

Rebuttal Schedule HEO-4

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	Cleco Corp.	Louisiana	Louisiana-1	Cleco has an RSP plan related to construction of a new generation facility

Rebuttal Schedule HEO-4

4	DPL Inc.	Ohio	Ohio-2	Ohio-all data must be actual
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	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
7	FPL Group	Florida	Florida-3	Florida- permits CWIP
8	Hawaiian Elec.	Hawaii	Hawaii-3	Hawaii- test period is partially historic by decision
9	IDACORP Inc.	Idaho	Idaho-1	Idaho- major plant additions afforded year end rate base treatment
10	Alliant Energy	Iowa, Wisconsin	Iowa-1 Wisconsin-3	Iowa-known and measurable changes
11	NSTAR	Massachusetts	Massachusetts-1	Massachusetts- year end rate base and known and measurable changes that meet a threshold test for rate base
12	Progress Energy	North Carolina, Florida	North Carolina-1 Florida-3	North Carolina-adjust for changes known before the close of hearings Florida- permits CWIP
13	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

Rebuttal Schedule HEO-4

				recognized
14	Pinnacle West Capital	Arizona	Arizona-1	Arizona-known and measurable changes
15	Southern Co.	Alabama, Georgia, Mississippi, Florida	Alabama-1 Georgia-3 Mississippi-3 Florida-3	Georgia-test year partially forecast at decision Florida- permits CWIP
16	Westar Energy	Kansas	Kansas-1	Kansas- permits certain other changes

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