

Schedule HEO-12

Empire Comparable Companies

Line No.	Company	Jurisdictions	Test Year	Adjustments
1	Ameren Corp.	Illinois, Missouri	Illinois-1, 2, 3 Missouri-1	Missouri may permit post test year known and measurable changes
2	Amer. Elec. Power	Ohio, Texas, Virginia, Tennessee, West Virginia, Indiana, Michigan, Kentucky, Oklahoma, Louisiana, Arkansas	Ohio-2 Texas-1 Virginia-1 Indiana-1 Michigan-1 Kentucky-1,3 Oklahoma-1 Louisiana-1 Arkansas-2	Ohio-all data must be actual Texas-post test year additions and retirements may be recognized Virginia- may recognize post test year changes Indiana- known and measurable changes within 12 months of the test period Michigan- inflation adjustment and known and measurable changes Kentucky- adjust historical periods for known and measurable changes Oklahoma- adjust for known and measurable changes within 6 months of test period and CWIP for new plants Arkansas-known and measurable changes within 12 months of the end of the test period
3	Black Hills	South Dakota, Wyoming	South Dakota-1 Wyoming1,3	South Dakota-known and measurable changes Wyoming-known and measurable

Schedule HEO-12

				changes
4	Constellation Energy	Maryland	Maryland-2	Maryland- updated during the hearing
5	Dominion Resources	Virginia, North Carolina	Virginia-1 North Carolina-1	Virginia- may recognize post test year changes North Carolina- adjust for changes known before the close of hearings
6	DPL Inc.	Ohio	Ohio-2	Ohio-all data must be actual
7	DTE Energy	Michigan	Michigan-1	Michigan- inflation adjustment and known and measurable changes
8	Consol. Edison	New York, Pennsylvania, New Jersey	New York-3 Pennsylvania-3 New Jersey-2	Pennsylvania- Test period is actual by the time of the decision New Jersey- data is actual before the decision
9	Edison Int'l	California	California-3	
10	Entergy Corp.	Arkansas, Louisiana, Mississippi	Arkansas-2 Louisiana-1 Mississippi-3	Arkansas-known and measurable changes within 12 months of the end of the test period
11	Exelon Corp.	Illinois, Pennsylvania	Illinois-1,2,3 Pennsylvania-3	Pennsylvania- Test period is actual by the time of the decision
12	FirstEnergy Corp.	Ohio, New Jersey, Pennsylvania	Ohio-2 New Jersey-2 Pennsylvania-3	Ohio-all data must be actual New Jersey- data is actual before the decision Pennsylvania- Test period is actual by the time of the decision
13	FPL Group	Florida	Florida-3	Florida- permits CWIP
14	G't Plains Energy	Missouri, Kansas	Missouri-1 Kansas-1	Missouri may permit post test year

Schedule HEO-12

				known and measurable changes Kansas- permits certain other changes
15	Hawaiian Elec.	Hawaii	Hawaii-3	Hawaii- test period is partially historic by decision
16	IDACORP Inc.	Idaho	Idaho-1	Idaho- major plant additions afforded year end rate base treatment
17	Alliant Energy	Iowa, Wisconsin	Iowa-1 Wisconsin-3	Iowa-known and measurable changes
18	MDU Resources	Montana, North Dakota, South Dakota, Wyoming	Montana-1 North Dakota-1,2,3 South Dakota-1 Wyoming-1,3	Montana- known and measurable changes up to twelve months after test period North Dakota- permits CWIP on transmission and environmental investments South Dakota- known and measurable changes Wyoming-known and measurable changes
19	NiSource Inc.	Indiana	Indiana-1	Indiana- known and measurable changes within 12 months of the test period
20	NSTAR	Massachusetts	Massachusetts-1	Massachusetts- year end rate base and known and measurable changes that meet a threshold test for rate base
21	Northeast Utilities	Connecticut, Massachusetts, New Hampshire	Connecticut-1 Massachusetts-1 New Hampshire-1	Connecticut- adjustments to revenues expenses to the mid-point of the rate year

Schedule HEO-12

				Massachusetts- year end rate base and known and measurable changes that meet a threshold test for rate base New Hampshire- adjustments for known and measurable changes
22	Otter Tail Corp.	Minnesota	Minnesota-2	Minnesota- test year partly forecasted at decision
23	PG&E Corp.	California	California-3	
24	Progress Energy	North Carolina, Florida	North Carolina-1 Florida-3	North Carolina- adjust for changes known before the close of hearings Florida- permits CWIP
25	PNM Resources	New Mexico, Texas	New Mexico-1 Texas-1	New Mexico-known and measurable changes Texas-post test year additions and retirements may be recognized
26	Pinnacle West Capital	Arizona	Arizona-1	Arizona-known and measurable changes
27	Pepco Holdings	D.C., Maryland, Delaware, New Jersey	D.C.-2 Maryland-2 Delaware-2 New Jersey-2	D.C.- relies on actual data Maryland- updated during the hearing New Jersey- data is actual before the decision
28	PPL Corp.	Pennsylvania	Pennsylvania-3	Pennsylvania- Test period is actual by the time of the decision
29	Puget Energy Inc.	Washington	Washington-1	Washington-known and measurable changes and sometimes attrition allowances

Schedule HEO-12

30	SCANA Corp.	South Carolina	South Carolina-1	South Carolina- permits adjustments
31	Southern Co.	Alabama, Georgia, Mississippi, Florida	Alabama-1 Georgia-3 Mississippi-3 Florida-3	Georgia-test year partially forecast at decision Florida- permits CWIP
32	Sempra Energy	California	California-3	
33	Integrus Energy	Wisconsin, Michigan	Wisconsin-3 Michigan-1	Michigan- inflation adjustment and known and measurable changes
34	Vectren Corp.	Indiana	Indiana-1	Indiana- known and measurable changes within 12 months of the test period
35	Wisconsin Energy	Wisconsin, Michigan	Wisconsin-3 Michigan-1	Michigan- inflation adjustment and known and measurable changes
36	Westar Energy	Kansas	Kansas-1	Kansas- permits certain other changes
37	Xcel Energy Inc.	Minnesota, Wisconsin, Colorado, Texas, New Mexico, North Dakota, South Dakota, Michigan	Minnesota-2 Wisconsin-3 Colorado-1 Texas-1 New Mexico-1 North Dakota-1,2,3 South Dakota-1 Michigan-1	Minnesota- test year partly forecasted at decision Texas-post test year additions and retirements may be recognized New Mexico-known and measurable changes North Dakota- permits CWIP on transmission and environmental investments South Dakota- known and measurable changes Michigan- inflation adjustment and known and measurable changes

Schedule HEO-12

NOTES: 1 means historic test year, 2 means estimated based on actual data and estimated data, 3 means forecast test year