

Rebuttal Schedule HEO-2

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	Avista	Washington, Idaho	Washington-1 Idaho- 1	Washington permits known and measurable changes and has permitted attrition adjustments. Idaho-major plant additions afforded year end rate base treatment
3	Cleco	Louisiana	Louisiana-1	Cleco has an RSP plan related to construction of a new generation facility
4	DTE Energy	Michigan	Michigan-1	Michigan- inflation adjustment and known and measurable changes
5	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
6	Exelon Corp.	Illinois, Pennsylvania	Illinois-1,2,3 Pennsylvania-3	Pennsylvania- Test period is actual by the time of the decision
7	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
8	IDACORP Inc.	Idaho	Idaho-1	Idaho- major plant additions afforded

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				year end rate base treatment
9	NiSource Inc.	Indiana	Indiana-1	Indiana- known and measurable changes within 12 months of the test period
10	OGE Energy			
11	PG&E Corp.	California	California-3	
12	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
13	Pinnacle West Capital	Arizona	Arizona-1	Arizona-known and measurable changes
14	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
15	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

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