

Index of data pursuant to R746-700-40

A. General Information

1. Historical Operations – Application ¶ 3
2. Adjusted Operations – Application ¶ 3
3. Adjustments to Test Period
 - a. Rate Base Adjustments – Schedule 1, Exhibit 1, Note b and Schedule 1B
 - b. Income Statement Adjustments – Schedule 1, Exhibit 1, Note a and c and Schedules 1A, 1C and 1C-1
 - c. Description of Normalizing Adjustments – Application ¶ 8
4. Changes in Accounting Policies – N/A
5. Information Giving a Fully referenced Part 64 and Part 36 allocation – N/A
6. Audit Entries – Schedule 2B
7. Management Letters – Schedule 2C
8. List of Internal Audits – N/A
9. Organizational Charts – Schedule 4
10. Changes in Affiliate Relationships – N/A
11. Bad Debt – Schedule 1C
12. Changes in Collection Policy – N/A
13. Penalties and Fines – N/A

B. Tax Adjustment

1. Explanation of Tax Adjustment – Application ¶ 20
2. Tax Adjustment – Schedule 1, Exhibit 1, Note e
Net Gross Multiplier – Schedule 1, Exhibit 1, Note e
3. Explanation of every adjustment to tax expense – Schedule 1, Exhibit 1, note e
4. A list of Revenue Ruling Requests, IRS Responses, and correspondence with IRS – N/A
5. Copy of current tax sharing agreement – N/A
6. List of all Property held for future use included in rate base – N/A
7. Copies of Supporting work papers on the account Property Held for Future Use – N/A