

***Issues for Testimony and Data Requests***

ISSUE	SUB-ISSUE	SUB-ISSUE 2
Certificate of Convenience & Necessity (CCN)		Application Requirements
Certificate of Convenience & Necessity (CCN)		Economic Feasibility
Certificate of Convenience & Necessity (CCN)		Financial Ability
Certificate of Convenience & Necessity (CCN)		Landowner Practices
Certificate of Convenience & Necessity (CCN)		Need
Certificate of Convenience & Necessity (CCN)		Other
Certificate of Convenience & Necessity (CCN)		Public Interest
Certificate of Convenience & Necessity (CCN)		Qualifications
Certificate of Convenience & Necessity (CCN)		Siting & Permitting
Cost Recovery Mechanism		Demand-Side Program Costs
Cost Recovery Mechanism		Environmental Cost Recovery
Cost Recovery Mechanism		Fuel Adjustment Clause
Cost Recovery Mechanism		Infrastructure System Replacement Surcharge (ISRS)
Cost Recovery Mechanism		Interim Energy Charge
Cost Recovery Mechanism		Lost Revenue
Cost Recovery Mechanism		PGA/ACA
Cost Recovery Mechanism		Renewable Energy Standard
Cost Recovery Mechanism		Renewable Energy Standard Rate Adjustment (RESRAM)
Cost Recovery Mechanism		Trackers
Cost Recovery Mechanism		WSIRA
Expense		Advertising
Expense		Allocations
Expense		Amortization Expense
Expense		Bad Debt Expense
Expense		Capacity Agreements
Expense		Chemicals
Expense		Decommissioning
Expense		Depreciation
Expense		Dues and Donations
Expense		Employee Benefits
Expense		Environmental Expense
Expense		Franchise Taxes
Expense		Fuel Adjustment Clause
Expense		Fuel Expenses

***Issues for Testimony and Data Requests***

ISSUE	SUB-ISSUE	SUB-ISSUE 2
Expense		Gas Supply Planning/Reliability
Expense		Gas Transportation, Storage, Supply Contracts
Expense		Gross Receipts Taxes
Expense		Income Taxes
Expense		Information Technology
Expense		Injuries and Damages
Expense		Insurance
Expense		Leases
Expense		Legal Fees
Expense		Main Incident Expense
Expense		Maintenance
Expense		Management Fees
Expense		Miscellaneous A&G Expense
Expense		Miscellaneous Operations Expense
Expense		Other Taxes
Expense		Outside Services
Expense		Payroll
Expense		Payroll Taxes
Expense		Payroll-Incentive Compensation
Expense		Peak Day Demands
Expense		Pension & OPEB
Expense		Property Taxes
Expense		PSC Assessment
Expense		Purchase Power
Expense		Purchased Gas
Expense		Purchased Water
Expense		Rate Case Expense
Expense		School Aggregation
Expense		Subsidies and Other Payments
Expense		System Losses & Unaccounted For
Expense		Transmission
Expense		Waste Disposal
Expense	A&G	Advertising
Expense	A&G	Corporate Allocations
Expense	A&G	Dues and Donations
Expense	A&G	Employee Benefits
Expense	A&G	Information Technology
Expense	A&G	Injuries and Damages
Expense	A&G	Insurance
Expense	A&G	Leases
Expense	A&G	Legal Fees
Expense	A&G	Maintenance
Expense	A&G	Management Fees
Expense	A&G	Miscellaneous A&G Expense

***Issues for Testimony and Data Requests***

ISSUE	SUB-ISSUE	SUB-ISSUE 2
Expense	A&G	Outside Services
Expense	A&G	Pension & OPEB
Expense	A&G	PSC Assessment
Expense	A&G	Rate Case Expense
Expense	Operations	Allocations
Expense	Operations	Amortization Expense
Expense	Operations	Bad Debt Expense
Expense	Operations	Capacity Agreements
Expense	Operations	Chemicals
Expense	Operations	Decommissioning
Expense	Operations	Demand-Side Management
Expense	Operations	Depreciation
Expense	Operations	Environmental Expense
Expense	Operations	Fuel & Purchased Power
Expense	Operations	Fuel Adjustment Clause
Expense	Operations	Fuel Expenses
Expense	Operations	Gas Supply Planning/Reliability
Expense	Operations	Gas Transportation, Storage, Supply Contracts
Expense	Operations	Main Incident Expense
Expense	Operations	Maintenance
Expense	Operations	Miscellaneous Operations Expense
Expense	Operations	Payroll
Expense	Operations	Peak Day Demands
Expense	Operations	Price Stabilization Fund
Expense	Operations	Purchase Power
Expense	Operations	Purchased Gas
Expense	Operations	Purchased Water
Expense	Operations	Renewable Energy
Expense	Operations	Subsidies and Other Payments
Expense	Operations	System Losses & Unaccounted For
Expense	Operations	Vegetation Management
Expense	Operations	Waste Disposal
Expense	Other	School Aggregation
Expense	Taxes	Franchise Taxes
Expense	Taxes	Gross Receipts Taxes
Expense	Taxes	Income Taxes
Expense	Taxes	Other Taxes
Expense	Taxes	Payroll Taxes
Expense	Taxes	Property Taxes
General Information & Miscellaneous		AAO
General Information & Miscellaneous		Affiliated Transactions
General Information & Miscellaneous		AFUDC/IDC
General Information & Miscellaneous		Allocations
General Information & Miscellaneous		Certificates of Convenience/Feasibility Analysis

***Issues for Testimony and Data Requests***

ISSUE	SUB-ISSUE	SUB-ISSUE 2
General Information & Miscellaneous		Company Information
General Information & Miscellaneous		Demand-Side Programs
General Information & Miscellaneous		FERC Matters
General Information & Miscellaneous		Financing Issues
General Information & Miscellaneous		Future Test Year
General Information & Miscellaneous		Incentive Plan
General Information & Miscellaneous		Infrastructure System Replacement (ISRS)
General Information & Miscellaneous		Interconnection Agreements
General Information & Miscellaneous		Other
General Information & Miscellaneous		Out of Period Adjustments
General Information & Miscellaneous		Policy
General Information & Miscellaneous		Power Pool
General Information & Miscellaneous		Rate Case Overview
General Information & Miscellaneous		Resource Planning
General Information & Miscellaneous		RTO Issues
General Information & Miscellaneous		Stranded Costs
General Information & Miscellaneous		Territorial Agreements
General Information & Miscellaneous		Test Year/True-Up Issues
General Information & Miscellaneous		Wildfire Mitigation
General Information & Miscellaneous	Safety	Chapter 319
General Information & Miscellaneous	Safety	Commission Orders
General Information & Miscellaneous	Safety	Construction
General Information & Miscellaneous	Safety	Corrosion Control
General Information & Miscellaneous	Safety	Design
General Information & Miscellaneous	Safety	Drug & Alcohol Testing
General Information & Miscellaneous	Safety	Electric Generation
General Information & Miscellaneous	Safety	Electric Service
General Information & Miscellaneous	Safety	Electric Transmission/Distribution
General Information & Miscellaneous	Safety	General
General Information & Miscellaneous	Safety	Integrity Management
General Information & Miscellaneous	Safety	Leaks
General Information & Miscellaneous	Safety	LNG
General Information & Miscellaneous	Safety	Maintenance
General Information & Miscellaneous	Safety	Materials
General Information & Miscellaneous	Safety	Operations
General Information & Miscellaneous	Safety	Other
General Information & Miscellaneous	Safety	Pipeline Testing
General Information & Miscellaneous	Safety	Replacement Programs
General Information & Miscellaneous	Safety	Reporting
General Information & Miscellaneous	Safety	Uprating
General Information & Miscellaneous	Safety	Waivers
Integrated Resource Planning		Alternative Resource Plan
Integrated Resource Planning		Costs

***Issues for Testimony and Data Requests***

ISSUE	SUB-ISSUE	SUB-ISSUE 2
Integrated Resource Planning		Demand-Side Management Analysis
Integrated Resource Planning		Distribution Analysis
Integrated Resource Planning		Filing Requirements
Integrated Resource Planning		General Information & Miscellaneous
Integrated Resource Planning		Implementation Plan
Integrated Resource Planning		Load Analysis
Integrated Resource Planning		Load Forecasting
Integrated Resource Planning		Preferred Resource Plan
Integrated Resource Planning		Reliability
Integrated Resource Planning		Resource Acquisition Strategy
Integrated Resource Planning		Resource Adequacy
Integrated Resource Planning		Risk Analysis
Integrated Resource Planning		Supply-Side Resource Analysis
Integrated Resource Planning		Transmission Analysis
MEEIA	DSIM	Incentive Mechanism
MEEIA	DSIM	Other
MEEIA	DSIM	Through-Put Disincentive
MEEIA	DSM	Other
MEEIA	DSM	Program Cost
MEEIA	DSM	Program Design
MEEIA	EM&V	Contractors
MEEIA	EM&V	EM&V Reports
MEEIA	EM&V	Other
MEEIA	General Information and Miscellaneous	Other
MEEIA	Prudence Review	Contractors
MEEIA	Prudence Review	EM&V Reports
MEEIA	Prudence Review	Incentive Mechanism
MEEIA	Prudence Review	Other
MEEIA	Prudence Review	Program Costs
MEEIA	Prudence Review	Program Design
MEEIA	Prudence Review	Through-Put Disincentive
Mergers		Accounting
Mergers		Acquisition Costs
Mergers		Allocations
Mergers		Benefits
Mergers		Costs
Mergers		Financing
Mergers		Market Power
Mergers		Other
Mergers		Overview
Mergers		Premium
Mergers		Rationale

***Issues for Testimony and Data Requests***

ISSUE	SUB-ISSUE	SUB-ISSUE 2
Mergers		Regulatory Plan
Mergers		Savings
Mergers		Tracking
Other		Accounting Schedules
Other		Other
Policy		Policy
Quality of Service		Contractor Oversight
Quality of Service		Customer Service
Quality of Service		Dispatch Agreement
Quality of Service		Drought Mitigation
Quality of Service		Infrastructure Inspections
Quality of Service		Mergers and Acquisitions
Quality of Service		Meters
Quality of Service		Other
Quality of Service		Outages
Quality of Service		Reliability
Quality of Service		Safety
Quality of Service		Treatment/Operations
Quality of Service		Vegetation Management
Rate Base		Acquisition Adjustment
Rate Base		Allocations
Rate Base		Capital Improvements
Rate Base		Cash Working Capital
Rate Base		Construction Audit/Engineering Review
Rate Base		Contributions in Aid of Construction (CIAC)
Rate Base		Depreciation
Rate Base		Distribution
Rate Base		Fuel Inventories
Rate Base		Inventories (Materials & Supplies)
Rate Base		Other
Rate Base		Pensions and OPEBs
Rate Base		Plant in Service
Rate Base		Prepayments
Rate Base		Service Line/Main Replacement Program
Rate Base		Transmission
Rate Design		Class Cost of Service
Rate Design		Rate Design
Rate of Return		Capital Structure
Rate of Return		Cost of Capital (Equity/Debt)

***Issues for Testimony and Data Requests***

ISSUE	SUB-ISSUE	SUB-ISSUE 2
Rate of Return		Financing Issues
Rate of Return		Gain on Sale of Assets
Rate of Return		Other
Rate of Return		Other Financing Issues
Rate of Return		Surveillance Data Reporting
Revenue		Allocations
Revenue		Billing Determinants
Revenue		Booked and Billed Sales
Revenue		Customer Bills
Revenue		Customer Deposits
Revenue		Customer Growth
Revenue		Lost Revenue Recovery
Revenue		Off-System Sales
Revenue		Other
Revenue		TOTAL Revenue Requirement
Revenue		Utility Incentive
Revenue		Weather
Revenue		Weather Normalization
Tariff Issue		Allocations
Tariff Issue		Class Cost of Service
Tariff Issue		Demand-Side Investment Mechanism
Tariff Issue		Demand-Side Management Programs
Tariff Issue		Environmental Cost Rate Mechanism
Tariff Issue		Fuel Adjustment Charge
Tariff Issue		Fuel Adjustment Clause
Tariff Issue		Gas Cost Incentive Mechanism
Tariff Issue		Income Qualified Programs
Tariff Issue		Low-Income Program
Tariff Issue		Low-Income Weatherization
Tariff Issue		Main Extension Policy
Tariff Issue		Miscellaneous Charges
Tariff Issue		Other
Tariff Issue		PGA/ACA Tariffs
Tariff Issue		Rate Design
Tariff Issue		Renewable Energy
Tariff Issue		Service Territory
Tariff Issue		Special Contracts
Tariff Issue		Term Service
Telephone Specific		FCC Matters
Telephone Specific		IntraLATA Dialing Parity Plans
Telephone Specific		Other
Telephone Specific		Other Telephone Issues

***Issues for Testimony and Data Requests***

ISSUE	SUB-ISSUE	SUB-ISSUE 2
Telephone Specific		Price Cap Regulation
Telephone Specific		Primary Toll Carrier