

Numbers may not add due to rounding.

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 Exhibit B2  
 Tab 4  
 Schedule 1  
 Table 1

Table 1  
 Continuity of Accumulated Depreciation and Amortization - Regulated Hydroelectric (\$M)  
Calendar Years Ending December 31, 2007 to 2009

Line No.	Prescribed Facility	Opening Balance	Depreciation and Amortization	Retirements, Transfers & Adjustments	(a)+(b)+(c) Closing Balance	(a+d)/2 Accumulated Depreciation and Amortization Rate Base Amount
		(a)	(b)	(c)	(d)	(e)
	<b>2007 Actual:</b>					
1	Niagara Plant Group	314.5	41.9	(0.3)	356.1	335.3
2	Saunders GS	162.3	20.8	(0.4)	182.7	172.5
3	<b>Total</b>	<b>476.8</b>	<b>62.7</b>	<b>(0.7)</b>	<b>538.8</b>	<b>507.8</b>
	<b>2008 Actual:</b>					
4	Niagara Plant Group	356.1	41.7	(1.1)	396.7	376.4
5	Saunders GS	182.7	21.0	(0.2)	203.5	193.1
6	<b>Total</b>	<b>538.8</b>	<b>62.7</b>	<b>(1.3)</b>	<b>600.2</b>	<b>569.5</b>
	<b>2009 Actual:</b>					
7	Niagara Plant Group	396.7	41.8	(0.8)	437.7	417.2
8	Saunders GS	203.5	21.1	(0.1)	224.5	214.0
9	<b>Total</b>	<b>600.2</b>	<b>62.9</b>	<b>(0.9)</b>	<b>662.2</b>	<b>631.2</b>

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 Table 2

Table 2  
 Continuity of Accumulated Depreciation and Amortization - Regulated Hydroelectric (\$M)  
Calendar Years Ending December 31, 2010 to 2012

Line No.	Prescribed Facility	Opening Balance	Depreciation and Amortization on Opening Balance	Depreciation and Amortization on In-Service Additions	Retirements, Transfers & Adjustments	(a)+(b)+(c)+(d) Closing Balance	(a+e)/2 Accumulated Depreciation and Amortization Rate Base Amount
		(a)	(b)	(c)	(d)	(e)	(f)
	<b>2010 Budget:</b>						
1	Niagara Plant Group	437.7	41.8	0.1	0.0	479.6	458.6
2	Saunders GS	224.5	21.0	0.0	0.0	245.5	235.0
3	<b>Total</b>	<b>662.2</b>	<b>62.8</b>	<b>0.1</b>	<b>0.0</b>	<b>725.1</b>	<b>693.6</b>
	<b>2011 Plan:</b>						
4	Niagara Plant Group	479.6	42.1	0.2	0.0	521.8	500.7
5	Saunders GS	245.5	20.8	0.1	0.0	266.5	256.0
6	<b>Total</b>	<b>725.1</b>	<b>62.9</b>	<b>0.3</b>	<b>0.0</b>	<b>788.3</b>	<b>756.7</b>
	<b>2012 Plan:</b>						
7	Niagara Plant Group	521.8	42.3	0.3	0.0	564.5	543.1
8	Saunders GS	266.5	21.1	0.0	0.0	287.7	277.1
9	<b>Total</b>	<b>788.3</b>	<b>63.4</b>	<b>0.4</b>	<b>0.0</b>	<b>852.1</b>	<b>820.2</b>