

Empire Comparable Companies

Line No.	Company	Jurisdictions	Regulatory Model
1	Ameren Corp.	Illinois, Missouri	Illinois-1, Missouri-2
2	Avista	Washington, Idaho	Washington-2 ¹ , Idaho-2
3	Cleco	Louisiana	Louisiana-1
4	DTE Energy	Michigan	Michigan-3
5	Entergy Corp.	Arkansas, Louisiana, Mississippi	Arkansas-1, Louisiana-1, Mississippi-3
6	Exelon Corp.	Illinois, Pennsylvania	Illinois-1, Pennsylvania-3
7	FirstEnergy Corp.	Ohio, New Jersey, Pennsylvania	Ohio-4, New Jersey-4, Pennsylvania-3
8	IDACORP Inc.	Idaho	Idaho-1
9	NiSource Inc.	Indiana	Indiana-1
10	OGE Energy	Oklahoma, Arkansas	Oklahoma-1, Arkansas-1
11	PG&E Corp.	California	California-4
12	PNM Resources	New Mexico, Texas	New Mexico-2, Texas-4
13	Pinnacle West Capital	Arizona	Arizona-3
14	Pepco Holdings	D.C., Maryland, Delaware, New Jersey	D.C.-4, Maryland-4, Delaware-4, New Jersey-4
15	Xcel Energy Inc.	Minnesota, Wisconsin, Colorado, Texas,	Minnesota-3, Wisconsin-1, Colorado-3, Texas-

¹ Both Washington and Idaho have incentive mechanisms related to fuel cost recovery that requires Avista to share in costs or benefits. Avista has over half of its generation capacity in hydro electric units.

Rebuttal Schedule HEO-1

		New Mexico, North Dakota, South Dakota, Michigan	1, New Mexico-1, North Dakota-1, South Dakota-1, Michigan-1
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Notes: 1 means that the utility recovers all fuel and purchased power costs under an approved provision subject to prudence review.

2 means the utility has no fuel and purchased power adjustment

3 means that the utility has both a fuel and purchased power adjustment clause and other regulatory cost adjustment features

4 means market based rates from standard offer solicitations