

Information Requested By OPC
February 27, 2012

1. Detailed General Ledger for calendar year 2011.
2. Recurring Financial and Operating Reports listing for calendar year 2011 and 2012.
3. All Monthly (Quarterly if Monthly not produced) Balance Sheet and Income Statement for calendar year 2011.
4. All Tax Returns for calendar year 2010 and 2011 (i.e. Federal and State income (as available), FICA, FUTA, SUTA, property tax, etc.)
5. Support for analysis provided earlier by Craig Johnson if not based on calendar year 2011.
6. Unregulated services listing and revenues for each service for calendar year 2011.
7. Unregulated services costs allocation between intrastate and interstate, and within intrastate only, if applicable, associated with revenues identified in #6.
8. Chart of Accounts (including detailed description of items booked to each account including identifying regulated versus non-regulated accounts).
9. USF formula/calculations/recovery for calendar years 2009 through 2011.
10. Annual Shareholder's Report for calendar year 2010 and 2011 (as available).
11. Standard Journal Entries listing with descriptions as utilized in calendar year 2011.
12. Detailed Organizational Chart of Company.
13. Outside Auditor's Report (and workpapers if available) for calendar year 2010 and 2011 (as available).
14. Listing of Policy/Procedures Manuals maintained by Company.
15. Annual and 5-year financial and construction budgets for calendar year 2011 and 2012.
16. Continuing Property Records account balance listing for each plant account, both regulated and non-regulated, at December 31, 2011, and including accumulated depreciation balance associated with each plant account as of December 31, 2011.

Appendix E