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State of North Carolina  
Utilities Commission  
Raleigh

DOCKET NO. E-100, SUB 49

BEFORE THE NORTH CAROLINA UTILITIES COMMISSION

In the Matter of  
Admendment of North Carolina Utilities Commission  
Form E-1 Rate Case Information Report

) ORDER APPROVING  
) MODIFICATION TO THE  
) NORTH CAROLINA  
) UTILITIES COMMISSION  
) FORM E-1 RATE CASE  
) INFORMATION REPORT

BY THE COMMISSION: On May 10, 1984, the Commission issued "Order Requesting Comments On Proposed Modification In The NCUC Form E-1 Rate Case Information Report" wherein the Commission included proposed changes to Section C of the North Carolina Utilities Commission Form E-1. The Order of May 10, 1984, allowed interested parties to file comments on the proposed revisions. Based on the proposed revisions included in the Order of May 10, 1984, and the comments filed by the parties, the Commission concludes that Section C of the Form E-1 should be revised as shown on Appendix 1 attached hereto. The total number of sets to be filed is 30. The number of copies of each individual data response item and the organization of each set of data are shown in Appendix 2, attached hereto.

IT IS, THEREFORE, ORDERED as follows:

1. That the North Carolina Utilities Commission Form E-1 Rate Case Information Report be, and hereby is, revised as shown on Appendix 1 attached hereto.
2. That the number of sets of the Form E-1 to be filed be, and hereby is ordered to be 30.
3. That the number of copies of each data response item and the organization of each set of data shall be that shown on Appendix 2.
4. That a copy of this Order shall be served upon each electric utility regulated by this Commission, the Public Staff, the Attorney General, and any other intervenor which was a party in the most recent Carolina Power and Light Company, Duke Power Company, or Virginia Electric and Power Company general rate case proceeding.

ISSUED BY ORDER OF THE COMMISSION.

This the 21st day of May 1985.

NORTH CAROLINA UTILITIES COMMISSION

*Sandra J. Webster*  
Sandra J. Webster, Chief Clerk

(SEAL)

APPENDIX 1

SECTION C - DATA REQUEST

1. Provide in comparative form, a total company income statement, a statement of changes in financial position, and a balance sheet for the test year and the twelve-month period immediately preceding the test year.
  
2. Provide a trial balance as of the last day of the test year.  
All income statement accounts should show activity for total twelve (12) months showing account number, account title, and amount.  
Clearly identify accounts maintained on a total company basis and accounts maintained on a jurisdictional basis (indicate jurisdiction). Show the balance in each control and all underlying subaccounts per company books. Any differences between the amounts contained in this item and Item 1 should be reconciled and explained in sufficient detail.
  
3. a. Provide the balance in each total company current asset account and each current liability account and subaccount included in the applicant's chart of accounts by months for the test year. Additionally, show total current assets, total current liabilities, and net current position (current assets less current liabilities) by months and average (13 month) for the test year. Provide a reconciliation of total company current assets, current liabilities,

and net current position as shown on the total company balance sheet for each month of the test year.

4. Provide a schedule of common investment, reserves, and associated expense amounts, by account, allocated to system electric operations for the twelve-month test period. Show the ultimate factor(s) used to allocate total company amounts to system electric amounts. Also, provide a brief description of the basis of allocation. To be performed by companies utilizing common investment, for electric and non-electric operations. See Format 4.
  
5. Provide the following total company electric monthly balances for the test year operations:
  - a. Construction work in progress, the allowance for funds used during construction, and the related contra allowance for funds used during construction (if these items are sought to be included in the applicant's rate base).
  
  - b. The unamortized balance for each plant acquisition adjustment, the amount amortized to test year operations and the account charged.
  
  - c. Materials and supplies (omit this item if the pertinent information is provided in Item 3a).
  
  - d. Balance in accounts payable applicable to materials and supplies\*.

- e. Provide information pertaining to nuclear fuel plant accounts as shown in Format 5-e.
- f. Balance in accounts payable applicable to nuclear fuel balances reflected in Item 5e.
- g. Balance in accounts payable applicable to electric plant in service\*.
- h. Balance in accounts payable applicable to amounts included in plant under construction\*.
- i. Short-term borrowings and interest expense on short term borrowings.

\*If the actual figure is unavailable, provide a reasonable estimate.

- 6. a. Provide a schedule by bank by months showing the negotiated line of credit, the average daily usage of credit, the compensating bank balance requirement, and the monthly average daily cash balance calculated from the bank statement(s) for each bank having a compensating balance requirement as requested in Format 6-a. Also, have available for review during field engagements copies of the commitment letters from each bank which has extended a line of credit outlining the terms of the negotiated line of credit.
- b. If a required compensating balance is provided by a related company, provide an explanation of the arrangement.

- c. Provide a summary of customer deposits as requested in Format 6-c. Also, provide a description of the method and frequency of computing and recording interest on customer deposits and the method and frequency of refunding customer deposits.
  
7. Provide the following information for each item of electric property held for future use at the end of the test year:
  - a. A description of property,
  - b. Its location,
  - c. Date purchased,
  - d. Cost,
  - e. Estimated date to be placed in service, and
  - f. A brief description of intended use.
  
8.
  - a. Provide schedules in comparative form showing by months for the test year the total company balance in each electric plant and reserve account, or subaccount included in the applicant's chart of accounts as shown in Format 8a.
  
  - b. Provide a statement of electric plant in service per company books for the test year. See Format 8b.
  
9.
  - a. Provide the journal entries relating to the purchase of utility plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise since the end of the test period in the last rate case. Also, provide a schedule showing the

- calculation of the acquisition adjustment at the date of purchase of each item of electric plant, the amortization period, and the unamortized balance at the end of the test year.
- b. Provide a brief explanation of plant acquisition adjustments currently being amortized to electric operations.
10. Provide the detailed workpapers showing calculations supporting all accounting, pro forma, end-of-period, and proposed rate adjustments in the rate application to revenue, expense, investment, and reserve accounts for the test year and a complete detailed narrative explanation of each adjustment, including the reason why each adjustment is required. Explain all components used in each calculation. Index each calculation to the accounting, pro forma, end-of-period, and proposed rate adjustment which it supports.
11. a. Provide a schedule showing a comparison of the total company balance in other electric revenue accounts for each month's activity for the test year and the twelve months preceding the test year for each account and subaccount in the applicant's chart of accounts that requires allocation to North Carolina retail operations. See Format 12a.
12. a. Provide a schedule showing a comparison of the balance in the total company electric operating expense accounts for each month's activity for the test year to the same month of the preceding year for each

account and subaccount included in the applicant's chart of accounts. See Format 12a.

- b. Provide a schedule in comparative form showing the total company operating expense account balances for the test year and each of the five years preceding the test year for each account included in the applicant's annual report (FERC Form 1., Pages 320 - 326). If the test year is a noncalendar year, monthly data for the preceding year should match each month of the test year for comparison purposes. Show the percentage of increase of each year over the prior year.
  - c. Provide a schedule of total company salaries and wages for the test year and each of the preceding five calendar years. Also, provide the total number of electric employees by month for the test year. See Format 12c.
13. Provide the following tax data for the test year for total company, North Carolina retail, other retail jurisdictions, and FERC wholesale:
- a. Income taxes:
    1. Federal operating income taxes deferred - accelerated tax depreciation
    2. Federal operating income taxes deferred - other (explain)
    3. Federal income taxes - operating
    4. Income credits resulting from prior deferrals of federal income taxes

5. Investment tax credit net
    - i. Investment credit realized
    - ii. Investment credit amortized - Pre-Revenue Act of 1971
    - iii. Investment credit amortized - Revenue Act of 1971
  6. Provide the information in item 13.a (1) through 13.a (4) for state income taxes
  7. Reconciliation of book to taxable income as shown in Format 13a (7) attached and a calculation of the book federal and state income tax expense for the test year using book taxable income as the starting point.
  8. A copy of federal and state income tax returns including supporting schedules for the taxable year ended during the test year.
  9. The quarterly gross receipts tax returns for each quarter during the test year.
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- b. An analysis of North Carolina's other operating taxes. See Format 13-b.
  - c. Provide the calculation of deferred income tax expense for the test year. See Format 13-c.
  - d. Provide a reconciliation of beginning and ending test year accumulated deferred income tax. See Format 13-d.
  - e. Provide the calculation of investment tax credits for the test year.



- f. Provide a reconciliation of beginning and ending test year unamortized investment tax credits. See Format 13-d columnar hearings.
  
- 14. Prepare a complete detailed lead-lag study for the test year for total company electric, North Carolina retail, other retail jurisdictions, and FERC wholesale including all workpapers in support thereof.

Note: Nantahala Power and Light Company is not subject to this requirement.

15. None

- 16. a. Provide an analysis of Account 930 - Miscellaneous General Expenses, Account 913 - Advertising Expenses, and Account 426 - Other Income Deductions for the test year. This data should be presented as shown in Format 16 attached. Provide detailed workpapers in support of the analyses. As a minimum, the workpapers should show the date, vendor, reference (i.e., voucher no., etc.) dollar amount and brief description of each expenditure. With regard to Account 913, Advertising Expense, the purpose of each expenditure should be shown. Detailed analyses of Accounts 930, 913, and 426 are not required for amounts of less than \$1,000 provided the items are grouped by classes as shown in Format 16 attached.
  
- b. With regard to association dues charged to Account 930 - Miscellaneous General Expense provide the following:

1. Justification for inclusion of said dues in the company's cost of service.
  2. Explanation of the use of said dues by the association receiving the dues.
  3. Explanation of purpose and objectives of the association receiving dues from the company.
  4. Current annual budget of the association receiving dues from the company by major category of activity, e.g., research, education, administration, lobbying, etc.
16. c. List all dues and contributions charged to operating and/or nonoperating expense accounts during the test year which have not been specifically identified elsewhere herein.
17. The amount of contributions for political purposes (in cash or services) if any.
18. a. A statement describing the applicant's lobbying activities and a schedule showing the name of the individual, his salary, and all company-paid or reimbursed expenses or allowances and the account charged for all personnel whose principal function is that of lobbying, whether it be lobbying on the local, state, or national level. The total expenses of registered lobbyist should show the portions allocated both above and below the line.
- b. A schedule showing the following information regarding the applicant's investments in subsidiaries and joint ventures for the

test year and the year preceding the test year with each year shown separately:

1. Name of subsidiary or joint venture
  2. Date of initial investment
  3. Amount and type of investment made for each of the two (2) years included in this report
  4. Balance sheet and income statement for the test year and the year preceding the test year. (Where only internal statements are prepared, furnish copies of these.)
  5. Show on a separate schedule all dividends or income of any type received by applicant from its subsidiaries or joint ventures for each of the two (2) year report periods and indicate how this income is reflected in the stockholder reports.
  6. Name of officers of each of the subsidiaries or joint ventures, officer's annual compensation, and portion of compensation charged to the subsidiary or joint venture. Also, indicate the position each officer holds with the applicant and the compensation received from the applicant.
19. None
20. Provide the following information with regard to uncollectible accounts for the test year and the five preceding calendar years (taxable year acceptable) for electric operations only:
- a. Reserve account balance at the beginning of year.

- b. Charges to reserve account (accounts charged off).
  - c. Credits to reserve account.
  - d. Current year provision.
  - e. Reserve account balance at the end of the year.
  - f. Percent of provision to total revenue.
  - g. An explanation of the method used to calculate the annual uncollectible provision.
21. Provide the most recent annual report to stockholders, latest 10 year statistical supplement (if available), and subsequent quarterly reports to stockholders, or all such reports since the last general rate case filing.
22. None
23. a. Provide the financial forecast for the next three (3) years (may be two (2) years if first year in forecast is test year and a more recent forecast does not exist). Include major data and assumptions necessary to arrive at forecast (except earned return and net income). The forecast should include the following information:
- 1. Capital requirements:
    - a. Construction costs:
      - i. Production facilities
      - ii. Transmission facilities
      - iii. Distribution facilities

- iv. General facilities
  - b. Nuclear fuel costs
  - c. Equity component of AFUDC
  - d. Net change in working capital
  - e. Maturities, sinking funds and other requirements
- 2. Sources of Capital:
  - a. Internal cash generation - please categorize by major source if possible
  - b. Outside financing program:
    - i. Long-term debt
    - ii. Preferred stock
    - iii. Common stock, and
    - iv. Net change in short-term debt
- 3. Capital structure
- 4. Monthly operating budgets

Note: Nantahala may omit 23a.

- 23. b. Provide a three year annual construction budget (according to the format shown under 23-1a above) for the test year and the next three (3) years after the test year if not included in Item 23a.
- 24. a. Provide a calculation of the rate or rates used to capitalize the allowance for funds used during construction (AFUDC) for the test year and the two (2) preceding calendar years. Provide a brief description of each item entering into the calculation of this rate.

- b. Provide an explanation of the mechanics of the AFUDC accrual procedures, including the items to which the rate is applied.
- 
- 25. The information, as soon as it is known, which would have a material effect on net operating income, rate base, and cost of capital which occurred after the test year and was not incorporated in the prefiled testimony.
  - 26. None
  - 27. None
  - 28. None
  - 29. None
  - 30. None
  - 31. None
  - 32. None
  - 33. a. Capital structure at end of each calendar year for the previous ten (10) years if not included in the statistical supplement in Item 21
    - b. Capital structure at end of latest available quarter

- c. Provide the balances in long-term debt, preferred stock, and common equity capital for each month of the test year. See Format 33c.
- d. Capital structure forecasted 12 and 24 months beyond latest available year end (include all data and assumptions necessary to arrive at forecast). This may be omitted if the information is included in Item 23.

Items 33a-d should include the following information:

- 1. Class of capital
  - 2. Amount of each class (\$)
  - 3. Ratio of each class to total
  - 4. Total capitalization (\$)
34. a. List all outstanding issues of long-term debt as of end of the latest calendar year and at the end of the test period in accordance with format 34-a.
- b. Provide calculations of embedded cost of long-term debt at the end of each of the previous two (2) years. Also, provide this calculation for the end of the test period. Provide underlying details supporting the calculations.
- c. Project expected issues of long-term debt for the 12-month period beyond most recently available year end data, also provide approximate dates and amounts of planned issues.

35. a. List all outstanding issues of preferred stock as of end of the latest calendar year and at the end of the test period in accordance with Format 35a.
  - b. Provide calculations of embedded cost of preferred stock at the end of each of the previous two (2) years. Also, provide this calculation for the test period. Provide underlying details supporting the calculations.
  - c. List expected issues of preferred stock in the 12 and 24 month periods beyond most recent available year end data. Also, provide approximate dates and amounts of planned issues.
36. a. Provide a listing of all issues of common stock in the primary market during the most recent five (5) year period.

For Item 36a provide the following information:

1. Date of issue
2. Number of shares issued
3. Date of announcement and registration
4. Price per share (net to company) (\$)
5. Book value per share at time of issue (\$)
6. Selling expenses as % of gross issue amount
7. Net proceeds to company
8. Price per share to public



- b. Forecast expected issues of common stock during the 24 month period beyond the most recent year end. Provide the expected dates and amounts (\$ and number of shares).
  
  - c. Provide the following information on a quarterly and yearly basis for the most recent ten (10) year period available through the latest available quarter. (Items (5) through (6) refer to yearly figures only.)
    - 1. Average number of shares of common outstanding
    - 2. Book value at end of quarter (year)
    - 3. Quarterly (yearly) earnings per share
    - 4. Declared quarterly (yearly) dividend rate per share
    - 5. Rate of return on average common equity
    - 6. Rate of return on year-end common equity
  
  - d. Provide monthly market price figures for common stock for each month during the most recent five (5) year period. Include the following:
    - 1. Monthly high price
    - 2. Monthly low price
    - 3. Monthly closing price
    - 4. Note all stock splits by date and type
37. a. Provide figures showing computation of fixed charge coverage ratio (SEC Method, PRETAX, including Short Term Debt payments) at the end of each of the five (5) most recent prior years.

- b. Make projections of expected coverage ratios during the next 12 and 24 month periods assuming:
  - 1. Current rates remain in effect
  - 2. Proposed rates are put into effect at the end of the 6-month waiting period and allowed to stand
  
- 38. Provide a capital budgeting forecast for five (5) year period beginning after the end of the most recent year.
  
- 39. A statement showing by cross-outs and italicized inserts all new rates and proposed changes in rates, charges, terms and conditions, and Service Rules and Regulations, as well as percentage increases (decreases) for each rate or charge, if not included in the application.
  - a. Include summary statements of new rates and proposed changes and reasons for each change.
  
  - b. Include all new rates, charges, terms, conditions and Service Rules and Regulations as well as changes in existing rates, charges, terms, conditions and Service Rules and Regulations.
  
  - c. Include workpapers showing derivation of rates by rate schedule. (May be combined with item 42c if desired)

40. An estimate of marginal costs (customer, demand, and energy) for each rate schedule whenever marginal costs are used in the utility's rate design for any rate schedule.
41. A list of generation units completed or under construction during the test year. This list should include the capacity, actual or estimated total cost, type of fuel to be utilized, and the in-service or estimated completion date for each unit.
42. a. If not included in Item 45, file test year revenues from sale of electricity for each N.C. Retail rate schedule based on:
1. Per book revenues
  2. Present rates annualized
  3. Proposed rates annualized
- For each rate schedule in 42a(1) through 42a(3) above, show separate amounts for: a. Basic rate revenues, b. Other revenues from sales of electricity (facilities charges, etc.)
- b. If not shown separately in item 45, file test year operating revenues from sources other than sales of electricity based on:
1. Per book revenues
  2. Present rate annualized
  3. Proposed rates annualized
- Show separate amounts for each operating revenue account included in 42b(1) through 42b(3) above.

- c. Provide detailed workpapers showing the calculation of revenues for each N.C. retail rate schedule in 42a and 42b above. Where applicable, show the number of billing units used in the calculations, such as the kWh usage or the kW billing demand, as appropriate, in each rate block (May be combined with Item 39c if desired).
43. a. Provide most recently approved long-range utility load forecast. This forecast should include as a minimum summer/winter peak loads, reserve margins, yearly energy forecasts and anticipated capacity sources.
- b. If not included in Item 43, provide detailed yearly breakdown of load management/energy conservation forecasts by major rate class (residential, commercial, industrial, and wholesale) by program type.
44. For the 24 months ending the last month of the test year, submit the following data:
- a. kWh sales for each rate schedule (system\*, N.C. retail, other jurisdictional retail, and wholesale).
  - b. Rate revenues for each rate schedule (for the N.C. retail jurisdiction and test period only).
  - c. Number of bills rendered for each rate schedule (system\*, N.C. retail, other jurisdictional retail, and wholesale).
- \* System means all sales and bills.)

45. Fully distributed cost of service studies for the test year based on the following:
  - a. Per books
  - b. Rates in effect at the time of the application annualized for the test year
  - c. Rates proposed in the application annualized for the test year
  - d. For studies noted in b and c above, supply the customer, demand, and energy-related 1) deductions for electric operating revenues and 2) rate base for each rate schedule. Include all applicable workpapers including derivation of allocation factors.
  - e. For studies noted in b and c above, supply customer, demand, energy, and combined demand and energy-related unit cost based on billing units and equalized rate of return.
  - f. If not shown as a part of items 45a through e above, provide the jurisdictional allocation study showing each jurisdiction including the calculation of energy and demand allocation factors and all applicable work papers.
  
46. Provide the following information pertaining to fuel costs and usage:
  - a. Monthly Base Load Power Plant Performance Report filed in accordance with NCUC Rule R8-53 covering the last month in the test period.
  - b. Monthly Fuel Report filed in accordance with NCUC Rule R8-52 covering the last month in the test period.

- c. File Schedules 7 and 9 from Monthly Fuel Report covering each month filed during the test period indicating affiliated purchases with an asterisk.
- d. A calculation showing the average (13 month) number of days' supply of coal on hand for the test year and each of the five (5) years preceding the test year (include a copy of all workpapers). Also, include a written detailed explanation of factors considered in determining what constitutes an average day's supply of coal.
- e. Show the derivation of daily burn rates (tons of coal per day) as used in developing the company's proposed working capital allowance.
- f. Actual and projected fuel costs for the two (2) calendar years succeeding the test year. The costs should be given in total dollars, cents per kWh generated, and cents per MBTU for each type of fuel. Data should also be supplied on the actual amount of each type of fuel used, the numbers of BTU's obtained for each type of fuel, and the kWh generated by each type of fuel.

COMPANY NAME

Docket Number

Allocation of Common Investment, Reserves and Expenses  
To System Electric Operations  
12 Months Ended \_\_\_\_\_

| <u>Account<br/>Number</u> | <u>Total<br/>Company<br/>Amount</u> | <u>Basis<br/>of<br/>Allocation</u> <sup>1/</sup> | <u>System<br/>Electric<br/>Amount</u> |
|---------------------------|-------------------------------------|--|---------------------------------------|
|---------------------------|-------------------------------------|--|---------------------------------------|

<sup>1/</sup> Provide the allocation factor, and give a brief summary of its derivation on a separate page.

COMPANY NAME  
DOCKET NUMBER

CALCULATION OF NUCLEAR FUEL PLANT ACCOUNT THIRTEEN MONTH AVERAGES

| Month | Nuclear Fuel In Process Account # | Nuclear Fuel-stock Account # | Nuclear Fuel in Reactor Account # | Spent Nuclear Fuel Account # | Accumulated Nuclear Fuel Burn Account # | Accumulated Nuclear Fuel Disposal Cost Account # | Net Nuclear Fuel In Rate Base | Net Nuclear Fuel (excl. Accum. NPDC) In Rate Base |
|-------|-----------------------------------|------------------------------|-----------------------------------|------------------------------|---|--|-------------------------------|---|
| (a)   | (b)                               | (c)                          | (d)                               | (e)                          | (f)                                     | (g)  | (h)                           | (i)   |

Balance at beginning of test year

1st month  
 "  
 "  
 "  
 "

|                  |  |  |  |  |  |  |  |  |
|------------------|--|--|--|--|--|--|--|--|
| 12th month       |  |  |  |  |  |  |  |  |
| Total            |  |  |  |  |  |  |  |  |
| 13 month average |  |  |  |  |  |  |  |  |

Suggested N.C. Jurisdictional Allocation Factor:



COMPANY NAME

Docket No.

Bank Name \_\_\_\_\_

12 Months Ended \_\_\_\_\_

| <u>Line No.</u> | <u>Month</u>   | <u>Amount of Credit</u><br>(a) | <u>Average Daily Usage of Credit</u><br>(b) | <u>Compensating Balance Requirement</u><br>(c) | <u>Average Daily Bank Statement Balance</u><br>(d) |
|-----------------|--|--------------------------------|---|--|--|
| 1.              |  |                                |   |  |  |
| 2.              | 1st Month  |                                |   |  |  |
| 3.              | 2nd Month  |                                |   |  |  |
| 4.              | 3rd Month  |                                |   |  |  |
| 5.              | 4th Month  |                                |   |  |  |
| 6.              | 5th Month  |                                |   |  |  |
| 7.              | 6th Month  |                                |   |  |  |
| 8.              | 7th Month  |                                |   |  |  |
| 9.              | 8th Month  |                                |   |  |  |
| 10.             | 9th Month  |                                |   |  |  |
| 11.             | 10th Month   |                                |   |  |  |
| 12.             | 11th Month   |                                |   |  |  |
| 13.             | 12th Month   |                                |   |  |  |
| 14.             | Provide above information for each month subsequent to the end of the test period through the filing date. |                                |   |  |  |

COMPANY NAME

State of North Carolina

Docket No.

## SUMMARY OF CUSTOMER DEPOSITS

(N.C. Only)

12 Months Ended \_\_\_\_\_

| <u>Line</u><br><u>No.</u> | <u>Month</u><br>(a)                               | <u>Receipts</u><br>(b) | <u>Refunds</u><br>(c) | <u>Balance</u><br>(d) |
|---------------------------|---|------------------------|-----------------------|-----------------------|
| 1.                        | Balance beginning of test year                    |                        |                       |                       |
| 2.                        | 1st Month   |                        |                       |                       |
| 3.                        | 2nd Month   |                        |                       |                       |
| 4.                        | 3rd Month   |                        |                       |                       |
| 5.                        | 4th Month   |                        |                       |                       |
| 6.                        | 5th Month   |                        |                       |                       |
| 7.                        | 6th Month   |                        |                       |                       |
| 8.                        | 7th Month   |                        |                       |                       |
| 9.                        | 8th Month   |                        |                       |                       |
| 10.                       | 9th Month   |                        |                       |                       |
| 11.                       | 10th Month  |                        |                       |                       |
| 12.                       | 11th Month  |                        |                       |                       |
| 13.                       | 12th Month  |                        |                       |                       |
| 14.                       | Total (L1 through L13)                            |                        |                       |                       |
| 15.                       | Average balance (L14 : 13)                        |                        |                       |                       |
| 16.                       | Amount of deposits received during test period    |                        |                       |                       |
| 17.                       | Amount of deposits refunded during test period    |                        |                       |                       |
| 18.                       | Number of deposits on hand end of test year       |                        |                       |                       |
| 19.                       | Average amount of deposit (L15, Column (d) : L18) |                        |                       |                       |
| 20.                       | Interest paid during test period                  |                        |                       |                       |
| 21.                       | Interest accrued during test period               |                        |                       |                       |
| 22.                       | Interest rate                                     |                        |                       |                       |

COMPANY NAME

State of North Carolina

Docket No.

TEST YEAR ACCOUNT BALANCES

| <u>Account Title and<br/>Account Number</u> | <u>1st<br/>Month</u> | <u>2nd<br/>Month</u> | <u>3rd<br/>Month</u> | <u>4th<br/>Month</u> | <u>5th<br/>Month</u> | <u>6th<br/>Month</u> | <u>7th<br/>Month</u> | <u>8th<br/>Month</u> | <u>9th<br/>Month</u> | <u>10th<br/>Month</u> | <u>11th<br/>Month</u> | <u>12th<br/>Month</u> |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|

COMPANY NAME  
Docket Number

STATEMENT OF ELECTRIC PLANT IN SERVICE

12 Months Ended  
(Total Company)

| <u>Account Number</u> | <u>Title of Accounts (a)</u>            | <u>Beginning Balance (b)</u> | <u>Additions (c)</u> | <u>Retirements (d)</u> | <u>Transfers (e)</u> | <u>Ending Balance (f)</u> |
|-----------------------|---|------------------------------|----------------------|------------------------|----------------------|---------------------------|
| 301                   | <u>Intangible Plant Organization</u>    |                              |                      |                        |                      |                           |
|                       | <u>Steam Production Plant</u>           |                              |                      |                        |                      |                           |
| 310                   | Land and land rights                    |                              |                      |                        |                      |                           |
| 311                   | Structures and improvements             |                              |                      |                        |                      |                           |
| 312                   | Boiler plant equipment                  |                              |                      |                        |                      |                           |
| 314                   | Turbogenerator units                    |                              |                      |                        |                      |                           |
| 315                   | Accessory electric equipment            |                              |                      |                        |                      |                           |
| 316                   | Miscellaneous power plant equipment     |                              |                      |                        |                      |                           |
| 106                   | Completed construction - not classified |                              |                      |                        |                      |                           |
|                       | Total steam production plant            |                              |                      |                        |                      |                           |
|                       | <u>Nuclear Production Plant</u>         |                              |                      |                        |                      |                           |
| 320                   | Land and land rights                    |                              |                      |                        |                      |                           |
| 321                   | Structures and improvements             |                              |                      |                        |                      |                           |
| 322                   | Reactor plant equipment                 |                              |                      |                        |                      |                           |
| 323                   | Turbogenerator units                    |                              |                      |                        |                      |                           |
| 324                   | Accessory electric equipment            |                              |                      |                        |                      |                           |
| 325                   | Miscellaneous power plant equipment     |                              |                      |                        |                      |                           |
| 106                   | Completed construction - not classified |                              |                      |                        |                      |                           |
|                       | Total nuclear production plant          |                              |                      |                        |                      |                           |
|                       | <u>Hydraulic Production Plant</u>       |                              |                      |                        |                      |                           |
| 330                   | Land and land rights                    |                              |                      |                        |                      |                           |
| 331                   | Structures and improvements             |                              |                      |                        |                      |                           |
| 332                   | Reservoirs, dams and waterways          |                              |                      |                        |                      |                           |
| 333                   | Water wheels turbines and generators    |                              |                      |                        |                      |                           |
| 334                   | Accessory electric equipment            |                              |                      |                        |                      |                           |
| 335                   | Miscellaneous power plant equipment     |                              |                      |                        |                      |                           |
| 336                   | Roads, railroads and bridges            |                              |                      |                        |                      |                           |
| 106                   | Completed construction - not classified |                              |                      |                        |                      |                           |
|                       | Total hydraulic production plant        |                              |                      |                        |                      |                           |

| <u>Account Number</u> | <u>Title of Accounts</u><br>(a)         | <u>Beginning Balance</u><br>(b) | <u>Additions</u><br>(c) | <u>Retirements</u><br>(d) | <u>Transfers</u><br>(d) | <u>Ending Balance</u><br>(f) |
|-----------------------|---|---------------------------------|-------------------------|---------------------------|-------------------------|------------------------------|
| 340                   | <u>Other Production Plant</u>           |                                 |                         |                           |                         |                              |
|                       | <u>Land and Land rights</u>             |                                 |                         |                           |                         |                              |
| 341                   | Structures and improvements             |                                 |                         |                           |                         |                              |
| 342                   | Fuel holders, producers and accessories |                                 |                         |                           |                         |                              |
| 343                   | Prime movers                            |                                 |                         |                           |                         |                              |
| 344                   | Generators                              |                                 |                         |                           |                         |                              |
| 345                   | Accessory electric equipment            |                                 |                         |                           |                         |                              |
| 346                   | Miscellaneous power plant equipment     |                                 |                         |                           |                         |                              |
| 106                   | Completed construction - not classified |                                 |                         |                           |                         |                              |
|                       | Total other production plant            |                                 |                         |                           |                         |                              |
|                       | Total production plant                  |                                 |                         |                           |                         |                              |
|                       | <u>Transmission Plant</u>               |                                 |                         |                           |                         |                              |
| 350                   | <u>Land and Land rights</u>             |                                 |                         |                           |                         |                              |
| 352                   | Structures and improvements             |                                 |                         |                           |                         |                              |
| 353                   | Station equipment                       |                                 |                         |                           |                         |                              |
| 354                   | Towers and fixtures                     |                                 |                         |                           |                         |                              |
| 355                   | Poles and fixtures                      |                                 |                         |                           |                         |                              |
| 356                   | Overhead conductors and devices         |                                 |                         |                           |                         |                              |
| 357                   | Underground conduit                     |                                 |                         |                           |                         |                              |
| 358                   | Underground conductors and devices      |                                 |                         |                           |                         |                              |
| 359                   | Roads and trails                        |                                 |                         |                           |                         |                              |
| 106                   | Completed construction - not classified |                                 |                         |                           |                         |                              |
|                       | Total transmission plant                |                                 |                         |                           |                         |                              |
|                       | <u>Distribution Plant</u>               |                                 |                         |                           |                         |                              |
| 360                   | <u>Land and Land rights</u>             |                                 |                         |                           |                         |                              |
| 361                   | Structures and improvements             |                                 |                         |                           |                         |                              |
| 362                   | Station equipment                       |                                 |                         |                           |                         |                              |
| 364                   | Poles towers and fixtures               |                                 |                         |                           |                         |                              |
| 365                   | Overhead conductors and devices         |                                 |                         |                           |                         |                              |
| 366                   | Underground conduit                     |                                 |                         |                           |                         |                              |
| 367                   | Underground conductors and devices      |                                 |                         |                           |                         |                              |
| 368                   | Line transformers                       |                                 |                         |                           |                         |                              |
| 369                   | Services                                |                                 |                         |                           |                         |                              |
| 370                   | Meters                                  |                                 |                         |                           |                         |                              |
| 371                   | Installations on customers' premises    |                                 |                         |                           |                         |                              |
| 372                   | Leased property on customers' premises  |                                 |                         |                           |                         |                              |
| 373                   | Street lighting and signal systems      |                                 |                         |                           |                         |                              |
| 106                   | Completed construction - not classified |                                 |                         |                           |                         |                              |
|                       | Total distribution plant                |                                 |                         |                           |                         |                              |

| <u>Account Number</u> | <u>Title of Accounts (a)</u>            | <u>Beginning Balance (b)</u> | <u>Additions (c)</u> | <u>Retirements (d)</u> | <u>Transfers (d)</u> | <u>Ending Balance (f)</u> |
|-----------------------|---|------------------------------|----------------------|------------------------|----------------------|---------------------------|
|                       | <u>General Plant</u>                    |                              |                      |                        |                      |                           |
| 389                   | Land and land rights                    |                              |                      |                        |                      |                           |
| 390                   | Structures and improvements             |                              |                      |                        |                      |                           |
| 391                   | Office furniture and equipment          |                              |                      |                        |                      |                           |
| 392                   | Transportation equipment                |                              |                      |                        |                      |                           |
| 393                   | Stores equipment                        |                              |                      |                        |                      |                           |
| 394                   | Tools, shop and garage equipment        |                              |                      |                        |                      |                           |
| 395                   | Laboratory equipment                    |                              |                      |                        |                      |                           |
| 396                   | Power operated equipment                |                              |                      |                        |                      |                           |
| 397                   | Communication equipment                 |                              |                      |                        |                      |                           |
| 398                   | Miscellaneous equipment                 |                              |                      |                        |                      |                           |
| 399                   | Other tangible property                 |                              |                      |                        |                      |                           |
| 106                   | Completed construction - not classified |                              |                      |                        |                      |                           |
|                       | Total general plant                     |                              |                      |                        |                      |                           |
| 100.1                 | Total electric plant in service         |                              |                      |                        |                      |                           |









| No. | Item<br>(a)  | 12 Months Ended      |          |                      |          |                      |          | Test<br>Year |                      |          |                      |          |               |
|-----|--|----------------------|----------|----------------------|----------|----------------------|----------|--------------|----------------------|----------|----------------------|----------|---------------|
|     |  | 5th<br>Amount<br>(b) | %<br>(c) | 4th<br>Amount<br>(d) | %<br>(e) | 3rd<br>Amount<br>(f) | %<br>(g) |              | 2nd<br>Amount<br>(h) | %<br>(i) | 1st<br>Amount<br>(j) | %<br>(k) | Amount<br>(l) |
| 10. | Wages capitalized  |                      |          |                      |          |                      |          |              |                      |          |                      |          |               |
| 11. | Total salaries and wages   |                      |          |                      |          |                      |          |              |                      |          |                      |          |               |
| 12. | Ratio of salaries and wages<br>expensed to total<br>wages (L9 ÷ L11)     |                      |          |                      |          |                      |          |              |                      |          |                      |          |               |
| 13. | Ratio of salaries and wages<br>capitalized to total wages<br>(L10 ÷ L11) |                      |          |                      |          |                      |          |              |                      |          |                      |          |               |

NOTE: Show percent increase of each year over the prior year in Columns (c), (e), (g), (i), (k), and (m).

COMPANY NAME  
Docket No.  
 RECONCILIATION OF BOOK NET INCOME AND FEDERAL TAXABLE INCOME  
 12 Months Ended \_\_\_\_\_

| <u>No.</u> | <u>Item</u><br><u>(a)</u>  | <u>Total</u><br><u>Company</u><br><u>(b)</u> | <u>Total</u><br><u>Company</u><br><u>Nonoperating</u><br><u>(c)</u> | <u>North</u><br><u>Carolina</u><br><u>(d)</u> | <u>Operating</u><br><u>Other</u><br><u>Jurisdictions</u><br><u>(e)</u> |
|------------|--|--|---|---|--|
| 1.         | Net income per books   |  |   |   |  |
| 2.         | Add income taxes   |  |   |   |  |
| 3.         | A. Federal income tax - current  |  |   |   |  |
| 4.         | B. Federal income tax deferred-<br>depreciation                              |  |   |   |  |
| 5.         | C. Federal income tax deferred-<br>other                                     |  |   |   |  |
| 6.         | D. Investment tax credit adjustment  |  |   |   |  |
| 7.         | E. Federal income taxes charged to<br>other income and deductions            |  |   |   |  |
| 8.         | F. State income taxes  |  |   |   |  |
| 9.         | G. State income taxes charged to<br>other income and deductions              |  |   |   |  |
| 10.        | Total  |  |   |   |  |
| 11.        | Flow through items:  |  |   |   |  |
| 12.        | Add (itemize)  |  |   |   |  |
| 13.        | Deduct (itemize)   |  |   |   |  |
| 14.        | Book taxable income  |  |   |   |  |
| 15.        | Difference between book taxable income<br>and taxable income per tax return: |  |   |   |  |
| 16.        | Add (itemize)  |  |   |   |  |
| 17.        | Deduct (itemize)   |  |   |   |  |
| 18.        | Taxable income per return  |  |   |   |  |

NOTE: (1) Provide a calculation of the amounts shown on lines 3 through 7 above.  
 (2) Provide worksheets showing the calculation of straight-line tax depreciation and accelerated tax depreciation and all other worksheets in support of the calculation of Federal income tax expense.  
 (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

COMPANY NAME  
Docket No.  
 RECONCILIATION OF BOOK NET INCOME AND STATE TAXABLE INCOME  
 12 Months Ended \_\_\_\_

| No. | Item<br><u>(a)</u>   | Total<br>Company<br><u>(b)</u> | Total<br>Company<br>Nonoperating<br><u>(c)</u> | North<br>Carolina<br><u>(d)</u> | Operating<br>Other<br>Jurisdictions<br><u>(e)</u> |
|-----|--|--------------------------------|--|---------------------------------|---|
| 1.  | Net income per books   |                                |  |                                 |   |
| 2.  | Add income taxes   |                                |  |                                 |   |
| 3.  | A. Federal income tax - current  |                                |  |                                 |   |
| 4.  | B. Federal income tax deferred-<br>depreciation                              |                                |  |                                 |   |
| 5.  | C. Federal income tax deferred-<br>Other                                     |                                |  |                                 |   |
| 6.  | D. Investment tax credit adjustment  |                                |  |                                 |   |
| 7.  | E. Federal income taxes charged to<br>other income and deductions            |                                |  |                                 |   |
| 8.  | F. State income taxes  |                                |  |                                 |   |
| 9.  | G. State income taxes charged to<br>other income and deductions              |                                |  |                                 |   |
| 10. | Total  |                                |  |                                 |   |
| 11. | Flow through items:  |                                |  |                                 |   |
| 12. | Add (itemize)  |                                |  |                                 |   |
| 13. | Deduct (itemize)   |                                |  |                                 |   |
| 14. | Book taxable income  |                                |  |                                 |   |
| 15. | Difference between book taxable income<br>and taxable income per tax return: |                                |  |                                 |   |
| 16. | Add (itemize)  |                                |  |                                 |   |
| 17. | Deduct (itemize)   |                                |  |                                 |   |
| 18. | Taxable income per return  |                                |  |                                 |   |

NOTE: (1) Provide a calculation of the amounts shown on Lines 3 through 7 above.  
 (2) Provide worksheets showing the calculation of straight-line tax depreciation and accelerated tax depreciation and all other worksheets in support of the calculation of federal income tax expense.  
 (3) Provide a schedule setting forth the basis of allocation of each item of revenue or cost allocated above.

COMPANY NAME  
 State of North Carolina  
 Docket No. \_\_\_\_\_  
ANALYSIS OF OTHER OPERATING TAXES  
 12 Months Ended \_\_\_\_\_

| Line No. | Item (a)  | Charged to Expenses (b) | Charged to Construction (c) | Charged to Other Accounts <sup>1/</sup> (d) | Amount Accrued (e) | Amount Paid (f) |
|----------|---|-------------------------|-----------------------------|---|--------------------|-----------------|
| 1.       | North Carolina                                    |                         |                             |   |                    |                 |
|          | (a) State income                                  |                         |                             |   |                    |                 |
|          | (b) Gross receipts*                               |                         |                             |   |                    |                 |
|          | (c) Ad Valorem                                    |                         |                             |   |                    |                 |
|          | (d) Payroll (Employer's Portion)                  |                         |                             |   |                    |                 |
|          | (e) Other taxes                                   |                         |                             |   |                    |                 |
| 2.       | Total North Carolina (L 1(a) through L 1(e))      |                         |                             |   |                    |                 |
| 3.       | Other jurisdictions Total per books (L 2 and L 3) |                         |                             |   |                    |                 |

\*Actual payments applicable to the liability accrued for the test year should be shown in Column (f).

<sup>1/</sup> Explain items in this column.

COMPANY NAME  
Docket No.  
 CALCULATION OF DEFERRED INCOME TAXES  
 For the Test Year Ended \_\_\_\_\_

Composite Tax Rates  
(Present Columns for Various  
Tax Deferral and Flowback Rates) Tax

Deferred Items

Additions  
 (timing difference items)  
 " " "  
 " " "  
 " " "  
 Total

Deductions  
 (timing difference items)  
 " " "  
 " " "  
 " " "  
 Total

Flowback Items

Additions  
 (timing difference items)  
 " " "  
 " " "  
 " " "  
 Total

Deductions  
 (timing difference items)  
 " " "  
 " " "  
 " " "  
 Total

Grand Total

COMPANY NAME  
Docket No.  
 RECONCILIATION OF BEGINNING AND ENDING DEFERRED INCOME TAXES  
 For the Test Year Ended \_\_\_\_\_

|                           | <u>Balance at</u><br><u>Beginning of</u><br><u>Test Year</u> | <u>Current</u><br><u>Deferrals</u> | <u>Flowbacks</u> | <u>Adjustments</u> | <u>Balance</u><br><u>at End of</u><br><u>Test Year</u> |
|---------------------------|--|------------------------------------|------------------|--------------------|--|
|                           | (a)  | (b)                                | (c)              | (d)                | (e)  |
| <u>Account 281</u>        |  |                                    |                  |                    |  |
| (timing difference items) |  |                                    |                  |                    |  |
| "                         | "  | "                                  | "                |                    |  |
| "                         | "  | "                                  | "                |                    |  |
| "                         | "  | "                                  | "                |                    |  |
| Total                     |  |                                    |                  |                    |  |
| <u>Account 282</u>        |  |                                    |                  |                    |  |
| (timing difference items) |  |                                    |                  |                    |  |
| "                         | "  | "                                  | "                |                    |  |
| "                         | "  | "                                  | "                |                    |  |
| "                         | "  | "                                  | "                |                    |  |
| Total                     |  |                                    |                  |                    |  |
| <u>Account 283</u>        |  |                                    |                  |                    |  |
| (timing difference items) |  |                                    |                  |                    |  |
| "                         | "  | "                                  | "                |                    |  |
| "                         | "  | "                                  | "                |                    |  |
| "                         | "  | "                                  | "                |                    |  |
| Total                     |  |                                    |                  |                    |  |
| <u>Account 190</u>        |  |                                    |                  |                    |  |
| (timing difference items) |  |                                    |                  |                    |  |
| "                         | "  | "                                  | "                |                    |  |
| "                         | "  | "                                  | "                |                    |  |
| "                         | "  | "                                  | "                |                    |  |
| Total                     |  |                                    |                  |                    |  |
| Grand Total               |  |                                    |                  |                    |  |

COMPANY NAME

State of North Carolina

Docket No.

ACCOUNT 930 - MISCELLANEOUS EXPENSES

For the 12 Months Ended ---

(Total Company)

"000's" Omitted

| <u>Line<br/>No.</u> | <u>Item<br/>(a)</u>                            | <u>Amount<br/>(b)</u> |
|---------------------|--|-----------------------|
| 1.                  | Industry Association Dues (A)                  |                       |
| 2.                  | Stockholder and Debt Servicing Expenses        |                       |
| 3.                  | Institutional Advertising                      |                       |
| 4.                  | Conservation Advertising                       |                       |
| 5.                  | Rate Department Load Studies                   |                       |
| 6.                  | Directors' Fees and Expenses                   |                       |
| 7.                  | Dues and Subscriptions (A)                     |                       |
| 8.                  | Miscellaneous (Itemize)                        |                       |
| 9.                  | Water, Nuclear, and Other Testing and Research |                       |
| 10.                 | Total  |                       |
| 11.                 | Amount Assigned to North Carolina Retail       |                       |
| (A)                 | Detail attached                                |                       |



COMPANY NAME

State of North Carolina

Docket No.

ACCOUNT 913 - ADVERTISING

(Total Company)

"000's" Omitted

| <u>Line No.</u> | <u>Item (a)</u>                          | <u>Sales Advertising (b)</u> | <u>Institutional Advertising (c)</u> | <u>Conservation Advertising (d)</u> | <u>Rate Case (e)</u> | <u>Total (f)</u> |
|-----------------|--|------------------------------|--------------------------------------|-------------------------------------|----------------------|------------------|
| 1.              | Newspaper                                |                              |                                      |                                     |                      |                  |
| 2.              | Magazines and Other                      |                              |                                      |                                     |                      |                  |
| 3.              | Television                               |                              |                                      |                                     |                      |                  |
| 4.              | Radio                                    |                              |                                      |                                     |                      |                  |
| 5.              | Direct Mail                              |                              |                                      |                                     |                      |                  |
| 6.              | Sales Aids                               |                              |                                      |                                     |                      |                  |
| 7.              | Gold Medallion Home Advertising          |                              |                                      |                                     |                      |                  |
| 8.              | Total                                    |                              |                                      |                                     |                      |                  |
| 9.              | Amount Assigned to North Carolina Retail |                              |                                      |                                     |                      |                  |

COMPANY NAME

State of North Carolina

Docket No.

ACCOUNT 426 - MISCELLANEOUS INCOME DEDUCTIONS

For the 12 Months Ended ---

(Total Company)

"000's" Omitted

| <u>Line<br/>No.</u> | <u>Item<br/>(a)</u>               | <u>Amount<br/>(b)</u> |
|---------------------|-----------------------------------|-----------------------|
| 1.                  | Donations (A)                     |                       |
| 2.                  | Civic Activities                  |                       |
| 3.                  | Political Activities (A)          |                       |
| 4.                  | Other                             |                       |
| 5.                  | Total                             |                       |
| 6.                  | Amount Assigned to North Carolina |                       |

(A) Detail Attached

COMPANY NAME

Docket No.

CALCULATION OF AVERAGE AND END-OF-PERIOD CAPITAL

12 Months Ended ---

000's Omitted

| Line No. | Item (a)                            | Total Capital (b) | Long-Term Debt (c) | Preferred Stock (d) | Common Stock (e) | Retained Earnings (f) | Total Common Equity (g) |
|----------|-------------------------------------|-------------------|--------------------|---------------------|------------------|-----------------------|-------------------------|
| 1.       | Balance beginning of test year      |                   |                    |                     |                  |                       |                         |
| 2.       | 1st Month                           |                   |                    |                     |                  |                       |                         |
| 3.       | 2nd Month                           |                   |                    |                     |                  |                       |                         |
| 4.       | 3rd Month                           |                   |                    |                     |                  |                       |                         |
| 5.       | 4th Month                           |                   |                    |                     |                  |                       |                         |
| 6.       | 5th Month                           |                   |                    |                     |                  |                       |                         |
| 7.       | 6th Month                           |                   |                    |                     |                  |                       |                         |
| 8.       | 7th Month                           |                   |                    |                     |                  |                       |                         |
| 9.       | 8th Month                           |                   |                    |                     |                  |                       |                         |
| 10.      | 9th Month                           |                   |                    |                     |                  |                       |                         |
| 11.      | 10th Month                          |                   |                    |                     |                  |                       |                         |
| 12.      | 11th Month                          |                   |                    |                     |                  |                       |                         |
| 13.      | 12th Month                          |                   |                    |                     |                  |                       |                         |
| 14.      | Total (L1 through L13)              |                   |                    |                     |                  |                       |                         |
| 15.      | Average balance (L14 : 13)          |                   |                    |                     |                  |                       |                         |
| 16.      | Average capitalization ratios       |                   |                    |                     |                  |                       |                         |
| 17.      | End-of-period capitalization ratios |                   |                    |                     |                  |                       |                         |

NOTE: If applicable, provide an additional schedule in the above format excluding common equity in subsidiaries from the total company capital structure. Show the amount of common equity excluded.

OUTSTANDING LONG-TERM DEBT  
AT , 19XX (\$000)

| <u>Date of Maturity</u> | <u>Date of Issue</u> | <u>Amount Outstanding, 19XX (\$000)</u> | <u>Coupon Rate %</u> | <u>Cost Rate at Issue %</u> | <u>Cost Rate to Maturity %</u> | <u>Bond Rating at Time of Issue Moody's/S&amp;P</u> | <u>Type of Obligation</u> |
|-------------------------|----------------------|---|----------------------|-----------------------------|--------------------------------|---|---------------------------|
|-------------------------|----------------------|---|----------------------|-----------------------------|--------------------------------|---|---------------------------|

OUTSTANDING PREFERRED AND PREFERENCE STOCK  
AT , 19XX

| <u>Date of Issue</u> | <u>Amount Sold (\$000)</u> | <u>Amount Outstanding (\$000)</u> | <u>Dividend Rate (\$)</u> | <u>Convertibility Features (if any)</u> | <u>Cost Rate at Issue (%)</u> | <u>Issuing Expense (or discount)</u> |
|----------------------|----------------------------|-----------------------------------|---------------------------|---|-------------------------------|--------------------------------------|
|----------------------|----------------------------|-----------------------------------|---------------------------|---|-------------------------------|--------------------------------------|

## APPENDIX 2

The number of copies of each data request item required is as follows:

| <u>Item<br/>No.</u> | <u>Copies<br/>Required</u> | <u>Item<br/>No.</u> | <u>Copies<br/>Required</u> |
|---------------------|----------------------------|---------------------|----------------------------|
| 1                   | 13                         | 24                  | 12                         |
| 2                   | 6                          | 25                  | 16                         |
| 3                   | 13                         | 26                  | 0                          |
| 4                   | 10                         | 27                  | 0                          |
| 5                   | 14                         | 28                  | 0                          |
| 6                   | 11                         | 29                  | 0                          |
| 7                   | 15                         | 30                  | 0                          |
| 8                   | 16                         | 31                  | 0                          |
| 9                   | 11                         | 32                  | 0                          |
| 10                  | 14                         | 33                  | 13                         |
| 11                  | 12                         | 34                  | 13                         |
| 12                  | 14                         | 35                  | 13                         |
| 13abcdef            | 10                         | 36                  | 10                         |
| 13a8                | 5                          | 37                  | 13                         |
| 13a9                | 5                          | 38                  | 14                         |
| 14                  | 4                          | 39                  | 13                         |
| 15                  | 0                          | 40                  | 13                         |
| 16                  | 16                         | 41                  | 16                         |
| 17                  | 14                         | 42                  | 12                         |
| 18                  | 15                         | 43                  | 16                         |
| 19                  | 0                          | 44                  | 16                         |
| 20                  | 10                         | 45                  | 13                         |
| 21                  | 11                         | 46                  | 13                         |
| 22                  | 0                          |                     |                            |
| 23                  | 16                         |                     |                            |

The content of each set provided should be the following:

- Set 1 All items
- Set 2 May exclude the following items:  
2, 13a8, 13a9, 14, 21, 46
- Set 3 May exclude the following items:  
14
- Set 4 All items
- Set 5 May exclude the following items:  
1-6, 9, 11-13, 14, 17, 20-21, 24, 33-37
- Set 6 May exclude the following items:  
2, 13a8, 13a9, 14
- Set 7 May exclude the following items:  
2, 13a8, 13a9, 14, 21, 46
- Set 8 May exclude the following items:  
36, 39, 40, 42
- Set 9 May exclude the following items:  
36, 38, 39, 40, 42, 45
- Set 10 May exclude the following items:  
2, 13a8, 13a9, 14, 21, 36, 38-40, 42, 45, 46
- Set 11 May exclude the following items:  
4, 5, 9-10, 13, 14, 20,
- Set 12 May exclude the following items:  
2, 4, 6, 9, 10, 13, 14, 20
- Set 13 May exclude the following items:  
1-7, 9, 17-18, 20-21, 24, 33-37
- Set 14 May exclude the following items:  
1-4, 6, 9, 11, 13, 14, 20, 24, 33-37, 45
- Set 15 May exclude the following items:  
2, 4, 11, 13, 14, 19-20, 24, 42
- Set 16 May exclude the following items:  
2, 13a8, 13a9, 14
- Sets 17-30 Shall include a copy of the application, testimony and exhibits only

Note: Sets 1-16 shall also include a copy of the application, testimony and exhibits.