

**REGULATORY ASSETS-NUCLEAR GENERATION
DECEMBER 31, 1997 THROUGH 2001**

ACCOUNT NUMBER	DESCRIPTION	12/31/95 Nuclear Generation	1996 Activity	12/31/96 Balance	Tax Rate Change	Adj.12/31/96 Balance	1997 Activity	1/1/98 Balance	1998 Activity	12/31/98 Balance
182.225	UNREALIZED GAIN/LOSS ACE/EXEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.226	UNREALIZED GAIN/LOSS ACE/EXEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.300	INVEST STARTUP COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.307	ETC-FERC-COOLWATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.310	ACE LIMITED INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.311	AD VALOREM LIEN DATE-GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.312	AD VALOREM LIEN DATE-WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.313	ACCRUED VACATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.314	AD VALOREM LIEN DATE-ELECTRIC	17,877,254.29	(3,066,800.57)	14,810,453.72	(299,922.60)	14,510,531.12	(1,693,679.72)	12,816,851.40	(2,667,733.15)	10,149,118.25
182.316	UNREALIZED HOLDING GAINS/LOSSES	(11,708,968.01)	(62,695,340.43)	(74,404,308.44)	2,103,267.85	(72,301,040.59)	0.00	(72,301,040.59)	0.00	(72,301,040.59)
182.317	INVESTMENT IN EXCESS OF COST	11,708,968.01	62,695,340.43	74,404,308.44	(2,103,267.85)	72,301,040.59	0.00	72,301,040.59	0.00	72,301,040.59
182.319	INSURANCE RESERVE/CASUALTY LOSSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.321	CIAC - DEFERRED REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.322	DECOMM CONTRIBUTION - NON-QUAL	(74,959,387.60)	2,470,585.95	(72,488,801.65)	1,467,951.62	(71,020,850.03)	(2,976,991.37)	(73,997,841.40)	(2,976,991.37)	(76,974,832.77)
182.326	DECOMMISSIONING TRUST EARN-NQ BOOK	4,690,421.18	3,753,396.30	8,443,817.48	(170,993.52)	8,272,823.96	2,402,888.51	10,675,712.47	2,606,676.34	13,282,388.81
182.331	PBOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.332	HAZARDOUS WASTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.343	UNCOLLECTIBLE ACCTS - OAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.359	DOE DECONTAMINATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.365	DECOMMISSIONING TRUST EARN-NQ TAX	(3,033,667.68)	(9,144,588.37)	(12,178,256.05)	101,226.46	(12,077,029.59)	(5,925,615.17)	(18,002,644.76)	(6,428,163.79)	(24,430,808.55)
182.366	UNCOLLECTIBLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PROPERTY RELATED ITEMS	894,906,000.00	(88,711,000.00)	806,195,000.00	(24,298,000.00)	781,897,000.00	(217,399,000.00)	564,498,000.00	(251,989,000.00)	312,509,000.00
	DEFERRED ITC ITEMS	(107,768,893.00)	9,204,308.00	(98,564,585.00)	819,275.00	(97,745,310.00)	15,616,878.00	(82,128,432.00)	20,532,255.00	(61,596,177.00)

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Account 182.379 ARAM is included in the normal deferred taxes.

**REGULATORY ASSETS - NON-NUCLEAR GENERATION
DECEMBER 31, 1995 THROUGH 1997**

ACCOUNT NUMBER	DESCRIPTION	12/31/95 Non-Nuclear Gen	1996 Activity	12/31/96 Balance	Tax Rate Change	Adj.12/31/96 Balance	1997 Activity	12/31/97 Balance	1998 Activity	12/31/98 Balance
182.225	UNREALIZED GAIN/LOSS ACE/EXEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.226	UNREALIZED GAIN/LOSS ACE/EXEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.300	ENVEST STARTUP COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.307	ETC-FERC-COOLWATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.310	ACE LIMITED INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.311	AD VALOREM LIEN DATE-GAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.312	AD VALOREM LIEN DATE-WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.313	ACCRUED VACATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.314	AD VALOREM LIEN DATE-ELECTRIC	3,265,220.14	616,841.16	3,882,061.30	(78,614.61)	3,803,446.69	(65,482.58)	3,737,964.11	22,509.64	3,760,473.75
182.316	UNREALIZED HOLDING GAINS/LOSSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.317	INVESTMENT IN EXCESS OF COST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.319	INSURANCE RESERVE/CASUALTY LOSSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.321	CIAC - DEFERRED REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.322	DECOMM NET EARN-NON-QUAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.326	DECOMMISSIONING TRUST-NQ BOOK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.331	PBOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.332	HAZARDOUS WASTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.343	UNCOLLECTIBLE ACCTS - OAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.359	DOE DECONTAMINATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.365	DECOMMISSIONING TRUST-NQ EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
182.366	UNCOLLECTIBLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PROPERTY RELATED ITEMS	25,036,000.00	(6,405,000.00)	18,631,000.00	(1,547,000.00)	17,084,000.00	(8,081,000.00)	9,003,000.00	(42,092,000.00)	(33,089,000.00)
	DEFERRED ITC ITEMS	(17,281,825.00)	1,194,470.00	(16,087,355.00)	133,719.00	(15,953,636.00)	1,178,655.00	(14,774,981.00)	3,695,511.00	(11,079,470.00)

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Account 182.379 ARAM is included in
the normal deferred taxes.