4.69)
2005	15	75.66	5.00	80.66	0.71	5.71	53.01	-	53.73	58.73	(5.00)
2006	16	80.66	5.33	86.00	0.71	6.05	53.01	-	53.73	59.06	(5.33)
2007	17	86.00	5.68	91.68	0.71	6.40	53.01	-	53.73	59.41	(5.68)
2008	18	91.68	6.06	97.74	0.71	6.77	53.01	-	53.73	59.79	(6.06)
2009	19	97.74	6.46	104.20	0.71	7.17	53.01	-	53.73	60.19	(6.46)
2010	20	104.20	6.89	111.09	0.71	7.60	53.01	-	53.73	60.62	(6.89)
2011	21	111.09	7.34	118.43	0.71	8.08	53.01	-	53.73	61.07	(7.34)
2012	22	118.43	7.83	126.26	0.71	8.54	53.01	-	53.73	61.56	(7.83)
2013	23	126.26	8.35	134.61	0.71	9.06	53.01	-	53.73	62.07	(8.35)
2014	24	134.61	8.90	143.50	0.71	9.61	53.01	-	53.73	62.63	(8.90)
2015	25	143.50	9.49	152.99	0.71	10.20	53.01	-	53.73	63.21	(9.49)
2016	26	152.99	10.11	163.10	0.71	10.83	53.01	-	53.73	63.84	(10.11)
2017	27	163.10	10.78	173.88	0.71	11.49	53.01	-	53.73	64.51	(10.78)
2018	28	173.88	11.49	185.38	0.71	12.21	53.01	-	53.73	65.22	(11.49)



**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003**  
(\$000's)

Location  
Asset  
Asset Number

Trimble County 1	
Nuclear Sources	
Not related to specific asset #	
Asset Original cost	-
Reg Depr Rate	2.40%
Salvage Rate	0.09%
GAAP Depr. Rate	2.31%
Year Installed	1990
Retirement Date	2033
Asset Life	43
Age at 12/2002	11
Rem Life at 12/2002	32
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.9446
ARO current \$	17
Inflation Adjusted ARO	33
PV @ IS Year	2.11

**Journal Entries @ 01/01/03**

	Transition Entry		Reg Asset/(Reg Liability)
	Dr	Cr	
ARO Asset-317	2.11		
Regulatory Asset-182.3	3.02		3.02
Reg Credits-407.4		3.02	
Ex. Deductions-435	3.02		
Reg Liability-254		0.00	0.00
Acc Depreciation-108		0.58	0.58
ARO Liability-230		4.55	4.55
	8.15	8.15	8.15

**GAAP**

Cal Year	Year	Liability Balance 1-Jan	Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory		Total GAAP	Regulatory (Asset)/Liability
							Depreciation	Removal Cost		
1991	1	2.11	0.14	2.25	0.049	-	-	-	0.188	(0.188)
1992	2	2.25	0.15	2.40	0.049	-	-	-	0.197	(0.197)
1993	3	2.40	0.16	2.55	0.049	-	-	-	0.207	(0.207)
1994	4	2.55	0.17	2.72	0.049	-	-	-	0.218	(0.218)
1995	5	2.72	0.18	2.90	0.049	-	-	-	0.229	(0.229)
1996	6	2.90	0.19	3.10	0.049	-	-	-	0.241	(0.241)
1997	7	3.10	0.20	3.30	0.049	-	-	-	0.253	(0.253)
1998	8	3.30	0.22	3.52	0.049	-	-	-	0.267	(0.267)
1999	9	3.52	0.23	3.75	0.049	-	-	-	0.281	(0.281)
2000	10	3.75	0.25	4.00	0.049	-	-	-	0.297	(0.297)
2001	11	4.00	0.26	4.26	0.049	-	-	-	0.313	(0.313)
2002	12	4.26	0.28	4.55	0.049	-	-	-	0.331	(0.331)
2003	13	4.55	0.30	4.85	0.049	0.35	-	0.049	0.349	(0.300)
2004	14	4.85	0.32	5.17	0.049	0.37	-	0.049	0.368	(0.320)
2005	15	5.17	0.34	5.51	0.049	0.39	-	0.049	0.390	(0.341)
2006	16	5.51	0.36	5.87	0.049	0.41	-	0.049	0.413	(0.364)
2007	17	5.87	0.39	6.26	0.049	0.44	-	0.049	0.437	(0.388)
2008	18	6.26	0.41	6.67	0.049	0.46	-	0.049	0.462	(0.414)
2009	19	6.67	0.44	7.11	0.049	0.49	-	0.049	0.490	(0.441)
2010	20	7.11	0.47	7.58	0.049	0.52	-	0.049	0.519	(0.470)
2011	21	7.58	0.50	8.09	0.049	0.55	-	0.049	0.550	(0.501)
2012	22	8.09	0.53	8.62	0.049	0.58	-	0.049	0.583	(0.534)
2013	23	8.62	0.57	9.19	0.049	0.62	-	0.049	0.618	(0.570)
2014	24	9.19	0.61	9.80	0.049	0.66	-	0.049	0.656	(0.607)
2015	25	9.80	0.65	10.45	0.049	0.70	-	0.049	0.696	(0.648)
2016	26	10.45	0.69	11.14	0.049	0.74	-	0.049	0.739	(0.690)
2017	27	11.14	0.74	11.87	0.049	0.78	-	0.049	0.785	(0.736)
2018	28	11.87	0.78	12.66	0.049	0.83	-	0.049	0.833	(0.785)

CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)

Location Asset Asset Number	Trimble County 1 Nuclear Sources Not related to specific asset #	0.84	13.49	0.049	0.89	0.049	0.049	0.049	0.885	(0.837)
2019	29	12.66	13.49	0.049	0.89	0.049	0.049	0.049	0.885	(0.837)
2020	30	13.49	14.38	0.049	0.84	0.049	0.049	0.049	0.941	(0.892)
2021	31	14.38	15.34	0.049	0.95	0.049	0.049	0.049	1.000	(0.951)
2022	32	15.34	16.35	0.049	1.01	0.049	0.049	0.049	1.062	(1.014)
2023	33	16.35	17.43	0.049	1.08	0.049	0.049	0.049	1.129	(1.081)
2024	34	17.43	18.58	0.049	1.15	0.049	0.049	0.049	1.201	(1.152)
2025	35	18.58	19.81	0.049	1.23	0.049	0.049	0.049	1.277	(1.228)
2026	36	19.81	21.12	0.049	1.31	0.049	0.049	0.049	1.358	(1.309)
2027	37	21.12	22.52	0.049	1.40	0.049	0.049	0.049	1.445	(1.396)
2028	38	22.52	24.00	0.049	1.49	0.049	0.049	0.049	1.537	(1.488)
2029	39	24.00	25.59	0.049	1.59	0.049	0.049	0.049	1.635	(1.587)
2030	40	25.59	27.28	0.049	1.69	0.049	0.049	0.049	1.740	(1.692)
2031	41	27.28	29.09	0.049	1.80	0.049	0.049	0.049	1.852	(1.803)
2032	42	29.09	31.01	0.049	1.92	0.049	0.049	0.049	1.971	(1.923)
2033	43	31.01	33.06	0.049	2.05	0.049	0.049	0.049	2.098	(2.050)
2034	44	-	-	-	-	-	-	-	-	-
2035	45	-	-	-	-	-	-	-	-	-
2036	46	-	-	-	-	-	-	-	-	-
2037	47	-	-	-	-	-	-	-	-	-
2038	48	-	-	-	-	-	-	-	-	-
2039	49	-	-	-	-	-	-	-	-	-
2040	50	-	-	-	-	-	-	-	-	-
2041	51	-	-	-	-	-	-	-	-	-
2042	52	-	-	-	-	-	-	-	-	-
2043	53	-	-	-	-	-	-	-	-	-
2044	54	-	-	-	-	-	-	-	-	-
2045	55	-	-	-	-	-	-	-	-	-
2046	56	-	-	-	-	-	-	-	-	-
2047	57	-	-	-	-	-	-	-	-	-
2048	58	-	-	-	-	-	-	-	-	-
2049	59	-	-	-	-	-	-	-	-	-
2050	60	-	-	-	-	-	-	-	-	-
2051	61	-	-	-	-	-	-	-	-	-
2052	62	-	-	-	-	-	-	-	-	-
2053	63	-	-	-	-	-	-	-	-	-
2054	64	-	-	-	-	-	-	-	-	-
2055	65	-	-	-	-	-	-	-	-	-
2056	66	-	-	-	-	-	-	-	-	-
2057	67	-	-	-	-	-	-	-	-	-
2058	68	-	-	-	-	-	-	-	-	-
2059	69	-	-	-	-	-	-	-	-	-
2060	70	-	-	-	-	-	-	-	-	-
		<u>30.95</u>		<u>2.09</u>	<u>30.023</u>		<u>1.510</u>	<u>33.04</u>		<u>(31.53)</u>

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)**

Location  
Asset  
Asset Number

Trimbale County	236
Sewage Plant	2.40%
1132257	0.09%
	2.31%
Asset Original cost	1990
Reg Depr Rate	2033
Salvage Rate	43
GAAP Depr. Rate	11
Year Installed	32
Retirement Date	6.61%
Asset Life	2.10%
Age at 12/2002	1.9446
Rem Life at 12/2002	4
Disc Rate	8
Inflation Rate	
Inflation Factor	
ARO current \$	
Inflation Adjusted ARO	
PV @ 1S Year	0.50

**Journal Entries @ 01/01/03**

	Transition Entry		Reg Asset/(Reg Liability)
	Dr	Cr	
ARO Asset-317	0.50		
Regulatory Asset-182.3	0.00		
Reg Credits-407.4			(1.84)
Ex. Deductions-435	0.00		
Reg Liability-254		1.84	
Acc Depreciation-108	2.55		
ARO Liability-230		1.07	
	3.04		
		3.04	

Cal Year	Year	Liability Balance 1-Jan	Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory			Total GAAP	Regulatory (Asset)/Liability
							Depreciation	Removal Cost	Total Regulatory		
1991	1	0.50	0.03	0.53	0.01	-	5.45	0.21	5.66	5.50	0.17
1992	2	0.53	0.03	0.56	0.01	-	5.45	0.21	5.66	5.50	0.17
1993	3	0.56	0.04	0.60	0.01	-	5.45	0.21	5.66	5.50	0.16
1994	4	0.60	0.04	0.64	0.01	-	5.45	0.21	5.66	5.50	0.16
1995	5	0.64	0.04	0.68	0.01	-	5.45	0.21	5.66	5.51	0.16
1996	6	0.68	0.05	0.73	0.01	-	5.45	0.21	5.66	5.51	0.16
1997	7	0.73	0.05	0.78	0.01	-	5.45	0.21	5.66	5.51	0.15
1998	8	0.78	0.05	0.83	0.01	-	5.45	0.21	5.66	5.51	0.15
1999	9	0.83	0.05	0.88	0.01	-	5.45	0.21	5.66	5.52	0.15
2000	10	0.88	0.06	0.94	0.01	-	5.45	0.21	5.66	5.52	0.15
2001	11	0.94	0.06	1.00	0.01	-	5.45	0.21	5.66	5.53	0.14
2002	12	1.00	0.07	1.07	0.01	-	5.45	0.21	5.66	5.53	0.14
2003	13	1.07	0.07	1.14	0.01	0.08	5.45	-	5.46	5.53	0.13
2004	14	1.14	0.08	1.22	0.01	0.09	5.45	-	5.46	5.54	(0.07)
2005	15	1.22	0.08	1.30	0.01	0.09	5.45	-	5.46	5.54	(0.08)
2006	16	1.30	0.09	1.38	0.01	0.10	5.45	-	5.46	5.55	(0.09)
2007	17	1.38	0.09	1.47	0.01	0.11	5.45	-	5.46	5.55	(0.09)
2008	18	1.47	0.10	1.57	0.01	0.12	5.45	-	5.46	5.56	(0.10)
2009	19	1.57	0.10	1.67	0.01	0.12	5.45	-	5.46	5.57	(0.10)
2010	20	1.67	0.11	1.78	0.01	0.13	5.45	-	5.46	5.57	(0.11)
2011	21	1.78	0.12	1.90	0.01	0.14	5.45	-	5.46	5.58	(0.12)
2012	22	1.90	0.13	2.03	0.01	0.15	5.45	-	5.46	5.59	(0.13)
2013	23	2.03	0.13	2.16	0.01	0.15	5.45	-	5.46	5.60	(0.13)
2014	24	2.16	0.14	2.31	0.01	0.16	5.45	-	5.46	5.61	(0.14)
2015	25	2.31	0.15	2.46	0.01	0.17	5.45	-	5.46	5.62	(0.15)
2016	26	2.46	0.16	2.62	0.01	0.18	5.45	-	5.46	5.63	(0.16)
2017	27	2.62	0.17	2.79	0.01	0.20	5.45	-	5.46	5.64	(0.17)
2018	28	2.79	0.18	2.98	0.01	0.20	5.45	-	5.46	5.65	(0.18)

CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)

Location Asset Asset Number	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060		
Trimble County Sewage Plant 1132257	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70		
	2.98	3.17	3.38	3.61	3.85	4.10	4.37	4.66	4.97	5.30	5.65	6.02	6.42	6.84	7.30	7.78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	0.20	0.21	0.22	0.24	0.25	0.27	0.29	0.31	0.33	0.35	0.37	0.40	0.42	0.45	0.48	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	3.17	3.38	3.61	3.85	4.10	4.37	4.66	4.97	5.30	5.65	6.02	6.42	6.84	7.30	7.78	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	0.21	0.22	0.24	0.25	0.27	0.28	0.30	0.32	0.34	0.36	0.38	0.41	0.44	0.46	0.49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	5.46	5.46	5.46	5.46	5.46	5.46	5.46	5.46	5.46	5.46	5.46	5.46	5.46	5.46	5.46	5.46	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	5.66	5.67	5.69	5.70	5.72	5.73	5.75	5.77	5.79	5.81	5.84	5.86	5.89	5.92	5.95	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	(0.20)	(0.21)	(0.22)	(0.24)	(0.25)	(0.27)	(0.29)	(0.31)	(0.33)	(0.35)	(0.37)	(0.40)	(0.42)	(0.45)	(0.48)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	234.42	234.42	234.42	234.42	234.42	234.42	234.42	234.42	234.42	234.42	234.42	234.42	234.42	234.42	234.42	234.42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	2.55	2.55	2.55	2.55	2.55	2.55	2.55	2.55	2.55	2.55	2.55	2.55	2.55	2.55	2.55	2.55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	237.32	237.32	237.32	237.32	237.32	237.32	237.32	237.32	237.32	237.32	237.32	237.32	237.32	237.32	237.32	237.32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	242.19	242.19	242.19	242.19	242.19	242.19	242.19	242.19	242.19	242.19	242.19	242.19	242.19	242.19	242.19	242.19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	(4.87)	(4.87)	(4.87)	(4.87)	(4.87)	(4.87)	(4.87)	(4.87)	(4.87)	(4.87)	(4.87)	(4.87)	(4.87)	(4.87)	(4.87)	(4.87)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			

**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)**

Location  
Asset  
Asset Number

Trimble County	3,061
GSU	2,40%
1119143	0.09%
	2.31%
	1997
	2033
	36
	4
	32
	6.61%
	2.10%
	1,9446
	0
	0
	0.00

**Journal Entries @ 01/01/03**

	Transition Entry		Reg Asset/(Reg Liability)
	Dr	Cr	
ARO Asset-317	0.00		
Regulatory Asset-182.3	0.00		(13.77)
Reg Credits-407.4		0.00	
Ex. Deductions-435		0.00	
Reg Liability-254	13.77		
Acc Depreciation-108		13.77	
ARO Liability-230		0.00	
	13.77	13.77	

Cal Year	Year	Liability Balance 1-Jan	Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory			Total Regulatory	Total GAAP	Regulatory (Asset)/Liability
							Depreciation	Removal Cost	Regulatory			
1998	1	0.00	-	-	-	0.000	70.71	2.75	73.46	70.71	2.75	
1999	2	0.00	-	-	-	0.000	70.71	2.75	73.46	70.71	2.75	
2000	3	0.00	-	-	-	0.000	70.71	2.75	73.46	70.71	2.75	
2001	4	0.00	-	-	-	0.000	70.71	2.75	73.46	70.71	2.75	
2002	5	0.00	-	-	-	0.000	70.71	2.75	73.46	70.71	2.75	
2003	6	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2004	7	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2005	8	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2006	9	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2007	10	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2008	11	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2009	12	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2010	13	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2011	14	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2012	15	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2013	16	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2014	17	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2015	18	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2016	19	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2017	20	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2018	21	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2019	22	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2020	23	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2021	24	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2022	25	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2023	26	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2024	27	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	
2025	28	0.00	-	-	-	0.000	70.71	-	70.71	70.71	-	





**CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
and Transition entries at 01/01/2003  
(\$000's)**

Trimble County  
Hazardous Material Disposal  
No specific asset

Asset Original cost	2.40%
Reg Depr Rate	0.09%
Salvage Rate	2.31%
GAAP Depr. Rate	1982
Year Installed	2033
Retirement Date	51
Asset Life	19
Age at 12/2002	32
Rem Life at 12/2002	6.61%
Disc Rate	2.10%
Inflation Rate	1.9446
Inflation Factor	4
ARO current \$	4
Inflation Adjusted ARO	4
PV @ IS Year	0.15

**Journal Entries @ 01/01/03**

	Transition Entry		Reg. Asset/(Reg. Liability)
	Dr	Cr	
ARO Asset-317	0.15		
Regulatory Asset-182.3	0.45		0.45
Reg Credits-407.4		0.45	
Ex. Deductions-435	0.45		
Reg Liability-254		0.00	0.00
Acc Depreciation-108		0.07	0.07
ARO Liability-230		0.53	0.53
	1.06	1.06	

Cal Year	Year	Liability Balance		Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Regulatory		Total GAAP	Regulatory (Asset)/Liability
		1-Jan	31-Dec					Depreciation	Removal Cost		
1983	1	0.15	0.16	0.01	0.16	0.00	-	-	0.01	(0.01)	
1984	2	0.16	0.17	0.01	0.17	0.00	-	-	0.01	(0.01)	
1985	3	0.17	0.18	0.01	0.18	0.00	-	-	0.01	(0.01)	
1986	4	0.18	0.19	0.01	0.19	0.00	-	-	0.02	(0.02)	
1987	5	0.19	0.20	0.01	0.20	0.00	-	-	0.02	(0.02)	
1988	6	0.20	0.22	0.01	0.22	0.00	-	-	0.02	(0.02)	
1989	7	0.22	0.23	0.01	0.23	0.00	-	-	0.02	(0.02)	
1990	8	0.23	0.25	0.02	0.25	0.00	-	-	0.02	(0.02)	
1991	9	0.25	0.26	0.02	0.26	0.00	-	-	0.02	(0.02)	
1992	10	0.26	0.28	0.02	0.28	0.00	-	-	0.02	(0.02)	
1993	11	0.28	0.30	0.02	0.30	0.00	-	-	0.02	(0.02)	
1994	12	0.30	0.32	0.02	0.32	0.00	-	-	0.02	(0.02)	
1995	13	0.32	0.34	0.02	0.34	0.00	-	-	0.02	(0.02)	
1996	14	0.34	0.36	0.02	0.36	0.00	-	-	0.03	(0.03)	
1997	15	0.36	0.39	0.02	0.39	0.00	-	-	0.03	(0.03)	
1998	16	0.39	0.41	0.03	0.41	0.00	-	-	0.03	(0.03)	
1999	17	0.41	0.44	0.03	0.44	0.00	-	-	0.03	(0.03)	
2000	18	0.44	0.47	0.03	0.47	0.00	-	-	0.03	(0.03)	
2001	19	0.47	0.50	0.03	0.50	0.00	-	-	0.03	(0.03)	
2002	20	0.50	0.53	0.03	0.53	0.00	-	-	0.04	(0.04)	
2003	21	0.53	0.57	0.04	0.57	0.00	0.04	-	0.04	(0.04)	
2004	22	0.57	0.61	0.04	0.61	0.00	0.04	0.00	0.04	(0.04)	
2005	23	0.61	0.65	0.04	0.65	0.00	0.04	0.00	0.04	(0.04)	
2006	24	0.65	0.69	0.04	0.69	0.00	0.05	0.00	0.05	(0.05)	
2007	25	0.69	0.74	0.05	0.74	0.00	0.05	0.00	0.05	(0.05)	
2008	26	0.74	0.79	0.05	0.79	0.00	0.06	0.00	0.06	(0.06)	
2009	27	0.79	0.84	0.05	0.84	0.00	0.06	0.00	0.06	(0.06)	
2010	28	0.84	0.89	0.06	0.89	0.00	0.06	0.00	0.06	(0.06)	



CALCULATION OF FASB 143 ASSET RETIREMENT OBLIGATION  
 and Transition entries at 01/01/2003  
 (\$000's)

Jan Trimble County

Asset  
 Asset Number

Asset Original cost	-
Reg Depr Rate	2.40%
Salvage Rate	0.09%
GAAP Depr. Rate	2.31%
Year Installed	1982
Retirement Date	2033
Asset Life	51
Age at 12/2002	19
Rem Life at 12/2002	32
Disc Rate	6.61%
Inflation Rate	2.10%
Inflation Factor	1.9446
ARO current \$	0
Inflation Adjusted ARO	0
PV @ 1S Year	0.00

Journal Entries @ 01/01/03

	Transition Entry		Reg Asset/Reg Liability
	Dr	Cr	
ARO Asset-317	0.00		
Regulatory Asset-182.3	0.00		
Reg Credits-407.4		0.00	0.00
Ex. Deductions-435	0.00		
Reg Liability-254		0.00	0.00
Acc Depreciation-100	0.00		0.00
ARO Liability-230		0.00	0.00
	0.00		

GAAP

Regulatory

Cal Year	Year	Liability Balance 1-Jan	Annual Accretion	Liability Balance 31-Dec	Annual Depreciation	Income Statement Effect	Depreciation	Removal Cost	Total Regulatory	Total GAAP	Regulatory (Asset)/Liability
1983	1	0.00	-	-	-	0.000	-	-	-	-	-
1984	2	0.00	-	-	-	0.000	-	-	-	-	-
1985	3	0.00	-	-	-	0.000	-	-	-	-	-
1986	4	0.00	-	-	-	0.000	-	-	-	-	-
1987	5	0.00	-	-	-	0.000	-	-	-	-	-
1988	6	0.00	-	-	-	0.000	-	-	-	-	-
1989	7	0.00	-	-	-	0.000	-	-	-	-	-
1990	8	0.00	-	-	-	0.000	-	-	-	-	-
1991	9	0.00	-	-	-	0.000	-	-	-	-	-
1992	10	0.00	-	-	-	0.000	-	-	-	-	-
1993	11	0.00	-	-	-	0.000	-	-	-	-	-
1994	12	0.00	-	-	-	0.000	-	-	-	-	-
1995	13	0.00	-	-	-	0.000	-	-	-	-	-
1996	14	0.00	-	-	-	0.000	-	-	-	-	-
1997	15	0.00	-	-	-	0.000	-	-	-	-	-
1998	16	0.00	-	-	-	0.000	-	-	-	-	-
1999	17	0.00	-	-	-	0.000	-	-	-	-	-
2000	18	0.00	-	-	-	0.000	-	-	-	-	-
2001	19	0.00	-	-	-	0.000	-	-	-	-	-
2002	20	0.00	-	-	-	0.000	-	-	-	-	-
2003	21	0.00	-	-	-	0.000	-	-	-	-	-
04	22	0.00	-	-	-	0.000	-	-	-	-	-
15	23	0.00	-	-	-	0.000	-	-	-	-	-
16	24	0.00	-	-	-	0.000	-	-	-	-	-
07	25	0.00	-	-	-	0.000	-	-	-	-	-
2008	26	0.00	-	-	-	0.000	-	-	-	-	-
2009	27	0.00	-	-	-	0.000	-	-	-	-	-
2010	28	0.00	-	-	-	0.000	-	-	-	-	-
2011	29	0.00	-	-	-	0.000	-	-	-	-	-
2012	30	0.00	-	-	-	0.000	-	-	-	-	-
2013	31	0.00	-	-	-	0.000	-	-	-	-	-
2014	32	0.00	-	-	-	0.000	-	-	-	-	-
2015	33	0.00	-	-	-	0.000	-	-	-	-	-
2016	34	0.00	-	-	-	0.000	-	-	-	-	-
2017	35	0.00	-	-	-	0.000	-	-	-	-	-
2018	36	0.00	-	-	-	0.000	-	-	-	-	-
2019	37	0.00	-	-	-	0.000	-	-	-	-	-
2020	38	0.00	-	-	-	0.000	-	-	-	-	-
2021	39	0.00	-	-	-	0.000	-	-	-	-	-
2022	40	0.00	-	-	-	0.000	-	-	-	-	-
2023	41	0.00	-	-	-	0.000	-	-	-	-	-
2024	42	0.00	-	-	-	-	-	-	-	-	-
2025	43	-	-	-	-	-	-	-	-	-	-
2026	44	-	-	-	-	-	-	-	-	-	-
2027	45	-	-	-	-	-	-	-	-	-	-
2028	46	-	-	-	-	-	-	-	-	-	-
2029	47	-	-	-	-	-	-	-	-	-	-
2030	48	-	-	-	-	-	-	-	-	-	-
2031	49	-	-	-	-	-	-	-	-	-	-
2032	50	-	-	-	-	-	-	-	-	-	-
2033	51	-	-	-	-	-	-	-	-	-	-
2034	52	-	-	-	-	-	-	-	-	-	-
2035	53	-	-	-	-	-	-	-	-	-	-
2036	54	-	-	-	-	-	-	-	-	-	-
2037	55	-	-	-	-	-	-	-	-	-	-
2038	56	-	-	-	-	-	-	-	-	-	-
2039	57	-	-	-	-	-	-	-	-	-	-
2040	58	-	-	-	-	-	-	-	-	-	-
2041	59	-	-	-	-	-	-	-	-	-	-
2042	60	-	-	-	-	-	-	-	-	-	-
2043	61	-	-	-	-	-	-	-	-	-	-
2044	62	-	-	-	-	-	-	-	-	-	-
2045	63	-	-	-	-	-	-	-	-	-	-
2046	64	-	-	-	-	-	-	-	-	-	-
2047	65	-	-	-	-	-	-	-	-	-	-
2048	66	-	-	-	-	-	-	-	-	-	-
2049	67	-	-	-	-	-	-	-	-	-	-
2050	68	-	-	-	-	-	-	-	-	-	-
1	69	-	-	-	-	-	-	-	-	-	-
2	70	-	-	-	-	-	-	-	-	-	-
			0.00			0.000					

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